

## IRS Data Book Table 19

## Examination Coverage: Returns Examined Involving Protection of Revenue Base, by Type and Size of Return, Fiscal Year 2023

[Money amounts are in thousands of dollars]

Type and size of return	Taxable returns examined involving protection of the revenue base [1]			Amount protected		
	Total	Field [2]	Correspondence	Total	Field [2]	Correspondence
	(1)	(2)	(3)	(4)	(5)	(6)
<b>United States, total</b>	<b>14,527</b>	<b>6,095</b>	<b>8,432</b>	<b>4,466,547</b>	<b>4,427,974</b>	<b>38,574</b>
Individual income tax returns, total	12,444	4,012	8,432	257,694	219,120	38,574
Size of total positive income [3]:						
No total positive income	314	71	243	6,723	5,453	1,270
\$1 under \$25,000	4,078	209	3,869	18,589	2,257	16,332
\$25,000 under \$50,000	2,543	172	2,371	11,192	1,711	9,481
\$50,000 under \$75,000	945	157	788	4,647	1,410	3,236
\$75,000 under \$100,000	589	208	381	3,624	1,897	1,727
\$100,000 under \$200,000	1,246	701	545	11,865	8,699	3,166
\$200,000 under \$500,000	926	753	173	13,094	11,394	1,700
\$500,000 under \$1,000,000	523	491	32	9,866	9,189	677
\$1,000,000 under \$5,000,000	790	776	14	35,537	35,062	475
\$5,000,000 under \$10,000,000	177	177	-	16,097	16,097	-
\$10,000,000 or more	297	294	3	126,398	125,915	483
International returns [4]	16	3	13	63	36	27
Returns with earned income tax credit [5]	4,448	d	d	18,764	d	d
Corporation income tax returns, except Form 1120-S, total [6]	407	407	-	2,684,028	2,684,028	-
Returns other than Forms 1120-C and 1120-F [7]:						
No balance sheet returns	6	6	-	218	218	-
Balance sheet returns by size of total assets:						
Under \$250,000	d	d	-	d	d	-
\$250,000 under \$1,000,000	14	14	-	151	151	-
\$1,000,000 under \$5,000,000	54	54	-	1,288	1,288	-
\$5,000,000 under \$10,000,000	21	21	-	1,057	1,057	-
\$10,000,000 under \$50,000,000	35	35	-	5,963	5,963	-
\$50,000,000 under \$100,000,000	11	11	-	40	40	-
\$100,000,000 under \$250,000,000	12	12	-	1,948	1,948	-
\$250,000,000 under \$500,000,000	20	20	-	12,176	12,176	-
\$500,000,000 under \$1,000,000,000	35	35	-	91,029	91,029	-
\$1,000,000,000 under \$5,000,000,000	105	105	-	185,790	185,790	-
\$5,000,000,000 under \$20,000,000,000	48	48	-	85,518	85,518	-
\$20,000,000,000 or more	36	36	-	2,296,656	2,296,656	-
Form 1120-C returns [7]	-	-	-	-	-	-
Form 1120-F returns [7]	d	d	-	d	d	-
Estate and trust income tax returns [8]	58	58	-	12,451	12,451	-
Estate tax returns [9]	61	61	-	20,352	20,352	-
Gift tax returns	d	d	-	d	d	-
Employment tax returns	729	729	-	223,995	223,995	-
Excise tax returns	821	821	-	1,266,429	1,266,429	-
Other taxable returns [10]	d	d	-	d	d	-

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

[1] Excludes excise tax returns filed with U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau. Also excludes returns of tax-exempt organizations, government entities, employee retirement benefit plans, and tax-exempt bonds; and excludes information returns (e.g., Forms 1098, 1099, 5498, W-2 and W-2G, and Schedule K-1).

[2] Field examinations are generally performed in person by revenue agents, tax compliance officers, tax examiners, and revenue officer examiners. However, some field examinations may ultimately be conducted through correspondence in order to better serve the taxpayer.

[3] In general, total positive income (TPI) is the sum of all positive amounts shown for the various sources of income reported on the individual income tax return, and thus excludes losses.

[4] Includes Forms 1040-PR (self-employment income tax return for Puerto Rico residents) and 1040-SS (self-employment income tax return for U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands residents).

[5] Includes all returns selected for examination on the basis of an earned income tax credit (EITC) claim. Shown separately for information purposes. Counts are included in the appropriate TPI classes.

[6] Includes the Form 1120 series as follows: 1120 (corporation income tax return); 1120-C (income tax return for cooperative associations); 1120-F (foreign corporation income tax return, except foreign life insurance company, foreign property and casualty insurance company, or foreign sales corporation); 1120-H (homeowner association income tax return); 1120-L (life insurance company income tax return); 1120-ND (return for nuclear decommissioning funds); 1120-PC (property and casualty insurance company income tax return); 1120-REIT (real estate investment trust income tax return); 1120-RIC (regulated investment company income tax return); and 1120-SF (income tax return for settlement funds). Excludes certain other types of corporation returns, which are included in "Other taxable returns" described in footnote 10.

[7] Forms 1120-C are filed by cooperative associations. Forms 1120-F are filed by foreign corporations with U.S. income, other than foreign life insurance companies (Form 1120-L); foreign property and casualty insurance companies (Form 1120-PC); or foreign sales corporations (Form 1120-FSC).

[8] Includes taxable Form 1041 (income tax return for estates and trusts) and Form 1041-N (income tax return for electing Alaska Native Settlement Trusts).

[9] Includes Form 706 (estate and generation-skipping transfer tax return). As a result of changes in the Tax Cuts and Jobs Act of 2017, the IRS changed how it categorizes returns based on the size of gross estate amount, effective January 2021. In order to avoid disclosure of information about specific taxpayers, only the total is provided.

[10] Includes Forms 1120-FSC (foreign sales corporation income tax return); 1120-S for S corporations reporting a tax; 1065-B for partnerships reporting a tax; 8288 (withholding tax return for disposition by foreign persons of U.S. property interests); and 8804 (return of withholding tax on foreign partner's share of effectively connected income).

NOTES: Detail may not add to totals because of rounding. This table includes information on examinations closed in Fiscal Year (FY) 2023 in which actions were taken by the IRS to prevent the release of funds from the U.S. Treasury in response to taxpayer efforts to recoup all, or part, of previously assessed and paid tax. For information on all FY 2023 examinations of individual income tax, corporation income tax, estate and trust income tax, estate tax, gift tax, employment tax, excise tax, and other taxable returns, along with partnership, S corporation, and other nontaxable returns, see Table 18.

SOURCE: Small Business/Self-Employed, Examination, Performance Planning and Analysis Examination, Small Business Exam Data Management.

## IRS Data Book Table 19

## Examination Coverage: Returns Examined Involving Protection of Revenue Base, by Type and Size of Return, Fiscal Year 2022

[Money amounts are in thousands of dollars]

Type and size of return	Taxable returns examined involving protection of the revenue base [1]			Amount protected		
	Total	Field [2]	Correspondence	Total	Field [2]	Correspondence
	(1)	(2)	(3)	(4)	(5)	(6)
<b>United States, total</b>	<b>11,239</b>	<b>6,010</b>	<b>5,229</b>	<b>3,551,654</b>	<b>3,528,979</b>	<b>22,675</b>
Individual income tax returns, total	9,269	4,040	5,229	162,952	140,277	22,675
Size of total positive income [3]:						
No total positive income	128	34	94	1,190	761	429
\$1 under \$25,000	2,680	177	2,503	12,064	2,720	9,344
\$25,000 under \$50,000	1,464	208	1,256	6,597	2,262	4,335
\$50,000 under \$75,000	810	272	538	3,879	1,552	2,327
\$75,000 under \$100,000	574	288	286	3,767	2,272	1,495
\$100,000 under \$200,000	1,114	774	340	10,047	7,727	2,321
\$200,000 under \$500,000	819	725	94	11,211	10,128	1,083
\$500,000 under \$1,000,000	524	477	47	10,826	9,932	894
\$1,000,000 under \$5,000,000	709	697	12	34,356	34,105	251
\$5,000,000 under \$10,000,000	159	d	d	14,978	d	d
\$10,000,000 or more	231	d	d	53,895	d	d
International returns [4]	57	d	d	142	d	d
Returns with earned income tax credit [5]	3,431	3	3,428	13,696	10	13,686
Corporation income tax returns, except Form 1120-S, total [6]	548	548	-	3,011,525	3,011,525	-
Returns other than Forms 1120-C and 1120-F [7]:						
No balance sheet returns	15	15	-	32,374	32,374	-
Balance sheet returns by size of total assets:						
Under \$250,000	9	9	-	242	242	-
\$250,000 under \$1,000,000	18	18	-	380	380	-
\$1,000,000 under \$5,000,000	56	56	-	1,274	1,274	-
\$5,000,000 under \$10,000,000	30	30	-	951	951	-
\$10,000,000 under \$50,000,000	49	49	-	6,472	6,472	-
\$50,000,000 under \$100,000,000	17	17	-	773	773	-
\$100,000,000 under \$250,000,000	26	26	-	18,323	18,323	-
\$250,000,000 under \$500,000,000	19	19	-	2,521	2,521	-
\$500,000,000 under \$1,000,000,000	47	47	-	20,802	20,802	-
\$1,000,000,000 under \$5,000,000,000	80	80	-	54,227	54,227	-
\$5,000,000,000 under \$20,000,000,000	77	77	-	440,920	440,920	-
\$20,000,000,000 or more	96	96	-	2,430,618	2,430,618	-
Form 1120-C returns [7]	d	d	-	d	d	-
Form 1120-F returns [7]	d	d	-	d	d	-
Estate and trust income tax returns [8]	57	57	-	5,870	5,870	-
Estate tax returns [9]	68	68	-	45,000	45,000	-
Gift tax returns	d	d	-	d	d	-
Employment tax returns	292	292	-	101,616	101,616	-
Excise tax returns	996	996	-	223,343	223,343	-
Other taxable returns [10]	d	d	-	d	d	-

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

N/A — Not applicable.

[1] Excludes excise tax returns filed with U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau. Also excludes returns of tax-exempt organizations, Government entities, employee retirement benefit plans, and tax-exempt bonds; and excludes information returns (e.g., Forms 1098, 1099, 5498, W-2 and W-2G, and Schedule K-1).

[2] Field examinations are generally performed in person by revenue agents, tax compliance officers, tax examiners, and revenue officer examiners. However, some field examinations may ultimately be conducted through correspondence in order to better serve the taxpayer.

[3] In general, total positive income is the sum of all positive amounts shown for the various sources of income reported on the individual income tax return, and thus excludes losses.

[4] Includes Forms 1040-PR (self-employment income tax return for Puerto Rico residents) and 1040-SS (self-employment income tax return for U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands residents).

[5] Includes all returns selected for examination on the basis of an earned income tax credit (EITC) claim. Shown separately for information purposes. Counts are included in the appropriate TPI classes.

[6] Includes the Form 1120 series as follows: 1120 (corporation income tax return); 1120-C (income tax return for cooperative associations); 1120-F (foreign corporation income tax return, except foreign life insurance company, foreign property and casualty insurance company, or foreign sales corporation); 1120-H (homeowner association income tax return); 1120-L (life insurance company income tax return); 1120-ND (return for nuclear decommissioning funds); 1120-PC (property and casualty insurance company income tax return); 1120-REIT (real estate investment trust income tax return); 1120-RIC (regulated investment company income tax return); and 1120-SF (income tax return for settlement funds). Excludes certain other types of corporation returns, which are included in "Other taxable returns" described in footnote 10.

[7] Forms 1120-C are filed by cooperative associations. Forms 1120-F are filed by foreign corporations with U.S. income, other than foreign life insurance companies (Form 1120-L); foreign property and casualty insurance companies (Form 1120-PC); or foreign sales corporations (Form 1120-FSC).

[8] Includes taxable Form 1041 (income tax return for estates and trusts) and Form 1041-N (income tax return for electing Alaska Native Settlement Trusts).

[9] Includes Form 706 (estate and generation-skipping transfer tax return).

[10] Includes Forms 1120-FSC (foreign sales corporation income tax return); 1120-S for S corporations reporting a tax; 1065-B for partnerships reporting a tax; 8288 (withholding tax return for disposition by foreign persons of U.S. property interests); and 8804 (return of withholding tax on foreign partner's share of effectively connected income).

NOTES: Detail may not add to totals because of rounding. This table includes information on examinations closed in Fiscal Year (FY) 2020 in which actions were taken by the IRS to prevent the release of funds from the U.S. Treasury in response to taxpayer efforts to recoup all, or part, of previously assessed and paid tax. For information on all FY 2020 examinations of individual income tax, corporation income tax, estate and trust income tax, estate tax, gift tax, employment tax, excise tax, and other taxable returns, along with partnership, S corporation, and other nontaxable returns, see Table 18. The individual income tax portions of Tables 18-20 were reorganized for the FY 2020 IRS Data Book in order to be more consistent with the way data are presented in Table 17.

SOURCE: Small Business/Self-Employed, Examination, Performance Planning and Analysis Examination, Small Business Exam Data Management.

## IRS Data Book Table 19

## Examination Coverage: Returns Examined Involving Protection of Revenue Base, by Type and Size of Return, Fiscal Year 2021

[Money amounts are in thousands of dollars]

Type and size of return	Taxable returns examined involving protection of the revenue base [1]			Amount protected		
	Total	Field [2]	Correspondence	Total	Field [2]	Correspondence
	(1)	(2)	(3)	(4)	(5)	(6)
<b>United States, total</b>	<b>15,403</b>	<b>9,091</b>	<b>6,312</b>	<b>1,671,198</b>	<b>1,646,344</b>	<b>24,855</b>
Individual income tax returns, total	13,012	6,700	6,312	269,309	244,454	24,855
Size of total positive income [3]:						
No total positive income	101	60	41	1,339	1,180	159
\$1 under \$25,000	3,256	149	3,107	12,358	1,142	11,216
\$25,000 under \$50,000	1,743	244	1,499	6,498	1,481	5,017
\$50,000 under \$75,000	1,112	404	708	5,062	2,773	2,290
\$75,000 under \$100,000	825	465	360	4,989	3,296	1,693
\$100,000 under \$200,000	1,823	1,421	402	24,898	22,321	2,577
\$200,000 under \$500,000	1,681	1,561	120	37,032	35,881	1,151
\$500,000 under \$1,000,000	867	848	19	24,719	24,300	419
\$1,000,000 under \$5,000,000	1,081	1,075	6	55,121	55,004	117
\$5,000,000 under \$10,000,000	191	d	d	20,982	d	d
\$10,000,000 or more	283	d	d	76,182	d	d
International returns [4]	49	d	d	130	d	d
Returns with earned income tax credit [5]	3,879	d	d	14,953	d	d
Corporation income tax returns, except Form 1120-S, total [6]	776	776	-	1,195,162	1,195,162	N/A
Returns other than Forms 1120-C and 1120-F [7]:						
No balance sheet returns	5	5	-	3	3	N/A
Balance sheet returns by size of total assets:						
Under \$250,000	13	13	-	126	126	N/A
\$250,000 under \$1,000,000	32	32	-	946	946	N/A
\$1,000,000 under \$5,000,000	85	85	-	2,863	2,863	N/A
\$5,000,000 under \$10,000,000	44	44	-	2,141	2,141	N/A
\$10,000,000 under \$50,000,000	58	58	-	8,900	8,900	N/A
\$50,000,000 under \$100,000,000	21	21	-	9,433	9,433	N/A
\$100,000,000 under \$250,000,000	48	48	-	13,317	13,317	N/A
\$250,000,000 under \$500,000,000	40	40	-	6,615	6,615	N/A
\$500,000,000 under \$1,000,000,000	61	61	-	40,246	40,246	N/A
\$1,000,000,000 under \$5,000,000,000	153	153	-	157,468	157,468	N/A
\$5,000,000,000 under \$20,000,000,000	102	102	-	292,634	292,634	N/A
\$20,000,000,000 or more	88	88	-	635,293	635,293	N/A
Form 1120-C returns [7]	7	7	-	1,753	1,753	N/A
Form 1120-F returns [7]	19	19	-	23,424	23,424	N/A
Estate and trust income tax returns [8]	122	122	-	15,899	15,899	N/A
Estate tax returns [9]	53	53	-	12,793	12,793	N/A
Gift tax returns	23	23	-	4,233	4,233	N/A
Employment tax returns	507	507	-	98,064	98,064	N/A
Excise tax returns	905	905	-	72,619	72,619	N/A
Other taxable returns [10]	5	5	-	3,119	3,119	N/A

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

N/A — Not applicable.

[1] Excludes excise tax returns filed with U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau. Also excludes returns of tax-exempt organizations, Government entities, employee retirement benefit plans, and tax-exempt bonds; and excludes information returns (e.g., Forms 1098, 1099, 5498, W-2 and W-2G, and Schedule K-1).

[2] Field examinations are generally performed in person by revenue agents, tax compliance officers, tax examiners, and revenue officer examiners. However, some field examinations may ultimately be conducted through correspondence in order to better serve the taxpayer.

[3] In general, total positive income is the sum of all positive amounts shown for the various sources of income reported on the individual income tax return, and thus excludes losses.

[4] Includes Forms 1040-PR (self-employment income tax return for Puerto Rico residents) and 1040-SS (self-employment income tax return for U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands residents).

[5] Includes all returns selected for examination on the basis of an earned income tax credit (EITC) claim. Shown separately for information purposes. Counts are included in the appropriate TPI classes.

[6] Includes the Form 1120 series as follows: 1120 (corporation income tax return); 1120-C (income tax return for cooperative associations); 1120-F (foreign corporation income tax return, except foreign life insurance company, foreign property and casualty insurance company, or foreign sales corporation); 1120-H (homeowner association income tax return); 1120-L (life insurance company income tax return); 1120-ND (return for nuclear decommissioning funds); 1120-PC (property and casualty insurance company income tax return); 1120-REIT (real estate investment trust income tax return); 1120-RIC (regulated investment company income tax return); and 1120-SF (income tax return for settlement funds). Excludes certain other types of corporation returns, which are included in "Other taxable returns" described in footnote 10.

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[10] Includes Forms 1120-FSC (foreign sales corporation income tax return); 1120-S for S corporations reporting a tax; 1065-B for partnerships reporting a tax; 8288 (withholding tax return for disposition by foreign persons of U.S. property interests); and 8804 (return of withholding tax on foreign partner's share of effectively connected income).

NOTES: Detail may not add to totals because of rounding. This table includes information on examinations closed in Fiscal Year (FY) 2020 in which actions were taken by the IRS to prevent the release of funds from the U.S. Treasury in response to taxpayer efforts to recoup all, or part, of previously assessed and paid tax. For information on all FY 2020 examinations of individual income tax, corporation income tax, estate and trust income tax, estate tax, gift tax, employment tax, excise tax, and other taxable returns, along with partnership, S corporation, and other nontaxable returns, see Table 18. The individual income tax portions of Tables 18-20 were reorganized for the FY 2020 IRS Data Book in order to be more consistent with the way data are presented in Table 17.

SOURCE: Small Business/Self-Employed, Examination, Performance Planning and Analysis Examination, Small Business Exam Data Management.

## IRS Data Book Table 19

## Examination Coverage: Returns Examined Involving Protection of Revenue Base, by Type and Size of Return, Fiscal Year 2020

[Money amounts are in thousands of dollars]

Type and size of return	Taxable returns examined involving protection of the revenue base [1]			Amount protected		
	Total	Field [2]	Correspondence	Total	Field [2]	Correspondence
	(1)	(2)	(3)	(4)	(5)	(6)
<b>United States, total</b>	<b>14,437</b>	<b>8,244</b>	<b>6,193</b>	<b>1,692,341</b>	<b>1,671,029</b>	<b>21,312</b>
Individual income tax returns, total	12,255	6,062	6,193	172,415	151,103	21,312
Size of total positive income [3]:						
No total positive income	107	56	51	2,310	2,108	202
\$1 under \$25,000	3,149	167	2,982	10,953	2,040	8,914
\$25,000 under \$50,000	1,711	207	1,504	5,786	1,262	4,523
\$50,000 under \$75,000	1,101	394	707	5,961	3,780	2,181
\$75,000 under \$100,000	696	367	329	3,248	2,106	1,141
\$100,000 under \$200,000	1,787	1,324	463	14,872	12,194	2,678
\$200,000 under \$500,000	1,504	1,401	103	15,895	14,853	1,042
\$500,000 under \$1,000,000	770	752	18	9,950	9,618	331
\$1,000,000 under \$5,000,000	994	984	10	46,409	46,200	209
\$5,000,000 under \$10,000,000	175	d	d	16,094	d	d
\$10,000,000 or more	237	d	d	40,891	d	d
International returns [4]	24	d	d	46	d	d
Returns with earned income tax credit [5]	3,790	d	d	12,399	d	d
Corporation income tax returns, except Form 1120-S, total [6]	746	746	-	1,208,219	1,208,219	N/A
Returns other than Forms 1120-C and 1120-F [7]:						
No balance sheet returns	18	18	-	90,008	90,008	N/A
Balance sheet returns by size of total assets:						
Under \$250,000	17	17	-	1,294	1,294	N/A
\$250,000 under \$1,000,000	37	37	-	598	598	N/A
\$1,000,000 under \$5,000,000	55	55	-	24,093	24,093	N/A
\$5,000,000 under \$10,000,000	38	38	-	2,092	2,092	N/A
\$10,000,000 under \$50,000,000	67	67	-	3,856	3,856	N/A
\$50,000,000 under \$100,000,000	48	48	-	4,795	4,795	N/A
\$100,000,000 under \$250,000,000	43	43	-	3,396	3,396	N/A
\$250,000,000 under \$500,000,000	46	46	-	6,148	6,148	N/A
\$500,000,000 under \$1,000,000,000	50	50	-	6,735	6,735	N/A
\$1,000,000,000 under \$5,000,000,000	129	129	-	88,322	88,322	N/A
\$5,000,000,000 under \$20,000,000,000	84	84	-	304,871	304,871	N/A
\$20,000,000,000 or more	90	90	-	624,237	624,237	N/A
Form 1120-C returns [7]	7	7	-	4,168	4,168	N/A
Form 1120-F returns [7]	17	17	-	43,605	43,605	N/A
Estate and trust income tax returns [8]	95	95	-	2,167	2,167	N/A
Estate tax returns, total [9]	49	49	-	8,691	8,691	N/A
Size of gross estate:						
Under \$5,000,000	7	7	-	15	15	N/A
\$5,000,000 under \$10,000,000	14	14	-	1,217	1,217	N/A
\$10,000,000 or more	28	28	-	7,459	7,459	N/A
Gift tax returns	7	7	-	17	17	N/A
Employment tax returns	284	284	-	155,104	155,104	N/A
Excise tax returns	997	997	-	145,094	145,094	N/A
Other taxable returns [10]	4	4	-	635	635	N/A

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

N/A — Not applicable.

[1] Excludes excise tax returns filed with U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau. Also excludes returns of tax-exempt organizations, Government entities, employee retirement benefit plans, and tax-exempt bonds; and excludes information returns (e.g., Forms 1098, 1099, 5498, W-2 and W-2G, and Schedule K-1).

[2] Field examinations are generally performed in person by revenue agents, tax compliance officers, tax examiners, and revenue officer examiners. However, some field examinations may ultimately be conducted through correspondence in order to better serve the taxpayer.

[3] In general, total positive income is the sum of all positive amounts shown for the various sources of income reported on the individual income tax return, and thus excludes losses.

[4] Includes Forms 1040-PR (self-employment income tax return for Puerto Rico residents) and 1040-SS (self-employment income tax return for U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands residents).

[5] Includes all returns selected for examination on the basis of an earned income tax credit (EITC) claim. Shown separately for information purposes. Counts are included in the appropriate TPI classes.

[6] Includes the Form 1120 series as follows: 1120 (corporation income tax return); 1120-C (income tax return for cooperative associations); 1120-F (foreign corporation income tax return, except foreign life insurance company, foreign property and casualty insurance company, or foreign sales corporation); 1120-H (homeowner association income tax return); 1120-L (life insurance company income tax return); 1120-ND (return for nuclear decommissioning funds); 1120-PC (property and casualty insurance company income tax return); 1120-REIT (real estate investment trust income tax return); 1120-RIC (regulated investment company income tax return); and 1120-SF (income tax return for settlement funds). Excludes certain other types of corporation returns, which are included in "Other taxable returns" described in footnote 10.

[7] Forms 1120-C are filed by cooperative associations. Forms 1120-F are filed by foreign corporations with U.S. income, other than foreign life insurance companies (Form 1120-L); foreign property and casualty insurance companies (Form 1120-PC); or foreign sales corporations (Form 1120-FSC).

[8] Includes taxable Form 1041 (income tax return for estates and trusts) and Form 1041-N (income tax return for electing Alaska Native Settlement Trusts).

[9] Includes Form 706 (estate and generation-skipping transfer tax return).

[10] Includes Forms 1120-FSC (foreign sales corporation income tax return); 1120-S for S corporations reporting a tax; 1065-B for partnerships reporting a tax; 8288 (withholding tax return for disposition by foreign persons of U.S. property interests); and 8804 (return of withholding tax on foreign partner's share of effectively connected income).

NOTES: Detail may not add to totals because of rounding. This table includes information on examinations closed in Fiscal Year (FY) 2020 in which actions were taken by the IRS to prevent the release of funds from the U.S. Treasury in response to taxpayer efforts to recoup all, or part, of previously assessed and paid tax. For information on all FY 2020 examinations of individual income tax, corporation income tax, estate and trust income tax, estate tax, gift tax, employment tax, excise tax, and other taxable returns, along with partnership, S corporation, and other nontaxable returns, see Table 18. The individual income tax portions of Tables 18-20 were reorganized for the FY 2020 IRS Data Book in order to be more consistent with the way data are presented in Table 17.

SOURCE: Small Business/Self-Employed, Examination, Performance Planning and Analysis Examination, Small Business Exam Data Management.

**Examination Coverage: Returns Examined Involving Protection of Revenue Base, by Type and Size of Return, Fiscal Year 2019**

[Money amounts are in thousands of dollars]

Type and size of return	Taxable returns examined involving protection of the revenue base [1]			Amount protected		
	Total	Field [2]	Correspondence	Total	Field [2]	Correspondence
	(1)	(2)	(3)	(4)	(5)	(6)
<b>United States, total</b>	<b>23,369</b>	<b>12,393</b>	<b>10,976</b>	<b>3,877,790</b>	<b>3,833,530</b>	<b>44,259</b>
► Individual income tax returns, total	19,814	8,843	10,971	289,498	246,362	43,135
► Returns with total positive income under \$200,000 [3]:						
► Nonbusiness returns without Earned Income Tax Credit: Without Schedules C, E, F, or Form 2106 [4]	6,327	1,104	5,223	25,825	7,497	18,328
With Schedule E or Form 2106 [5]	1,379	712	667	12,981	10,331	2,649
► Business returns without Earned Income Tax Credit: Nonfarm business returns by size of total gross receipts [6]:						
Under \$25,000	1,706	463	1,243	6,819	2,631	4,189
\$25,000 under \$100,000	1,015	564	451	6,322	3,166	3,156
\$100,000 under \$200,000	586	460	126	4,775	3,849	926
\$200,000 or more	563	468	95	6,202	5,757	444
Farm returns	84	56	28	498	383	115
► Business and nonbusiness returns with Earned Income Tax Credit by size of total gross receipts [6, 7]:						
Under \$25,000	2,672	245	2,427	8,812	1,812	7,000
\$25,000 or more	342	119	223	1,653	903	751
► Returns with total positive income of at least \$200,000 and under \$1,000,000 [3]:						
Nonbusiness returns	1,877	1,708	169	19,507	17,885	1,622
Business returns	1,470	1,393	77	17,928	16,714	1,214
► Returns with total positive income of \$1,000,000 or more [3]	1,597	1,551	46	177,767	175,434	2,334
► International returns [8]	196	-	196	408	N/A	408
► Corporation income tax returns, except Form 1120-S, total [9]	868	d	d	2,845,710	d	d
► Returns other than Forms 1120-C and 1120-F [10]:						
► Small corporations	189	d	d	2,845,710	d	d
No balance sheet returns	17	17	-	7,717	7,717	N/A
Balance sheet returns by size of total assets:						
Under \$250,000	21	21	-	2,401	2,401	N/A
\$250,000 under \$1,000,000	43	43	-	2,140	2,140	N/A
\$1,000,000 under \$5,000,000	75	75	-	1,603	1,603	N/A
\$5,000,000 under \$10,000,000	33	d	d	1,519	d	d
► Large corporations	656	d	d	2,809,123	d	d
Balance sheet returns by size of total assets:						
\$10,000,000 under \$50,000,000	75	d	d	4,725	d	d
\$50,000,000 under \$100,000,000	45	d	d	1,757	d	d
\$100,000,000 under \$250,000,000	82	82	-	4,246	4,246	N/A
\$250,000,000 under \$500,000,000	52	52	-	7,907	7,907	N/A
\$500,000,000 under \$1,000,000,000	68	68	-	66,590	66,590	N/A
\$1,000,000,000 under \$5,000,000,000	145	145	-	57,559	57,559	N/A
\$5,000,000,000 under \$20,000,000,000	87	87	-	253,949	253,949	N/A
\$20,000,000,000 or more	102	102	-	2,412,389	2,412,389	N/A
► Form 1120-C returns [10]	d	d	d	d	d	d
► Form 1120-F returns [10]	d	d	d	d	d	d
► Estate and trust income tax returns [11]	151	d	d	3,010	d	d
► Estate tax returns, total [12]	82	82	-	18,531	18,531	N/A
► Size of gross estate:						
Under \$5,000,000	8	8	-	1,704	1,704	N/A
\$5,000,000 under \$10,000,000	36	36	-	5,982	5,982	N/A
\$10,000,000 or more	38	38	-	10,845	10,845	N/A
► Gift tax returns	10	d	d	-	d	d
► Employment tax returns	269	269	-	41,782	41,782	N/A
► Excise tax returns	2,162	2,162	-	679,253	679,253	N/A
► Other taxable returns [13]	13	13	-	6	6	N/A

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

N/A — Not applicable.

[1] Excludes excise tax returns filed with U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau. Also excludes returns of tax-exempt organizations, Government entities, employee retirement benefit plans, and tax-exempt bonds; and excludes information returns (e.g., Forms 1098, 1099, 5498, W-2 and W-2G, and Schedule K-1).

[2] Field examinations are generally performed in person by revenue agents, tax compliance officers, tax examiners, and revenue officer examiners. However, some field examinations may ultimately be conducted through correspondence in order to better serve the taxpayer.

[3] In general, total positive income is the sum of all positive amounts shown for the various sources of income reported on the individual income tax return, and thus excludes losses.

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

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

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

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

[8] Includes Forms 1040-PR (self-employment income tax return for Puerto Rico residents) and 1040-SS (self-employment income tax return for U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands residents).

[9] Includes the Form 1120 series as follows: 1120 (corporation income tax return); 1120-C (income tax return for cooperative associations); 1120-F (foreign corporation income tax return, except foreign life insurance company, foreign property and casualty insurance company, or foreign sales corporation); 1120-H (homeowner association income tax return); 1120-L (life insurance company income tax return); 1120-ND (return for nuclear decommissioning funds); 1120-PC (property and casualty insurance company income tax return); 1120-REIT (real estate investment trust income tax return); 1120-RIC (regulated investment company income tax return); and 1120-SF (income tax return for settlement funds). Excludes certain other types of corporation returns, which are included in "Other taxable returns" described in footnote 13.

[10] Forms 1120-C are filed by cooperative associations. Forms 1120-F are filed by foreign corporations with U.S. income, other than foreign life insurance companies (Form 1120-L); foreign property and casualty insurance companies (Form 1120-PC); or foreign sales corporations (Form 1120-FSC).

[11] Includes taxable Form 1041 (income tax return for estates and trusts) and Form 1041-N (income tax return for electing Alaska Native Settlement Trusts).

[12] Includes Form 706 (estate and generation-skipping transfer tax return).

[13] Includes Forms 1120-FSC (foreign sales corporation income tax return); 1120-S for S corporations reporting a tax; 1065-B for partnerships reporting a tax; 8288 (withholding tax return for disposition by foreign persons of U.S. property interests); and 8804 (return of withholding tax on foreign partner's share of effectively connected income).

NOTES: Detail may not add to totals because of rounding. This table includes information on examinations closed in Fiscal Year (FY) 2019 in which actions were taken by the IRS to prevent the release of funds from the U.S. Treasury in response to taxpayer efforts to recoup all, or part, of previously assessed and paid tax. For information on all FY 2019 examinations of individual income tax, corporation income tax, estate and trust income tax, estate tax, gift tax, employment tax, excise tax, and other taxable returns, along with partnership, S corporation, and other nontaxable returns, see Table 17b.

SOURCE: Small Business/Self-Employed, Examination, Performance Planning and Analysis Examination, Small Business Exam Data Management.

**Examination Coverage: Returns Examined Involving Protection of Revenue Base, by Type and Size of Return, Fiscal Year 2018**

[Money amounts are in thousands of dollars]

Type and size of return	Taxable returns examined involving protection of the revenue base [1]			Amount protected		
	Total	Field [2]	Correspondence	Total	Field [2]	Correspondence
	(1)	(2)	(3)	(4)	(5)	(6)
<b>United States, total</b>	<b>27,920</b>	<b>11,153</b>	<b>16,767</b>	<b>2,270,629</b>	<b>2,216,874</b>	<b>53,755</b>
► Individual income tax returns, total	24,312	7,545	16,767	201,768	148,013	53,755
► Returns with total positive income under \$200,000 [3]:						
► Nonbusiness returns without Earned Income Tax Credit:						
Without Schedules C, E, F, or Form 2106 [4]	9,328	880	8,448	32,495	5,806	26,689
With Schedule E or Form 2106 [5]	1,838	728	1,110	9,854	5,835	4,019
► Business returns without Earned Income Tax Credit:						
Nonfarm business returns by size of total gross receipts [6]:						
Under \$25,000	1,964	403	1,561	7,094	2,034	5,060
\$25,000 under \$100,000	1,043	520	523	5,053	3,077	1,976
\$100,000 under \$200,000	563	436	127	4,050	3,386	663
\$200,000 or more	544	465	79	4,541	4,134	407
Farm returns	124	60	64	489	299	190
► Business and nonbusiness returns with Earned Income Tax Credit by size of total gross receipts [6, 7]:						
Under \$25,000	4,445	245	4,200	22,527	12,371	10,156
\$25,000 or more	350	133	217	2,280	1,599	681
► Returns with total positive income of at least \$200,000 and under \$1,000,000 [3]:						
Nonbusiness returns	1,421	1,188	233	17,659	15,372	2,287
Business returns	1,218	1,124	94	13,967	13,059	907
► Returns with total positive income of \$1,000,000 or more [3]	1,399	d	d	81,589	d	d
► International returns [8]	75	d	d	172	d	d
► Corporation income tax returns, except Form 1120-S, total [9]	918	918	-	1,670,189	1,670,189	N/A
► Returns other than Forms 1120-C and 1120-F [10]:						
► Small corporations	184	184	-	16,873	16,873	N/A
No balance sheet returns	18	18	-	11,174	11,174	N/A
Balance sheet returns by size of total assets:						
Under \$250,000	27	27	-	484	484	N/A
\$250,000 under \$1,000,000	29	29	-	771	771	N/A
\$1,000,000 under \$5,000,000	74	74	-	2,495	2,495	N/A
\$5,000,000 under \$10,000,000	36	36	-	1,949	1,949	N/A
► Large corporations	687	687	-	1,648,104	1,648,104	N/A
Balance sheet returns by size of total assets:						
\$10,000,000 under \$50,000,000	87	87	-	3,110	3,110	N/A
\$50,000,000 under \$100,000,000	64	64	-	173,244	173,244	N/A
\$100,000,000 under \$250,000,000	85	85	-	13,711	13,711	N/A
\$250,000,000 under \$500,000,000	70	70	-	25,336	25,336	N/A
\$500,000,000 under \$1,000,000,000	63	63	-	43,166	43,166	N/A
\$1,000,000,000 under \$5,000,000,000	124	124	-	103,209	103,209	N/A
\$5,000,000,000 under \$20,000,000,000	103	103	-	573,738	573,738	N/A
\$20,000,000,000 or more	91	91	-	712,591	712,591	N/A
► Form 1120-C returns [10]	d	d	-	d	d	N/A
► Form 1120-F returns [10]	d	d	-	d	d	N/A
► Estate and trust income tax returns [11]	427	427	-	222,980	222,980	N/A
► Estate tax returns, total [12]	75	75	-	10,643	10,643	N/A
► Size of gross estate:						
Under \$5,000,000	11	11	-	855	855	N/A
\$5,000,000 under \$10,000,000	25	25	-	1,481	1,481	N/A
\$10,000,000 or more	39	39	-	8,307	8,307	N/A
► Gift tax returns	17	17	-	5,640	5,640	N/A
► Employment tax returns	285	285	-	103,301	103,301	N/A
► Excise tax returns	1,871	1,871	-	53,664	53,664	N/A
► Other taxable returns [13]	15	15	-	2,444	2,444	N/A

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

N/A — Not applicable.

[1] Excludes excise tax returns filed with U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau. Also excludes returns of tax-exempt organizations, Government entities, employee retirement benefit plans, and tax-exempt bonds; and excludes information returns (e.g., Forms 1098, 1099, 5498, W-2 and W-2G, and Schedule K-1).

[2] Field examinations are generally performed in person by revenue agents, tax compliance officers, tax examiners, and revenue officer examiners. However, some field examinations may ultimately be conducted through correspondence in order to better serve the taxpayer.

[3] In general, total positive income is the sum of all positive amounts shown for the various sources of income reported on the individual income tax return, and thus excludes losses.

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

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

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

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

[8] Includes Forms 1040-PR (self-employment income tax return for Puerto Rico residents) and 1040-SS (self-employment income tax return for U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands residents).

[9] Includes the Form 1120 series as follows: 1120 (corporation income tax return); 1120-C (income tax return for cooperative associations); 1120-F (foreign corporation income tax return, except foreign life insurance company, foreign property and casualty insurance company, or foreign sales corporation); 1120-H (homeowner association income tax return); 1120-L (life insurance company income tax return); 1120-ND (return for nuclear decommissioning funds); 1120-PC (property and casualty insurance company income tax return); 1120-REIT (real estate investment trust income tax return); 1120-RIC (regulated investment company income tax return); and 1120-SF (income tax return for settlement funds). Excludes certain other types of corporation returns, which are included in "Other taxable returns" described in footnote 13.

[10] Forms 1120-C are filed by cooperative associations. Forms 1120-F are filed by foreign corporations with U.S. income, other than foreign life insurance companies (Form 1120-L); foreign property and casualty insurance companies (Form 1120-PC); or foreign sales corporations (Form 1120-FSC).

[11] Includes taxable Form 1041 (income tax return for estates and trusts) and Form 1041-N (income tax return for electing Alaska Native Settlement Trusts).

[12] Includes Form 706 (estate and generation-skipping transfer tax return).

[13] Includes Forms 1120-FSC (foreign sales corporation income tax return); 1120-S for S corporations reporting a tax; 1065-B for partnerships reporting a tax; 8288 (withholding tax return for disposition by foreign persons of U.S. property interests); and 8804 (return of withholding tax on foreign partner's share of effectively connected income).

NOTES: Detail may not add to totals because of rounding. This table includes information on examinations in which actions were taken by the IRS to prevent the release of funds from the U.S. Treasury in response to taxpayer efforts to recoup all, or part, of previously assessed and paid tax. For information on all examinations of individual income tax, corporation income tax, estate and trust income tax, estate tax, gift tax, employment tax, excise tax, and other taxable returns, along with partnership, S corporation, and other nontaxable returns, see Table 9a.

SOURCE: Small Business/Self-Employed, Examination, Performance Planning and Analysis Examination, Small Business Exam Data Management.

**Examination Coverage: Returns Examined Involving Protection of Revenue Base, by Type and Size of Return, Fiscal Year 2017**

[Money amounts are in thousands of dollars]

Type and size of return	Taxable returns examined involving protection of the revenue base [1]			Amount protected		
	Total	Field [2]	Correspondence	Total	Field [2]	Correspondence
	(1)	(2)	(3)	(4)	(5)	(6)
<b>United States, total</b>	<b>33,496</b>	<b>16,408</b>	<b>17,088</b>	<b>3,651,524</b>	<b>3,570,911</b>	<b>80,613</b>
▶ Individual income tax returns, total	28,739	11,658	17,081	269,841	210,822	59,019
▶ Returns with total positive income under \$200,000 [3]:						
▶ Nonbusiness returns without Earned Income Tax Credit:						
Without Schedules C, E, F, or Form 2106 [4]	10,834	2,231	8,603	52,596	23,568	29,028
With Schedule E or Form 2106 [5]	2,380	1,381	999	11,681	7,654	4,027
▶ Business returns without Earned Income Tax Credit:						
Nonfarm business returns by size of total gross receipts [6]:						
Under \$25,000	2,414	817	1,597	11,008	5,714	5,294
\$25,000 under \$100,000	1,336	768	568	8,653	6,525	2,128
\$100,000 under \$200,000	677	526	151	4,718	3,943	775
\$200,000 or more	622	525	97	5,146	4,617	529
Farm returns	320	263	57	779	636	143
▶ Business and nonbusiness returns with Earned Income Tax Credit by size of total gross receipts [6, 7]:						
Under \$25,000	4,488	313	4,175	14,541	2,986	11,555
\$25,000 or more	379	148	231	1,948	1,229	719
▶ Returns with total positive income of at least \$200,000 and under \$1,000,000 [3]:						
Nonbusiness returns	2,085	1,844	241	23,754	21,498	2,256
Business returns	1,560	1,470	90	23,209	22,397	812
▶ Returns with total positive income of \$1,000,000 or more [3]	1,414	1,369	45	111,310	110,055	1,255
▶ International returns [8]	230	3	227	498	[9]	498
▶ Corporation income tax returns, except Form 1120-S, total [10]	981	d	d	3,164,018	d	d
▶ Returns other than Forms 1120-C and 1120-F [11]:						
▶ Small corporations	253	253	-	28,117	28,117	-
No balance sheet returns	14	14	-	20,495	20,495	-
Balance sheet returns by size of total assets:						
Under \$250,000	45	45	-	564	564	-
\$250,000 under \$1,000,000	36	36	-	480	480	-
\$1,000,000 under \$5,000,000	89	89	-	3,749	3,749	-
\$5,000,000 under \$10,000,000	69	69	-	2,829	2,829	-
▶ Large corporations	700	d	d	2,973,264	d	d
Balance sheet returns by size of total assets:						
\$10,000,000 under \$50,000,000	136	d	d	37,963	d	d
\$50,000,000 under \$100,000,000	53	53	-	3,901	3,901	-
\$100,000,000 under \$250,000,000	59	59	-	10,178	10,178	-
\$250,000,000 under \$500,000,000	54	d	d	74,217	d	d
\$500,000,000 under \$1,000,000,000	68	68	-	22,715	22,715	-
\$1,000,000,000 under \$5,000,000,000	153	d	d	310,826	d	d
\$5,000,000,000 under \$20,000,000,000	83	d	d	405,085	d	d
\$20,000,000,000 or more	94	94	-	2,108,379	2,108,379	-
▶ Form 1120-C returns [11]	8	8	-	162,066	162,066	-
▶ Form 1120-F returns [11]	20	d	d	571	d	d
▶ Estate and trust income tax returns [12]	643	d	d	7,126	d	d
▶ Estate tax returns, total [13]	64	64	-	22,885	22,885	-
▶ Size of gross estate:						
Under \$5,000,000	9	9	-	7,493	7,493	-
\$5,000,000 under \$10,000,000	16	16	-	1,174	1,174	-
\$10,000,000 or more	39	39	-	14,218	14,218	-
▶ Gift tax returns	10	10	-	14,066	14,066	-
▶ Employment tax returns	374	374	-	93,994	93,994	-
▶ Excise tax returns	2,660	2,660	-	79,245	79,245	-
▶ Other taxable returns [14]	25	25	-	349	349	-

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

[1] Excludes excise tax returns filed with U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau. Also excludes returns of tax-exempt organizations, Government entities, employee retirement benefit plans, and tax-exempt bonds; and excludes information returns (e.g., Forms 1098, 1099, 5498, W-2 and W-2G, and Schedule K-1).

[2] Field examinations are generally performed in person by revenue agents, tax compliance officers, tax examiners, and revenue officer examiners. However, some field examinations may ultimately be conducted through correspondence in order to better serve the taxpayer.

[3] In general, total positive income is the sum of all positive amounts shown for the various sources of income reported on the individual income tax return, and thus excludes losses.

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

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

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

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

[8] Includes Forms 1040-PR (self-employment income tax return for Puerto Rico residents) and 1040-SS (self-employment income tax return for U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands residents).

[9] Less than \$500.

[10] Includes the Form 1120 series as follows: 1120 (corporation income tax return); 1120-C (income tax return for cooperative associations); 1120-F (foreign corporation income tax return, except foreign life insurance company, foreign property and casualty insurance company, or foreign sales corporation); 1120-H (homeowner association income tax return); 1120-L (life insurance company income tax return); 1120-ND (return for nuclear decommissioning funds); 1120-PC (property and casualty insurance company income tax return); 1120-REIT (real estate investment trust income tax return); 1120-RIC (regulated investment company income tax return); and 1120-SF (income tax return for settlement funds). Excludes certain other types of corporation returns, which are included in "Other taxable returns" described in footnote 14.

[11] Forms 1120-C are filed by cooperative associations. Forms 1120-F are filed by foreign corporations with U.S. income, other than foreign life insurance companies (Form 1120-L); foreign property and casualty insurance companies (Form 1120-PC); or foreign sales corporations (Form 1120-FSC).

[12] Includes taxable Form 1041 (income tax return for estates and trusts) and Form 1041-N (income tax return for electing Alaska Native Settlement Trusts).

[13] Includes Form 706 (estate and generation-skipping transfer tax return).

[14] Includes Forms 1120-FSC (foreign sales corporation income tax return); 1120-S for S corporations reporting a tax; 1065-B for partnerships reporting a tax; 8288 (withholding tax return for disposition by foreign persons of U.S. property interests); and 8804 (return of withholding tax on foreign partner's share of effectively connected income).

NOTES: Detail may not add to totals because of rounding. This table includes information on examinations in which actions were taken by the IRS to prevent the release of funds from the U.S. Treasury in response to taxpayer efforts to recoup all, or part, of previously assessed and paid tax. For information on all examinations of individual income tax, corporation income tax, estate and trust income tax, estate tax, gift tax, employment tax, excise tax, and other taxable returns, along with partnership, S corporation, and other nontaxable returns, see Table 9a.

SOURCE: Small Business/Self-Employed, Examination, PerforA62:G74mance Planning and Analysis Examination, Small Business Exam Data Management.

**Examination Coverage: Returns Examined Involving Protection of Revenue Base, by Type and Size of Return, Fiscal Year 2016**

[Money amounts are in thousands of dollars]

Type and size of return	Taxable returns examined involving protection of the revenue base [1]			Amount protected		
	Total	Field [2]	Correspondence	Total	Field [2]	Correspondence
	(1)	(2)	(3)	(4)	(5)	(6)
<b>United States, total</b>	<b>31,632</b>	<b>13,218</b>	<b>18,414</b>	<b>4,194,998</b>	<b>4,105,561</b>	<b>89,437</b>
▶ Individual income tax returns, total	26,978	d	d	343,520	d	d
▶ Returns with total positive income under \$200,000 [3]:						
▶ Nonbusiness returns without Earned Income Tax Credit:						
Without Schedules C, E, F, or Form 2106 [4]	10,838	1,260	9,578	109,638	74,624	35,014
With Schedule E or Form 2106 [5]	2,462	1,064	1,398	25,857	20,359	5,498
▶ Business returns without Earned Income Tax Credit:						
Nonfarm business returns by size of total gross receipts [6]:						
Under \$25,000	2,295	600	1,695	9,172	3,041	6,131
\$25,000 under \$100,000	1,298	680	618	6,185	3,600	2,585
\$100,000 under \$200,000	636	463	173	4,530	3,604	926
\$200,000 or more	589	492	97	4,462	3,917	545
Farm returns	124	d	d	524	d	d
▶ Business and nonbusiness returns with Earned Income Tax Credit by size of total gross receipts [6, 7]:						
Under \$25,000	4,219	374	3,845	14,628	2,053	12,575
\$25,000 or more	368	120	248	2,060	1,119	941
▶ Returns with total positive income of at least \$200,000 and under \$1,000,000 [3]:						
Nonbusiness returns	1,545	1,258	287	18,083	15,268	2,815
Business returns	1,276	1,119	157	13,704	12,203	1,501
▶ Returns with total positive income of \$1,000,000 or more [3]	1,107	1,060	47	134,184	131,223	2,961
▶ International returns [8]	221	d	d	493	d	d
▶ Corporation income tax returns, except Form 1120-S, total [9]	995	d	d	3,552,743	d	d
▶ Returns other than Forms 1120-C and 1120-F [10]:						
▶ Small corporations [11]	226	226	-	8,902	8,902	-
No balance sheet returns	12	12	-	2,084	2,084	-
Balance sheet returns by size of total assets:						
Under \$250,000	33	33	-	668	668	-
\$250,000 under \$1,000,000	39	39	-	199	199	-
\$1,000,000 under \$5,000,000	81	81	-	4,039	4,039	-
\$5,000,000 under \$10,000,000	61	61	-	1,912	1,912	-
▶ Large corporations [12]	727	d	d	2,648,228	d	d
Balance sheet returns by size of total assets:						
\$10,000,000 under \$50,000,000	109	109	-	11,848	11,848	-
\$50,000,000 under \$100,000,000	50	50	-	9,328	9,328	-
\$100,000,000 under \$250,000,000	74	d	d	39,939	d	d
\$250,000,000 under \$500,000,000	53	53	-	13,483	13,483	-
\$500,000,000 under \$1,000,000,000	60	d	d	25,374	d	d
\$1,000,000,000 under \$5,000,000,000	129	129	-	806,404	806,404	-
\$5,000,000,000 under \$20,000,000,000	139	d	d	616,305	d	d
\$20,000,000,000 or more	113	113	-	1,125,547	1,125,547	-
▶ Form 1120-C returns [10]	8	8	-	8,547	8,547	-
▶ Form 1120-F returns [10]	34	34	-	887,066	887,066	-
▶ Estate and trust income tax returns [13]	145	145	-	4,674	4,674	-
▶ Estate tax returns, total [14]	81	81	-	14,920	14,920	-
▶ Size of gross estate:						
Under \$5,000,000	10	10	-	1,619	1,619	-
\$5,000,000 under \$10,000,000	28	28	-	5,013	5,013	-
\$10,000,000 or more	43	43	-	8,288	8,288	-
▶ Gift tax returns	7	7	-	232	232	-
▶ Employment tax returns	309	309	-	42,998	42,998	-
▶ Excise tax returns	3,095	3,095	-	225,926	225,926	-
▶ Other taxable returns [15]	22	22	-	9,985	9,985	-

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

[1] Excludes excise tax returns filed with U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau. Also excludes returns of tax-exempt organizations, Government entities, employee retirement benefit plans, and tax-exempt bonds; and excludes information returns (e.g., Forms 1098, 1099, 5498, W-2 and W-2G, and Schedule K-1).

[2] Field examinations are generally performed in person by revenue agents, tax compliance officers, tax examiners, and revenue officer examiners. However, some field examinations may ultimately be conducted through correspondence in order to better serve the taxpayer.

[3] In general, total positive income is the sum of all positive amounts shown for the various sources of income reported on the individual income tax return, and thus excludes losses.

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

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

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

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

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

[8] Includes Forms 1040-PR (self-employment income tax return for Puerto Rico residents) and 1040-SS (self-employment income tax return for U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands residents).

[9] Includes the Form 1120 series as follows: 1120 (corporation income tax return); 1120-C (income tax return for cooperative associations); 1120-F (foreign corporation income tax return, except foreign life insurance company, foreign property and casualty insurance company, or foreign sales corporation); 1120-H (homeowner association income tax return); 1120-L (life insurance company income tax return); 1120-ND (return for nuclear decommissioning funds); 1120-PC (property and casualty insurance company income tax return); 1120-REIT (real estate investment trust income tax return); 1120-RIC (regulated investment company income tax return); and 1120-SF (income tax return for settlement funds). Excludes certain other types of corporation returns, which are included in "Other taxable returns" described in footnote 15.

[10] Forms 1120-C are filed by cooperative associations. Forms 1120-F are filed by foreign corporations with U.S. income, other than foreign life insurance companies (Form 1120-L); foreign property and casualty insurance companies (Form 1120-PC); or foreign sales corporations (Form 1120-FSC).

[11] Includes returns with assets of less than \$10 million.

[12] Includes returns with assets of \$10 million or more.

[13] Includes taxable Form 1041 (income tax return for estates and trusts) and Form 1041-N (income tax return for electing Alaska Native Settlement Trusts).

[14] Includes Form 706 (estate and generation-skipping transfer tax return).

[15] Includes Forms 1120-FSC (foreign sales corporation income tax return); 1120-S for S corporations reporting a tax; 8288 (withholding tax return for disposition by foreign persons of U.S. property interests); and 8804 (return of withholding tax on foreign partner's share of effectively connected income).

NOTES: Detail may not add to totals because of rounding. This table includes information on examinations in which actions were taken by the IRS to prevent the release of funds from the U.S. Treasury in response to taxpayer efforts to recoup all, or part, of previously assessed and paid tax. For information on all examinations of individual income tax, corporation income tax, estate and trust income tax, estate tax, gift tax, employment tax, excise tax, and other taxable returns, along with partnership, S corporation, and other nontaxable returns, see Table 9a.

SOURCE: Small Business/Self-Employed, Examination, Performance Planning and Analysis Examination, Small Business Exam Data Management.



**Examination Coverage: Returns Examined Involving Protection of Revenue Base, by Type and Size of Return, Fiscal Year 2015**

[Money amounts are in thousands of dollars]

Type and size of return	Taxable returns examined involving protection of the revenue base [1]			Amount protected		
	Total	Field [2]	Correspondence	Total	Field [2]	Correspondence
	(1)	(2)	(3)	(4)	(5)	(6)
<b>United States, total</b>	<b>45,562</b>	<b>11,233</b>	<b>34,329</b>	<b>2,094,780</b>	<b>1,972,456</b>	<b>122,324</b>
▶ Individual income tax returns, total	42,233	7,911	34,322	259,018	139,147	119,871
▶ Returns with total positive income under \$200,000 [3]:						
▶ Nonbusiness returns without Earned Income Tax Credit: Without Schedules C, E, F, or Form 2106 [4]	20,164	1,143	19,021	66,396	6,497	59,899
▶ With Schedule E or Form 2106 [5]	2,860	1,083	1,777	17,458	10,594	6,864
▶ Business returns without Earned Income Tax Credit: Nonfarm business returns by size of total gross receipts [6]:						
Under \$25,000	3,472	668	2,804	20,275	2,761	17,514
\$25,000 under \$100,000	1,687	737	950	8,111	4,733	3,378
\$100,000 under \$200,000	672	417	255	4,309	2,885	1,424
\$200,000 or more	643	490	153	4,959	4,078	881
Farm returns	135	59	76	564	366	198
▶ Business and nonbusiness returns with Earned Income Tax Credit by size of total gross receipts [6, 7]:						
Under \$25,000	8,372	379	7,993	24,077	2,006	22,071
\$25,000 or more	576	142	434	2,346	1,003	1,343
▶ Returns with total positive income of at least \$200,000 and under \$1,000,000 [3]:						
Nonbusiness returns	1,329	1,007	322	18,816	15,290	3,526
Business returns	1,123	974	149	17,748	16,081	1,667
▶ Returns with total positive income of \$1,000,000 or more [3]	867	812	55	73,212	72,853	359
▶ International returns [8]	333	-	333	747	-	747
▶ Corporation income tax returns, except Form 1120-S, total [9]	1,267	d	d	1,557,541	d	d
▶ Returns other than Forms 1120-C and 1120-F [10]:						
▶ Small corporations [11]	294	294	-	66,532	66,532	-
No balance sheet returns	18	18	-	43,129	43,129	-
Balance sheet returns by size of total assets:						
Under \$250,000	43	43	-	269	269	-
\$250,000 under \$1,000,000	58	58	-	19,363	19,363	-
\$1,000,000 under \$5,000,000	118	118	-	2,551	2,551	-
\$5,000,000 under \$10,000,000	57	57	-	1,220	1,220	-
▶ Large corporations [12]	908	d	d	1,462,430	d	d
Balance sheet returns by size of total assets:						
\$10,000,000 under \$50,000,000	133	133	-	36,477	36,477	-
\$50,000,000 under \$100,000,000	61	61	-	3,418	3,418	-
\$100,000,000 under \$250,000,000	99	99	-	15,701	15,701	-
\$250,000,000 under \$500,000,000	91	d	d	13,041	d	d
\$500,000,000 under \$1,000,000,000	67	d	d	24,073	d	d
\$1,000,000,000 under \$5,000,000,000	240	240	-	193,740	193,740	-
\$5,000,000,000 under \$20,000,000,000	114	114	-	120,716	120,716	-
\$20,000,000,000 or more	103	d	d	1,055,264	d	d
▶ Form 1120-C returns [10]	11	11	-	5,235	5,235	-
▶ Form 1120-F returns [10]	54	d	d	23,344	d	d
▶ Estate and trust income tax returns [13]	194	190	4	6,672	6,511	161
▶ Estate tax returns, total [14]	112	112	-	64,194	64,194	-
▶ Size of gross estate:						
Under \$5,000,000	31	31	-	4,412	4,412	-
\$5,000,000 under \$10,000,000	38	38	-	1,873	1,873	-
\$10,000,000 or more	43	43	-	57,909	57,909	-
▶ Gift tax returns	16	16	-	22,174	22,174	-
▶ Employment tax returns	381	381	-	45,315	45,315	-
▶ Excise tax returns	1,305	1,305	-	95,076	95,076	-
▶ Other taxable returns [15]	54	d	d	44,790	d	d

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

[1] Excludes excise tax returns filed with the U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau. Also excludes returns of tax-exempt organizations, Government entities, employee retirement benefit plans, and tax-exempt bonds; and excludes information returns (e.g., Forms 1098, 1099, 5498, W-2, and W-2G, and Schedule K-1).

[2] Field examinations are generally performed in person by revenue agents, tax compliance officers, tax examiners, and revenue officer examiners. However, some field examinations may ultimately be conducted through correspondence in order to better serve the taxpayer.

[3] In general, total positive income is the sum of all positive amounts shown for the various sources of income reported on the individual income tax return and thus, excludes losses.

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

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

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

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

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

[8] Includes Forms 1040-PR (self-employment income tax return for Puerto Rico residents) and 1040-SS (self-employment income tax return for U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands residents).

[9] Includes the Form 1120 series as follows: 1120 (corporation income tax return); 1120-C (income tax return for cooperative associations); 1120-F (foreign corporation income tax return, except foreign life insurance company, foreign property and casualty insurance company, or foreign sales corporation); 1120-H (homeowner association income tax return); 1120-L (life insurance company income tax return); 1120-ND (return for nuclear decommissioning funds); 1120-PC (property and casualty insurance company income tax return); 1120-REIT (real estate investment trust income tax return); 1120-RIC (regulated investment company income tax return); and 1120-SF (income tax return for settlement funds). Excludes certain other types of corporation returns, which are included in "other taxable returns" described in footnote 15.

[10] Forms 1120-C are filed by cooperative associations. Forms 1120-F are filed by foreign corporations with U.S. income, other than foreign life insurance companies (Form 1120-L); foreign property and casualty insurance companies (Form 1120-PC); or foreign sales corporations (Form 1120-FSC).

[11] Includes returns with assets of less than \$10 million.

[12] Includes returns with assets of \$10 million or more.

[13] Includes Form 1041 (income tax return for estates and trusts) and Form 1041-N (income tax return for electing Alaska Native Settlement Trusts).

[14] Includes Form 706 (estate and generation-skipping transfer tax return).

[15] Includes Forms 1120-FSC (foreign sales corporation income tax return); 1120-S for S corporations reporting a tax; 8288 (withholding tax return for disposition by foreign persons of U.S. property interests); and 8804 (return of withholding tax on foreign partner's share of effectively-connected income).

NOTES: Detail may not add to totals because of rounding. This table includes information on examinations in which actions were taken by the IRS to prevent the release of funds from the U.S. Treasury in response to taxpayer efforts to recoup all, or part, of previously assessed and paid tax. For information on all examinations of individual income tax, corporation income tax, estate and trust income tax, estate tax, gift tax, employment tax, excise tax, and other taxable returns, along with partnership, S corporation and other nontaxable returns, see Table 9a.

SOURCE: Small Business/Self-Employed, Examination, Performance Planning and Analysis Examination, Field Exam Workload Planning and Analysis.

**Examination Coverage: Returns Examined Involving Protection of Revenue Base, by Type and Size of Return, Fiscal Year 2014**

[Money amounts are in thousands of dollars]

Type and size of return	Taxable returns examined involving protection of the revenue base [1]			Amount protected		
	Total	Field [2]	Correspondence	Total	Field [2]	Correspondence
	(1)	(2)	(3)	(4)	(5)	(6)
<b>United States, total</b>	<b>39,274</b>	<b>12,053</b>	<b>27,221</b>	<b>4,458,693</b>	<b>4,365,413</b>	<b>93,280</b>
▶ Individual income tax returns, total	35,735	8,516	27,219	603,156	509,876	93,280
▶ Returns with total positive income under \$200,000 [3]:						
▶ Nonbusiness returns without Earned Income Tax Credit: Without Schedules C, E, F, or Form 2106 [4]	15,308	1,278	14,030	55,303	7,304	47,999
With Schedule E or Form 2106 [5]	2,720	1,154	1,566	13,024	7,308	5,716
▶ Business returns without Earned Income Tax Credit: Nonfarm business returns by size of total gross receipts [6]:						
Under \$25,000	2,991	609	2,382	10,858	2,854	8,004
\$25,000 under \$100,000	1,488	699	789	6,266	3,736	2,530
\$100,000 under \$200,000	633	473	160	4,781	4,082	699
\$200,000 or more	614	490	124	4,796	4,065	731
Farm returns	153	79	74	543	274	269
▶ Business and nonbusiness returns with Earned Income Tax Credit by size of total gross receipts [6, 7]:						
Under \$25,000	7,334	345	6,989	23,448	1,818	21,630
\$25,000 or more	578	139	439	2,836	1,326	1,510
▶ Returns with total positive income of at least \$200,000 and under \$1,000,000 [3]:						
Nonbusiness returns	1,344	1,150	194	27,932	26,214	1,718
Business returns	1,163	1,071	92	23,761	22,696	1,065
▶ Returns with total positive income of \$1,000,000 or more [3]	1,069	d	d	428,996	d	d
▶ International returns [8]	340	d	d	612	d	d
▶ Corporation income tax returns, except Form 1120-S, total [9]	1,329	d	d	3,270,016	d	d
▶ Returns other than Forms 1120-C and 1120-F [10]:						
▶ Small corporations [11]	323	d	d	11,290	d	d
No balance sheet returns	18	18	-	2,410	2,410	-
Balance sheet returns by size of total assets:						
Under \$250,000	40	40	-	2,167	2,167	-
\$250,000 under \$1,000,000	59	59	-	583	583	-
\$1,000,000 under \$5,000,000	142	142	-	4,022	4,022	-
\$5,000,000 under \$10,000,000	64	64	-	2,108	2,108	-
▶ Large corporations [12]	895	d	d	3,171,851	d	d
Balance sheet returns by size of total assets:						
\$10,000,000 under \$50,000,000	119	d	d	9,416	d	d
\$50,000,000 under \$100,000,000	53	53	-	4,413	4,413	-
\$100,000,000 under \$250,000,000	79	79	-	13,170	13,170	-
\$250,000,000 under \$500,000,000	73	73	-	21,100	21,100	-
\$500,000,000 under \$1,000,000,000	96	96	-	159,510	159,510	-
\$1,000,000,000 under \$5,000,000,000	231	231	-	203,623	203,623	-
\$5,000,000,000 under \$20,000,000,000	133	133	-	691,527	691,527	-
\$20,000,000,000 or more	111	d	d	2,069,092	d	d
▶ Form 1120-C returns [10]	92	92	-	31,582	31,582	-
▶ Form 1120-F returns [10]	19	19	-	55,293	55,293	-
▶ Estate and trust income tax returns [13]	119	119	-	109,932	109,932	-
▶ Estate tax returns, total [14]	134	134	-	113,938	113,938	-
▶ Size of gross estate:						
Under \$5,000,000	44	44	-	82,970	82,970	-
\$5,000,000 under \$10,000,000	45	45	-	4,083	4,083	-
\$10,000,000 or more	45	45	-	26,885	26,885	-
▶ Gift tax returns	13	13	-	1,475	1,475	-
▶ Employment tax returns	555	555	-	271,549	271,549	-
▶ Excise tax returns	1,363	1,363	-	65,748	65,748	-
▶ Other taxable returns [15]	26	d	d	22,879	d	d

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

[1] Excludes excise tax returns filed with the U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau. Also excludes returns of tax-exempt organizations, Government entities, employee retirement benefit plans, and tax-exempt bonds; and excludes information returns (e.g., Forms 1098, 1099, 5498, W-2, and W-2G, and Schedule K-1).

[2] Field examinations are generally performed in person by revenue agents, tax compliance officers, tax examiners, and revenue officer examiners. However, some field examinations may ultimately be conducted through correspondence in order to better serve the taxpayer.

[3] In general, total positive income is the sum of all positive amounts shown for the various sources of income reported on the individual income tax return and thus, excludes losses.

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

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

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

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

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

[8] Includes Forms 1040-PR (self-employment income tax return for Puerto Rico residents) and 1040-SS (self-employment income tax return for U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands residents).

[9] Includes the Form 1120 series as follows: 1120 (corporation income tax return); 1120-C (income tax return for cooperative associations); 1120-F (foreign corporation income tax return, except foreign life insurance company, foreign property and casualty insurance company, or foreign sales corporation); 1120-H (homeowner association income tax return); 1120-L (life insurance company income tax return); 1120-ND (return for nuclear decommissioning funds); 1120-PC (property and casualty insurance company income tax return); 1120-REIT (real estate investment trust income tax return); 1120-RIC (regulated investment company income tax return); and 1120-SF (income tax return for settlement funds). Excludes certain other types of corporation returns, which are included in "other taxable returns" described in footnote 15.

[10] Forms 1120-C are filed by cooperative associations. Forms 1120-F are filed by foreign corporations with U.S. income, other than foreign life insurance companies (Form 1120-L); foreign property and casualty insurance companies (Form 1120-PC); or foreign sales corporations (Form 1120-FSC).

[11] Includes returns with assets of less than \$10 million.

[12] Includes returns with assets of \$10 million or more.

[13] Includes Form 1041 (income tax return for estates and trusts) and Form 1041-N (income tax return for electing Alaska Native Settlement Trusts).

[14] Includes Form 706 (estate and generation-skipping transfer tax return).

[15] Includes Forms 1120-FSC (foreign sales corporation income tax return); 1120-S for S corporations reporting a tax; 8288 (withholding tax return for disposition by foreign persons of U.S. property interests); and 8804 (return of withholding tax on foreign partner's share of effectively-connected income).

NOTES: Detail may not add to totals because of rounding. This table includes information on examinations in which actions were taken by the IRS to prevent the release of funds from the U.S. Treasury in response to taxpayer efforts to recoup all, or part, of previously assessed and paid tax. For information on all examinations of individual income tax, corporation income tax, estate and trust income tax, estate tax, gift tax, employment tax, excise tax, and other taxable returns, along with partnership, S corporation and other nontaxable returns, see Table 9a.

SOURCE: Small Business/Self-Employed, Examination, Performance Planning and Analysis Examination, Field Exam Workload Planning and Analysis.

**Examination Coverage: Returns Examined Involving Protection of Revenue Base, by Type and Size of Return, Fiscal Year 2013 [1]**

[Money amounts are in thousands of dollars]

Type and size of return	Taxable returns examined involving protection of the revenue base [2]			Amount protected		
	Total	Field [3]	Correspondence	Total	Field [3]	Correspondence
	(1)	(2)	(3)	(4)	(5)	(6)
<b>United States, total</b>	<b>31,779</b>	<b>14,669</b>	<b>17,110</b>	<b>4,005,401</b>	<b>3,934,515</b>	<b>70,886</b>
► Individual income tax returns, total	27,935	10,828	17,107	404,872	333,990	70,882
► Returns with total positive income under \$200,000 [4]:						
► Nonbusiness returns without Earned Income Tax Credit:						
Without Schedules C, E, F, or Form 2106 [5]	9,381	1,603	7,778	62,126	32,450	29,676
With Schedule E or Form 2106 [6]	2,849	1,502	1,347	23,147	16,670	6,477
► Business returns without Earned Income Tax Credit:						
Nonfarm business returns by size of total gross receipts [7]:						
Under \$25,000	2,375	772	1,603	9,962	4,623	5,339
\$25,000 under \$100,000	1,442	919	523	7,524	5,627	1,897
\$100,000 under \$200,000	728	591	137	5,900	5,200	700
\$200,000 or more	742	657	85	10,969	10,428	541
Farm returns	192	107	85	787	455	332
► Business and nonbusiness returns with Earned Income Tax Credit by size of total gross receipts [7, 8]:						
Under \$25,000	5,035	358	4,677	22,952	2,145	20,807
\$25,000 or more	535	159	376	2,980	1,237	1,743
► Returns with total positive income of at least \$200,000 and under \$1,000,000 [4]:						
Nonbusiness returns	1,718	1,516	202	25,411	23,723	1,688
Business returns	1,524	1,413	111	22,189	21,351	838
► Returns with total positive income of \$1,000,000 or more [4]	1,252	1,226	26	210,618	210,077	541
► International returns [9]	162	5	157	307	4	303
► Corporation income tax returns, except Form 1120-S, total [10]	1,608	1,605	3	2,672,964	2,672,960	4
► Returns other than Forms 1120-C and 1120-F [11]:						
► Small corporations [12]	281	d	d	7,082	d	d
No balance sheet returns	26	d	d	1,038	d	d
Balance sheet returns by size of total assets:						
Under \$250,000	28	d	d	172	d	d
\$250,000 under \$1,000,000	69	69	-	897	897	-
\$1,000,000 under \$5,000,000	100	100	-	1,647	1,647	-
\$5,000,000 under \$10,000,000	58	58	-	3,328	3,328	-
► Large corporations [13]	1,182	d	d	2,585,317	d	d
Balance sheet returns by size of total assets:						
\$10,000,000 under \$50,000,000	94	94	-	7,782	7,782	-
\$50,000,000 under \$100,000,000	87	d	d	22,703	d	d
\$100,000,000 under \$250,000,000	125	125	-	27,912	27,912	-
\$250,000,000 under \$500,000,000	116	116	-	27,354	27,354	-
\$500,000,000 under \$1,000,000,000	146	146	-	47,337	47,337	-
\$1,000,000,000 under \$5,000,000,000	308	308	-	231,537	231,537	-
\$5,000,000,000 under \$20,000,000,000	145	d	d	402,047	d	d
\$20,000,000,000 or more	161	161	-	1,818,645	1,818,645	-
► Form 1120-C returns [11]	97	97	-	10,235	10,235	-
► Form 1120-F returns [11]	48	48	-	70,330	70,330	-
► Estate and trust income tax returns [14]	183	183	-	11,909	11,909	-
► Estate tax returns, total [15]	201	201	-	69,747	69,747	-
► Size of gross estate:						
Under \$5,000,000	71	71	-	5,008	5,008	-
\$5,000,000 under \$10,000,000	63	63	-	12,154	12,154	-
\$10,000,000 or more	67	67	-	52,585	52,585	-
► Gift tax returns	19	19	-	856	856	-
► Employment tax returns	276	276	-	712,247	712,247	-
► Excise tax returns	1,522	1,522	-	131,019	131,019	-
► Other taxable returns [16]	35	35	-	1,787	1,787	-

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

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

[2] Excludes excise tax returns filed with the U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau. Also excludes returns of tax-exempt organizations, Government entities, employee retirement benefit plans, and tax-exempt bonds; and excludes information returns (e.g., Forms 1098, 1099, 5498, W-2, and W-2G, and Schedule K-1).

[3] Field examinations are generally performed in person by revenue agents, tax compliance officers, tax examiners, and revenue officer examiners. However, some field examinations may ultimately be conducted through correspondence in order to better serve the taxpayer.

[4] In general, total positive income is the sum of all positive amounts shown for the various sources of income reported on the individual income tax return and, thus, excludes losses.

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

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

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

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

[8] Includes all Forms 1040, those with and without business income, reporting an Earned Income Tax Credit claim. These returns are classified by size of total gross receipts. Business returns have total gross receipts reported on Schedule C (nonfarm sole proprietorship) or Schedule F (profit or loss from farming). Nonbusiness returns, those with no Schedules C or F, are reported in the [9].

[9] Includes Forms 1040-PR (self-employment income tax return for Puerto Rico residents) and 1040-SS (self-employment income tax return for U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands residents).

[10] Includes the Form 1120 series as follows: 1120 (corporation income tax return); 1120-A (corporation income tax return, short form); 1120-F (foreign corporation income tax return, except foreign life insurance company, foreign property and casualty insurance company, or foreign sales corporation); 1120-H (homeowner association income tax return); 1120-L (life insurance company).

[11] Forms 1120-C are filed by cooperative associations. Forms 1120-F are filed by foreign corporations with U.S. income, other than foreign life insurance companies (Form 1120-L); foreign property and casualty insurance companies (Form 1120-PC); or foreign sales corporations (Form 1120-FSC).

[12] Includes returns with assets of less than \$10 million.

[13] Includes returns with assets of \$10 million or more.

[14] Includes Form 1041 (income tax return for estates and trusts) and Form 1041-N (income tax return for electing Alaska Native settlement trusts).

[15] Includes Form 706 (estate and generation-skipping transfer tax return).

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

NOTES: Detail may not add to totals because of rounding. This table includes information on examinations that prevented the payment of refunds based on fraudulent claims. For information on all examinations of individual income tax, corporation income tax, estate and trust income tax, estate tax, gift tax, employment tax, excise tax, and other taxable returns, along with partnership, S corporation and other nontaxable returns, see Table 9a.

SOURCE: Small Business/Self-Employed, Examination, Examination Planning and Delivery, Workload Planning and Analysis.

**Examination Coverage: Returns Examined Involving Protection of Revenue Base, by Type and Size of Return, Fiscal Year 2012 [1]**

[Money amounts are in thousands of dollars]

Type and size of return	Taxable returns examined involving protection of the revenue base [2]			Amount protected		
	Total	Field [3]	Correspondence	Total	Field [3]	Correspondence
	(1)	(2)	(3)	(4)	(5)	(6)
<b>United States, total</b>	<b>55,714</b>	<b>19,792</b>	<b>35,922</b>	<b>3,771,027</b>	<b>3,638,883</b>	<b>132,144</b>
► Individual income tax returns, total	50,746	14,826	35,920	607,484	475,346	132,138
► Returns with total positive income under \$200,000 [4]:						
► Nonbusiness returns without Earned Income Tax Credit: Without Schedules C, E, F, or Form 2106 [5]	17,896	2,487	15,409	170,552	114,353	56,199
With Schedule E or Form 2106 [6]	5,179	1,975	3,204	30,048	19,506	10,542
► Business returns without Earned Income Tax Credit: Nonfarm business returns by size of total gross receipts [7]:						
Under \$25,000	4,612	1,145	3,467	27,193	16,556	10,637
\$25,000 under \$100,000	2,402	1,263	1,139	10,243	6,841	3,402
\$100,000 under \$200,000	1,042	788	254	8,371	7,502	869
\$200,000 or more	957	806	151	35,921	35,342	579
Farm returns	726	478	248	1,320	588	732
► Business and nonbusiness returns with Earned Income Tax Credit by size of total gross receipts [7, 8]:						
Under \$25,000	11,117	560	10,557	43,425	2,214	41,211
\$25,000 or more	1,038	264	774	4,222	1,636	2,586
► Returns with total positive income of at least \$200,000 and under \$1,000,000 [4]:						
Nonbusiness returns	2,266	1,918	348	40,872	38,868	2,004
Business returns	1,877	1,711	166	32,591	31,336	1,255
► Returns with total positive income of \$1,000,000 or more [4]	1,475	1,428	47	202,398	200,593	1,805
► International returns [9]	159	3	156	328	11	317
► Corporation income tax returns, except Form 1120-S, total [10]	1,509	d	d	2,900,102	d	d
► Returns other than Forms 1120-C and 1120-F [11]:						
► Small corporations [12]	420	d	d	42,653	d	d
No balance sheet returns	24	24	-	1,726	1,726	-
Balance sheet returns by size of total assets:						
Under \$250,000	85	d	d	1,404	d	d
\$250,000 under \$1,000,000	83	83	-	1,339	1,339	-
\$1,000,000 under \$5,000,000	176	176	-	37,179	37,179	-
\$5,000,000 under \$10,000,000	52	52	-	1,005	1,005	-
► Large corporations [13]	1,040	d	d	2,766,971	d	d
Balance sheet returns by size of total assets:						
\$10,000,000 under \$50,000,000	144	144	-	12,837	12,837	-
\$50,000,000 under \$100,000,000	71	71	-	26,054	26,054	-
\$100,000,000 under \$250,000,000	146	146	-	24,336	24,336	-
\$250,000,000 under \$500,000,000	105	105	-	13,103	13,103	-
\$500,000,000 under \$1,000,000,000	92	92	-	108,039	108,039	-
\$1,000,000,000 under \$5,000,000,000	211	211	-	258,893	258,893	-
\$5,000,000,000 under \$20,000,000,000	134	134	-	604,328	604,328	-
\$20,000,000,000 or more	137	d	d	1,719,381	d	d
► Form 1120-C returns [11]	10	10	-	15,731	15,731	-
► Form 1120-F returns [11]	39	39	-	74,747	74,747	-
► Estate and trust income tax returns [14]	126	126	-	8,741	8,741	-
► Estate tax returns, total [15]	235	235	-	76,837	76,837	-
► Size of gross estate:						
Under \$5,000,000	115	115	-	11,020	11,020	-
\$5,000,000 under \$10,000,000	56	56	-	6,936	6,936	-
\$10,000,000 or more	64	64	-	58,881	58,881	-
► Gift tax returns	33	d	d	12,739	d	d
► Employment tax returns	518	518	-	74,663	74,663	-
► Excise tax returns	2,499	2,499	-	47,420	47,420	-
► Other taxable returns [16]	48	48	-	43,041	43,041	-

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

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

[2] Excludes excise tax returns filed with the U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau. Also excludes returns of tax-exempt organizations; Government entities; employee retirement benefit plans; and tax-exempt bond returns; and information returns (e.g., Forms 1098, 1099, 5498, W-2, and W-2G, and Schedule K-1).

[3] Field examinations are generally performed in person by revenue agents, tax compliance officers, tax examiners, and revenue officer examiners. However, some field examinations may ultimately be conducted through correspondence in order to better serve the taxpayer.

[4] In general, total positive income is the sum of all positive amounts shown for the various sources of income reported on the individual income tax return and, thus, excludes losses. Examinations of individual income tax returns are shown in this table by total positive income of: under \$200,000; at least \$200,000 and under \$1,000,000; and \$1,000,000 or more.

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

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

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

[8] Includes all Forms 1040, those with and without business income, reporting an Earned Income Tax Credit claim. These returns are classified by size of total gross receipts. Business returns have total gross receipts reported on Schedule C (nonfarm sole proprietorship) or Schedule F (profit or loss from farming). Nonbusiness returns, those with no Schedules C or F, are reported in the "Under [9]"

[9] Includes Forms 1040-PR (self-employment income tax return for Puerto Rico residents) and 1040-SS (self-employment income tax return for U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands residents).

[10] Includes the Form 1120 series as follows: 1120 (corporation income tax return); 1120-A (corporation income tax return, short form); 1120-F (foreign corporation income tax return, except foreign life insurance company, foreign property and casualty insurance company, or foreign sales corporation); 1120-H (homeowner association income tax return); 1120-L (life insurance company

[11] Forms 1120-C are filed by cooperative associations. Forms 1120-F are filed by foreign corporations with U.S. income, other than foreign life insurance companies (Form 1120-L); foreign property and casualty insurance companies (Form 1120-PC); or foreign sales corporations (Form 1120-FSC).

[12] Includes returns with assets of less than \$10 million.

[13] Includes returns with assets of \$10 million or more.

[14] Includes Form 1041 (income tax return for estates and trusts) and Form 1041-N (income tax return for electing Alaska Native settlement trusts).

[15] Includes Form 706 (estate and generation-skipping transfer tax return).

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

NOTES: Detail may not add to totals because of rounding. This table includes information on examinations that prevented the erroneous payment of refunds. For information on all examinations of individual income tax, corporation income tax, estate and trust income tax, estate tax, gift tax, employment tax, excise tax, and other taxable returns, along with partnership, S corporation and other nontaxable returns, see Table 9a. The number of taxable returns examined involving protection of the revenue base decreased from 101,212 in Fiscal Year 2011 to 55,714 in Fiscal Year 2012. In Fiscal Year 2011, over half of these returns (56,428) were related to the First-Time Homebuyer Credit, which was available to eligible taxpayers who purchased their homes between April 8, 2008, and May 1, 2010. The First-Time Homebuyer Credit was enacted as part of the American Recovery and Reinvestment Act of 2009 and the Worker, Homeowner, and Business Assistance Act of 2009.

SOURCE: Small Business/Self-Employed, Examination, Examination Planning and Delivery, Workload Planning and Analysis.

**Examination Coverage: Returns Examined Involving Protection of Revenue Base, by Type and Size of Return, Fiscal Year 2011 [1]**

[Money amounts are in thousands of dollars]

Type and size of return	Taxable returns examined involving protection of the revenue base [2]			Amount protected		
	Total	Field [3]	Correspondence	Total	Field [3]	Correspondence
	(1)	(2)	(3)	(4)	(5)	(6)
<b>United States, total</b>	<b>101,212</b>	<b>16,131</b>	<b>85,081</b>	<b>5,073,532</b>	<b>4,794,820</b>	<b>278,712</b>
► Individual income tax returns, total	97,117	12,043	85,074	545,040	273,139	271,901
► Returns with total positive income under \$200,000 [4]:						
► Nonbusiness returns without Earned Income Tax Credit: Without Schedules C, E, F, or Form 2106 [5]	40,497	2,220	38,277	120,214	12,777	107,437
With Schedule E or Form 2106 [6]	8,783	1,594	7,189	33,768	10,906	22,862
► Business returns without Earned Income Tax Credit: Nonfarm business returns by size of total gross receipts [7]:						
Under \$25,000	7,875	1,015	6,860	37,576	18,467	19,109
\$25,000 under \$100,000	2,901	948	1,953	15,066	8,578	6,488
\$100,000 under \$200,000	1,071	637	434	6,618	5,322	1,296
\$200,000 or more	920	658	262	8,250	6,604	1,646
Farm returns	811	97	714	2,192	356	1,836
► Business and nonbusiness returns with Earned Income Tax Credit by size of total gross receipts [7, 8]:						
Under \$25,000	27,079	322	26,757	95,016	1,910	93,106
\$25,000 or more	1,851	232	1,619	8,325	2,372	5,953
► Returns with total positive income of at least \$200,000 and under \$1,000,000 [4]:						
Nonbusiness returns	2,108	1,620	488	27,430	24,822	2,608
Business returns	1,595	1,371	224	25,377	23,970	1,407
► Returns with total positive income of \$1,000,000 or more [4]	1,404	1,317	87	164,759	157,021	7,738
► International returns [9]	222	12	210	449	34	415
► Corporation income tax returns, except Form 1120-S, total [10]	1,722	1,715	7	4,207,139	4,200,328	6,811
► Returns other than Forms 1120-C and 1120-F [11]:						
► Small corporations [12]	535	d	d	35,689	d	d
No balance sheet returns	83	83	-	19,526	19,526	-
Balance sheet returns by size of total assets:						
Under \$250,000	88	88	-	4,129	4,129	-
\$250,000 under \$1,000,000	99	d	d	3,038	d	d
\$1,000,000 under \$5,000,000	176	176	-	6,489	6,489	-
\$5,000,000 under \$10,000,000	89	89	-	2,507	2,507	-
► Large corporations [13]	1,118	d	d	4,121,604	d	d
Balance sheet returns by size of total assets:						
\$10,000,000 under \$50,000,000	187	187	-	25,467	25,467	-
\$50,000,000 under \$100,000,000	101	101	-	19,363	19,363	-
\$100,000,000 under \$250,000,000	108	108	-	58,626	58,626	-
\$250,000,000 under \$500,000,000	83	d	d	28,007	d	d
\$500,000,000 under \$1,000,000,000	104	d	d	59,999	d	d
\$1,000,000,000 under \$5,000,000,000	247	243	4	611,778	605,145	6,633
\$5,000,000,000 under \$20,000,000,000	147	147	-	955,133	955,133	-
\$20,000,000,000 or more	141	141	-	2,363,231	2,363,231	-
► Form 1120-C returns [11]	46	46	-	18,235	18,235	-
► Form 1120-F returns [11]	23	23	-	31,611	31,611	-
► Estate and trust income tax returns	84	84	-	9,987	9,987	-
► Estate tax returns, total	347	347	-	88,408	88,408	-
► Size of gross estate:						
Under \$5,000,000	185	185	-	15,902	15,902	-
\$5,000,000 under \$10,000,000	93	93	-	27,504	27,504	-
\$10,000,000 or more	69	69	-	45,002	45,002	-
► Gift tax returns	35	35	-	1,495	1,495	-
► Employment tax returns	606	606	-	173,071	173,071	-
► Excise tax returns	1,227	1,227	-	21,400	21,400	-
► Other taxable returns [14]	74	74	-	26,992	26,992	-

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

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

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

[3] Field examinations are generally performed by revenue agents, tax compliance officers, tax examiners, and revenue officer examiners in person. However, some field examinations may ultimately be conducted through correspondence in order to better serve the taxpayer.

[4] In general, total positive income is the sum of all positive amounts shown for the various sources of income reported on the individual income tax return and, thus, excludes losses. Examinations of individual income tax returns are shown in this table by total positive income of: under \$200,000; at least \$200,000 and under \$1,000,000; and \$1,000,000 or more.

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

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

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

[8] Includes all Forms 1040, those with and without business income, reporting an Earned Income Tax Credit claim. These returns are classified by size of total gross receipts. Business returns have total gross receipts reported on Schedule C (nonfarm sole proprietorship) or Schedule F (profit or loss from farming). Nonbusiness returns, those with no Schedules C or F, are reported in

[9] Includes Forms 1040-PR (self-employment income tax return for Puerto Rico residents) and 1040-SS (self-employment income tax return for U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands residents).

[10] Includes the Form 1120 series as follows: 1120 (corporation income tax return); 1120-A (corporation income tax return, short form); 1120-F (foreign corporation income tax return, except foreign life insurance company, foreign property and casualty insurance company, or foreign sales corporation); 1120-H (homeowner association income tax return); 1120-L (life insurance

[11] Forms 1120-F are filed by foreign corporations with U.S. income, other than foreign life insurance companies (Form 1120-L); foreign property and casualty insurance companies (Form 1120-PC); or foreign sales corporations (Form 1120-FSC). Forms 1120-C are filed by cooperative associations.

[12] Includes returns with assets of less than \$10 million.

[13] Includes returns with assets of \$10 million or more.

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

NOTES: Detail may not add to totals because of rounding. This table includes information on examinations that prevented the erroneous payment of refunds. For information on all examinations of individual income tax, corporation income tax, estate and trust income tax, estate tax, gift tax, employment tax, excise tax, partnership, S corporation and other taxable returns along with nontaxable returns, see Table 9a. The number of taxable returns examined including protection of the revenue base has been significantly affected by claims for the First-Time Homebuyer Credit. This credit was enacted as part of the American Recovery and Reinvestment Act of 2009 and the Worker, Homeowner, and Business Assistance Act of 2009. In Fiscal Year 2010, of the 220,084 returns examined involving protection of the revenue base, 179,058 were related to the First-Time Homebuyer Credit and in Fiscal Year 2011, of the 101,212 returns examined involving protection of the revenue base, 56,428 were related to the First-Time Homebuyer Credit.

SOURCE: Small Business/Self-Employed, Examination, Examination Planning and Delivery, Workload Planning and Analysis.

**Examination Coverage: Returns Examined Involving Protection of Revenue Base, by Type and Size of Return, Fiscal Year 2010 [1]**

[Money amounts are in thousands of dollars]

Type and size of return	Taxable returns examined involving protection of the revenue base [2]			Amount protected		
	Total [3]	Field [4]	Correspondence	Total [5]	Field [4]	Correspondence
	(1)	(2)	(3)	(4)	(5)	(6)
<b>United States, total</b>	<b>220,084</b>	<b>15,062</b>	<b>205,022</b>	<b>4,101,351</b>	<b>3,364,904</b>	<b>736,447</b>
► Individual income tax returns, total	215,992	10,970	205,022	1,041,709	305,262	736,447
► Returns with total positive income under \$200,000 [6]:						
► Nonbusiness returns without Earned Income Tax Credit:						
Without Schedules C, E, F, or Form 2106 [7]	97,171	2,235	94,936	258,053	11,687	246,366
With Schedule E or Form 2106 [8]	16,089	1,276	14,813	62,367	8,902	53,465
► Business returns without Earned Income Tax Credit:						
Nonfarm business returns by size of total gross receipts [9]:						
Under \$25,000	14,731	993	13,738	48,642	7,810	40,832
\$25,000 under \$100,000	4,044	916	3,128	15,194	5,974	9,220
\$100,000 under \$200,000	1,309	614	695	6,671	4,210	2,461
\$200,000 or more	1,036	659	377	10,074	8,665	1,409
Farm returns	1,080	83	997	3,387	297	3,090
► Business and nonbusiness returns with Earned Income Tax Credit by size of total gross receipts [9, 10]:						
Under \$25,000	72,262	249	72,013	360,730	1,865	358,865
\$25,000 or more	3,562	259	3,303	16,298	1,891	14,407
► Returns with total positive income of at least \$200,000 and under \$1,000,000 [6]:						
Nonbusiness returns	1,741	1,316	425	25,922	21,703	4,219
Business returns	1,334	1,143	191	16,495	15,670	825
► Returns with total positive income of \$1,000,000 or more [6]	1,319	1,223	96	217,422	216,588	834
► International returns [11]	314	4	310	454	-	454
► Corporation income tax returns, except Form 1120-S, total [12]	1,672	1,672	-	2,630,316	2,630,316	-
► Returns other than Forms 1120-C and 1120-F [13]:						
► Small corporations [14]	629	629	-	60,456	60,456	-
No balance sheet returns	182	182	-	43,971	43,971	-
Balance sheet returns by size of total assets:						
Under \$250,000	132	132	-	6,082	6,082	-
\$250,000 under \$1,000,000	62	62	-	975	975	-
\$1,000,000 under \$5,000,000	148	148	-	6,544	6,544	-
\$5,000,000 under \$10,000,000	105	105	-	2,884	2,884	-
► Large corporations [15]	1,008	1,008	-	2,526,300	2,526,300	-
Balance sheet returns by size of total assets:						
\$10,000,000 under \$50,000,000	176	176	-	13,300	13,300	-
\$50,000,000 under \$100,000,000	73	73	-	9,276	9,276	-
\$100,000,000 under \$250,000,000	106	106	-	18,993	18,993	-
\$250,000,000 under \$500,000,000	96	96	-	29,572	29,572	-
\$500,000,000 under \$1,000,000,000	92	92	-	45,507	45,507	-
\$1,000,000,000 under \$5,000,000,000	213	213	-	284,280	284,280	-
\$5,000,000,000 under \$20,000,000,000	117	117	-	1,268,512	1,268,512	-
\$20,000,000,000 or more	135	135	-	856,860	856,860	-
► Form 1120-C returns [13]	d	d	-	d	d	-
► Form 1120-F returns [13]	d	d	-	d	d	-
► Estate and trust income tax returns	160	160	-	4,802	4,802	-
► Estate tax returns, total	315	315	-	40,502	40,502	-
► Size of gross estate:						
Under \$5,000,000	199	199	-	13,750	13,750	-
\$5,000,000 under \$10,000,000	71	71	-	16,749	16,749	-
\$10,000,000 or more	45	45	-	10,003	10,003	-
► Gift tax returns	28	28	-	1,960	1,960	-
► Employment tax returns	292	292	-	62,175	62,175	-
► Excise tax returns	1,556	1,556	-	312,208	312,208	-
► Other taxable returns [16]	69	69	-	7,679	7,679	-

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

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

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

[3] The number of taxable returns examined involving protection of the revenue base increased significantly from Fiscal Year 2009. Of the 220,084 returns examined involving protection of the revenue base, 179,058 were examinations related to the First-Time Homebuyer Credit.

[4] Field examinations are generally performed by revenue agents, tax compliance officers, tax examiners and revenue officer examiners in person. However, some field examination cases may ultimately be conducted through correspondence in order to better serve the taxpayer.

[5] Of the \$4,101,351 thousand protected, \$655,298 thousand was related to the First-Time Homebuyer Credit.

[6] In general, total positive income is the sum of all positive amounts shown for the various sources of income reported on the individual income tax return and, thus, excludes losses. Examinations of individual income tax returns are shown in this table by total positive income of: under \$200,000; at least \$200,000 and under \$1,000,000; and \$1,000,000 or more.

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

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

[9] Total gross receipts is the sum of gross receipts from farm and nonfarm businesses. It is calculated by adding the positive values of gross receipts and other income from Schedule C and gross income (which can be positive or negative) from Schedule F. Schedule C is used to report profit or loss from nonfarm sole proprietorships. Schedule F is used to report profit or loss from

[10] Includes all Forms 1040, those with and without business income, reporting an Earned Income Tax Credit claim. These returns are classified by size of total gross receipts. Business returns have total gross receipts reported on Schedule C (nonfarm sole proprietorship) or Schedule F (profit or loss from farming). Nonbusiness returns, those with no Schedules C or F, are reported in the

[11] Includes Forms 1040-PR (self-employment income tax return for Puerto Rico residents) and 1040-SS (self-employment income tax return for U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands residents). Forms 1120-C are filed by cooperative associations.

[12] Includes the Form 1120 series as follows: 1120 (corporation income tax return); 1120-A (corporation income tax return, short form); 1120-F (foreign corporation income tax return, except foreign life insurance company, foreign property and casualty insurance company, or foreign sales corporation); 1120-H (homeowner association income tax return); 1120-L (life insurance

[13] Forms 1120-F are filed by foreign corporations with U.S. income, other than foreign life insurance companies (Form 1120-L); foreign property and casualty insurance companies (Form 1120-PC); or foreign sales corporations (Form 1120-FSC). Forms 1120-C are filed by cooperative associations.

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

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

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

NOTES: Detail may not add to totals because of rounding. This table includes information on examinations that prevented the erroneous payment of refunds. For information on all examinations of individual income tax, corporation income tax, estate and trust income tax, estate tax, gift tax, employment tax, excise tax, partnership, S corporation and other taxable returns, see Table 9a.

SOURCE: Small Business/Self-Employed, Examination, Examination Planning and Delivery, Workload Planning and Analysis.

**Examination Coverage: Returns Examined Involving Protection of Revenue Base, by Type and Size of Return, Fiscal Year 2009 [1]**  
 [Money amounts are in thousands of dollars]

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

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

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

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

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

[4] In general, total positive income is the sum of all positive amounts shown for the various sources of income reported on the individual income tax return and, thus, excludes losses.

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

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

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

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

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

[9] Includes Forms 1040-PR (self-employment income tax return for Puerto Rico residents) and 1040-SS (self-employment income tax return for U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands residents).

[10] Includes the Form 1120 series as follows: 1120 (corporation income tax return); 1120-A (corporation income tax return short form); 1120-F (foreign corporation income tax return, except foreign life insurance company, foreign property and casualty insurance company, or foreign sales corporation); 1120-H (homeowner association income tax return); 1120-L (life insurance company income tax return); 1120-M (mutual income company income tax return); 1120-ND (return for nuclear decommissioning funds); 1120-PC (property and casualty insurance company income tax return); 1120-POL (income tax return for certain political associations); 1120-REIT (real estate investment trust income tax return); 1120-RIC (regulated investment company income tax return); and 1120-SF (income tax return for settlement funds). Excludes certain other types of corporation returns, which are included in "other taxable returns" described in footnote 14.

[11] Forms 1120-F are filed by foreign corporations with U.S. income, other than foreign life insurance companies (Form 1120-L); foreign property and casualty insurance companies (Form 1120-PC); or foreign sales corporations (Form 1120-FSC).

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

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

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

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

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

**Examination Coverage: Returns Examined Involving Protection of Revenue Base, by Type and Size of Return, Fiscal Year 2008 [1]**

[Money amounts are in thousands of dollars]

Type and size of return	Taxable returns examined [2]			Amount protected		
	Total	Field [3]	Correspondence	Total	Field [3]	Correspondence
	(1)	(2)	(3)	(4)	(5)	(6)
<b>United States, total</b>	<b>56,069</b>	<b>15,634</b>	<b>40,435</b>	<b>6,888,397</b>	<b>6,793,081</b>	<b>95,316</b>
► Individual income tax returns, total	49,897	9,467	40,430	299,589	204,276	95,313
▷ Returns with total positive income under \$200,000 [4]:						
➢ Nonbusiness returns without earned income tax credit:						
Without Schedules C, E, F, or Form 2106 [5]	23,106	2,020	21,086	63,840	11,985	51,855
With Schedule E or Form 2106 [6]	2,851	1,102	1,749	14,941	10,022	4,919
➢ Business returns without earned income tax credit:						
Nonfarm business returns by size of total gross receipts [7]:						
Under \$25,000	4,793	883	3,910	12,568	3,511	9,057
\$25,000 under \$100,000	2,640	769	1,871	8,865	4,149	4,716
\$100,000 under \$200,000	1,065	705	360	8,998	8,173	825
\$200,000 or more	637	467	170	4,014	3,376	638
Farm returns	197	87	110	647	386	261
➢ Business and nonbusiness returns with earned income tax credit by size of total gross receipts [7, 8]:						
Under \$25,000	9,051	124	8,927	16,711	810	15,901
\$25,000 or more	1,288	245	1,043	3,167	1,275	1,892
▷ Returns with total positive income of at least \$200,000 and under \$1,000,000 [4]:						
Nonbusiness returns	1,544	1,188	356	31,314	29,480	1,834
Business returns	1,249	1,067	182	18,312	17,264	1,048
▷ Returns with total positive income of \$1,000,000 or more [4]	945	810	135	115,201	113,845	1,356
▷ International returns [9]	531	-	531	1,011	-	1,011
► Corporation income tax returns, except Form 1120S, total [10]	2,304	2,301	3	4,203,175	4,203,172	3
▷ Returns other than Form 1120-F [11]:						
➢ Small corporations [12]	925	d	d	22,037	d	d
No balance sheet returns	88	d	d	3,707	d	d
Balance sheet returns by size of total assets:						
Under \$250,000	197	d	d	728	d	d
\$250,000 under \$1,000,000	195	195	-	1,841	1,841	-
\$1,000,000 under \$5,000,000	302	302	-	9,534	9,534	-
\$5,000,000 under \$10,000,000	143	143	-	6,227	6,227	-
➢ Large corporations [13]	1,329	d	d	4,166,134	d	d
Balance sheet returns by size of total assets:						
\$10,000,000 under \$50,000,000	194	194	-	14,973	14,973	-
\$50,000,000 under \$100,000,000	89	d	d	18,596	d	d
\$100,000,000 under \$250,000,000	135	135	-	36,276	36,276	-
\$250,000,000 under \$500,000,000	119	119	-	43,174	43,174	-
\$500,000,000 under \$1,000,000,000	130	130	-	62,170	62,170	-
\$1,000,000,000 under \$5,000,000,000	275	275	-	591,380	591,380	-
\$5,000,000,000 under \$20,000,000,000	244	d	d	2,013,714	d	d
\$20,000,000,000 or more	143	143	-	1,385,851	1,385,851	-
▷ Form 1120-F returns [11]	50	50	-	15,004	15,004	-
► Estate and trust income tax returns	102	102	-	11,275	11,275	-
► Estate tax returns:						
▷ Total	255	255	-	43,161	43,161	-
➢ Size of gross estate:						
Under \$5,000,000	178	178	-	12,223	12,223	-
\$5,000,000 or more	77	77	-	30,938	30,938	-
► Gift tax returns	17	d	d	733	d	d
► Employment tax returns	302	302	-	1,720,184	1,720,184	-
► Excise tax returns	2,057	2,057	-	401,663	401,663	-
► Other taxable returns [14]	1,135	d	d	208,617	d	d

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

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

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

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

[4] In general, total positive income is the sum of all positive amounts shown for the various sources of income reported on the individual income tax return and, thus, excludes losses. Examinations of individual income tax returns are shown in this table by total positive income of: under \$200,000; at least \$200,000 and under \$1,000,000; and \$1,000,000 or more.

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

[6] Includes Forms 1040 with a Schedule E (supplemental income and loss) or Form 2106 (employee business expenses). Excludes returns with a Schedule C (nonfarm sole proprietorship) or Schedule F (profit or loss from farming).

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

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

[9] Includes Forms 1040PR (self-employment tax form for Puerto Rico) and 1040-SS (self-employment tax form for U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands).

[10] Includes Forms 1120 ("long form"); 1120-A ("short form"); 1120-F (foreign corporation, except foreign life insurance company); 1120-H (homeowner association); 1120-L (life insurance company); 1120M (mutual insurance company); 1120-PC (property and casualty insurance company); 1120-POL (certain political association); 1120-REIT (real estate investment trust); 1120-RIC (regulated investment company); and 1120-SF (settlement fund). Excludes certain other types of corporations, which are included in "other taxable returns" described in footnote 14.

[11] Form 1120-F is filed by a foreign corporation with U.S. income, other than a foreign life insurance company (Form 1120-L) or a foreign sales corporation (Form 1120-FSC).

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

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

[14] Includes Forms 1120S for an S corporation reporting a tax; 1120-FSC (foreign sales corporation); 8288 (withholding tax return for disposition by foreign persons of U.S. property interests); 990-C (farmers' cooperative association); and 8804 (partnership withholding).

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

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



**Examination Coverage: Returns Examined Involving Protection of Revenue Base, by Type and Size of Return, Fiscal Year 2007 [1]**

[Money amounts are in thousands of dollars]

Type and size of return	Taxable returns examined			Amount protected		
	Total	Field [2]	Correspondence	Total	Field [2]	Correspondence
	(1)	(2)	(3)	(4)	(5)	(6)
<b>United States, total</b>	<b>89,656</b>	<b>39,645</b>	<b>50,011</b>	<b>5,116,490</b>	<b>5,003,931</b>	<b>112,559</b>
Individual income tax returns, total	[3] 61,706	11,696	50,010	[4] 401,590	289,031	112,559
Returns with TPI under \$200,000 [5]:						
Nonbusiness returns without earned income tax credit:						
Selected nonbusiness returns [6]	29,708	3,432	26,276	89,430	28,801	60,629
With Schedule E or Form 2106 [7]	3,589	1,339	2,250	18,744	12,532	6,212
Business and nonbusiness returns with earned income tax credit by size of TGR [8, 9]:						
Under \$25,000	11,609	301	11,308	21,538	999	20,539
\$25,000 or more	2,273	395	1,878	5,674	2,320	3,354
Business returns without earned income tax credit:						
Nonfarm business returns by size of TGR [8]:						
Under \$25,000	5,916	944	4,972	15,192	3,818	11,374
\$25,000 under \$100,000	2,894	814	2,080	8,631	4,130	4,501
\$100,000 under \$200,000	1,289	854	435	9,625	7,462	2,163
\$200,000 or more	346	195	151	1,448	1,006	442
Farm returns	273	d	d	850	d	d
Returns with TPI at least \$200,000 and under \$1,000,000:						
Nonbusiness returns	1,467	1,244	223	24,347	23,094	1,253
Business returns	1,253	1,112	141	19,796	18,579	1,217
Returns with TPI of \$1,000,000 or more	1,010	952	58	186,155	185,833	322
International returns [10]	79	d	d	160	d	d
Corporation income tax returns, except Form 1120S, total [11]	1,548	d	d	d	d	d
Returns other than Form 1120-F [12]:						
Small corporations [13]	372	372	-	362,099	362,099	-
No balance sheet returns	78	78	-	226,377	226,377	-
Balance sheet returns by size of total assets:						
Under \$250,000	99	99	-	102,740	102,740	-
\$250,000 under \$1,000,000	45	45	-	439	439	-
\$1,000,000 under \$5,000,000	101	101	-	30,481	30,481	-
\$5,000,000 under \$10,000,000	49	49	-	2,062	2,062	-
Large corporations [14]	1,135	d	d	d	d	d
Balance sheet returns by size of total assets:						
\$10,000,000 under \$50,000,000	143	143	-	12,067	12,067	-
\$50,000,000 under \$100,000,000	59	d	d	d	d	d
\$100,000,000 under \$250,000,000	111	111	-	44,971	44,971	-
\$250,000,000 under \$500,000,000	99	99	-	173,466	173,466	-
\$500,000,000 under \$1,000,000,000	105	d	d	d	d	d
\$1,000,000,000 under \$5,000,000,000	262	262	-	562,621	562,621	-
\$5,000,000,000 under \$20,000,000,000	192	192	-	912,720	912,720	-
\$20,000,000,000 and above	164	164	-	2,072,722	2,072,722	-
Form 1120-F returns [12]	41	d	d	d	d	d
Estate and trust income tax returns	120	120	-	17,135	17,135	-
Estate tax returns:						
Total	267	267	-	97,187	97,187	-
Size of gross estate:						
Under \$5,000,000	209	209	-	22,094	22,094	-
\$5,000,000 or more	58	58	-	75,093	75,093	-
Gift tax returns	25	d	d	d	d	d
Employment tax returns	232	232	-	119,056	119,056	-
Excise tax returns	25,032	25,032	-	148,828	148,828	-
Other taxable returns [15]	726	726	-	43,916	43,916	-

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

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

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

[3] Excludes 6 returns associated with the earned income tax credit (EITC) qualifying child certification test, which is tracked in IRS's examination database.

[4] Excludes \$8 (thousands) associated with the earned income tax credit (EITC) qualifying child certification test, which is tracked in IRS's examination database.

[5] In general, TPI (total positive income) is the sum of all positive amounts shown for the various sources of income reported on the individual income tax return and, thus, excludes net losses. Examinations of individual income tax returns are shown in this table by: TPI of under \$200,000; TPI of at least \$200,000 and under \$1,000,000; and TPI of \$1,000,000 or more.

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

[7] Includes returns with a Schedule E (supplemental income and loss) or Form 2106 (employee business expenses). Excludes returns with a Schedule C (nonfarm sole proprietorship) or Schedule F (profit or loss from farming).

[8] TGR (total gross receipts) is the sum of gross receipts from farm and nonfarm businesses. It is calculated by adding the positive values of gross receipts and other income from Schedule C to the cost of purchased items and gross income (which can be positive or negative) from Schedule F. Schedule C is used to report profit or loss from nonfarm sole

[9] Includes both business and nonbusiness returns with an earned income tax credit claim. These returns are classified by size of total gross receipts (TGR). Returns are classified as business if they have a Schedule C (nonfarm sole proprietorship) or Schedule F (profit or loss from farming) and TGR is greater than total positive income (TPI). Returns are classified as nonbusiness returns if TGR is less than TPI. See footnotes 4 and 7.

[10] Includes Forms 1040PR (self-employment tax form for Puerto Rico) and 1040-SS (self-employment tax form for U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands).

[11] Includes Forms 1120 ("long form"); 1120-A ("short form"); 1120-F (foreign corporation, except foreign life insurance company); 1120-H (homeowner association); 1120-L (life insurance company); 1120M (mutual insurance company); 1120-PC (property and casualty insurance company); 1120-POL (certain political association);

[12] Form 1120-F is filed by a foreign corporation with U.S. income, other than a foreign life insurance company and foreign sales corporation.

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

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

[15] Includes Forms 1120S for an S corporation reporting a tax; 1120-FSC (foreign sales corporations); 8288 (withholding tax return for disposition by foreign persons of U.S. property interests); 990-C (farmers' cooperative association); and 8804 (partnership withholding).

NOTES: Detail may not add to totals because of rounding. Excludes excise tax returns filed with the Customs Service and the Alcohol and Tobacco Tax and Trade Bureau, and returns of tax-exempt organizations, Government entities, and employee plans.

SOURCE: Internal Revenue Service Data Book, 2007. REVISED APRIL 2009.

**Examination Coverage: Returns Examined Involving Protection of Revenue Base, by Type and Size of Return, Fiscal Year 2006 [1]**

[Money amounts are in thousands of dollars]

Type and size of return	Taxable returns examined			Amount protected		
	Total	Field [2]	Correspondence	Total	Field [2]	Correspondence
	(1)	(2)	(3)	(4)	(5)	(6)
<b>United States, total</b>	<b>53,374</b>	<b>14,126</b>	<b>39,248</b>	<b>6,964,410</b>	<b>6,874,657</b>	<b>89,753</b>
Individual income tax returns, total	49,122	9,884	39,238	395,054	308,632	86,422
Nonbusiness returns:						
Form 1040A with TPI under \$25,000 [3, 4]	16,489	526	15,963	39,706	4,347	35,359
All other returns by size of TPI [4]:						
Under \$25,000	11,138	246	10,892	36,261	16,096	20,165
\$25,000 under \$50,000	5,215	758	4,457	13,009	3,978	9,031
\$50,000 under \$100,000	3,598	1,492	2,106	14,220	7,927	6,293
\$100,000 or more	4,951	4,176	775	205,706	200,558	5,148
Business returns by size of TGR [5]:						
Nonfarm returns:						
Under \$25,000	2,835	142	2,693	8,981	3,777	5,204
\$25,000 under \$100,000	2,598	802	1,796	7,250	3,504	3,746
\$100,000 or more	2,132	1,628	504	68,576	67,199	1,377
Farm returns:						
Under \$100,000	45	11	34	97	25	72
\$100,000 or more	121	103	18	1,248	1,221	27
Corporation income tax returns, except Form 1120S, total [6]	1,729	1,724	5	6,374,111	6,370,793	3,318
Returns other than Form 1120-F [7]:						
Small corporations [8]	340	340	-	692,274	692,274	-
No balance sheet returns	38	38	-	687,149	687,149	-
Balance sheet returns by size of total assets:						
Under \$250,000	62	62	0	547	547	-
\$250,000 under \$1,000,000	67	67	-	937	937	-
\$1,000,000 under \$5,000,000	104	104	-	2,079	2,079	-
\$5,000,000 under \$10,000,000	69	69	-	1,562	1,562	-
Large corporations [9]	1,376	1,371	5	5,653,308	5,649,990	3,318
Balance sheet returns by size of total assets:						
\$10,000,000 under \$50,000,000	168	168	-	14,286	14,286	-
\$50,000,000 under \$100,000,000	100	100	-	16,829	16,829	-
\$100,000,000 under \$250,000,000	141	141	-	71,904	71,904	-
\$250,000,000 or more	967	962	5	5,550,289	5,546,971	3,318
Form 1120-F returns [7]	13	13	-	28,529	28,529	-
Estate and trust income tax returns	84	84	-	10,836	10,836	-
Estate tax returns:						
Total	332	332	-	82,384	82,384	-
Size of gross estate:						
Under \$5,000,000	256	256	-	30,947	30,947	-
\$5,000,000 or more	76	76	-	51,437	51,437	-
Gift tax returns	52	52	-	3,472	3,472	-
Employment tax returns	257	252	5	17,985	17,972	13
Excise tax returns	1,758	1,758	-	27,938	27,938	-
Other taxable returns [10]	40	40	-	52,630	52,630	-

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

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

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

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

[4] TPI (total positive income) is, in general, the sum of all positive amounts shown for the various sources of income reported on the individual income tax return and, thus, excludes net losses.

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

[6] Includes Forms 1120 ("long form"); 1120-A ("short form"); Form 1120-F (foreign corporations, except foreign life insurance companies); 1120-H (homeowner associations); Form 1120-L (life insurance companies); Form 1120M (mutual insurance companies); Form 1120-PC (property and casualty insurance companies); 1120-POL (certain political associations); 1120-REIT (real estate investment trusts); 1120-RIC (regulated investment companies); and 1120-SF (settlement funds). Excludes certain other types of corporations, which are included in "other taxable returns" described in footnote 10.

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

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

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

[10] Includes Forms 1120S for S corporations reporting a tax; 1120-FSC (foreign sales corporations); 8288 (withholding tax returns for disposition by foreign persons of U.S. property interests); 990-C (farmers' cooperative association income tax); and 8804 (annual return for partnership withholding).

NOTES: Detail may not add to totals because of rounding. Excludes excise tax returns filed with the Customs Service and the Alcohol and Tobacco Tax and Trade Bureau, and returns of tax-exempt organizations, Government entities, and employee plans.

SOURCE: Small Business/Self-Employed, Examination, Examination Planning and Delivery, Examination Management Information Systems and Automation SE:S:E:EPD:MISA.

**Examination Coverage: Returns Examined Involving Protection of Revenue Base, by Type and Size of Return, Fiscal Year 2005 [1]**  
 [Money amounts are in thousands of dollars.]

Type and size of return	Taxable returns examined						Amount protected					
	Total	Revenue agent		Tax compliance officer [2]	Tax examiner [2]	Compliance center [2]	Total	Revenue agent		Tax compliance officer [2]	Tax examiner [2]	Compliance center [2]
		CIC [2]	Non-CIC [2,3]					CIC [2]	Non-CIC [2,4]			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
<b>United States, total [5]</b>	<b>56,888</b>	<b>1,508</b>	<b>10,231</b>	<b>4,539</b>	<b>47</b>	<b>40,563</b>	<b>8,553,962</b>	<b>7,069,621</b>	<b>1,365,703</b>	<b>33,288</b>	<b>1,045</b>	<b>84,307</b>
Individual income tax returns, total	50,075	5	6,024	4,535	5	39,506	493,656	4,274	373,714	33,278	10	82,382
Nonbusiness returns:												
Form 1040A with TPI under \$25,000 [6,7]	18,018	**	262	396	**	17,358	40,600	**	3,444	2,093	**	35,063
All other returns by size of TPI [7]:												
Under \$25,000	10,085	--	140	149	--	9,796	21,927	--	1,553	1,467	--	18,908
\$25,000 under \$50,000	4,759	--	249	429	--	4,061	9,455	--	1,004	1,141	--	7,310
\$50,000 under \$100,000	3,853	--	516	947	**	**	17,106	--	4,474	5,928	**	**
\$100,000 or more	5,369	**	3,181	1,277	--	**	274,469	**	250,432	15,395	--	**
Business returns:												
Schedule C returns by size of TGR [9]:												
Under \$25,000	2,823	--	81	124	--	2,618	10,818	--	5,750	302	--	4,766
\$25,000 under \$100,000	2,597	--	278	612	--	1,707	7,620	--	1,633	2,782	--	3,205
\$100,000 or more	2,403	**	1,223	580	--	**	110,062	**	104,083	4,028	--	**
Schedule F returns by size of TGR [9]:												
Under \$100,000	48	--	16	4	--	28	113	--	23	47	--	43
\$100,000 or more	120	--	78	17	--	25	1,487	--	1,318	95	--	74
Corporation income tax returns, except Form 1120S, total [10]	2,000	852	1,140	--	--	8	7,814,889	6,937,025	877,864	--	--	[8]
Returns other than Form 1120-F [11]:												
Small corporations [12]	319	23	296	--	--	--	223,164	212,268	10,896	--	--	--
No balance sheet returns	49	20	29	--	--	--	216,907	212,268	4,639	--	--	--
Balance sheet returns by size of total assets:												
Under \$250,000	30	--	30	--	--	--	111	--	111	--	--	--
\$250,000 under \$1,000,000	35	**	**	--	--	--	544	**	**	--	--	--
\$1,000,000 under \$5,000,000	121	**	**	--	--	--	2,484	**	**	--	--	--
\$5,000,000 under \$10,000,000	84	--	84	--	--	--	3,118	--	3,118	--	--	--
Large corporations [13]	1,657	822	827	N/A	--	8	7,577,223	6,713,324	863,899	N/A	--	[8]
Balance sheet returns by size of total assets:												
\$10,000,000 under \$50,000,000	202	19	183	N/A	--	--	132,006	75,422	56,584	N/A	--	--
\$50,000,000 under \$100,000,000	80	9	71	N/A	--	--	19,466	1,033	18,433	N/A	--	--
\$100,000,000 under \$250,000,000	165	27	**	N/A	--	**	61,523	3,153	**	N/A	--	**
\$250,000,000 or more	1,210	767	**	N/A	--	**	7,364,228	6,633,716	**	N/A	--	**
Form 1120-F returns [11]	24	7	17	N/A	--	--	14,502	11,433	3,069	N/A	--	--
Estate and trust income tax returns	119	--	**	--	--	**	857	--	**	--	--	**
Estate tax returns, total	468	--	464	N/A	4	--	59,152	--	58,992	N/A	160	--
Size of gross estate:												
Under \$5,000,000	344	--	340	N/A	4	--	19,420	--	19,260	N/A	160	--
\$5,000,000 or more	124	--	124	N/A	--	--	39,732	--	39,732	N/A	--	--
Gift tax returns	75	--	**	N/A	**	--	5,457	--	**	N/A	**	--
Employment tax returns	1,407	128	228	4	--	1,047	58,270	31,424	24,942	10	--	1,894
Excise tax returns [5]	2,687	497	**	--	**	--	59,455	36,407	**	--	**	--
Other taxable returns [14]	57	26	31	--	--	--	62,226	60,491	1,735	--	--	--

N/A - Not applicable.

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

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

[2] CIC (Coordinated Industry Case) examinations cover a taxpayer and its effectively controlled entities that warrant application of team examination procedures. Tax compliance officers perform examinations on selected individual and business taxpayers involving complex tax issues in face-to-face meetings and through correspondence. Tax examiners for field operations and compliance centers perform examinations by way of correspondence.

[3] Non-CIC examinations include 21 employment tax returns examined by revenue officer examiners.

[4] Non-CIC protected revenue includes \$318,000 related to employment tax returns examined by revenue officer examiners.

[5] Comprises all returns except those of tax-exempt organizations, Government entities, employee plans, and returns cited in Table 10, footnote 17. Also excludes excise tax returns filed with the Customs Service and Alcohol and Tobacco Tax and Trade Bureau.

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

[7] TPI (total positive income) is, in general, the sum of all positive amounts shown for the various sources of income reported on the individual income tax return and, thus, excludes net losses.

[8] Less than \$500.

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

[10] Includes Forms 1120 ("long form"); 1120-A ("short form"); Form 1120-F (foreign corporations, except foreign life insurance companies); 1120-H (homeowner associations); Form 1120-L (life insurance companies); Form 1120M (mutual insurance companies); Form 1120-PC (property and casualty insurance companies); 1120-POL (certain political associations); 1120-REIT (real estate investment trusts); 1120-RIC (regulated investment companies); and 1120-SF (settlement funds).

Excludes certain other types of corporations, which are included in "other taxable returns" described in footnote 14.

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

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

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

[14] Includes Forms 1120S for S corporations reporting a tax; 1120-FSC (foreign sales corporations); 8288 (withholding tax returns for disposition by foreign persons of U.S. property interests); 990-C (farmers' cooperative association income tax); and 8804 (annual return for partnership withholding).

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

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

SE:SE:EPD:MISA

Revised September 2007

**Examination Coverage: Returns Examined Involving Protection of Revenue Base, by Type and Size of Return, Fiscal Year 2004 [1]**  
 [Money amounts are in thousands of dollars.]

Type and size of return	Taxable returns examined [2]							Amount protected						
	Total	Revenue agent		Tax auditor/ compliance officer [3]	Tax examiner [3]	Revenue officer examiner [4]	Compliance center [3]	Total	Revenue agent		Tax auditor/ compliance officer [3]	Tax examiner [3]	Revenue officer examiner [4]	Compliance center [3]
		CIC [3]	Non-CIC [3]						CIC [3]	Non-CIC [3]				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
<b>United States, total [5]</b>	<b>57,932</b>	<b>1,669</b>	<b>9,218</b>	<b>7,332</b>	<b>66</b>	<b>68</b>	<b>39,579</b>	<b>8,486,415</b>	<b>7,287,927</b>	<b>1,074,639</b>	<b>36,248</b>	<b>461</b>	<b>182</b>	<b>86,958</b>
<b>Income, estate, and gift tax, total [6]</b>	<b>54,420</b>	<b>829</b>	<b>7,225</b>	<b>7,322</b>	<b>65</b>	<b>[X]</b>	<b>38,979</b>	<b>8,299,902</b>	<b>7,166,850</b>	<b>1,010,363</b>	<b>36,088</b>	<b>461</b>	<b>--</b>	<b>86,140</b>
Individual income tax returns, total	51,630	4	5,270	7,322	64	[X]	38,970	423,112	[15]	300,808	36,088	449	--	85,767
Nonbusiness returns:														
Form 1040A with TPI under \$25,000 [7,8]	18,272	[X]	229	677	9	[X]	17,357	40,546	--	2,262	2,144	255	--	35,885
All other returns by size of TPI [8]:														
Under \$25,000	7,648	[X]	153	216	[X]	[X]	7,276	16,387	[15]	3,428	410	4	--	12,545
\$25,000 under \$50,000	5,143	[X]	263	1,202	23	[X]	3,655	11,111	--	1,207	2,985	47	--	6,872
\$50,000 under \$100,000	5,510	[X]	616	1,945	20	[X]	2,929	20,160	--	2,360	8,300	80	--	9,420
\$100,000 or more	5,025	[X]	2,659	1,496	4	[X]	864	291,380	[15]	270,607	13,261	44	--	7,468
Business returns:														
Schedule C returns by size of TGR [9]:														
Under \$25,000	4,512	[X]	91	237	[X]	[X]	4,183	9,335	--	1,131	444	1	--	7,759
\$25,000 under \$100,000	3,023	[X]	249	786	5	[X]	1,983	8,441	--	1,208	3,195	18	--	4,020
\$100,000 or more	2,309	[X]	919	740	[X]	[X]	649	24,260	[15]	17,395	5,200	--	--	1,665
Schedule F returns by size of TGR [9]:														
Under \$100,000	61	[X]	13	5	[X]	[X]	43	163	--	35	50	--	--	78
\$100,000 or more	127	[X]	78	18	[X]	[X]	31	1,329	--	1,175	99	--	--	55
Corporation income tax returns, except Form 1120S, total [10]	2,135	803	1,329	[X]	[X]	[X]	3	7,765,201	7,166,850	598,148	--	--	--	203
Returns other than Form 1120-F [11]:														
Small corporations [12]	362	26	356	[X]	[X]	[X]	[X]	46,070	24,670	21,400	--	--	--	--
No balance sheet returns	48	22	26	[X]	[X]	[X]	[X]	36,476	24,560	11,916	--	--	--	--
Balance sheet returns by size of total assets:														
Under \$250,000	44	[X]	44	[X]	[X]	[X]	[X]	797	--	797	--	--	--	--
\$250,000 under \$1,000,000	52	[X]	51	[X]	[X]	[X]	[X]	385	110	275	--	--	--	--
\$1,000,000 under \$5,000,000	149	3	146	[X]	[X]	[X]	[X]	4,582	[15]	4,582	--	--	--	--
\$5,000,000 under \$10,000,000	89	[X]	89	[X]	[X]	[X]	[X]	3,830	--	3,830	--	--	--	--
Large corporations [13]	1,727	772	952	N/A	[X]	[X]	3	7,680,973	7,130,131	550,639	N/A	--	--	203
Balance sheet returns by size of total assets:														
\$10,000,000 under \$50,000,000	262	6	256	N/A	[X]	[X]	[X]	27,236	138	27,098	N/A	--	--	--
\$50,000,000 under \$100,000,000	109	16	93	N/A	[X]	[X]	[X]	54,791	8,362	46,429	N/A	--	--	--
\$100,000,000 under \$250,000,000	196	13	183	N/A	[X]	[X]	[X]	126,629	40,029	86,600	N/A	--	--	--
\$250,000,000 or more	1,160	737	420	N/A	[X]	[X]	3	7,472,317	7,081,602	390,512	N/A	--	--	203
Form 1120-F returns [11]	26	5	21	N/A	[X]	[X]	[X]	38,158	12,049	26,109	N/A	--	--	--
Estate and trust income tax returns	138	22	110	[X]	[X]	[X]	6	3,038	[15]	2,868	--	--	--	170
Estate tax returns:														
Total	465	[X]	464	N/A	[X]	[X]	[X]	105,273	--	105,261	N/A	12	--	--
Size of gross estate:														
Under \$1,000,000	45	[X]	45	N/A	[X]	[X]	[X]	1,021	--	1,021	N/A	--	--	--
\$1,000,000 under \$5,000,000	297	[X]	296	N/A	[X]	[X]	[X]	13,985	--	13,973	N/A	12	--	--
\$5,000,000 or more	123	[X]	123	N/A	[X]	[X]	[X]	90,267	--	90,267	N/A	--	--	--
Gift tax returns	52	[X]	52	N/A	[X]	[X]	[X]	3,278	--	3,278	N/A	--	--	--
<b>Employment tax returns</b>	<b>1,051</b>	<b>105</b>	<b>268</b>	<b>10</b>	<b>[X]</b>	<b>68</b>	<b>600</b>	<b>56,429</b>	<b>48,285</b>	<b>6,984</b>	<b>160</b>	<b>--</b>	<b>182</b>	<b>818</b>
<b>Excise tax returns [5]</b>	<b>2,419</b>	<b>720</b>	<b>1,698</b>	<b>[X]</b>	<b>[X]</b>	<b>[X]</b>	<b>[X]</b>	<b>107,174</b>	<b>55,433</b>	<b>51,741</b>	<b>--</b>	<b>[15]</b>	<b>--</b>	<b>--</b>
<b>Other taxable returns [14]</b>	<b>42</b>	<b>15</b>	<b>27</b>	<b>[X]</b>	<b>[X]</b>	<b>[X]</b>	<b>[X]</b>	<b>22,910</b>	<b>17,359</b>	<b>5,551</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
										17359				

N/A - Not applicable.  
 [X] Less than 3.  
 [1] Protection of the revenue base comprises any action taken by the Internal Revenue Service to prevent the release of funds from the U.S. Treasury in response to taxpayer efforts to recoup all, or part, of previously assessed and paid tax.  
 [2] Comprises all returns except those of tax-exempt/Government entity organizations, employee plans, and others mentioned in Table 10, footnote 17. Also excludes excise tax returns mentioned in footnote 5.  
 [3] CIC (Coordinated Industry Case), formerly known as CEP (Coordinated Examination Program), covers "a taxpayer, and its effectively controlled entities, that warrants application of 'team examination' procedures." Tax auditors are Compliance personnel who are required to have 9 semester hours of accounting and who perform examinations on selected individual, employment, and excise returns. Tax Compliance Officers (TCO) are Compliance personnel who are required to have 6 to 12 semester hours of accounting and who perform examinations on selected individual and business taxpayers involving complex tax issues. Tax examiners for field operations and Compliance Centers perform examinations by way of correspondence.  
 [4] Revenue officer examiners are employees who have been trained to do certain employment tax returns. Data are collected for these individuals and shown separately from other employment returns.  
 [5] Excludes excise tax returns filed with the Customs Service and the Alcohol and Tobacco Tax and Trade Bureau.  
 [6] Comprises returns shown as individual income tax, corporation income tax, estate and trust income tax, estate tax, and gift tax. Excludes returns shown as employment, excise, and other taxable returns.  
 [7] Form 1040A is one of the two IRS individual income tax return "short forms."  
 [8] TPI (total positive income) is, in general, the sum of all positive amounts shown for the various sources of income reported on the individual income tax return and, thus, excludes net losses.  
 [9] Schedule C returns are filed by nonfarm sole proprietors. Schedule F returns are filed by farm sole proprietors. TGR (total gross receipts) is the sum of gross receipts from farm and nonfarm businesses. It is calculated by adding the positive values of gross receipts and other income from Schedule C to the cost of purchased items and gross income (can be positive or negative) from Schedule F.  
 [10] Includes Forms 1120 ("long form"), 1120-A ("short form"), Form 1120-F (foreign corporations, except foreign life insurance companies); 1120-H (homeowner associations); Form 1120-L (life insurance companies); Form 1120M (mutual insurance companies); Form 1120-PC (property and casualty insurance companies); 1120-POL (certain political associations); 1120-REIT (real estate investment trusts); 1120-RIC (regulated investment companies); and 1120-SF (settlement funds). However, total excludes certain other types of corporations, which are included in "other taxable returns" described in footnote 14.  
 [11] Forms 1120-F are returns filed by foreign corporations with U.S. income, other than foreign life insurance companies and foreign sales corporations.  
 [12] Includes returns with assets of less than \$10 million examined by either the Small Business/Self-Employed Operating Division or the Large and Mid-Size Business Operating Division.  
 [13] Includes returns with assets of more than \$10 million examined by either the Small Business/Self-Employed Operating Division or the Large and Mid-Size Business Operating Division.  
 [14] Includes Forms 1120S, which are returns filed by qualifying corporations electing to be taxed through shareholders. Under certain conditions, some of these corporations are subject to tax. Also includes Forms 1120-FSC (foreign sales corporations); 8288 (withholding tax returns for disposition by foreign persons of U.S. property interests); 990-C (farmers' cooperative association income tax); and 8804 (annual return for partnership withholding).  
 [15] Less than \$500.  
 NOTE: Detail may not add to totals because of rounding.  
 SOURCE: Small Business/Self-Employed, Examination, Examination Planning and Delivery, Examination Management Information Systems and Automation SE:SE:EPD:MISA  
 Revised September 2007

**Examination Coverage: Returns Examined Involving Protection of Revenue Base, by Type and Size of Return, Fiscal Year 2003 [1]**  
 [Money amounts are in thousands of dollars.]

Type and size of return	Taxable returns examined [2]							Amount protected						
	Total	Revenue agent		Tax auditor/ compliance officer [3]	Tax examiner [3]	Revenue office examiner [4]	Compliance center [3]	Total	Revenue agent		Tax auditor/ compliance officer [3]	Tax examiner [3]	Revenue office examiner [4]	Compliance center [3]
		CIC [3]	Non-CIC [3]						CIC [3]	Non-CIC [3]				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
<b>United States, total [5]</b>	<b>63,047</b>	<b>1,685</b>	<b>8,495</b>	<b>7,943</b>	<b>165</b>	<b>61</b>	<b>44,698</b>	<b>6,995,779</b>	<b>5,854,282</b>	<b>1,008,176</b>	<b>34,304</b>	<b>1,373</b>	<b>522</b>	<b>97,122</b>
<b>Income, estate, and gift tax, total [6]</b>	<b>60,169</b>	<b>754</b>	<b>6,838</b>	<b>7,915</b>	<b>165</b>	<b>--</b>	<b>44,497</b>	<b>6,797,896</b>	<b>5,736,012</b>	<b>931,745</b>	<b>31,893</b>	<b>1,373</b>	<b>--</b>	<b>96,873</b>
Individual income tax returns, total	57,380	12	5,012	7,912	159	--	44,285	360,900	432	237,647	31,893	841	--	90,087
Nonbusiness returns:														
Form 1040A with TPI under \$25,000 [7,8]	26,267	1	283	1,117	20	--	24,846	57,632	[13]	1,940	2,457	30	--	53,205
All other returns by size of TPI: [8]														
Under \$25,000	9,127	--	86	297	10	--	8,734	13,736	--	137	529	15	--	13,055
\$25,000 under \$50,000	5,770	--	313	1,670	60	--	3,727	11,993	--	1,414	3,538	154	--	6,887
\$50,000 under \$100,000	4,035	--	607	1,945	50	--	1,433	13,273	--	2,075	6,930	231	--	4,037
\$100,000 or more	4,180	8	2,413	1,352	13	--	394	216,841	291	202,688	12,219	227	--	1,416
Business returns:														
Schedule C returns by size of TGR: [9]														
Under \$25,000	3,606	--	106	316	1	--	3,183	7,116	--	321	739	[13]	--	6,056
\$25,000 under \$100,000	2,533	--	289	686	1	--	1,557	8,518	--	1,597	2,365	4	--	4,552
\$100,000 or more	1,687	3	829	506	4	--	345	30,795	141	26,724	3,045	180	--	705
Schedule F returns by size of TGR: [9]														
Under \$100,000	61	--	17	10	--	--	34	249	--	48	51	--	--	150
\$100,000 or more	114	--	69	13	--	--	32	747	--	703	20	--	--	24
Corporation income tax returns, except Form 1120S, total [10]	1,915	742	1,164	2	--	--	7	6,252,076	5,735,580	516,450	[13]	--	--	46
Returns other than Form 1120F: [11]														
No balance sheet returns	58	11	43	--	--	--	4	218,157	212,007	6,104	--	--	--	46
Balance sheet returns by size of total assets:														
Under \$250,000	59	--	57	--	--	--	2	256	--	256	--	--	--	[13]
\$250,000 under \$1,000,000	69	--	69	--	--	--	--	824	--	824	--	--	--	--
\$1,000,000 under \$5,000,000	156	--	155	--	--	--	1	1,567	--	1,567	--	--	--	[13]
\$5,000,000 under \$10,000,000	72	1	69	2	--	--	--	1,101	[13]	1,101	[13]	--	--	--
\$10,000,000 under \$50,000,000	190	3	187	N/A	--	--	--	18,774	[13]	18,774	N/A	--	--	--
\$50,000,000 under \$100,000,000	116	14	102	N/A	--	--	--	25,155	5,156	19,999	N/A	--	--	--
\$100,000,000 under \$250,000,000	172	26	146	N/A	--	--	--	74,554	19,526	55,028	N/A	--	--	--
\$250,000,000 or more	999	684	315	N/A	--	--	--	5,890,254	5,496,991	393,263	N/A	--	--	--
Form 1120F returns [11]	24	3	21	N/A	--	--	--	21,414	1,900	19,514	N/A	--	--	--
Estate and trust income tax returns	316	--	104	1	6	--	205	16,696	--	9,424	[13]	532	--	6,740
Estate tax returns:														
Total	513	--	513	N/A	--	--	--	132,370	--	132,370	N/A	--	--	--
Size of gross estate:														
Under \$1,000,000	62	--	62	N/A	--	--	--	764	--	764	N/A	--	--	--
\$1,000,000 under \$5,000,000	328	--	328	N/A	--	--	--	24,610	--	24,610	N/A	--	--	--
\$5,000,000 or more	123	--	123	N/A	--	--	--	106,996	--	106,996	N/A	--	--	--
Gift tax returns	45	--	45	N/A	--	--	--	35,854	--	35,854	N/A	--	--	--
<b>Employment tax returns</b>	<b>747</b>	<b>129</b>	<b>328</b>	<b>28</b>	<b>--</b>	<b>61</b>	<b>201</b>	<b>57,457</b>	<b>36,216</b>	<b>18,059</b>	<b>2,411</b>	<b>--</b>	<b>522</b>	<b>249</b>
<b>Excise tax returns [5]</b>	<b>2,079</b>	<b>767</b>	<b>1,312</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>112,655</b>	<b>54,337</b>	<b>58,318</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Other taxable returns [10,12]</b>	<b>52</b>	<b>35</b>	<b>17</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>27,771</b>	<b>27,717</b>	<b>54</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>

N/A - Not applicable.

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

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

[2] Comprises all returns except those of tax-exempt/Government entity organizations, employee plans, and others mentioned in Table 10, footnote 13. See also, footnote 5, below.

[3] CIC (Coordinated Industry Case), formerly known as CEP (Coordinated Examination Program), covers "a taxpayer, and its effectively controlled entities, that warrants application of 'team examination' procedures."

Tax auditors are Compliance personnel who are required to have 9 semester hours of accounting and who perform examinations on selected individual, employment, and excise returns. Tax Compliance Officers (TCO) are Compliance personnel who are required to have 6 to 12 semester hours of accounting and who perform examinations on selected individual and business taxpayers involving complex tax issues. Tax examiners for field operations and Compliance Centers perform examinations on correspondence.

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

[5] Excludes excise tax returns filed with the Customs Service and the Alcohol and Tobacco Tax and Trade Bureau.

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

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

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

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

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

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

[12] Includes Forms 1120S (for S corporations reporting a tax; see also footnote 10); 1120-FSC (foreign sales corporations); 8288 (withholding tax returns for disposition by foreign persons of U.S. property interests); 990C (Farmers' Cooperative Association Income Tax); and 8804 (Annual Return for Partnership Withholding).

[13] Less than \$500.

SOURCE: IRS Data Book, FY 2003, Publication 55b. Also, Small Business/Self-Employed, Compliance, Compliance Policy, Centralized Workload Selection and Delivery, Examination Management Information Systems and Automation SE:S:C:CP:CW:EMIS

**Examination Coverage: Returns Examined Involving Protection of Revenue Base, by Type and Size of Return, Fiscal Year 2002 [1]**

[Money amounts are in thousands of dollars.]

Type and size of return	Taxable returns examined [2]							Amount protected						
	Total	Revenue agent		Tax auditor/ compliance officer [3]	Tax examiner [3]	Revenue office examiner [4]	Compliance center [3]	Total	Revenue agent		Tax auditor/ compliance officer [3]	Tax examiner [3]	Revenue office examiner [4]	Compliance center [3]
		CIC [3]	Non-CIC [3]						CIC [3]	Non-CIC [3]				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>United States, total [5]</b>	<b>45,237</b>	<b>1,888</b>	<b>9,875</b>	<b>9,210</b>	<b>326</b>	<b>44</b>	<b>23,894</b>	<b>5,427,618</b>	<b>4,211,898</b>	<b>1,142,477</b>	<b>30,376</b>	<b>1,464</b>	<b>1,550</b>	<b>39,853</b>
<b>Income, estate, and gift tax, total [6]</b>	<b>42,250</b>	<b>918</b>	<b>7,935</b>	<b>9,203</b>	<b>325</b>	--	<b>23,869</b>	<b>4,929,943</b>	<b>3,784,922</b>	<b>1,073,426</b>	<b>30,323</b>	<b>1,464</b>	--	<b>39,808</b>
Individual income tax returns, total	39,288	14	5,886	9,203	321	--	23,864	155,090	842	82,664	30,323	1,464	--	39,797
Nonbusiness returns:														
Form 1040A with TPI under \$25,000 [7,8]	17,961	--	426	1,554	73	--	15,908	31,362	--	2,325	3,681	144	--	25,212
All other returns by size of TPI: [8]														
Under \$25,000	3,674	--	156	313	13	--	3,192	5,619	--	239	365	49	--	4,966
\$25,000 under \$50,000	4,174	--	544	2,022	143	--	1,465	8,704	--	1,575	4,245	353	--	2,531
\$50,000 under \$100,000	3,349	--	791	2,212	49	--	297	10,849	--	2,802	6,546	251	--	1,250
\$100,000 or more	3,853	13	2,448	1,274	21	--	97	71,063	842	59,679	9,275	563	--	704
Business returns:														
Schedule C returns by size of TGR: [9]														
Under \$25,000	2,469	--	101	355	7	--	2,006	4,135	--	121	639	13	--	3,362
\$25,000 under \$100,000	1,868	1	318	796	14	--	739	4,608	[10]	872	2,115	91	--	1,528
\$100,000 or more	1,748	--	984	627	1	--	136	16,948	--	13,345	3,385	[10]	--	218
Schedule F returns by size of TGR: [9]														
Under \$100,000	53	--	15	21	--	--	17	59	--	5	36	--	--	18
\$100,000 or more	139	--	103	29	--	--	7	1,745	--	1,701	36	--	--	8
Corporation income tax returns, except Form 1120S, total [11]	2,254	904	1,344	N/A	4	--	2	4,468,455	3,784,080	684,375	N/A	[10]	--	[10]
Returns other than Form 1120F: [12]														
No balance sheet returns	73	27	46	N/A	--	--	--	84,454	80,584	3,870	N/A	--	--	--
Balance sheet returns by size of total assets:														
Under \$250,000	40	1	39	N/A	--	--	--	39	[10]	39	N/A	--	--	--
\$250,000 under \$1,000,000	82	2	80	N/A	--	--	--	1,054	52	1,002	N/A	--	--	--
\$1,000,000 under \$5,000,000	119	1	118	N/A	--	--	--	3,030	[10]	3,030	N/A	--	--	--
\$5,000,000 under \$10,000,000	62	1	61	N/A	--	--	--	3,902	20	3,882	N/A	--	--	--
\$10,000,000 under \$50,000,000	203	7	196	N/A	--	--	--	16,674	76	16,598	N/A	--	--	--
\$50,000,000 under \$100,000,000	115	4	107	N/A	4	--	--	32,675	831	31,844	N/A	--	--	--
\$100,000,000 under \$250,000,000	282	35	246	N/A	--	--	--	64,727	8,896	55,831	N/A	[10]	--	[10]
\$250,000,000 or more	1,252	816	435	N/A	--	--	1	4,216,490	3,655,584	560,906	N/A	--	--	[10]
Form 1120F returns [12]	26	10	16	N/A	--	--	--	45,410	38,037	7,373	N/A	--	--	--
Estate and trust income tax returns	148	--	145	--	--	--	3	9,368	--	9,357	--	--	--	11
Estate tax returns:														
Total	508	--	508	N/A	--	--	--	285,509	--	285,509	N/A	--	--	--
Size of gross estate:														
Under \$1,000,000	85	--	85	N/A	--	--	--	2,516	--	2,516	N/A	--	--	--
\$1,000,000 under \$5,000,000	323	--	323	N/A	--	--	--	16,519	--	16,519	N/A	--	--	--
\$5,000,000 or more	100	--	100	N/A	--	--	--	266,474	--	266,474	N/A	--	--	--
Gift tax returns	52	--	52	N/A	--	--	--	11,521	--	11,521	N/A	--	--	--
Employment tax returns	571	94	423	7	1	44	2	375,982	363,344	11,030	53	[10]	1,550	5
Excise tax returns [5]	2,364	855	1,509	--	--	--	--	121,038	63,267	57,771	--	--	--	--
Other taxable returns [11,13]	52	21	8	--	--	--	23	655	365	250	--	--	--	40

N/A - Not applicable.

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

[2] Comprises all returns except those of tax-exempt/government entity organizations, employee plans, and others mentioned in Table 10 (file Examination Coverage: Recommended and Average Recommended Additional Tax After Examination, by Type and Size of Return), footnote 13.

[3] CIC (Coordinated Industry Case), formerly known as CEP (Coordinated Examination Program), covers "a taxpayer, and its effectively controlled entities, that warrants application of 'team examination' procedures."

Tax auditors are Compliance personnel who are required to have 9 semester hours of accounting and who perform examinations on selected individual, employment, and excise returns. Tax Compliance Officers (TCO) are Compliance personnel who are required to have 6 to 12 semester hours of accounting and who perform examinations on selected individual and business taxpayers involving complex tax issues. Tax examiners for field operations and Compliance Centers perform examinations on correspondence.

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

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

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

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

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

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

[10] Less than \$500.

[11] Forms 1120S are returns filed by qualifying corporations electing to be taxed through shareholders. Under certain conditions, some of these corporations were subject to tax and are included in "other taxable returns" in this table. Total for corporations also excludes certain other types of corporations, which are included in "other taxable returns." See footnote 13.

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

[13] Includes Forms 1120S (for S corporations reporting a tax; see also footnote 11); 1120-FSC (foreign sales corporations); 8288 (withholding tax returns for disposition by foreign persons of U.S. property interests); and certain other returns.

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

SOURCE: IRS Data Book, FY 2002, Publication 55b. Also, Small Business/Self-Employed, Compliance Policy, Centralized Workload Selection and Delivery, Examination Management Information Systems and Automation S:C:CP:EW:EMIS

**Examination Coverage: Returns Examined Involving Protection of Revenue Base, by Type and Size of Return, Fiscal Year 2001 [1]**  
 [Money amounts are in thousands of dollars]

Type and size of return	Taxable returns examined [2]					Amount protected				
	Total [3] (1)	Revenue agent		Tax auditor [4,5] (4)	Compliance center [4] (5)	Total [3] (6)	Revenue agent		Tax auditor [4,5] (9)	Compliance center [4] (10)
		CEP [4] (2)	Non-CEP [4] (3)				CEP [4] (7)	Non-CEP [4] (8)		
<b>United States, total [6]</b>	<b>45,912</b>	<b>1,720</b>	<b>11,739</b>	<b>8,740</b>	<b>23,713</b>	<b>6,877,647</b>	<b>6,121,404</b>	<b>654,578</b>	<b>#VALUE!</b>	<b>69,465</b>
Income, estate, and gift tax, total	43,258	1,014	10,140	8,393	23,711	6,766,105	6,072,353	593,523	30,769	69,460
Individual income tax returns, total	40,008	22	7,915	8,393	23,678	190,546	1,489	91,440	30,769	66,848
Nonbusiness returns:										
Forms 1040A with TPI under \$25,000 [7,8]	17,703	--	722	2,131	14,850	41,013	--	9,261	4,085	27,667
All other returns by size of TPI: [8]										
Under \$25,000	3,098	--	262	438	2,398	5,826	--	309	553	4,964
\$25,000 under \$50,000	4,438	--	690	1,693	2,055	16,024	--	1,554	2,904	11,566
\$50,000 under \$100,000	2,761	--	885	1,389	487	12,582	--	2,938	4,134	5,510
\$100,000 or more	3,133	17	1,952	1,009	155	85,950	829	60,391	13,716	11,014
Business returns:										
Schedule C returns by size of TGR: [9]										
Under \$25,000	2,636	--	134	305	2,197	4,330	--	100	397	3,833
\$25,000 under \$100,000	1,778	--	457	814	507	3,921	--	864	1,971	1,086
\$100,000 or more	1,722	4	998	569	151	17,312	546	13,590	2,935	241
Schedule F returns by size of TGR: [9]										
Under \$100,000	1,018	--	649	13	356	1,109	--	727	38	344
\$100,000 or more	1,721	1	1,166	32	522	2,479	114	1,706	36	623
Corporation income tax returns, except Form 1120S, total [10]	2,556	992	1,557	N/A	7	6,502,813	6,070,864	430,250	N/A	1,699
Returns other than Form 1120F: [11]										
No balance sheet returns	86	29	57	N/A	--	33,324	19,642	13,682	N/A	--
Balance sheet returns by size of total assets:										
Under \$250,000	55	--	55	N/A	--	1,337	--	1,337	N/A	--
\$250,000 under \$1,000,000	93	3	88	N/A	2	1,683	4	1,679	N/A	[12]
\$1,000,000 under \$5,000,000	170	7	163	N/A	--	7,277	3,525	3,752	N/A	--
\$5,000,000 under \$10,000,000	104	6	98	N/A	--	3,746	120	3,626	N/A	--
\$10,000,000 under \$50,000,000	257	27	227	N/A	3	19,120	2,014	15,407	N/A	1,699
\$50,000,000 under \$100,000,000	180	12	168	N/A	--	14,981	1,141	13,840	N/A	--
\$100,000,000 under \$250,000,000	386	68	318	N/A	--	142,658	32,136	110,522	N/A	--
\$250,000,000 or more	1,206	835	369	N/A	2	6,275,975	6,009,646	266,129	N/A	[12]
Form 1120F returns [11]	19	5	14	N/A	--	2,712	2,436	276	N/A	--
Estate and trust income tax returns	133	--	127	1	5	5,912	--	5,894	[12]	18
Estate tax returns:										
Total	530	--	509	N/A	21	64,269	--	63,374	N/A	895
Size of gross estate:										
Under \$1,000,000	82	--	81	N/A	1	1,207	--	1,207	N/A	[12]
\$1,000,000 under \$5,000,000	327	--	314	N/A	13	11,326	--	11,125	N/A	201
\$5,000,000 or more	121	--	114	N/A	7	51,736	--	51,042	N/A	694
Gift tax returns	32	--	32	N/A	--	2,565	--	2,565	N/A	--
Employment tax returns	640	252	368	18	2	17,385	11,010	6,066	304	5
Employment revenue officer examiners [13]	71	--	--	71	--	221	--	--	221	--
Excise tax returns [6]	1,652	426	1,203	23	--	88,241	36,331	51,910	[12]	--
Other taxable returns [10,14]	52	28	24	--	--	4,783	1,710	3,073	--	--

N/A - Not applicable.

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

[2] Comprises all returns except those of tax-exempt/government entity organizations, employee plans, and others mentioned in Table 10, file 01db10ex.xls, footnote 14.

[3] Included in the grand total, but not in the detail, are 239 returns with \$911,000 protected that were examined by tax examiners.

[4] CEP (Coordinated Examination Program) covers "a taxpayer, and its effectively controlled entities, that warrants application of 'team examination' procedures." Also included in non-CEP total, but not in the detail, are 4 returns with \$6,000 protected that were examined by tax examiners. Tax auditors are Compliance personnel who are required to have 9 semester hours of accounting and who perform examinations on selected individual, employment, and excise returns. Tax examiners for field operations and Compliance Centers perform examinations on correspondence.

[5] Included in the grand total for tax auditors, but not in the detail, are 235 returns with \$906,000 protected that were examined by tax examiners.

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

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

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

[9] Schedule C returns are filed by nonfarm sole proprietors. Schedule F returns are filed by farm sole proprietors. TGR stands for "total gross receipts."

[10] Forms 1120S are filed by qualifying corporations electing to be taxed through shareholders. Under certain conditions, some of these corporations are subject to tax and are included in "other taxable returns" in this table. Total for corporations also excludes certain other types of corporations, which are included in "other taxable returns." See footnote 14.

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

[12] Less than \$500.

[13] Comprises work performed by a revenue officer examiner. Revenue officer examiners are employees who have been trained to do certain employment tax returns. Data are collected for these individuals and shown separately from employment returns.

[14] Includes Forms 1120S (for S corporations reporting a tax; see also footnote 10); 1120-FSC (foreign sales corporations); 8288 (withholding tax returns for disposition by foreign persons of U.S. property interests); and certain other returns.

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

SOURCE: IRS Data Book, FY 2001, Publication 55b. Also, Small Business/Self-Employed, Compliance Policy, Centralized Workload Selection and Delivery, Examination Management Information, System and Automation S:C:CP:EW:EMIS

**Examination Coverage: Returns Examined Involving Protection of Revenue Base, by Type and Size of Return, Fiscal Year 2000 [1]**

[Money amounts are in thousands of dollars]

Type and size of return	Taxable returns examined [2]					Amount protected				
	Total [3]	Revenue agent		Tax auditor [4,5]	Compliance center [4]	Total [3]	Revenue agent		Tax auditor [4,5]	Compliance center [4]
		CEP [4]	Non-CEP [4]				CEP [4]	Non-CEP [4]		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>United States, total [6]</b>	<b>51,204</b>	<b>1,505</b>	<b>10,729</b>	<b>10,149</b>	<b>28,821</b>	<b>4,100,721</b>	<b>2,982,069</b>	<b>1,024,368</b>	<b>41,019</b>	<b>53,265</b>
Income, estate, and gift tax, total	48,853	977	9,155	9,911	28,810	3,590,859	2,889,377	622,012	26,207	53,263
Individual income tax returns, total	45,473	8	6,791	9,911	28,763	164,462	73	85,835	26,207	52,347
Nonbusiness returns:										
Forms 1040A with TPI under \$25,000 [7,8]	22,924	--	926	2,266	19,732	38,900	--	5,357	4,108	29,435
All other returns by size of TPI: [8]										
Under \$25,000	3,753	--	230	516	3,007	8,127	--	645	1,017	6,465
\$25,000 under \$50,000	4,698	--	830	2,212	1,656	10,692	--	1,687	2,732	6,273
\$50,000 under \$100,000	3,370	--	1,011	1,956	403	11,978	--	3,921	4,971	3,086
\$100,000 or more	3,239	7	2,011	994	227	55,632	4	47,095	7,643	890
Business returns:										
Schedule C returns by size of TGR: [9]										
Under \$25,000	3,423	--	145	376	2,902	5,399	--	313	481	4,605
\$25,000 under \$100,000	1,981	--	491	877	613	4,465	--	1,333	1,988	1,144
\$100,000 or more	1,786	1	1,005	657	123	26,416	69	22,926	3,193	228
Schedule F returns by size of TGR: [9]										
Under \$100,000	90	--	18	25	47	112	--	18	39	55
\$100,000 or more	209	--	124	32	53	2,741	--	2,540	35	166
Corporation income tax returns, except Form 1120S, total [10]	2,515	967	1,545	N/A	3	3,266,011	2,887,868	378,143	N/A	--
Returns other than Form 1120F: [11]										
No balance sheet returns	90	18	72	N/A	--	138,091	30,507	107,584	N/A	--
Balance sheet returns by size of total assets:										
Under \$250,000	66	1	65	N/A	--	188	--	188	N/A	--
\$250,000 under \$1,000,000	135	1	133	N/A	1	996	--	996	N/A	--
\$1,000,000 under \$5,000,000	208	2	206	N/A	--	7,947	--	7,947	N/A	--
\$5,000,000 under \$10,000,000	128	1	127	N/A	--	3,746	--	3,746	N/A	--
\$10,000,000 under \$50,000,000	286	21	265	N/A	--	18,331	659	17,672	N/A	--
\$50,000,000 under \$100,000,000	193	25	168	N/A	--	31,004	2,800	28,204	N/A	--
\$100,000,000 under \$250,000,000	245	53	192	N/A	--	60,376	16,261	44,115	N/A	--
\$250,000,000 or more	1,145	838	305	N/A	2	2,969,919	2,817,560	152,359	N/A	--
Form 1120F returns [11]	19	7	12	N/A	--	35,413	20,081	15,332	N/A	--
Estate and trust income tax returns	142	1	141	N/A	--	14,709	1,357	13,352	N/A	--
Estate tax returns:										
Total	649	1	604	N/A	44	143,438	79	142,443	N/A	916
Size of gross estate:										
Under \$1,000,000	119	--	114	N/A	5	3,251	--	3,112	N/A	139
\$1,000,000 under \$5,000,000	379	1	352	N/A	26	66,526	79	65,963	N/A	484
\$5,000,000 or more	151	--	138	N/A	13	73,661	--	73,368	N/A	293
Gift tax returns	74	--	74	N/A	--	2,239	--	2,239	N/A	--
Employment tax returns	728	210	476	31	11	401,188	67,624	321,045	12,517	2
Employment revenue officer examiners [12]	77	--	--	77	--	1,111	--	--	1,111	--
Excise tax returns [6]	1,376	302	1,074	--	--	104,417	23,881	80,536	--	--
Other taxable returns [13]	35	16	19	--	--	1,919	1,187	732	--	--

N/A - Not applicable.

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

[2] Comprises all returns except those of tax-exempt/government entity organizations, employee plans, and others shown as nontaxable in Table 10 or mentioned in footnote 13, Table 10, file 00db10ex.xls.

[3] Included in the grand total, but not in the detail, are 135 returns with \$1,226,000 protected that were examined by tax examiners.

[4] CEP (Coordinated Examination Program) covers "a taxpayer, and its effectively controlled entities, that warrants application of 'team examination' procedures." Also included in Non-CEP total, but not in the detail, are 5 returns with \$43,000 protected that were examined by tax examiners. Tax auditors are Compliance personnel who are required to have nine hours of accounting and who perform examinations on selected returns. Tax examiners are Compliance personnel who perform examinations on certain returns. Compliance center personnel are also tax examiners who perform correspondence examinations.

[5] Included in the grand total for tax auditors, but not in the detail, are 130 returns with \$1,184,000 protected that were examined by tax examiners.

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

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

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

[9] Schedule C returns are filed by nonfarm sole proprietors. Schedule F returns are filed by farm sole proprietors. TGR stands for "total gross receipts."

[10] Forms 1120S are filed by qualifying corporations electing to be taxed through shareholders. Under certain conditions, some of these corporations were subject to tax and are included in "other taxable returns" in this table. Total for corporations also excludes certain other types of corporations, which are included in "other taxable returns." See footnote 13.

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

[12] Comprises work performed by a revenue officer examiner. (Revenue officer examiners were transferred to the examination function from the collection function in 1996; therefore, examination data for them are only available starting with that year.)

[13] Includes Forms 1120S (for S corporations reporting a tax; see also footnote 10); 1120-FSC (foreign sales corporations); 8288 (withholding tax returns for disposition by foreign persons of U.S. property interests); and certain other returns.

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

SOURCE: 2000 IRS Data Book, Publication 55b. Also Small Business/Self-Employed, Compliance Policy, Centralized Workload Selection and Delivery, Examination Management Information, System and Automation S:C:CP:CW:EMIS.



**Examination Coverage: Returns Examined Involving Protection of the Revenue Base, by Type**

**and Size of Return, Fiscal Year 1999 [1]**

[Money amounts are in thousands of dollars]

Type and size of return	Taxable returns examined [2]					Amount protected				
	Total [3]	Revenue agent		Tax auditor [5]	Service center	Total [3]	Revenue agent		Tax auditor [5]	Service center
		CEP [4]	Non-CEP [4]				CEP [4]	Non-CEP [4]		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>United States, total [6]</b>	<b>28,985</b>	<b>1,438</b>	<b>11,048</b>	<b>9,377</b>	<b>7,122</b>	<b>4,611,806</b>	<b>3,921,707</b>	<b>617,518</b>	<b>57,692</b>	<b>14,889</b>
Income, estate, and gift tax, total	26,268	956	9,319	8,871	7,122	150,673	3,743,540	493,126	54,028	14,889
Individual income tax returns, total	22,324	22	6,356	8,871	7,075	150,673	10,402	71,808	54,028	14,435
Nonbusiness returns:										
Forms 1040A with TPI under \$25,000 [7,8]	7,436	--	704	1,832	4,900	36,710	--	4,470	25,040	7,200
All other returns by size of TPI: [8]										
Under \$25,000	1,317	--	186	438	693	1,635	--	272	567	796
\$25,000 under \$50,000	2,755	--	522	1,718	515	5,909	--	1,445	3,523	941
\$50,000 under \$100,000	2,923	--	796	1,867	260	10,345	--	3,731	5,830	784
\$100,000 or more	3,500	18	2,132	1,172	178	71,471	10,359	46,209	11,043	3,860
Business returns:										
Schedule C returns by size of TGR: [9]										
Under \$25,000	650	--	113	264	273	1,393	--	464	606	323
\$25,000 under \$100,000	1,407	--	393	844	170	4,867	--	1,493	3,183	191
\$100,000 or more	2,068	4	1,336	668	60	16,922	43	12,469	4,089	321
Schedule F returns by size of TGR: [9]										
Under \$100,000	79	--	32	34	13	97	--	57	29	11
\$100,000 or more	189	--	142	34	13	1,324	--	1,198	118	8
Corporation income tax returns, except Form 1120S, total [10]	2,993	931	2,058	N/A	4	4,068,400	3,733,138	335,254	N/A	8
Returns other than Form 1120F: [11]										
No balance sheet returns	125	20	105	N/A	--	46,238	22,158	24,080	N/A	--
Balance sheet returns by size of total assets:										
Under \$250,000	157	--	157	N/A	--	464	--	464	N/A	--
\$250,000 under \$1,000,000	235	2	233	N/A	--	3,274	1,760	1,514	N/A	--
\$1,000,000 under \$5,000,000	366	1	364	N/A	1	4,004	--	3,996	N/A	8
\$5,000,000 under \$10,000,000	147	--	147	N/A	--	3,108	--	3,108	N/A	--
\$10,000,000 under \$50,000,000	414	10	404	N/A	--	30,652	2,031	28,621	N/A	--
\$50,000,000 under \$100,000,000	156	4	152	N/A	--	43,502	709	42,793	N/A	--
\$100,000,000 under \$250,000,000	244	24	219	N/A	1	74,241	18,031	56,210	N/A	--
\$250,000,000 or more	1,129	865	262	N/A	2	3,815,360	3,661,654	153,706	N/A	--
Form 1120F returns [11]	20	5	15	N/A	--	47,557	26,795	20,762	N/A	--
Estate and trust income tax returns	108	3	99	N/A	6	1,855	--	1,836	N/A	19
Estate tax returns:										
Total	793	--	756	N/A	37	84,073	--	83,646	N/A	427
Size of gross estate:										
Under \$1,000,000	224	--	213	N/A	11	6,615	--	6,535	N/A	80
\$1,000,000 under \$5,000,000	429	--	407	N/A	22	16,686	--	16,365	N/A	321
\$5,000,000 or more	140	--	136	N/A	4	60,772	--	60,746	N/A	26
Gift tax returns	50	--	50	N/A	--	582	--	582	N/A	--
Employment tax returns	859	190	637	32	--	242,624	156,774	85,727	123	--
Employment revenue officer examiners [12]	68	--	--	68	--	2,349	--	--	2,349	--
Excise tax returns [6]	1,383	290	1,074	19	--	40,882	21,393	19,488	1	--
Other taxable returns [13]	15	2	13	--	--	19,145	--	19,145	--	--

N/A - Not applicable.

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

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

[2] The following returns are nontaxable: Form 1120-DISC (domestic international sales corporations); Form 1120-IC-DISC (interest-charge domestic international sales corporations); Form 1066 (real estate mortgage investment conduits); and certain other returns.

[3] Included in the grand total are 392 returns with \$1,123,000 protected that were examined by tax examiners.

[4] CEP (Coordinated Examination Program) covers "a taxpayer, and its effectively controlled entities, that warrants application of 'team examination' procedures." Also included in Non-CEP total are 5 returns with \$32,000 protected that were examined by tax examiners.

[5] Included in the grand total for tax auditors, but not in the detail, are 387 returns with \$1,191,000 protected that were examined by tax examiners.

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

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

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

[9] Schedule C returns are filed by nonfarm sole proprietors. Schedule F returns are filed by farm sole proprietors. TGR stands for "total gross receipts."

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

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

[12] Comprises work performed by a revenue officer examiner. (Revenue officer examiners were transferred to the examination function from the collection function in 1996; therefore, examination data for them are only available starting with that year.)

[13] Includes Forms 1120S (for S corporations reporting a tax; see also footnote 10); 1120-FSC (foreign sales corporations); 8288 (withholding tax returns for disposition by foreign persons of U.S. property interests); and certain other returns.

SOURCE: 1999 IRS Data Book, Publication 55b.

**Examination Coverage: Returns Examined Involving Protection of the Revenue Base, by Type and Size of Return, Fiscal Year 1998 <sup>1</sup>**  
 [Money amounts are in thousands of dollars]

Type and size of return	Taxable returns <sup>2</sup>					Amount protected				
	Total	Revenue agent		Tax auditor	Service center	Total	Revenue agent		Tax auditor	Service center
		CEP	Non-CEP				CEP	Non-CEP		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>United States, total</b>	<b>26,790</b>	<b>1,536</b>	<b>11,396</b>	<b>10,442</b>	<b>3,416</b>	<b>6,198,542</b>	<b>5,627,248</b>	<b>503,794</b>	<b>37,912</b>	<b>29,591</b>
Income, estate, and gift tax, total	23,439	1,084	9,465	9,474	3,416	6,099,486	5,569,659	464,678	35,561	29,591
Individual income tax returns, total	19,097	2	6,281	9,474	3,340	149,754	3	88,012	35,561	26,179
Nonbusiness returns:										
Forms 1040A with TPI under \$25,000	4,750	--	650	2,298	1,802	12,034	--	3,057	6,028	2,948
All other returns by size of TPI:										
Under \$25,000	895	--	165	486	244	1,602	--	378	522	702
\$25,000 under \$50,000	2,678	--	585	1,799	294	8,983	--	4,921	3,492	570
\$50,000 under \$100,000	2,992	--	749	1,813	430	10,886	--	2,666	5,509	2,711
\$100,000 or more	3,882	--	2,237	1,309	336	78,312	--	46,289	13,330	18,694
Business returns:										
Schedule C returns by size of TGR:										
Under \$25,000	437	--	77	278	82	1,403	--	688	559	156
\$25,000 under \$100,000	1,196	--	345	780	71	3,790	--	1,169	2,427	194
\$100,000 or more	2,012	2	1,321	629	60	29,733	3	26,009	3,556	166
Schedule F returns by size of TGR:										
Under \$100,000	74	--	32	34	8	209	--	131	67	11
\$100,000 or more	181	--	120	48	13	2,802	--	2,704	71	27
Corporation income tax returns, except Form 1120S, total	3,247	1,082	2,156	N/A	9	5,859,547	5,569,656	289,449	N/A	443
Returns other than Form 1120F:										
No balance sheet returns	120	31	89	N/A	--	46,315	24,167	22,148	N/A	--
Balance sheet returns by size of total assets:										
Under \$250,000	231	2	227	N/A	2	11,069	10,510	558	N/A	1
\$250,000 under \$1,000,000	196	--	192	N/A	4	1,227	--	1,225	N/A	2
\$1,000,000 under \$5,000,000	455	7	446	N/A	2	12,751	159	12,593	N/A	--
\$5,000,000 under \$10,000,000	194	7	187	N/A	--	6,338	1,386	4,951	N/A	--
\$10,000,000 under \$50,000,000	412	15	397	N/A	--	43,230	15,995	27,235	N/A	--
\$50,000,000 under \$100,000,000	160	13	147	N/A	--	16,109	1,257	14,852	N/A	--
\$100,000,000 under \$250,000,000	246	35	210	N/A	1	68,385	11,248	56,697	N/A	440
\$250,000,000 or more	1,212	969	243	N/A	--	5,639,618	5,498,844	140,775	N/A	--
Form 1120F returns	21	3	18	N/A	--	14,505	6,090	8,415	N/A	--
Estate and trust income tax returns	152	--	147	N/A	5	1,597	--	1,544	N/A	53
Estate tax returns:										
Total	886	--	824	N/A	62	83,642	--	80,727	N/A	2,916
Size of gross estate:										
Under \$1,000,000	241	--	223	N/A	18	5,669	--	5,651	N/A	18
\$1,000,000 under \$5,000,000	480	--	450	N/A	30	28,745	--	25,976	N/A	2,770
\$5,000,000 or more	165	--	151	N/A	14	49,228	--	49,100	N/A	128
Gift tax returns	57	--	57	N/A	--	4,946	--	4,946	N/A	--
Employment tax returns	809	84	679	46	--	55,391	32,039	22,960	392	--
Employment revenue officer examiner	169	--	--	169	--	617	--	--	617	--
Excise tax returns	1,899	363	1,243	293	--	41,121	25,008	16,073	40	--
Other taxable returns	14	5	9	--	--	625	542	83	--	--

See notes and footnotes following the last table.

**Examined Returns Involving Protection of Revenue Base (1997)**

September 28, 1996 - September 27, 1997

	Returns					Amount Protected (in thousands of dollars)				
	Revenue Agent		Tax Auditor	Service Center	Total	Revenue Agent		Tax Auditor	Service Center	Total
	Non CEP	CEP				Non CEP	CEP			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>Grand Total</b>	<b>12,861</b>	<b>1,622</b>	<b>12,100</b>	<b>6,033</b>	<b>32,616</b>	<b>706,371</b>	<b>5,451,320</b>	<b>47,418</b>	<b>15,995</b>	<b>6,221,104</b>
<b>Income, Estate &amp; Gift, Total**</b>	<b>10,622</b>	<b>1,088</b>	<b>11,274</b>	<b>6,033</b>	<b>29,017</b>	<b>616,866</b>	<b>5,408,056</b>	<b>41,855</b>	<b>15,995</b>	<b>6,082,772</b>
<b>Individual, Total**</b>	<b>7,156</b>	<b>16</b>	<b>11,274</b>	<b>5,974</b>	<b>24,420</b>	<b>122,791</b>	<b>2,774</b>	<b>41,855</b>	<b>15,391</b>	<b>182,811</b>
1040A, TPI < \$25,000	711	1	2,959	3,914	7,585	17,727	--	8,787	7,135	33,649
Non 1040A, TPI < \$25,000	195	--	686	490	1,371	551	--	1,314	576	2,440
TPI \$25,000 < \$50,000	529	--	2,000	432	2,961	1,490	--	4,652	871	7,013
TPI \$50,000 < \$100,000	812	--	2,031	325	3,168	5,348	--	6,717	1,090	13,155
TPI \$100,000 and over	2,637	13	1,467	354	4,471	75,262	2,161	12,689	4,265	94,378
Sch C-TGR < \$25,000	115	--	336	174	625	261	--	567	191	1,019
Sch C-TGR \$25,000 < \$100,000	437	--	865	145	1,447	1,632	--	2,720	231	4,583
Sch C-TGR \$100,000 and over	1,499	2	802	109	2,412	18,500	613	4,208	685	24,006
Sch F-TGR < \$100,000	47	--	55	7	109	152	--	61	13	225
Sch F-TGR \$100,000 and over	174	--	73	24	271	1,868	--	138	335	2,341
<b>Corporation, Total**</b>	<b>2,291</b>	<b>1,069</b>	--	<b>5</b>	<b>3,365</b>	<b>388,652</b>	<b>5,404,545</b>	--	<b>2</b>	<b>5,793,200</b>
No Balance Sheet	102	18	--	--	120	19,433	27,266	--	--	46,699
Under \$250,000	307	3	--	--	310	1,287	3,399	--	--	4,686
\$250,000 < \$1 Mil	229	4	--	--	233	1,737	1	--	--	1,738
\$1 Mil < \$5 Mil	358	3	--	2	363	7,051	2	--	2	7,055
\$5 Mil < \$10 Mil	191	4	--	--	195	7,835	4	--	--	7,839
\$10 Mil < \$50 Mil	396	7	--	2	405	39,492	17	--	--	39,509
\$50 Mil < \$100 Mil	148	14	--	--	162	28,859	862	--	--	29,721
\$100 Mil < \$250 Mil	222	30	--	1	253	55,715	27,272	--	--	82,988
\$250 Mil and over	318	966	--	--	1,284	220,609	5,311,860	--	--	5,532,469
Form 1120F	20	20	--	--	40	6,634	33,862	--	--	40,496
<b>Fiduciary**</b>	<b>181</b>	--	--	<b>1</b>	<b>182</b>	<b>3,984</b>	--	--	--	<b>3,984</b>
<b>Estate, Total**</b>	<b>901</b>	<b>3</b>	--	<b>53</b>	<b>957</b>	<b>94,670</b>	<b>736</b>	--	<b>601</b>	<b>96,008</b>
Gross Estate < \$1 Mil	226	1	--	11	238	8,700	--	--	101	8,801
Gross Estate \$1 Mil < \$5 Mil	512	1	--	28	541	25,983	460	--	129	26,572
Gross Estate \$5 Mil and over	163	1	--	14	178	59,987	276	--	372	60,635
<b>Gift**</b>	<b>93</b>	--	--	--	<b>93</b>	<b>6,769</b>	--	--	--	<b>6,769</b>
<b>Employment</b>	<b>1,175</b>	<b>104</b>	<b>23</b>	--	<b>1,302</b>	<b>20,527</b>	<b>10,930</b>	<b>4,872</b>	--	<b>36,328</b>
<b>Employment ROE ***</b>	--	--	<b>75</b>	--	<b>75</b>	--	--	<b>629</b>	--	<b>629</b>
<b>Excise</b>	<b>1,037</b>	<b>423</b>	<b>728</b>	--	<b>2,188</b>	<b>68,808</b>	<b>31,029</b>	<b>62</b>	--	<b>99,898</b>
<b>Miscellaneous Taxable</b>	<b>27</b>	<b>7</b>	--	--	<b>34</b>	<b>171</b>	<b>1,306</b>	--	--	<b>1,476</b>

[1] Miscellaneous taxable includes the following:

- a. Taxable 1120S Corporations
- b. 1120FSC (Foreign Sales Corporations); and
- c. FIRPTA (U.S. Withholding Tax Return for Disposition by Foreign Persons of U.S. Property Interests, Form 8288).

[2] Reserved.

[3] Lines marked with \*\* are included in the line titles: Income, Estate & Gift, Total.

[4] Dashes (-) in these tables indicate either information is not applicable for that particular class of return or no returns were examined for that particular class of return.

[5] All dollar figures are reported in thousands of dollars.

[6] Employment ROE \*\*\* -- This is Revenue Officer Examiner data (1996 and forward) included in Tax Auditor Numbers and is included in the Grand Total Line.

[7] Protection of Revenue Base is any action taken by the Internal Revenue Service to prevent the release of funds from the Treasury in response to taxpayer efforts to recoup all, or part, of previously assessed and paid tax or penalty.

[8] CEP: Coordinated Examination Program

TGR: Total Gross Receipts

TPI: Total Positive Income

Source: 1997 Internal Revenue Service Data Book, Publication 55B.

Examined Returns Involving Protection of Revenue Base [3] (1996)

September 30, 1995 - September 27, 1996

	Returns					Amount Protected (in thousands of dollars)				
	Revenue Agent					Revenue Agent				
	Non CEP	CEP	Tax Auditor	Service Center	Total	Non CEP	CEP	Tax Auditor	Service Center	Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>Grand Total</b>	<b>22,467</b>	<b>1,504</b>	<b>15,651</b>	<b>9,464</b>	<b>49,086</b>	<b>654,661</b>	<b>5,073,066</b>	<b>64,906</b>	<b>59,776</b>	<b>5,852,409</b>
<b>Income, Estate &amp; Gift, Total**</b>	<b>12,553</b>	<b>1,026</b>	<b>15,559</b>	<b>9,464</b>	<b>38,602</b>	<b>556,651</b>	<b>4,807,621</b>	<b>64,057</b>	<b>59,776</b>	<b>5,488,106</b>
<b>Individual, Total**</b>	<b>9,017</b>	<b>40</b>	<b>15,559</b>	<b>9,388</b>	<b>34,004</b>	<b>126,656</b>	<b>1,385</b>	<b>64,057</b>	<b>58,524</b>	<b>250,622</b>
1040A, TPI < \$25,000	942	—	3,443	4,681	9,066	6,013	—	9,450	9,122	24,584
Non 1040A, TPI < \$25,000	333	—	1,005	555	1,893	2,246	—	1,581	1,358	5,186
TPI \$25,000 < \$50,000	784	—	3,250	687	4,721	3,509	—	7,534	2,067	13,110
TPI \$50,000 < \$100,000	1,145	—	3,106	910	5,161	17,494	—	11,118	5,345	33,957
TPI \$100,000 and over	3,211	27	2,271	1,997	7,506	70,878	244	25,782	38,686	135,590
Sch C-TGR < \$25,000	151	—	359	200	710	381	—	750	302	1,434
Sch C-TGR \$25,000 < \$100,000	566	—	1,105	202	1,873	2,661	—	3,067	466	6,195
Sch C-TGR \$100,000 and over	1,672	13	914	116	2,715	19,558	1,141	4,431	645	25,776
Sch F-TGR < \$100,000	40	—	43	10	93	59	—	81	21	162
Sch F-TGR \$100,000 and over	173	—	63	30	266	3,854	—	263	512	4,629
<b>Corporation, Total**</b>	<b>2,345</b>	<b>975</b>	<b>—</b>	<b>3</b>	<b>3,323</b>	<b>251,879</b>	<b>4,806,135</b>	<b>—</b>	<b>100</b>	<b>5,058,114</b>
No Balance Sheet	80	36	—	—	116	6,421	115,294	—	—	121,714
Under \$250,000	302	1	—	—	303	929	20	—	—	949
\$250,000 < \$1 Mil	224	1	—	—	225	2,183	8	—	—	2,191
\$1 Mil < \$5 Mil	348	5	—	1	354	12,094	332	—	1	12,427
\$5 Mil < \$10 Mil	127	—	—	—	127	13,692	—	—	—	13,692
\$10 Mil < \$50 Mil	491	14	—	1	506	30,359	1,819	—	78	32,257
\$50 Mil < \$100 Mil	193	15	—	1	209	25,784	6,542	—	21	32,347
\$100 Mil < \$250 Mil	244	47	—	—	291	32,848	20,138	—	—	52,986
\$250 Mil and over	308	854	—	—	1,162	126,821	4,658,702	—	—	4,785,523
Form 1120F	28	2	—	—	30	747	3,281	—	—	4,028
<b>Fiduciary**</b>	<b>201</b>	<b>9</b>	<b>—</b>	<b>—</b>	<b>210</b>	<b>67,313</b>	<b>16</b>	<b>—</b>	<b>—</b>	<b>67,328</b>
<b>Estate, Total**</b>	<b>890</b>	<b>2</b>	<b>—</b>	<b>73</b>	<b>965</b>	<b>106,744</b>	<b>86</b>	<b>—</b>	<b>1,152</b>	<b>107,982</b>
Gross Estate < \$1 Mil	206	—	—	16	222	6,086	—	—	113	6,199
Gross Estate \$1 Mil < \$5 Mil	539	2	—	36	577	30,297	86	—	290	30,673
Gross Estate \$5 Mil and over	145	—	—	21	166	70,361	—	—	750	71,110
<b>Gift**</b>	<b>100</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>100</b>	<b>4,060</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>4,060</b>
<b>Employment</b>	<b>1,348</b>	<b>92</b>	<b>47</b>	<b>—</b>	<b>1,487</b>	<b>38,654</b>	<b>174,394</b>	<b>201</b>	<b>—</b>	<b>213,250</b>
<b>Employment ROE *** [2]</b>	<b>—</b>	<b>—</b>	<b>40</b>	<b>—</b>	<b>40</b>	<b>—</b>	<b>—</b>	<b>647</b>	<b>—</b>	<b>647</b>
<b>Excise</b>	<b>8,544</b>	<b>369</b>	<b>5</b>	<b>—</b>	<b>8,918</b>	<b>20,094</b>	<b>10,689</b>	<b>1</b>	<b>—</b>	<b>30,784</b>
<b>Miscellaneous Taxable [1]</b>	<b>22</b>	<b>17</b>	<b>—</b>	<b>—</b>	<b>39</b>	<b>39,262</b>	<b>80,361</b>	<b>—</b>	<b>—</b>	<b>119,623</b>

\*\*\* This is an analysis of work performed by an ROE.

Note: Lines marked with \*\* are included in the line titles: Income, Estate & Gift Total.

Dashes (—) in these tables indicate either information is not applicable for that particular class of return or no returns were examined for that particular class of return.

All dollar figures are reported in thousands of dollars.

CEP: Coordinated Examination Program

TGR: Total Gross Receipts

TPI: Total Positive Income

[1] Miscellaneous taxable includes the following:

- Taxable 1120S Corporations
- 1120FSC (Foreign Sales Corporations)
- FIRPTA (U.S. Withholding Tax Return for Disposition by Foreign Persons of U.S. Property Interests, Form 8288)
- Annual Return for Partnership Withholding Tax, Form 8804.

[2] Employment ROE \*\*\* — This is Revenue Officer Examiner data (1996 and forward) included in Tax Auditor Numbers and is included in the Grand Total Line.

[3] Protection of Revenue Base is any action taken by the Internal Revenue Service to prevent the release of funds from the Treasury in response to taxpayer efforts to recoup all, or part, of previously assessed and paid tax or penalty.

SOURCE: Internal Revenue Service, 1996 Annual Data Book, Publication 55B.

**Examined Returns Involving Protection of Revenue Base (1995)**

October, 1994 - September 30, 1995

	Returns					Amount Protected (in thousands of dollars)				
	Revenue Agent					REVENUE AGENT				
	Non CEP	CEP	Tax Auditor	Service Center	Total	Non CEP	CEP	Tax Auditor	Service Center	Total
<b>Grand Total</b>	18,598	1,528	13,365	6,053	39,544	624,643	6,893,545	37,915	19,976	7,576,078
Income, Estate & Gift, Total**	13,070	999	13,302	6,048	33,419	577,264	6,833,415	37,865	18,878	7,467,422
Individual, Total**	9,525	28	13,302	5,987	28,842	228,204	955	37,865	17,770	284,793
1040A, TPI < \$25,000	1,138	1	2,860	3,374	7,373	43,545	-	5,139	7,716	56,400
Non 1040A, TPI < \$25,000	454	-	888	500	1,842	912	-	934	1,747	3,593
TPI \$25,000 < \$50,000	1,081	-	2,653	628	4,362	6,192	-	4,195	2,562	12,948
TPI \$50,000 < \$100,000	1,184	2	2,429	513	4,128	12,466	4	5,760	1,999	20,230
TPI \$100,000 and over	3,032	13	1,793	390	5,228	77,997	253	14,028	2,525	94,802
Sch C-TGR < \$25,000	166	-	383	223	772	901	-	537	304	1,741
Sch C-TGR \$25,000 < \$100,000	624	1	1,114	229	1,968	2,496	3	2,679	552	5,730
Sch C-TGR \$100,000 and over	1,543	11	931	106	2,591	35,588	695	4,292	358	40,933
Sch F-TGR < \$100,000	85	-	94	13	192	105	-	45	3	153
Sch F-TGR \$100,000 and over	218	-	157	11	386	48,003	-	255	5	48,263
Corporation, Total**	2,354	967	-	1	3,322	216,585	6,830,286	-	-	7,046,871
No Balance Sheet	136	23	-	-	159	9,838	27,716	-	-	37,554
Assets Under \$250,000	218	1	-	-	219	1,911	-	-	-	1,911
Assets \$250,000 < \$1 Mil	201	2	-	-	203	1,493	13	-	-	1,506
Assets \$1 Mil < \$5 Mil	349	8	-	-	357	8,057	1,601	-	-	9,659
Assets \$5 Mil < \$10 Mil	185	4	-	-	189	6,144	6,434	-	-	12,578
Assets \$10 Mil < \$50 Mil	513	16	-	-	529	28,264	5,461	-	-	33,725
Assets \$50 Mil < \$100 Mil	203	8	-	1	212	18,709	1,925	-	-	20,634
Assets \$100 Mil < \$250 Mil	273	49	-	-	322	38,932	19,348	-	-	58,280
Assets \$250 Mil and over	238	853	-	-	1,091	97,990	6,758,278	-	-	6,856,268
Form 1120F	38	3	-	-	41	5,246	9,510	-	-	14,756
Fiduciary**	188	3	-	1	192	5,117	2,173	-	-	7,290
Estate, Total**	911	1	-	59	971	94,026	-	-	1,108	95,134
Gross Estate < \$1 Mil	214	-	-	9	223	4,754	-	-	63	4,817
Gross Estate \$1 Mil < \$5 Mil	551	-	-	32	583	26,288	-	-	227	26,515
Gross Estate \$5 Mil and over	146	1	-	18	165	62,984	-	-	818	63,802
Gift**	92	-	-	-	92	33,333	-	-	-	33,333
Employment	1,940	299	24	2	2,265	16,399	49,370	35	-	65,805
Excise	3,544	214	39	-	3,797	27,672	9,560	14	-	37,247
Windfall Profit	22	10	-	1	33	3,011	1,173	-	1,091	5,274
Miscellaneous Taxable [1]	22	6	-	2	30	297	27	-	7	331

[1] Miscellaneous taxable includes the following:

- a. Taxable 1120S Corporations
- b. 1120FSC (Foreign Sales Corporations)
- c. FIRPTA (U.S. Withholding Tax Return for Disposition by Foreign Persons of U.S. Property Interests, Form 8288)
- d. Annual Returns for Partnership Withholding Tax, Form 8804
- e. Other miscellaneous taxable forms not specified.

NOTE: Lines marked with \*\* are included in the line titled: Income, Estate & Gift, Total.

SOURCE: 1995 Internal Revenue Service, Annual Data Book, Publication 55B.