

IRS Data Book Table 21

Examinations of Tax-Exempt Organizations, Employee Retirement Plans, Government Entities, and Tax-Exempt Bonds, by Type of Return, Fiscal Year 2023

Type of return	Number of returns examined
Tax-exempt organization, employee retirement plan, government entity, tax-exempt bond returns, and related taxable returns examined, total	7,666
Forms 990, 990-EZ, and 990-N [1]	1,029
Forms 990-PF, 1041-A, 1120-POL, and 5227 [2]	81
Form 5500, total [3]	1,065
Defined benefit	257
Defined contribution	808
Form 5500-EZ, total [3]	192
Defined benefit	48
Defined contribution	144
Form 5500-SF, total [3]	2,314
Defined benefit	282
Defined contribution	2,032
Employment tax returns [4]	1,645
Tax-exempt bond returns [5]	226
Related taxable returns, total	939
Form 990-T [6]	268
Form 4720 [7]	231
Form 5330 [8]	118
Forms 1040, 1041, 1065, and 1120 adjusted [9]	257
Forms 11-C and 730 [10]	51
Form 5329 [11]	14
Employee retirement plan Non-Return Units [12]	175

[1] Form 990 series includes: 990 (tax-exempt organization information return, long form); 990-EZ (tax-exempt organization information return, short form); and 990-N (electronic notice (e-Postcard) for tax-exempt organizations not required to file Forms 990 or 990-EZ).

[2] Includes Form 990-PF (private foundation information return); Form 1041-A (information return of charitable contribution deductions by certain trusts); Form 1120-POL (income tax return for certain political organizations); and Form 5227 (split-interest trust information return).

[3] Form 5500 series includes: 5500 (annual return/report of employee benefit plan); 5500-EZ (annual return of a one-participant (owners/partners and their spouses) retirement plan or a foreign plan); and 5500-SF (short form annual return/report of small employee benefit plan).

[4] Employment tax returns include: Forms 940 (employer's federal unemployment tax return); 941 (employer's quarterly tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943 (employer's tax return for agricultural employees); 944 (employer's annual tax return); 945 (tax return of withheld income tax from nonpayroll distributions); and 1042 (tax return of withheld income tax on U.S.-source income of foreign persons). Also includes stand-alone examinations of Form 1099 series information returns. Includes employment tax returns that are "related taxable returns" picked up as part of an examination on an exempt organization's Form 990 series return; and stand-alone examinations of federal, state, local, and Indian tribal governments, and exempt organization employment tax returns. Although these entities do not have an income tax return filing requirement, they are subject to employment taxes as well as excise taxes (Forms 11-C and 730) that are reported under "related taxable returns."

[5] Includes Forms 8038 (information return for tax-exempt private activity bond issues); 8038-B (information return for Build America bonds and recovery zone economic development bonds); 8038-CP (return for credit payments to issuers of qualified bonds); 8038-G (information return for governmental obligations); 8038-GC (information return for consolidated small tax-exempt government bond issues, leases, and installment sales); 8038-T (arbitrage rebate return); and 8038-TC (information return for tax credit bonds and specified tax credit bonds).

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

[7] Form 4720 is used to report excise taxes on tax-exempt organizations and related individuals.

[8] Form 5330 is used to report excise taxes related to employee retirement plans.

[9] Form 1040 series (individual returns); Form 1041 (estate and trust return); Form 1065 (partnership return); or Form 1120 series (corporation returns) adjusted as a result of examination of a tax-exempt organization, employee retirement plan, or government entity, as applicable.

[10] Form 11-C reports the occupational tax for wagering and Form 730 reports the excise tax on wagering.

[11] Form 5329 is used to report additional taxes on qualified retirement plans such as Individual Retirement Accounts (IRAs) and other tax-favored accounts.

[12] Tax Exempt and Government Entities, Employee Plans, often examines retirement plans that are not required to file a return. These are called Non-Return Units.

SOURCE: Tax Exempt and Government Entities.

IRS Data Book Table 21

Examinations of Tax-Exempt Organizations, Employee Retirement Plans, Government Entities, and Tax-Exempt Bonds, by Type of Return, Fiscal Year 2022

Type of return	Number of returns examined
Tax-exempt organization, employee retirement plan, government entity, tax-exempt bond returns, and related taxable returns examined, total	9,185
Forms 990, 990-EZ, and 990-N [1]	1,343
Forms 990-PF, 1041-A, 1120-POL, and 5227 [2]	170
Form 5500, total [3]	1,051
Defined benefit	179
Defined contribution	872
Form 5500-EZ, total [3]	190
Defined benefit	78
Defined contribution	112
Form 5500-SF, total [3]	1,941
Defined benefit	278
Defined contribution	1,663
Employment tax returns [4]	2,262
Tax-exempt bond returns [5]	334
Related taxable returns, total	1,443
Form 990-T [6]	668
Form 4720 [7]	292
Form 5330 [8]	141
Forms 1040, 1041, 1065, and 1120 adjusted [9]	182
Forms 11-C and 730 [10]	131
Form 5329 [11]	29
Employee retirement plan Non-Return Units [12]	451

[1] Form 990 series includes: 990 (tax-exempt organization information return, long form); 990-EZ (tax-exempt organization information return, short form); and 990-N (electronic notice (e-Postcard) for tax-exempt organizations not required to file Forms 990 or 990-EZ).

[2] Includes Form 990-PF (private foundation information return); Form 1041-A (information return of charitable contribution deductions by certain trusts); Form 1120-POL (income tax return for certain political organizations); and Form 5227 (split-interest trust information return).

[3] Form 5500 series includes: 5500 (annual return/report of employee benefit plan); 5500-EZ (annual return of a one-participant (owners/partners and their spouses) retirement plan or a foreign plan); and 5500-SF (short form annual return/report of small employee benefit plan).

[4] Employment tax returns include: Forms 940 (employer's federal unemployment tax return); 941 (employer's quarterly tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943 (employer's tax return for agricultural employees); 944 (employer's annual tax return); 945 (tax return of withheld income tax from nonpayroll distributions); and 1042 (tax return of withheld income tax on U.S.-source income of foreign persons). Also includes stand-alone examinations of Form 1099 series information returns. Includes employment tax returns that are "related taxable returns" picked up as part of an examination on an exempt organization's Form 990 series return; and stand-alone examinations of federal, state, local, and Indian tribal governments, and exempt organization employment tax returns. Although these entities do not have an income tax return filing requirement, they are subject to employment taxes as well as excise taxes (Forms 11-C and 730) that are reported under "related taxable returns."

[5] Includes Forms 8038 (information return for tax-exempt private activity bond issues); 8038-B (information return for build America bonds and recovery zone economic development bonds); 8038-CP (return for credit payments to issuers of qualified bonds); 8038-G (information return for governmental obligations); 8038-GC (information return for consolidated small tax-exempt government bond issues, leases, and installment sales); 8038-T (arbitrage rebate return); and 8038-TC (information return for tax credit bonds and specified tax credit bonds).

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

[7] Form 4720 is used to report excise taxes on tax-exempt organizations and related individuals.

[8] Form 5330 is used to report excise taxes related to employee retirement plans.

[9] Form 1040 series (individual returns); Form 1041 (estate and trust return); Form 1065 (partnership return); or Form 1120 series (corporation returns) adjusted as a result of examination of a tax-exempt organization, employee retirement plan, or government entity, as applicable.

[10] Form 11-C reports the occupational tax for wagering and Form 730 reports the excise tax on wagering.

[11] Form 5329 is used to report additional taxes on qualified retirement plans such as Individual Retirement Accounts (IRAs) and other tax-favored accounts.

[12] Tax Exempt and Government Entities, Employee Plans, often examines retirement plans for which no return is filed. These are called Non-Return Units.

SOURCE: Tax Exempt and Government Entities.

IRS Data Book Table 21

Returns of Tax-Exempt Organizations, Employee Retirement Plans, Government Entities, and Tax-Exempt Bonds Examined, by Type of Return, Fiscal Year 2021

Type of return	Number of returns examined
Tax-exempt organization, employee retirement plan, government entity, tax-exempt bond returns, and related taxable returns examined, total	9,067
Forms 990, 990-EZ, and 990-N [1]	1,383
Forms 990-PF, 1041-A, 1120-POL, and 5227 [2]	203
Form 5500, total [3]	1,173
Defined benefit	185
Defined contribution	988
Form 5500-EZ, total [3]	90
Defined benefit	30
Defined contribution	60
Form 5500-SF, total [3]	1,804
Defined benefit	422
Defined contribution	1,382
Employment tax returns [4]	1,851
Tax-exempt bond returns [5]	286
Related taxable returns, total	1,588
Form 990-T [6]	748
Form 4720 [7]	301
Form 5330 [8]	170
Forms 1040, 1041, 1065, and 1120 adjusted [9]	157
Forms 11-C and 730 [10]	119
Form 5329 [11]	93
Employee retirement plan Non-Return Units [12]	689

[1] Form 990 series includes: 990 (tax-exempt organization information return, long form); 990-EZ (tax-exempt organization information return, short form); and 990-N (electronic notice (e-Postcard) for tax-exempt organizations not required to file Forms 990 or 990-EZ).

[2] Includes Form 990-PF (private foundation information return); Form 1041-A (information return of charitable contribution deductions by certain trusts); Form 1120-POL (income tax return for certain political organizations) and Form 5227 (split interest trust information return).

[3] Form 5500 series includes: 5500 (Annual Return/Report of Employee Benefit Plan); 5500-EZ (Annual Return of A One-Participant (Owners/Partners and Their Spouses) Retirement Plan or A Foreign Plan); 5500-SF (Short Form Annual Return/Report of Small Employee Benefit Plan).

[4] Employment tax returns include: Forms 940 (employer's Federal unemployment tax return); 941 (employer's quarterly tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943 (employer's tax return for agricultural employees); 944 (employer's annual tax return); 945 (tax return of withheld income tax from nonpayroll distributions); and 1042 (tax return of withheld income tax on U.S.-source income of foreign persons). Also includes stand-alone examinations of Form 1099 series information returns. Includes employment tax returns that are "related taxable returns" picked-up as part of an examination on an exempt organization's Form 990 series return; and stand-alone examinations of Federal, state, local, and Indian Tribal governments, and exempt organization employment tax returns. Although these entities do not have an income tax return filing requirement, they are subject to employment taxes as well as excise taxes (Forms 11-C and 730) that are reported under "related taxable returns."

[5] Includes Forms 8038 (information return for tax-exempt private activity bond issues); 8038-B (information return for build America bonds and recovery zone economic development bonds); 8038-CP (return for credit payments to issuers of qualified bonds); 8038-G (information return for governmental obligations); 8038-GC (information return for consolidated small tax-exempt government bond issues, leases, and installment sales); 8038-T (arbitrage rebate return); and 8038-TC (information return for tax credit bonds and specified tax credit bonds).

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

[7] Form 4720 is used to report excise taxes on tax-exempt organizations and related individuals.

[8] Form 5330 is used to report excise taxes related to employee retirement plans.

[9] Form 1040 series (individual returns); Form 1041 (estate and trust return); Form 1065 (partnership return); or Form 1120 series (corporation returns) adjusted as a result of examination of a tax-exempt organization, employee retirement plan, or government entity, as applicable.

[10] Form 11-C reports the occupational tax for wagering and Form 730 reports the excise tax on wagering.

[11] Form 5329 is used to report additional taxes on qualified plans (including IRAs) and other tax-favored accounts.

[12] Tax Exempt and Government Entities, Employee Plans, often examines retirement plans for which no return is filed. These are called Non-Return Units.

SOURCE: Tax Exempt and Government Entities.

IRS Data Book Table 21

Returns of Tax-Exempt Organizations, Employee Retirement Plans, Government Entities, and Tax-Exempt Bonds Examined, by Type of Return, Fiscal Year 2020

Type of return	Number of returns examined
Tax-exempt organization, employee retirement plan, government entity, tax-exempt bond returns, and related taxable returns examined, total	11,160
Forms 990, 990-EZ, and 990-N [1]	1,417
Forms 990-PF, 1041-A, 1120-POL, and 5227 [2]	178
Form 5500, total [3]	2,068
Defined benefit	251
Defined contribution	1,817
Form 5500-EZ, total [3]	194
Defined benefit	122
Defined contribution	72
Form 5500-SF, total [3]	2,217
Defined benefit	711
Defined contribution	1,506
Employment tax returns [4]	2,753
Tax-exempt bond returns [5]	284
Related taxable returns, total	1,517
Form 990-T [6]	427
Form 4720 [7]	356
Form 5330 [8]	284
Forms 1040, 1041, 1065, and 1120 adjusted [9]	201
Forms 11-C and 730 [10]	201
Form 5329 [11]	48
Employee retirement plan Non-Return Units [12]	532

[1] Form 990 series includes: 990 (tax-exempt organization information return, long form); 990-EZ (tax-exempt organization information return, short form); and 990-N (electronic notice (e-Postcard) for tax-exempt organizations not required to file Forms 990 or 990-EZ).

[2] Includes Form 990-PF (private foundation information return); Form 1041-A (information return of charitable contribution deductions by certain trusts); Form 1120-POL (income tax return for certain political organizations) and Form 5227 (split interest trust information return).

[3] Form 5500 series includes: 5500 (Annual Return/Report of Employee Benefit Plan); 5500-EZ (Annual Return of A One-Participant (Owners/Partners and Their Spouses) Retirement Plan or A Foreign Plan); 5500-SF (Short Form Annual Return/Report of Small Employee Benefit Plan).

[4] Employment tax returns include: Forms 940 (employer's Federal unemployment tax return); 941 (employer's quarterly tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943 (employer's tax return for agricultural employees); 944 (employer's annual tax return); 945 (tax return of withheld income tax from nonpayroll distributions); and 1042 (tax return of withheld income tax on U.S.-source income of foreign persons). Also includes stand-alone examinations of Form 1099 series information returns. Includes employment tax returns that are "related taxable returns" picked-up as part of an examination on an exempt organization's Form 990 series return; and stand-alone examinations of Federal, state, local, and Indian Tribal governments, and exempt organization employment tax returns. Although these entities do not have an income tax return filing requirement, they are subject to employment taxes as well as excise taxes (Forms 11-C and 730) that are reported under "related taxable returns."

[5] Includes Forms 8038 (information return for tax-exempt private activity bond issues); 8038-B (information return for build America bonds and recovery zone economic development bonds); 8038-CP (return for credit payments to issuers of qualified bonds); 8038-G (information return for governmental obligations); 8038-GC (information return for consolidated small tax-exempt government bond issues, leases, and installment sales); 8038-T (arbitrage rebate return); and 8038-TC (information return for tax credit bonds and specified tax credit bonds).

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

[7] Form 4720 is used to report excise taxes on tax-exempt organizations and related individuals.

[8] Form 5330 is used to report excise taxes related to employee retirement plans.

[9] Form 1040 series (individual returns); Form 1041 (estate and trust return); Form 1065 (partnership return); or Form 1120 series (corporation returns) adjusted as a result of examination of a tax-exempt organization, employee retirement plan, or government entity, as applicable.

[10] Form 11-C reports the occupational tax for wagering and Form 730 reports the excise tax on wagering.

[11] Form 5329 is used to report additional taxes on qualified plans (including IRAs) and other tax-favored accounts.

[12] Tax Exempt and Government Entities, Employee Plans, often examines retirement plans for which no return is filed. These are called Non-Return Units.

SOURCE: Tax Exempt and Government Entities.

Returns of Tax-Exempt Organizations, Employee Retirement Plans, Government Entities, and Tax-Exempt Bonds Examined, by Type of Return, Fiscal Year 2019

Type of return	Number of returns examined
Tax-exempt organization, employee retirement plan, government entity, tax-exempt bond returns, and related taxable returns examined in Fiscal Year 2019, total	13,433
Forms 990, 990-EZ, and 990-N [1]	1,335
Forms 990-PF, 1041-A, 1120-POL, and 5227 [2]	302
Form 5500, total [3]	2,386
Defined benefit	292
Defined contribution	2,094
Form 5500-EZ, total [3]	255
Defined benefit	90
Defined contribution	165
Form 5500-SF, total [3]	2,206
Defined benefit	388
Defined contribution	1,818
Tax-exempt bond returns [4]	315
Related taxable returns, total [5]	6,198
Employment tax returns [6]	4,495
Form 990-T [7]	427
Form 4720 [8]	383
Forms 1040, 1041, 1065, and 1120 adjusted [9]	269
Forms 11-C and 730 [10]	210
Form 5329 [11]	62
Form 5330 [12]	352
Employee retirement plan Non-Return Units [13]	436

[1] Includes the Form 990 series as follows: 990 (tax-exempt organization information return, long form); 990-EZ (tax-exempt organization information return, short form); 990-N (electronic notice (e-Postcard) for tax-exempt organizations not required to file Forms 990 or 990-EZ).

[2] Includes Form 990-PF (private foundation information return); Form 1041-A (information return of charitable contribution deductions by certain trusts); Form 1120-POL (income tax return for certain political organizations) and Form 5227 (split interest trust information return).

[3] Form 5500 series includes: 5500 (Annual Return/Report of Employee Benefit Plan); 5500-EZ (Annual Return of A One-Participant (Owners/Partners and Their Spouses) Retirement Plan or A Foreign Plan); 5500-SF (Short Form Annual Return/Report of Small Employee Benefit Plan).

[4] Includes Forms 8038 (information return for tax-exempt private activity bond issues); 8038-B (information return for build America bonds and recovery zone economic development bonds); 8038-CP (return for credit payments to issuers of qualified bonds); 8038-G (information return for governmental obligations); 8038-GC (information return for consolidated small tax-exempt government bond issues, leases, and installment sales); 8038-T (arbitrage rebate return); and 8038-TC (information return for tax credit bonds and specified tax credit bonds).

[5] Includes returns of Federal, state, local, and Indian Tribal governments. Although these entities do not have an income tax return filing requirement, they are subject to excise taxes (Forms 11-C and 730) and employment taxes (Forms 940, 941, 943, 944, 945, and 1042).

[6] Includes Forms 940 (employer's Federal unemployment tax return); 941 (employer's quarterly tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943 (employer's tax return for agricultural employees); 944 (employer's annual tax return); 945 (tax return of withheld income tax from nonpayroll distributions); and 1042 (tax return of withheld income tax on U.S.-source income of foreign persons). Also includes stand alone examinations of Form 1099 series information returns.

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

[8] Form 4720 is used to report excise taxes on tax-exempt organizations and related individuals.

[9] Form 1040 series (individual returns); Form 1041 (estate and trust return); Form 1065 (partnership return); or Form 1120 series (corporation returns) adjusted as a result of examination of a tax-exempt organization, employee retirement plan, or government entity, as applicable.

[10] Form 11-C reports the occupational tax for wagering and Form 730 reports the excise tax on wagering.

[11] Form 5329 is used to report additional taxes on qualified plans (including IRAs) and other tax-favored accounts.

[12] Form 5330 is used to report excise taxes related to employee retirement plans.

[13] Tax Exempt and Government Entities, Employee Plans (EP), often examines retirement plans for which no return is filed. These are called Non-Return Units (NRU).

SOURCE: Tax Exempt and Government Entities.

Returns of Tax-Exempt Organizations, Employee Retirement Plans, Government Entities, and Tax-Exempt Bonds Examined, by Type of Return, Fiscal Year 2018

Type of return	Number of returns examined
Tax-exempt organization, employee retirement plan, government entity, tax-exempt bond returns, and related taxable returns examined in Fiscal Year 2018, total	15,562
Forms 990, 990-EZ, and 990-N [1]	2,004
Forms 990-PF, 1041-A, 1120-POL, and 5227 [2]	263
Form 5500, total [3]	2,510
Defined benefit	366
Defined contribution	2,144
Form 5500-EZ, total [3]	340
Defined benefit	80
Defined contribution	260
Form 5500-SF, total [3]	2,325
Defined benefit	380
Defined contribution	1,945
Tax-exempt bond returns [4]	480
Related taxable returns, total [5]	7,007
Employment tax returns [6]	5,158
Form 990-T [7]	549
Form 4720 [8]	486
Forms 1040, 1041, 1065, and 1120 adjusted [9]	273
Forms 11-C and 730 [10]	142
Form 5329 [11]	20
Form 5330 [12]	379
Employee retirement plan Non-Return Units [13]	633

[1] Includes the Form 990 series as follows: 990 (tax-exempt organization information return, long form); 990-EZ (tax-exempt organization information return, short form); 990-N (electronic notice (e-Postcard) for tax-exempt organizations not required to file Forms 990 or 990-EZ).

[2] Includes Form 990-PF (private foundation information return); Form 1041-A (information return of charitable contribution deductions by certain trusts); Form 1120-POL (income tax return for certain political organizations) and Form 5227 (split interest trust information return).

[3] Form 5500 series includes: 5500 (Annual Return/Report of Employee Benefit Plan); 5500-EZ (Annual Return of A One-Participant (Owners/Partners and Their Spouses) Retirement Plan or A Foreign Plan); 5500-SF (Short Form Annual Return/Report of Small Employee Benefit Plan).

[4] Includes Forms 8038 (information return for tax-exempt private activity bond issues); 8038-B (information return for build America bonds and recovery zone economic development bonds); 8038-CP (return for credit payments to issuers of qualified bonds); 8038-G (information return for governmental obligations); 8038-GC (information return for consolidated small tax-exempt government bond issues, leases, and installment sales); 8038-T (arbitrage rebate return); and 8038-TC (information return for tax credit bonds and specified tax credit bonds).

[5] Includes returns of Federal, state, local, and Indian Tribal governments. Although these entities do not have an income tax return filing requirement, they are subject to excise taxes (Forms 11-C and 730) and employment taxes (Forms 940, 941, 943, 944, 945, and 1042).

[6] Includes Forms 940 (employer's Federal unemployment tax return); 941 (employer's quarterly tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943 (employer's tax return for agricultural employees); 944 (employer's annual tax return); 945 (tax return of withheld income tax from nonpayroll distributions); and 1042 (tax return of withheld income tax on U.S.-source income of foreign persons). Also includes stand alone examinations of Form 1099 series information returns.

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

[8] Form 4720 is used to report excise taxes on tax-exempt organizations and related individuals.

[9] Form 1040 series (individual returns); Form 1041 (estate and trust return); Form 1065 (partnership return); or Form 1120 series (corporation returns) adjusted as a result of examination of a tax-exempt organization, employee retirement plan, or government entity, as applicable.

[10] Form 11-C reports the occupational tax for wagering and Form 730 reports the excise tax on wagering.

[11] Form 5329 is used to report additional taxes on qualified plans (including IRAs) and other tax-favored accounts.

[12] Form 5330 is used to report excise taxes related to employee retirement plans.

[13] Tax Exempt and Government Entities, Employee Plans (EP), often examines retirement plans for which no return is filed. These are called Non-Return Units (NRU).

SOURCE: Tax Exempt and Government Entities.

Returns of Tax-Exempt Organizations, Employee Retirement Plans, Government Entities, and Tax-Exempt Bonds Examined, by Type of Return, Fiscal Year 2017

Type of return	Number of returns examined
Tax-exempt organization, employee retirement plan, government entity, tax-exempt bond returns, and related taxable returns examined in Fiscal Year 2017, total	15,397
Forms 990, 990-EZ, and 990-N	2,375
Forms 990-PF, 1041-A, 1120-POL, and 5227	302
Form 5500, total	2,578
Defined benefit	364
Defined contribution	2,214
Form 5500-EZ, total	295
Defined benefit	80
Defined contribution	215
Form 5500-SF, total	2,123
Defined benefit	331
Defined contribution	1,792
Tax-exempt bond returns [1]	717
Related taxable returns, total [2]	6,134
Employment tax returns [3]	3,967
Form 990-T [4]	608
Form 4720 [5]	393
Forms 1040, 1041, 1065, and 1120 adjusted [6]	356
Forms 11-C and 730 [7]	365
Form 5329 [8]	5
Form 5330 [9]	440
Employee retirement plan Non-Return Units [10]	873

[1] Includes Forms 8038 (information return for tax-exempt private activity bond issues); 8038-B (information return for build America bonds and recovery zone economic development bonds); 8038-CP (return for credit payments to issuers of qualified bonds); 8038-G (information return for governmental obligations); 8038-GC (information return for consolidated small tax-exempt government bond issues, leases, and installment sales); 8038-T (arbitrage rebate return); and 8038-TC (information return for tax credit bonds and specified tax credit bonds).

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

[3] Includes Forms 940 (employer's Federal unemployment tax return); 941 (employer's quarterly tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943 (employer's tax return for agricultural employees); 944 (employer's annual tax return); 945 (tax return of withheld income tax from nonpayroll distributions); and 1042 (tax return of withheld income tax on U.S.-source income of foreign persons).

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

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

[6] Form 1040 series (individual returns); Form 1041 (estate and trust return); Form 1065 (partnership return); or Form 1120 series (corporation returns) adjusted as a result of examination of a tax-exempt organization, employee retirement plan, or government entity, as applicable.

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

[8] Form 5329 is used to report additional taxes on qualified plans (including IRAs) and other tax-favored accounts.

[9] Form 5330 is used to report excise taxes related to employee retirement plans.

[10] Tax Exempt and Government Entities, Employee Plans (EP), often examines retirement plans for which no return is filed. These are called Non-Return Units (NRU).

SOURCE: Tax Exempt and Government Entities.

Returns of Tax-Exempt Organizations, Employee Retirement Plans, Government Entities, and Tax-Exempt Bonds Examined, by Type of Return, Fiscal Year 2016

Type of return	Number of returns examined
Tax-exempt organization, employee retirement plan, government entity, tax exempt bond returns, and related taxable returns examined in Fiscal Year 2016, total	17,380
Forms 990, 990-EZ, and 990-N	2,725
Forms 990-PF, 1041-A, 1120-POL, and 5227	231
Form 5500	2,882
Defined benefit	443
Defined contribution	2,439
Form 5500-EZ	259
Defined benefit	72
Defined contribution	187
Form 5500-SF	2,729
Defined benefit	408
Defined contribution	2,321
Tax-exempt bond returns [1]	570
Related taxable returns, total [2]	6,709
Employment tax returns [3]	4,148
Form 990-T [4]	745
Form 4720 [5]	419
Forms 1040, 1041, 1065, and 1120 adjusted [6]	474
Forms 11-C and 730 [7]	469
Form 5330 [8]	454
Employee retirement plan Non-Return Units [9]	1,275

[1] Includes Forms 8038 (information return for tax-exempt private activity bond issues); 8038-B (information return for build America bonds and recovery zone economic development bonds); 8038-CP (return for credit payments to issuers of qualified bonds); 8038-G (information return for governmental obligations); 8038-GC (information return for consolidated small tax-exempt government bond issues, leases, and installment sales); 8038-T (arbitrage rebate return); and 8038-TC (information return for tax credit bonds and specified tax credit bonds).

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

[3] Includes Forms 940 (employer's Federal unemployment tax return); 941 (employer's quarterly tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943 (employer's tax return for agricultural employees); 944 (employer's annual tax return); 945 (tax return of withheld income tax from nonpayroll distributions); and 1042 (tax return of withheld income tax on U.S.-source income of foreign persons).

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

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

[6] Form 1040 series (individual returns); Form 1041 (estate and trust return); Form 1065 (partnership return); or Form 1120 series (corporation returns) adjusted as a result of examination of a tax-exempt organization, employee retirement plan, or government entity, as applicable.

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

[8] Form 5330 is used to report excise taxes related to employee retirement plans.

[9] Tax Exempt and Government Entities, Employee Plans (EP), often examines retirement plans for which no return is filed. These are called Non-Return Units (NRU).

SOURCE: Tax Exempt and Government Entities.

Returns of Tax-Exempt Organizations, Employee Retirement Plans, Government Entities, and Tax-Exempt Bonds Examined, by Type of Return, Fiscal Year 2015

Type of return	Number of returns
Tax-exempt organization, employee retirement plan, government entity, tax-exempt bond returns, and related returns examined in Fiscal Year 2015, total	19,024
Tax-exempt organizations:	
Tax-exempt organization returns processed in Calendar Year 2014 [1]	787,339
Tax-exempt organization and related taxable returns examined in Fiscal Year 2015, total	6,392
Tax-exempt organization returns, total	2,831
Forms 990 and 990-EZ	2,712
Forms 990-PF, 1041-A, 1120-POL, and 5227	119
Related taxable returns, total	3,561
Form 1120 [2]	3
Employment tax returns [3]	2,056
Form 990-T [4]	787
Form 4720 [5]	318
Forms 1040, 1041, 1065, and 1120 adjusted [6]	118
Forms 11-C and 730 [7]	279
Employee retirement plans:	
Employee retirement plan returns processed in Calendar Year 2014 [8]	908,005
Employee retirement plan and related taxable returns examined in Fiscal Year 2015, total	8,706
Employee retirement plan Non-Return Units [9]	1,422
Employee retirement plan returns, total	6,656
Form 5500	3,209
Defined benefit	483
Defined contribution	2,726
Form 5500-EZ	266
Defined benefit	76
Defined contribution	190
Form 5500-SF	3,181
Defined benefit	392
Defined contribution	2,789
Related taxable returns, total	628
Form 5330 [10]	408
Forms 1040, 1041, 1065, and 1120 adjusted [6]	212
Form 990-T [4]	8
Government entity and tax-exempt bonds:	
Government entity, tax-exempt bond, and related taxable returns examined in Fiscal Year 2015, total	3,926
Tax-exempt bond returns [11]	643
Related taxable returns, total [12]:	3,283
Employment tax returns [3]	2,212
Forms 1040, 1041, 1065, and 1120 adjusted [6]	678
Form 990-T [4]	381
Forms 11-C and 730 [7]	12

[1] Includes primary information and taxable returns filed by tax-exempt organizations including Forms 990 (tax-exempt organization information return, long form); 990-EZ (tax-exempt organization information return, short form); 990-PF (private foundation information return); 1041-A (information return of charitable contribution deductions by certain trusts); 1120-POL (income tax return for certain political organizations); and 5227 (split-interest trust information return). Excludes related taxable returns and 516,038 Forms 990-N (electronic notice (e-Postcard)) for tax-exempt organizations not required to file Forms 990 or 990-EZ.

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

[3] Includes Forms 940 (employer's Federal unemployment tax return); 941 (employer's quarterly tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943 (employer's tax return for agricultural employees); 944 (employer's annual tax return); 945 (tax return of withheld income tax from nonpayroll distributions); and 1042 (tax return of withheld income tax on U.S.-source income of foreign persons).

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

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

[6] Form 1040 series (individual returns); Form 1041 (estate and trust return); Form 1065 (partnership return); or Form 1120 series (corporation returns) adjusted as a result of examination of a tax-exempt organization, employee retirement plan, or government entity, as applicable.

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

[8] Includes Forms 5500 (employee benefit plan return); 5500-EZ (one-participant retirement plan return); and 5500-SF (short-form return of small employee benefit plan).

[9] Tax Exempt and Government Entities, Employee Plans (EP) often examines retirement plans for which no return is filed. These are called Non-Return Units (NRU).

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

[11] Includes Forms 8038 (information return for tax-exempt private activity bond issues); 8038-B (information return for build America bonds and recovery zone economic development bonds); 8038-CP (return for credit payments to issuers of qualified bonds); 8038-G (information return for governmental obligations); 8038-GC (information return for consolidated small tax-exempt government bond issues, leases, and installment sales); 8038-T (arbitrage rebate return); and 8038-TC (information return for tax credit bonds and specified tax credit bonds).

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

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

SOURCE: Tax Exempt and Government Entities.

Returns of Tax-Exempt Organizations, Employee Retirement Plans, Government Entities, and Tax-Exempt Bonds Examined, by Type of Return, Fiscal Year 2014

Type of return	Number of returns
Tax-exempt organization, employee retirement plan, government entity, tax-exempt bond returns, and related returns examined in Fiscal Year 2014, total	20,971
Tax-exempt organizations:	
Tax-exempt organization returns processed in Calendar Year 2013 [1]	765,395
Tax-exempt organization and related taxable returns examined in Fiscal Year 2014, total	8,084
Tax-exempt organization returns, total	2,825
Forms 990 and 990-EZ	2,579
Forms 990-PF, 1041-A, 1120-POL, and 5227	246
Related taxable returns, total	5,259
Form 1120 [2]	4
Employment tax returns [3]	3,507
Form 990-T [4]	848
Form 4720 [5]	412
Forms 1040, 1041, 1065, and 1120 adjusted [6]	230
Forms 11-C and 730 [7]	258
Employee retirement plans:	
Employee retirement plan returns processed in Calendar Year 2013 [8]	876,881
Employee retirement plan and related taxable returns examined in Fiscal Year 2014, total [9]	8,909
Employee retirement plan returns, total	7,135
Form 5500	3,828
Defined benefit	541
Defined contribution	3,287
Form 5500-EZ	366
Defined benefit	93
Defined contribution	273
Form 5500-SF	2,941
Defined benefit	270
Defined contribution	2,671
Related taxable returns, total	720
Form 5330 [10]	508
Forms 1040, 1041, 1065, and 1120 adjusted [6]	188
Form 990-T [4]	24
Government entity and tax-exempt bonds:	
Government entity and tax-exempt bond returns examined in Fiscal Year 2014, total	3,978
Tax-exempt bond returns [11]	768
Related taxable returns, total [12]:	3,210
Employment tax returns [3]	2,070
Forms 1040, 1041, 1065, and 1120 adjusted [6]	572
Form 990-T [4]	544
Forms 11-C and 730 [7]	24

[1] Includes primary information and taxable returns filed by tax-exempt organizations including Forms 990 (tax-exempt organization information return, long form); 990-EZ (tax-exempt organization information return, short form); 990-PF (private foundation information return); 1041-A (information return of charitable contribution deductions by certain trusts); 1120-POL (income tax return for certain political organizations); and 5227 (split-interest trust information return). Excludes related taxable returns and 470,895 Forms 990-N (electronic notice (e-Postcard) for tax-exempt organizations not required to file Forms 990 or 990-EZ).

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

[3] Includes Forms 940 (employer's Federal unemployment tax return); 941 (employer's quarterly tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943 (employer's tax return for agricultural employees); 944 (employer's annual tax return); 945 (tax return of withheld income tax from nonpayroll distributions); and 1042 (tax return of withheld income tax on U.S.-source income of foreign persons).

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

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

[6] Form 1040 series (individual returns); Form 1041 (estate and trust return); Form 1065 (partnership return); or Form 1120 series (corporation returns) adjusted as a result of examination of a tax-exempt organization, employee retirement plan, or government entity, as applicable.

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

[8] Includes Forms 5500 (employee benefit plan return); 5500-EZ (one-participant retirement plan return); and 5500-SF (short-form return of small employee benefit plan).

[9] Includes 1,054 examinations of plans that were not required to file a return and are, therefore, not categorized by form type.

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

[11] Includes Forms 8038 (information return for tax-exempt private activity bond issues); 8038-B (information return for build America bonds and recovery zone economic development bonds); 8038-CP (return for credit payments to issuers of qualified bonds); 8038-G (information return for governmental obligations); 8038-GC (information return for consolidated small tax-exempt government bond issues, leases, and installment sales); 8038-T (arbitrage rebate return); and 8038-TC (information return for tax credit bonds and specified tax credit bonds).

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

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

SOURCE: Tax Exempt and Government Entities.

Returns of Tax-Exempt Organizations, Employee Retirement Plans, Government Entities, and Tax-Exempt Bonds Examined, by Type of Return, Fiscal Year 2013

Type of return	Number of returns
Tax-exempt organization, employee retirement plan, government entity, and tax-exempt bond returns examined in Fiscal Year 2013, total	25,890
Tax-exempt organizations:	
Tax-exempt organization returns processed in Calendar Year 2012 [1]	771,675
Tax-exempt organization and related taxable returns examined in Fiscal Year 2013, total	10,575
Tax-exempt organization returns, total	2,882
Forms 990 and 990-EZ	2,744
Forms 990-PF, 1041-A, 1120-POL, and 5227	138
Related taxable returns, total	7,693
Form 1120 [2]	d
Employment tax returns [3]	5,877
Form 990-T [4]	955
Form 4720 [5]	265
Forms 1040, 1041, 1065, and 1120 adjusted [6]	427
Forms 11-C and 730 [7]	d
Employee retirement plans:	
Employee retirement plan returns processed in Calendar Year 2012 [8]	912,038
Employee retirement plan and related taxable returns examined in Fiscal Year 2013, total [9]	9,738
Employee retirement plan returns, total	7,352
Form 5500	4,167
Defined benefit	634
Defined contribution	3,533
Form 5500-EZ	477
Defined benefit	108
Defined contribution	369
Form 5500-SF	2,708
Defined benefit	245
Defined contribution	2,463
Related taxable returns, total	1,045
Form 5330 [10]	823
Form 990-T [4]	25
Forms 1040, 1041, 1065, and 1120 adjusted [6]	197
Government entity and tax-exempt bonds:	
Government entity and tax-exempt bond returns examined in Fiscal Year 2013, total	5,577
Tax-exempt bond returns, total [11]	1,153
Government entity and related taxable returns [12]:	4,424
Employment tax returns [3]	3,151
Forms 1040, 1041, 1065, and 1120 adjusted [6]	636
Form 990-T [4]	625
Forms 11-C and 730 [7]	12

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

[1] Includes primary information and taxable returns filed by tax-exempt organizations including Forms 990 (tax-exempt organization information return, long form); 990-EZ (tax-exempt organization information return, short form); 990-PF (private foundation information return); 1041-A (information return of charitable contribution deductions by certain trusts); 1120-POL (income tax return for certain political organizations); and 5227 (split-interest trust information return). Excludes related taxable returns and 461,900 Forms 990-N (electronic notice (e-Postcard) for tax-exempt organizations not required to file Forms 990 or 990-EZ).

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

[3] Includes Forms 940 (employer's Federal unemployment tax return); 941 (employer's quarterly tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943 (employer's tax return for agricultural employees); 944 (employer's annual tax return); 945 (tax return of withheld income tax from nonpayroll distributions); and 1042 (tax return of withheld income tax on U.S.-source income of foreign persons).

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

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

[6] Form 1040 series (individual returns); Form 1041 (estate and trust return); Form 1065 (partnership return); or Form 1120 series (corporation returns) adjusted as a result of examination of a tax-exempt organization, employee retirement plan, or government entity, as applicable.

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

[8] Includes Forms 5500 (employee benefit plan return); 5500-EZ (one-participant retirement plan return); and 5500-SF (short-form return of small employee benefit plan).

[9] Includes 1,341 examinations of plans that were not required to file a return and are, therefore, not categorized by form type.

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

[11] Includes Forms 8038 (information return of tax-exempt private activity bond issues); 8038-B (information return of build America bonds and recovery zone economic development bonds); 8038-G (information return of government-purpose tax-exempt bond issues); 8038-GC (information return for consolidated small tax-exempt government bond issues); 8038-T (arbitrage rebate return); and 8038-TC (information return for tax credit bonds and specified tax credit bonds).

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

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

SOURCE: Tax Exempt and Government Entities.

Returns of Tax-Exempt Organizations, Employee Retirement Plans, Government Entities, and Tax-Exempt Bonds Examined, by Type of Return, Fiscal Year 2012

Type of return	Number of returns
Tax-exempt organization, employee retirement plan, government entity, and tax-exempt bond returns examined in Fiscal Year 2012, total	26,576
Tax-exempt organizations:	
Tax-exempt organization returns processed in Calendar Year 2011 [1]	798,903
Tax-exempt organization and related taxable returns examined in Fiscal Year 2012, total	10,743
Tax-exempt organization returns, total	3,043
Forms 990 and 990-EZ	2,918
Forms 990-PF, 1041-A, 1120-POL, and 5227	125
Related taxable returns, total	7,700
Form 1120 [2]	18
Employment tax returns [3]	5,893
Form 990-T [4]	1,160
Form 4720 [5]	198
Forms 1040, 1041, 1065, and 1120 adjusted [6]	214
Forms 11-C and 730 [7]	217
Employee retirement plans:	
Employee retirement plan returns processed in Calendar Year 2011 [8]	1,067,360
Employee retirement plan and related taxable returns examined in Fiscal Year 2012, total [9]	10,446
Employee retirement plan returns, total	7,731
Form 5500	4,926
Defined benefit	835
Defined contribution	4,091
Form 5500-EZ	385
Defined benefit	101
Defined contribution	284
Form 5500-SF	2,420
Defined benefit	196
Defined contribution	2,224
Related taxable returns, total	1,257
Form 5330 [10]	861
Form 990-T [4]	13
Forms 1040, 1041, 1065, and 1120 adjusted [6]	383
Government entity and tax-exempt bonds:	
Government entity and tax-exempt bond returns examined in Fiscal Year 2012, total	5,387
Tax-exempt bond returns, total [11]	1,152
Government entity and related taxable returns [12]:	4,235
Employment tax returns [3]	2,967
Forms 1040, 1041, 1065, and 1120 adjusted [6]	586
Form 990-T [4]	598
Forms 11-C and 730 [7]	84

[1] Includes primary information and taxable returns filed by tax-exempt organizations including Forms 990 (tax-exempt organization information return, long form); 990-EZ (tax-exempt organization information return, short form); 990-PF (private foundation information return); 1041-A (information return of charitable contribution deductions by certain trusts); 1120-POL (income tax return for certain political organizations); and 5227 (split-interest trust information return). Excludes related taxable returns and 389,526 Forms 990-N (electronic notice (e-Postcard) for tax-exempt organizations not required to file Forms 990 or 990-EZ).

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

[3] Includes Forms 940 (employer's Federal unemployment tax return); 941 (employer's quarterly tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943 (employer's tax return for agricultural employees); 944 (employer's annual tax return); 945 (tax return of withheld income tax from nonpayroll distributions); and 1042 (tax return of withheld income tax on U.S.-source income of foreign persons).

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

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

[6] Form 1040 series (individual returns); 1041 (estate and trust return); Form 1065 (partnership return); or Form 1120 series (corporation returns) adjusted as a result of examination of a tax-exempt organization, employee retirement plan, or government entity, as applicable.

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

[8] Includes Forms 5500 (employee benefit plan return); 5500-EZ (one-participant retirement plan return); and 5500-SF (short form return of small employee benefit plan).

[9] Includes 1,458 examinations of plans that were not required to file a return and are, therefore, not categorized by form type.

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

[11] Includes Forms 8038 (information return of tax-exempt private activity bond issues); 8038-B (Build America Bonds and Recovery Zone Economic Development Bonds information return); 8038-G (information return of government-purpose tax-exempt bond issues); 8038-GC (information return for consolidated small tax-exempt government bond issues); 8038-T (arbitrage rebate return); and 8038-TC (information return for tax credit bonds and specified tax credit bonds).

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

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

SOURCE: Tax Exempt and Government Entities.

Returns of Tax-Exempt Organizations, Employee Retirement Plans, Government Entities, and Tax-Exempt Bonds Examined, by Type of Return, Fiscal Year 2011

Type of return	Number of returns
Tax-exempt organization, employee retirement plan, government entity, and tax-exempt bond returns examined in Fiscal Year 2011, total	26,497
Tax-exempt organizations:	
Tax-exempt organization returns processed in Calendar Year 2010 [1]	858,865
Tax-exempt organizations and related taxable returns examined in Fiscal Year 2011, total	11,699
Tax-exempt organization returns, total	3,210
Forms 990 and 990-EZ	2,962
Forms 990-PF, 1041-A, 1120, and 5227 [2]	240
Form 1120-POL	8
Related taxable returns, total	8,489
Employment tax returns [3]	6,419
Form 990-T [4]	1,050
Form 4720 [5]	299
Forms 1040, 1065, and 1120 adjusted [6]	294
Forms 11-C and 730 [7]	427
Employee retirement plans:	
Employee retirement plan returns processed in Calendar Year 2010 [8]	1,325,638
Employee retirement plan and related taxable returns examined in Fiscal Year 2011, total [9]	10,002
Employee retirement plan returns, total	7,957
Form 5500	7,039
Defined benefit	722
Defined contribution	6,317
Form 5500-EZ	393
Defined benefit	176
Defined contribution	217
Form 5500-SF	525
Defined benefit	33
Defined contribution	492
Related taxable returns, total	1,295
Form 5330 [10]	1,034
Form 990-T [4]	7
Forms 1040, 1065, and 1120 adjusted [6]	254
Government entity and tax-exempt bonds:	
Government entity and tax-exempt bond returns examined in Fiscal Year 2011, total	4,796
Tax-exempt bond returns, total [11]	1,481
Government entity returns, total [12]	3,315
Employment tax returns [3]	2,529
Forms 1040, 1065, and 1120 adjusted [6]	699
Forms 11-C and 730 [7]	87

[1] Includes Forms 990 (tax-exempt organization except private foundation return); 990-EZ (tax-exempt organization except private foundation return, short form); 990-PF (private foundation return); 1041-A (return of charitable contribution deductions by certain trusts); 1120-POL (income tax return for certain political organizations); and 5227 (split-interest trust information return). Excludes related tax returns and 441,724 Forms 990-N (electronic notice (e-postcard)).

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

[3] Includes Forms 940 (employer's Federal unemployment tax return); 941 (employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943 (employer's tax return for agricultural employees); 944 (employer's tax return); 945 (tax return of withheld income tax from nonpayroll distributions); and 1042 (tax return of withheld income tax on U.S.-source income of foreign persons).

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

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

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

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

[8] Includes Forms 5500 (employee benefit plan return); 5500-EZ (one-participant retirement plan return); and 5500-SF (short form return of small employee benefit plan). The number of employee retirement plan returns processed increased from Calendar Year (CY) 2009. This was attributable to the following factors: (1) a change requiring employee retirement plan administrators to file employee retirement plan returns electronically, which were processed more quickly, resulting in an increase in the number of returns processed in CY 2010; and (2) a significant number of amended returns (184,970) were filed in CY 2010. Excludes related taxable returns and welfare benefit and fringe benefit plans, which are not subject to examination by the IRS.

[9] Includes 750 examinations of plans that were not required to file a return and are, therefore, not categorized by form type.

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

[11] Includes Forms 8038 (information return of tax-exempt private activity bond issues); 8038-B (Build America Bonds and Recovery Zone Economic Development Bonds information return); 8038-G (information return of government-purpose tax-exempt bond issues); 8038-GC (information return for consolidated small tax-exempt government bond issues); 8038-T (arbitrage rebate return); and 8038-TC (tax credit and specified tax credit bonds as a result of the new Hire bill return).

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

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

SOURCE: Tax Exempt and Government Entities.

Returns of Tax-Exempt Organizations, Employee Retirement Plans, Government Entities, and Tax-Exempt Bonds Examined, by Type of Return, Fiscal Year 2010

Type of return	Number of returns
Tax-exempt organization, employee retirement plan, government entity, and tax-exempt bond returns examined in Fiscal Year 2010, total	26,810
Tax-exempt organizations:	
Tax-exempt organization returns processed in Calendar Year 2009 [1]	776,300
Tax-exempt organizations and related taxable returns examined in Fiscal Year 2010, total	11,449
Tax-exempt organization returns, total	3,925
Forms 990 and 990-EZ	3,596
Forms 990-PF, 1041-A, 1120, and 5227 [2]	323
Form 1120-POL	6
Related taxable returns, total	7,524
Employment tax returns [3]	5,276
Form 990-T [4]	971
Form 4720 [5]	334
Forms 1040, 1065, and 1120 adjusted [6]	285
Forms 11-C and 730 [7]	658
Employee plans:	
Employee plan returns processed in Calendar Year 2009 [8]	820,407
Employee plan and related taxable returns examined in Fiscal Year 2010, total [9]	11,159
Employee plan returns, total	8,748
Form 5500	7,607
Defined benefit	800
Defined contribution	6,807
Form 5500-EZ	1,135
Defined benefit	387
Defined contribution	748
Form 5500-SF	6
Defined benefit	d
Defined contribution	d
Related taxable returns, total	1,528
Form 5330 [10]	1,233
Form 990-T [4]	11
Forms 1040, 1065, and 1120 adjusted [6]	284
Government entity and tax-exempt bonds:	
Government entity and tax-exempt bond returns examined in Fiscal Year 2010, total	4,202
Tax-exempt bond returns, total [11]	1,560
Government entity returns, total [12]	2,642
Employment tax returns [3]	2,469
Forms 1040, 1065, and 1120 adjusted [6]	80
Forms 11-C and 730 [7]	93

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

[1] Includes Forms 990 (tax-exempt organization except private foundation return); 990-EZ (tax-exempt organization except private foundation return, short form); 990-PF (private foundation return); 1041-A (return of charitable contribution deductions by certain trusts); Form 1120-POL (income tax return for certain political organizations); and 5227 (split-interest trust information return). Excludes related tax returns and 254,864 Forms 990-N (electronic notice (e-postcard)).

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

[3] Includes Forms 940 (employer's Federal unemployment tax return); 941 (employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943 (employer's tax return for agricultural employees); 944 (employer's tax return); 945 (tax return of withheld income tax from nonpayroll distributions); and 1042 (tax return of withheld income tax on U.S.-source income of foreign persons).

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

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

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

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

[8] Includes Forms 5500 (employee benefit plan return); 5500-EZ (one-participant retirement plan return); and 5500-SF (short form return of small employee benefit plan). A funding reduction for EFAST (an electronic filing system for Forms 5500 and 5500-SF) and a programming error in 2009 resulted in a processing delay (until 2010) of approximately 100,000 returns that will be reported in the 2011 IRS Data Book. Excludes related taxable returns and welfare benefit and fringe benefit plans, which are not subject to examination by the IRS.

[9] Includes 883 examinations of plans that were not required to file a return and are, therefore, not categorized by form type.

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

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

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

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

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

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

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

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

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

[3] Includes Forms 940 (employer's Federal unemployment tax return); 941 (employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943 (employer's tax return for agricultural employees); 944 (employer's tax return); 945 (tax return of withheld income tax from nonpayroll distributions); and 1042 (tax return of withheld income tax on U.S.-source income of foreign persons).

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

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

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

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

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

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

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

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

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

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

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

Returns of Tax-Exempt Organizations, Employee Retirement Plans, Government Entities, and Tax-Exempt Bonds Examined, by Type of Return, Fiscal Year 2008

Type of return	Number of returns
Tax-exempt organization, employee retirement plan, government entity, and tax-exempt bond returns examined in Fiscal Year 2008, total	19,383
Tax-exempt organizations:	
Tax-exempt organization returns processed in Calendar Year 2007 [1]	888,412
Tax-exempt organizations and related taxable returns examined in Fiscal Year 2008, total	7,861
Tax-exempt organization returns, total	2,946
Forms 990 and 990-EZ	2,669
Forms 990-PF, 5227, 1041-A, and 1120 [2]	263
Form 1120-POL	14
Related taxable returns, total	4,915
Employment tax returns [3]	2,552
Form 990-T [4]	1,430
Form 4720 [5]	437
Forms 1040, 1065, and 1120 adjusted [6]	134
Forms 11-C and 730 [7]	362
Employee plans:	
Employee plan returns processed in Calendar Year 2007 [8]	1,048,952
Employee plan and related taxable returns examined in Fiscal Year 2008, total [9]	8,233
Employee plan returns, total	6,298
Form 5500	5,353
Defined benefit	334
Defined contribution	5,019
Form 5500-EZ	945
Defined benefit	201
Defined contribution	744
Related taxable returns, total	1,068
Form 5330 [10]	908
Form 990-T [4]	11
Forms 1040, 1065, and 1120 adjusted [6]	149
Government entity and tax-exempt bonds:	
Government entity and tax-exempt bond returns examined in Fiscal Year 2008, total	3,289
Tax-exempt bond returns, total [11]	529
Government entity returns, total [12]:	2,760
Employment tax returns [3]	2,538
Forms 1040, 1065, and 1120 adjusted [6]	38
Forms 11-C and 730 [7]	184

[1] Includes Forms 990 (tax-exempt organization except private foundation return); 990-EZ (tax-exempt organization except private foundation return-short form); 990-PF (private foundation return); 5227 (split-interest trust information return); 1041-A (information return of trust accumulations of certain charitable amounts); and Form 1120-POL (return filed by political organizations and certain tax-exempt organizations to report political organization taxable income and tax). Excludes related taxable returns.

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

[3] Includes Forms 940 (employer's Federal unemployment tax return); 941 (employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943 (employer's tax return for agricultural employees); 944 (employer's tax return); 945 (tax return of withheld income tax from nonpayroll distributions); and 1042 (tax return of withheld income tax on U.S.-source income of foreign persons).

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

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

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

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

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

[9] Includes 867 examinations of plans that were not required to file a return and are, therefore, not categorized by form type.

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

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

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

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

SOURCES: Tax Exempt and Government Entities, Exempt Organizations SE:T:EO; Employee Plans SE:T:EP; and Government Entities SE:T:GE.

Returns of Tax-Exempt Organizations, Employee Plans, and Government Entities Examined, by Type of Return, Fiscal Year 2007

Type of return	Number of returns
Total number of returns examined in Fiscal Year 2007	18,682
Tax-exempt organizations:	
Number of tax-exempt organization returns processed in Calendar Year 2006 [1]	867,696
Tax-exempt organizations and related taxable returns examined, total	7,580
Tax-exempt organization returns, total	3,850
Forms 990 and 990-EZ	3,448
Forms 990-PF, 5227, 1041-A, and 1120 [2]	386
Form 1120-POL	16
Related taxable returns, total	3,730
Employment tax returns [3]	1,787
Form 990-T [4]	1,026
Form 4720 [5]	530
Forms 1040, 1065, and 1120 adjusted [6]	121
Forms 11-C and 730 [7]	266
Employee plans:	
Number of employee plan returns processed in Calendar Year 2006 [8]	1,055,061
Employee plans and related taxable returns examined, total [9]	8,423
Employee plan returns, total	6,823
Form 5500 [10]	5,768
Defined benefit	486
Defined contribution	5,282
Form 5500-EZ	1,055
Defined benefit	199
Defined contribution	856
Related taxable returns, total	1,172
Form 5330 [11]	963
Form 990-T [4]	15
Forms 1040, 1065, and 1120 adjusted [6]	194
Government entity and tax-exempt bonds:	
Government entity returns examined, total	2,679
Tax-exempt bond returns [12]:	476
Government entity returns [13]:	
Employment tax returns [3]	2,049
Forms 1040, 1065, and 1120 adjusted [6]	33
Forms 11-C and 730 [7]	121

[1] Includes returns of tax-exempt organizations (Forms 990 and the 990-EZ "short" form), other than farmers' cooperatives (Form 990-C); private foundations (Form 990-PF); split-interest trusts (Form 5227); trust accumulations of certain charitable amounts (Form 1041-A filed by a tax-exempt organization); and Form 1120-POL filed by political organizations and certain tax-exempt organizations to report political organization taxable income and tax.

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

[3] Includes employer's unemployment tax (Form 940); employer returns for income and Social Security tax withheld and advance earned income credit payments (Form 941); agricultural employee tax (Form 943); employer tax return (Form 944); other income tax withholding (Form 945); and foreign employee tax (Form 1042).

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

[5] Form 4720 reports the excise tax on exempt organizations and related individuals.

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

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

[8] Includes both Forms 5500 and 5500-EZ returns, but excludes welfare benefit plans and fringe benefit plans, which are not subject to examination by IRS.

[9] Includes 428 examinations of plans that were not required to file a return and are, therefore, not categorized by form type.

[10] Includes examinations of Forms 5500C/R filed prior to November 1999.

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

[12] Includes tax-exempt private activity bond issues (Form 8038); Government-purpose tax-exempt bond issues (Form 8038-G); small tax-exempt bond issues (Form 8038-GC); arbitrage rebates (Form 8038-T); and carryover election of unused private activity bond volume cap (Form 8328).

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

NOTES: In general, examination activity for a fiscal year may be associated with returns filed in the previous calendar year.

However, this relationship is only approximate. Counts of returns processed exclude related taxable returns.

SOURCES: Tax Exempt and Government Entities, Exempt Organizations SE:T:EO; Employee Plans SE:T:EP; and Government Entities SE:T:GE.

Returns of Tax-Exempt Organizations, Employee Plans, and Government Entities Examined, by Type of Return, Fiscal Year 2006

Type of return	Number of returns
Total number of returns examined in Fiscal Year 2006	17,949
Tax-exempt organizations:	
Number of tax-exempt returns processed in Calendar Year 2005 [1]	849,227
Tax-exempt organizations and related taxable returns examined, total	7,079
Tax-exempt organization returns, total	3,884
Forms 990 and 990-EZ	3,454
Forms 990-PF, 5227, 1041-A, and 1120 [2]	423
Form 1120-POL	7
Related taxable returns, total	3,195
Employment tax returns [3]	1,380
Form 990-T [4]	1,188
Form 4720 [5]	212
Forms 1040 and 1120 adjusted [6]	127
Forms 11-C and 730 [7]	288
Employee plans:	
Number of employee plan returns processed in Calendar Year 2005 [8]	909,830
Employee plans and related taxable returns examined, total [9]	8,091
Employee plan returns, total	6,787
Form 5500 [10]	6,602
Defined benefit	1,127
Defined contribution	5,475
Form 5500-EZ	185
Defined benefit	72
Defined contribution	113
Related taxable returns, total	908
Form 5330 [11]	804
Form 990-T [4]	d
Forms 1040 and 1120 adjusted [6]	d
Government entity and tax-exempt bonds:	
Government entity returns examined, total	2,779
Tax-exempt bond returns [12]:	
Forms 8038, 8038-G, 8038-GC, 8038-T, and 8328 [12]	495
Federal, State, and local government [13]:	
Forms 940 and 941	1,818
Indian tribal government [13]:	
Form 720	56
Forms 940 and 941	410

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

[1] Includes returns of tax-exempt organizations (Forms 990 and the 990-EZ "short" form), other than farmers' cooperatives (Form 990-C); private foundations (Form 990-PF); split-interest trusts (Form 5227); trust accumulations of certain charitable amounts (Form 1041-A filed by a tax-exempt organization); and Form 1120-POL filed by political organizations and certain tax-exempt organizations to report political organization taxable income and tax.

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

[3] Includes employer's unemployment tax (Form 940); employer returns for income and Social Security tax withheld and advance earned income credit payments (Form 941); agricultural employee tax (Form 943); employer tax return (Form 944); other income tax withholding (Form 945); and foreign employee tax (Form 1042).

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

[5] Form 4720 reports the excise tax on exempt organizations and related individuals.

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

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

[8] Includes both Forms 5500 and 5500-EZ returns, but excludes welfare benefit plans and fringe benefit plans, which are not subject to examination by IRS.

[9] Includes 396 examinations of plans that were not required to file a return and are, therefore, not categorized by form type.

[10] Includes examinations of Forms 5500C/R filed prior to November 1999.

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

[12] Includes tax-exempt private activity bond issues (Form 8038); Government-purpose tax-exempt bond issues (Form 8038-G); small tax-exempt bond issues (Form 8038-GC); arbitrage rebates (Form 8038-T); and carryover election of unused private activity bond volume cap (Form 8328).

[13] Do not have a primary return filing requirement, but are subject to excise and employment taxes.

NOTES: In general, examination activity for a fiscal year may be associated with returns filed in the previous calendar year. However, this relationship is only approximate. Counts of returns processed exclude related taxable returns.

SOURCES: Tax Exempt and Government Entities, Exempt Organizations SE:T:EO; Employee Plans SE:T:EP; and Government Entities SE:T:GE.