

Appeals Workload, by Type of Case, Fiscal Year 2004

Docketed status and type of case [1]	Cases pending October 1, 2003 [2]	Cases received [3]	Cases closed	Cases pending September 30, 2004 [2,3,4]
	(1)	(2)	(3)	(4)
Total cases	71,995	98,677	103,946	64,787
Nondocketed, total [5]	61,094	81,652	86,123	53,444
Collection due process	21,351	28,133	31,167	17,064
Offers in compromise	11,382	16,768	17,884	10,343
Innocent spouse	4,867	4,197	4,132	4,802
Penalty appeals	5,587	13,046	14,642	3,763
Coordinated industry cases	1,183	523	619	1,059
Industry cases	971	605	528	952
Examination/Tax Exempt and Government Entities	12,533	13,727	12,629	12,282
Other [6]	3,220	4,653	4,522	3,179
Docketed, total [7]	10,901	17,025	17,823	11,343
Collection due process	61	--	1,059	125
Offers in compromise	3	--	3	--
Innocent spouse	233	395	581	268
Penalty appeals	3	1	5	2
Coordinated industry cases	30	31	34	51
Industry cases	141	78	142	108
Examination/Tax Exempt and Government Entities	10,421	16,512	15,963	10,777
Other [6]	9	8	36	12

[1] A case represents a taxpayer with the same type of tax for one or more tax periods. For example, an individual with income tax returns for Tax Years 2000, 2001, and 2002 is considered one case; but a corporation with both an income tax return and an employment tax return is considered two separate cases. All Appeals cases are classified into one of eight categories based on similarities of case type and case characteristics.

[2] Cases pending include only cases in Appeals jurisdiction.

[3] Cases received in FY 2004 and transferred, reassigned or returned to the Operating Divisions as premature referrals during that fiscal year are excluded.

[4] Cases pending on October 1, 2004 (column 4) do not equal cases pending on October 1, 2003 (column 1) plus cases received (column 2) minus cases closed (column 3) due to cases transferred to Chief Counsel's jurisdiction for trial and cases returned to the Operating Divisions as premature referrals.

[5] Nondocketed cases are those in which the taxpayer has not filed a petition in the United States Tax Court.

[6] The "Other" category includes Trust Fund Recovery Penalty, Collection Appeals Program, Director of Practice, Freedom of Information Act, and Abatement of Interest cases.

[7] Docketed cases are those in which the taxpayer has filed a petition in the United States Tax Court.

SOURCE: IRS Data Book, FY 2004, Publication 55b. Also, Appeals, Strategic Planning, Measures Analysis AP: SP:SPMA

Appeals Workload, by Type of Case, Fiscal Year 2003

Type of case and category [1]	Cases pending October 1, 2002 [2]	Cases received [3]	Cases closed	Cases pending October 1, 2003 [2,3,4]
	(1)	(2)	(3)	(4)
Total cases	59,260	98,378	84,677	71,995
Non-docketed, total [5]	50,185	83,918	70,167	61,094
Collection due process	17,010	31,837	26,490	21,351
Offers in compromise	7,987	16,858	13,461	11,382
Innocent spouse	4,090	3,960	3,042	4,867
Penalty appeals	5,256	12,556	12,035	5,587
Coordinated industry cases	1,154	592	572	1,183
Industry cases	1,067	605	625	971
Examination/Tax Exempt and Government Entities	10,322	12,616	9,240	12,533
Other [6]	3,299	4,894	4,702	3,220
Docketed, total [7]	9,075	14,460	14,510	10,901
Collection due process	50	11	977	61
Offers in compromise	--	3	1	3
Innocent spouse	174	314	419	233
Penalty appeals	--	5	1	3
Coordinated industry cases	58	16	54	30
Industry cases	168	111	222	141
Examination/Tax Exempt and Government Entities	8,613	13,991	12,783	10,421
Other [6]	12	9	53	9

[1] A case represents a taxpayer with the same type of tax for one or more tax periods. For example, an individual with income tax returns for Tax Years 2000, 2001, and 2002 is considered one case; but a corporation with both an income tax return and an employment tax return is considered two separate cases.

All Appeals cases are classified in one of eight categories based on similarities of case type and case characteristics. In order to align tracking toward priority programs, beginning in FY 2003, Appeals changed the way it tracks cases. Whereas in prior years, cases were tracked by source, from now on they will be tracked by category.

[2] Includes only Appeals jurisdiction cases. Excludes 7,218 cases tracked by Appeals, which are in Chief Counsel jurisdiction for trial preparation as of October 1, 2003.

[3] Represents the actual number of cases received, plus or minus transfers and adjustments for prior-year receipts.

[4] Computed number of end-of-year cases, pending on October 1, 2003, (column 4), does not equal beginning-of-year cases pending on October 1, 2002 (column 1), plus receipts (column 2), less closed cases (column 3) because of cases that move in and out of Chief Counsel jurisdiction and because of cases that are returned to compliance or withdrawn from Appeals during the fiscal year.

[5] Comprises protested cases in which the taxpayer has not filed a petition with the United States Tax Court.

[6] The "Other" category groups all other low-volume types of work. Trust Fund Recovery Penalty (TFRP) and Collection Appeals Program (CAP) types of work are examples of work that is grouped in this category.

[7] Comprises protested cases in which the taxpayer has filed a petition with the United States Tax Court.

SOURCE: IRS Data Book, FY 2003, Publication 55b. Also, Appeals, Strategic Planning, Measures Analysis AP:SP:SPMA

Appeals Workload, by Type of Case, Fiscal Year 2002

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

[1] A case represents a taxpayer with the same type of tax for one or more tax periods. For example, an individual with income tax returns for Tax Years 1998, 1999, and 2000 is considered one case; but a corporation with both an income tax return and an employment tax return is considered two separate cases.

[2] Includes only Appeals jurisdiction cases. Excludes cases tracked by Appeals, which are in Chief Counsel jurisdiction for trial preparation.

[3] Represents the actual number of cases received, plus or minus transfers and adjustments for prior-year receipts.

[4] Computed number of end-of-year cases (column 4) does not equal beginning-of-year cases pending on October 1, 2001 (column 1), plus receipts (column 2), less closed cases (column 3) because of the number of cases moved to Chief Counsel jurisdiction during the fiscal year.

[5] Comprises protested cases in which the taxpayer has not filed a petition with the United States Tax Court.

[6] CEP source work represents cases received under the Coordinated Examination Program. This program covers "a taxpayer and its effectively controlled entities, that warrants application of 'team examination' procedures."

[7] Comprises protested cases in which the taxpayer has filed a petition with the United States Tax Court.

SOURCE: IRS Data Book, FY 2002, Publication 55b. Also, National Chief Appeals C:AP

Appeals Workload, by Type of Case, Fiscal Year 2001

Type of case and source [1]	Cases pending October 1, 2000 [2]	Cases received [3]	Cases closed	Cases pending October 1, 2001 [2,4]
	(1)	(2)	(3)	(4)
Total cases	38,725	68,198	54,748	52,282
Non-docketed, total	31,329	57,700	43,394	43,348
Field examination	8,030	5,618	5,873	6,827
Office examination	3,125	3,249	2,899	3,093
Collection	9,867	17,522	11,966	14,829
Service center	9,292	30,860	22,276	17,555
CEP [5]	1,015	451	380	1,044
Docketed, total	7,396	10,498	11,354	8,934
Field examination	3,047	1,809	3,230	2,886
Office examination	1,529	1,638	2,556	1,293
Collection	40	15	140	40
Service center	2,733	7,026	5,334	4,674
CEP [5]	47	10	94	41

[1] A case represents a taxpayer with the same type of tax for one or more tax periods. For example, an individual with income tax returns for Tax Years 1997, 1998, and 1999 is considered one case; but a corporation with both an income tax return and an employment tax return is considered two separate cases.

[2] Includes only Appeals jurisdiction cases. Excludes cases tracked by Appeals, which are in Chief Counsel Jurisdiction for trial preparation.

[3] Represents the actual number of cases received, plus or minus transfers and adjustments for prior-year receipts.

[4] Computed number of end-of-year cases (column 4) does not equal beginning-of-year cases pending on October 1, 2000 (column 1), plus receipts (column 2), less closed cases (column 3) because of the net number of cases moved to Chief Counsel jurisdiction during the fiscal year.

[5] CEP source work represents cases received under the Coordinated Examination Program. This program covers "a taxpayer and its effectively controlled entities, that warrants application of 'team examination' procedures."

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

SOURCE: IRS Data Book, FY 2001, Publication 55b. Also, National Chief Appeals C:AP

Appeals Workload, by Type of Case, Fiscal Year 2000

Type of case and source [1]	Cases pending October 1, 1999 [2]	Cases received [3]	Cases closed	Cases pending October 1, 2000 [2,4]
	(1)	(2)	(3)	(4)
Total cases	39,720	54,793	54,986	38,725
Non-docketed, total	28,524	44,082	39,087	31,329
Field examination	10,053	6,637	7,648	8,030
Office examination	3,772	3,570	3,836	3,125
Collection	8,262	11,719	9,421	9,867
Service center	5,533	21,686	17,836	9,292
CEP (Large Case) [5]	904	470	346	1,015
Docketed, total	11,196	10,711	15,899	7,396
Field examination	3,729	2,549	4,194	3,047
Office examination	2,203	2,766	3,960	1,529
Collection	22	69	41	40
Service center	5,178	5,310	7,630	2,733
CEP (Large Case) [5]	64	17	74	47

[1] A case represents a taxpayer with the same type of tax for one or more tax periods. For example, an individual with income tax returns for Tax Years 1996, 1997, and 1998 is considered one case; but a corporation with both an income tax return and an employment tax return is considered two separate cases.

[2] Includes only Appeals Jurisdiction cases. Excludes cases tracked by Appeals which are in Chief Counsel Jurisdiction for trial preparation.

[3] Represents the actual number of cases received plus or minus transfers and adjustments for prior-year receipts.

[4] Computed number of end-of-year cases (column 4) does not equal beginning-of-year cases pending on October 1, 1999 (column 1), plus receipts (column 2), less closed cases (column 3) because of the net number of cases moved to Chief Counsel Jurisdiction during the fiscal year.

[5] CEP (Large Case) source work represents cases received under the Coordinated Examination Program (CEP). This program covers "a taxpayer and its effectively controlled entities, that warrants application of 'team examination' procedures." CEP cases were previously included with "Field Examination" case work.

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

SOURCE: 2000 IRS Data Book, Publication 55b. Also National Chief Appeals C:AP.

Appeals Workload, by Type of Case, Fiscal Year 1999

Type of case, source, Internal Revenue region	Cases pending October 1, 1998 [1]	Cases received [2]	Cases closed	Cases pending October 1, 1999 [1,3]
	(1)	(2)	(3)	(4)
Type of case by source [4]				
Total cases	42,566	58,679	57,870	39,720
Non-docketed, total	29,350	43,513	41,878	28,524
Field examination	14,670	9,487	11,648	10,957
Office examination	5,773	5,271	6,637	3,772
Collection	5,002	11,278	7,828	8,262
Service center	3,905	17,477	15,765	5,533
Docketed, total	13,216	15,166	15,992	11,196
Field examination	4,813	3,104	4,031	3,793
Office examination	4,238	3,401	5,323	2,203
Collection [5]	--	--	--	22
Service center	4,165	8,661	6,638	5,178
Type of case by region [4]				
Total cases	42,566	58,679	57,870	39,720
Non-docketed, total	29,350	43,513	41,878	28,524
Northeast	8,972	12,568	11,072	10,018
Southeast	7,029	8,704	8,673	6,473
Midstates	6,489	9,276	9,699	5,426
Western	6,860	12,965	12,434	6,607
Docketed, total	13,216	15,166	15,992	11,196
Northeast	3,123	3,646	3,528	2,651
Southeast	2,514	3,246	3,001	2,263
Midstates	2,774	2,997	3,179	2,249
Western	4,805	5,277	6,284	4,033

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

[1] Includes only Appeals Jurisdiction cases. Excludes cases tracked by Appeals which are in Chief Counsel Jurisdiction for trial preparation.

[2] Represents the actual number of cases received, plus or minus transfers and adjustments for prior-year receipts.

[3] Computed number of end-of-year cases (column 4) does not equal beginning-of-year cases pending on October 1, 1998 (column 1), plus receipts (column 2), less closed cases (column 3) because of the net number of cases moved to Chief Counsel Jurisdiction during the fiscal year.

[4] A case represents a taxpayer with the same type of tax for one or more tax periods. For example, an individual with income tax returns for Tax Years 1995, 1996, and 1997 is considered one case; but a corporation with both an income tax return and an employment tax return for the same year is considered two separate cases.

[5] Collection due process cases that were received by Appeals in non-docketed status, but became docketed during the appeals process.

SOURCE: 1999 IRS Data Book, Publication 55b.

Appeals Workload, by Type of Case, Fiscal Year 1998

Type of case, source, Internal Revenue region	Cases pending October 1, 1997 ¹	Cases received ²	Cases closed	Cases pending October 1, 1998
	(1)	(2)	(3)	(4)
Type of case by source				
Total cases	49,946	65,434	68,401	42,566
Non-docketed, total	33,321	48,482	49,120	29,350
Field examination	16,155	14,320	13,817	14,670
Office examination	7,542	8,819	9,546	5,773
Collection	5,228	9,174	9,250	5,002
Service center	4,396	16,169	16,507	3,905
Docketed, total	16,625	16,952	19,281	13,216
Field examination	5,628	3,995	4,935	4,813
Office examination	6,649	6,235	8,049	4,238
Service center	4,348	6,722	6,297	4,165
Type of case by region				
Total cases	49,946	65,434	68,401	42,566
Non-docketed, total	33,321	48,482	49,120	29,350
Northeast	8,684	13,248	12,336	8,972
Southeast	8,172	10,158	10,469	7,029
Midstates	7,596	10,199	10,534	6,489
Western	8,869	14,877	15,781	6,860
Docketed, total	16,625	16,952	19,281	13,216
Northeast	2,641	4,140	3,313	3,123
Southeast	2,506	3,358	2,863	2,514
Midstates	3,434	3,183	3,439	2,774
Western	8,044	6,271	9,666	4,805

See notes and footnotes following the last table.

Appeals Workload, by Type of Case, Fiscal Year 1997

	Pending			Pending
	Oct. 1, 1996 [2]	Received [3]	Closed	Oct. 1, 1997 [2,4]
	(1)	(2)	(3)	(4)
Type of case and source [1]				
Totals	49,851	76,684	71,902	49,946
Non-docked, Total	32,629	54,753	50,989	33,321
Field exam	14,556	16,990	13,650	16,155
Office exam	7,954	11,120	10,510	7,542
Collection	6,030	10,675	11,234	5,228
Service center	4,089	15,968	15,595	4,396
Docketed, Total	17,222	21,931	20,904	16,625
Field exam	5,743	4,754	4,645	5,628
Office exam	5,840	8,980	7,623	6,649
Service center	5,639	8,197	8,636	4,348
Type of case and region				
Totals	49,851	76,684	71,902	49,946
Non-docketed, Total	32,629	54,753	50,998	33,321
Northeast	8,504	15,262	14,316	8,684
Southeast	7,590	11,682	10,308	8,172
Midstates	7,577	12,030	11,081	7,596
Western	8,958	15,779	15,293	8,869
Docketed, Total	17,222	21,931	20,904	16,625
Northeast	2,653	3,633	3,145	2,641
Southeast	2,893	3,600	3,431	2,506
Midstates	3,643	3,802	3,690	3,434
Western	8,033	10,896	10,638	8,044

[1] A case represents a single taxpayer with one or more tax periods of the same type of tax (i.e., 1040s for 1991, 1992 and 1993 are considered one case; 1120s and 941s for one corporation would be two separate cases).

[2] Pending cases include only Appeals Jurisdiction cases (excludes cases tracked by Appeals which are in Counsel Jurisdiction for trial preparation).

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

[4] Computed Oct. 1, 1997 ending cases (based on beginning inventory, receipts and disposals) differs from figures shown due to net number of cases moved to Counsel Jurisdiction during the fiscal year.

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

Appeals Workload, by Type of Case, Fiscal Year 1996

Type of case and source [1]	Pending		Closed	Pending
	Oct. 1, 1995 [2]	Received [3]	Agreed	Sept. 30, 1996 [4]
Nondocketed:				
Field Exam	12,932	15,379	12,252	14,556
Office Exam	5,760	11,428	8,335	7,954
Collection	6,039	10,420	10,049	6,030
Service Center	4,097	13,557	13,401	4,089
Total	28,828	50,784	44,037	32,629
Docketed:				
Field Exam	6,527	4,719	5,041	5,743
Office Exam	4,518	7,173	5,693	5,850
Service Center	5,156	10,981	9,676	5,629
Total	16,201	22,873	20,410	17,222
TOTALS	45,029	73,657	64,447	49,851

Type of case and source [1]	Pending		Closed	Pending
	Oct. 1, 1995 [2]	Received [3]	Agreed	Sept. 30, 1996 [4]
Nondocketed:				
Midstates	6,495	10,714	8,937	7,577
Northeast	8,841	14,576	13,963	8,504
Southeast	6,319	10,657	8,783	7,590
Western	7,173	14,837	12,354	8,958
Total	28,828	50,784	44,037	32,629
Docketed:				
Midstates	3,748	4,150	3,866	3,643
Northeast	2,927	4,073	3,794	2,653
Southeast	2,565	3,999	3,207	2,893
Western	6,961	10,651	9,534	8,033
Total	16,201	22,873	20,410	17,222
TOTALS	45,029	73,657	64,447	49,851

[1] A case represents a single taxpayer with one or more tax periods of the same type of tax (i.e., 1040s for 1991, 1992 & 1993 are considered one case; 1120s and 941s for one corporation would be two separate cases).

[2] Pending cases include only Appeals Jurisdiction cases (excludes cases tracked by Appeals which are in Counsel Jurisdiction for trial preparation).

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

[4] Computed Oct. 1, 1996 ending cases (based on beginning inventory, receipts and disposals) differs from figures shown due to cases moved to Counsel Jurisdiction during the fiscal year.

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