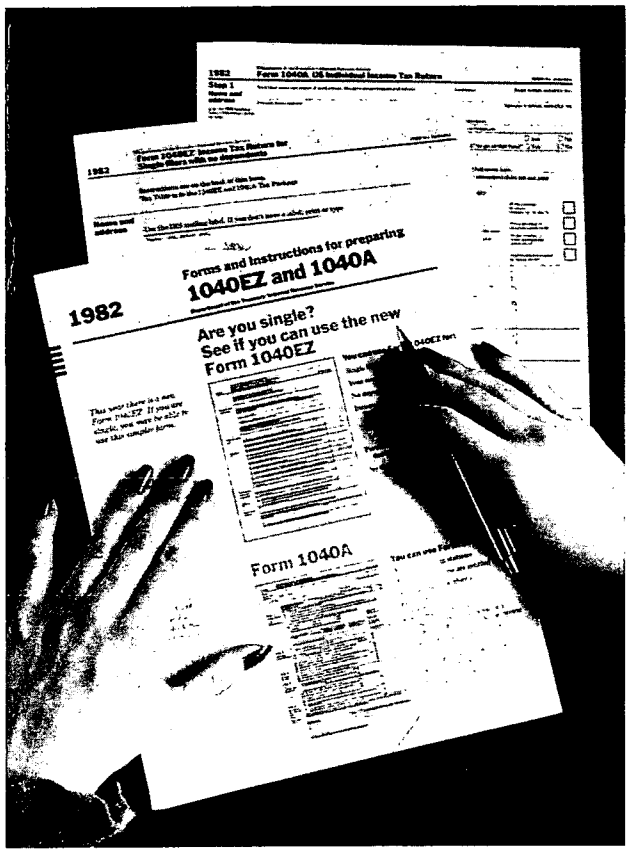
1982 Annual Report
Commissioner and Chief Counsel
Internal Revenue Service



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Note:
Statistical data used in the text and tables of this volume are on a fiscal year basis, unless otherwise noted. For example, data headed "1982" pertain to the fiscal year ended Sept. 30, 1982.

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

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Table of Contents

Introduction/4

Collecting the Revenue
Returns Received/7
Tax Receipts/7
Refunds/7
Earned Income Credit/8
Penalties and Interest/8
Presidential Election Campaign Fund/9
Combined Annual Wage Reporting/9
Child and Spousal Support Collection Program/9

Enforcing the Law
Examination and Correction Results/11
Information Returns Program/11
Unreported Income Programs/11
Tax Shelter Program/11
Tax Protesters Program/11
W-4 Program/12
Fraud Program/12
Computer Assisted Examination Program/12
Large Corporations and Industry Specialization Program/12
Windfall Profit Tax/12
International Enforcement/12
Industrywide Exchanges and Simultaneous Examinations/13
International Meetings/13
Foreign Operations/13
Research to Improve Compliance/13
Automated Computerized Examination System/14
Collection/14
Service Center Collection/14
District Collection/14
Efforts to Improve Collection/15
Automated Collection System/15
Criminal Investigation/15
General Enforcement Program/15
Special Enforcement Program/16
Employee Plans/16
Exempt Organizations/17

Assisting Taxpayers
Write, Call or Walk In/18
Toll-Free Telephone Assistance/18
Walk-In Service/18
Problem Resolution Program/19
Disaster Assistance/19
Educating Taxpayers/19
Informing Taxpayers/19
Forms and Publications/19

Managing the System
Internal Audit/21
Internal Security/21
Integrity Program/21
Disclosure/21
Director of Practice/21
Computer Services/22
Computer Site Preparation/22
Master File/23
Management Information Systems/23
Statistics of Income/23
Cash Management/23
Postage Savings/23
Training/23
Helping Other Countries/23

Chief Counsel
Appeals/25
Criminal Tax/25
Disclosure Litigation/26
General Legal Services/26
General Litigation/27
Tax Litigation/28
Regional Counsel/32
Corporation and Individual Tax/32
Employee Plans and Exempt Organizations/33
Interpretative/34
Legislation and Regulations/34
Operations/35

Appendix/36

IRS Organization Chart/78

Internal Revenue Service Regions, Districts and Service Centers; Chief Counsel Regional and District Offices/79

Introduction

The Internal Revenue Service was reorganized in 1982 to improve the effectiveness of top management and make the agency more responsive to the growing and changing needs of the tax system. Three new associate commissioners—for operations, policy and management and data processing—are responsible for developing, overseeing and controlling policy in their respective areas. They form a group small enough to be an effective policy-review body, yet with enough breadth of responsibility to cover all IRS functions. The associate commissioners are the senior officials the deputy commissioner and I rely on for advice in applying the IRS's resources and programs to the changing needs of tax administration.

In the reorganization, we elevated our enforcement functions—examination, collection and criminal investigation—to the assistant commissioner rank to correspond to the important role they play in the continued success of our voluntary compliance system. Under this new arrangement, these enforcement activities are receiving more sharply focused, top-level attention, and the new alignment has helped us to coordinate better our overall enforcement program.

The reorganization also transferred two rulings divisions and the appeals division to the office of Chief Counsel. These changes were made to increase efficiency and coordination, achieve maximum effective use of our technical resources and align more closely administrative settlement policies with our litigating position.

We re-examined and revised our settlement procedures in tax shelter cases in an effort to give earlier and more effective recognition to litigation issues. This already has proven helpful in reducing the backlog in our administrative appeals system as well as the Tax Court. We have revised our examination procedures in an effort to close shelter cases at the lowest possible level. We have made it clear, however, that we will use vigorously the enforcement and compliance provisions of the 1981 and 1982 tax acts to assure taxpayers that others are paying their share.

During 1982 we examined in depth our priorities in planning and preparing for the rest of this decade and beyond. Computer technology is the backbone of our operations, and the program for modernizing and replacing our outmoded data processing equipment is well underway. Also underway are plans to computerize our collection process and certain aspects of our examination activities. Computerization will reduce the enormous amount of time and resources consumed by current labor intensive manual procedures in both these areas and will allow us to use our limited resources in these and other areas to the best advantage.

Our self-assessment system remains the most successful tax system the world has ever seen. As stewards of the public trust, we at the IRS are dedicated to the administration of that system as efficiently and effectively as possible.

Roscoe L. Egger, Jr.
Commissioner of Internal Revenue

Introduction

This year has been one of innovation and change for the office of Chief Counsel. We welcome to Counsel our colleagues in the appeals, individual tax and corporation tax divisions, who came to us as a result of the overall IRS reorganization. The realignment of the office of Chief Counsel has brought under common management such related activities as administrative appeals, litigation and regulations and rulings.

To ensure efficient administration of the reorganized office, a deputy chief counsel was designated to assist me in the overall supervision of Counsel activities and in the development and execution of programs. The operations division now reports to the deputy chief counsel.

The new associate chief counsel (technical) will use the new structure to improve coordination and timeliness and to reduce duplicative efforts in the legislation and regulations, employee plans and exempt organizations, corporation tax, individual tax and interpretative divisions. Similarly, all National Office litigation divisions—tax litigation, criminal tax, general litigation, disclosure litigation and general legal services—now report to a new associate chief counsel (litigation).

Transfer of the appeals division to Counsel should facilitate the flow of information and assistance between appeals officers and Counsel attorneys. As a result, we hope to develop a common approach to cases so we can make our best settlement offer earlier in the appeals process.

We also have adopted new procedures to bolster effectiveness and efficiency:

- Revenue Procedure 82-42 increases the flexibility of existing docketed case procedures by providing the maximum opportunity for appeals to resolve cases without trial.
- Increased emphasis on the simultaneous review of rulings, rather than sequential review, ensures adequate internal review with fewer delays.
- Small tax case procedures have been simplified to reduce paperwork and to accommodate the practical considerations encountered in dealing with unrepresented taxpayers in litigation.
- New procedures for setting priorities for development and clearance of regulations have been developed in coordination with the Department of the Treasury.
- The new settlement program in the tax shelter area has resulted in the closing of a significant number of tax shelter cases.

The office of Chief Counsel had an active role in assisting the Department of the Treasury and Congress in the development of the compliance portion of the Tax Equity and Fiscal Responsibility Act of 1982. Notable among the provisions that will aid the IRS's overall compliance effort are those relating to administrative summonses, entity audit of partnerships and penalties that provide, among other things, injunctive authority against promoters of abusive tax shelters.

Vigorous litigation to combat abusive shelters has resulted in notable litigating victories, which, together with the new settlement program, have brought about settlement of a large number of pending shelter cases. During 1982 the Tax Court docket increased from 46,167 cases to 53,440, only about 65 percent of last year's increase of 11,391.

We have set ambitious goals for ourselves—more settlements, more trials and more published rulings and regulations—while maintaining the high standards of practice that have always characterized the office of Chief Counsel.

Achievement of our goals depends on our most critical resource—the talented men and women who are the office of Chief Counsel. We value that resource most of all and accordingly have improved our system of incentive compensation and supported a strong program of continuing education. I look forward to the even more notable accomplishments I am confident this office will achieve in the coming year.

Kenneth W. Gideon
Chief Counsel for
the Internal Revenue Service

Collecting the Revenue

Returns Received

The IRS received and processed 170.4 million tax returns and supplemental documents during 1982. Over 95 million, or 56 percent, of all returns filed this year were individual income tax returns. Of these, 37.6 million individual taxpayers filed short Forms 1040A and 57.9 million used Forms 1040.

Tax Receipts

The IRS collected gross tax receipts of $632.2 billion in 1982, an increase of $25.4 billion, or 4.2 percent, over 1981. The increase was the smallest since 1976, mainly due to tax reductions under the Economic Recovery Tax Act of 1981 and the weakness of the economy.

Income taxes accounted for about two-thirds of all tax receipts. Individual income taxes of $352.6 billion reflected an increase of $19.8 billion, or 5.9 percent, over the prior year. Corporation income tax receipts were $66 billion, down $7.7 billion, or 10.5 percent.

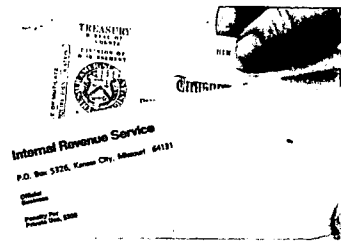
Social security, self-employment, federal unemployment and railroad retirement taxes totaled $168.7 billion, up $15.8 billion, or 10.4 percent, from 1981. The rise reflects an increase in the social security tax rate from 13.3 to 13.4 percent on Jan. 1, 1982, and an increase in the taxable earnings base from $29,700 in 1981 to $32,400 in 1982.

Excise taxes declined to $36.8 billion, a drop of $3.6 billion, or 9 percent, from last year.

Estate and gift taxes increased by $1.2 billion, or 17.8 percent, to $8.1 billion.

Refunds

The IRS in 1982 paid a total of $75.2 billion in refunds to 74.5 million taxpayers. In 1981, 73.6 million refunds totaling $63.3 billion were paid. This year refunds to 71.6 million filers of Forms 1040 and 1040A were $55.1 billion, including interest. Individual refunds averaged $769, compared to an average of $679 paid to 71.3 million individual taxpayers in 1981.



	Type of return	*1981*	*1982*
Number of returns	Grand total	166,528	170,369
filed by principal	Income tax, total	130,555	133,819
type of return	Individual	94,018	95,482
(Figures in thousands.	Declaration of estimated tax	30,347	31,863
For details see statistical	Fiduciary	1,917	1,964
table 6.)	Partnership	1,467	1,561
	Corporation	2,806	2,950
	Estate tax	146	135
	Gift tax	199	100
	Employment tax	26,063	25,835
	Exempt organizations	409	444
	Employee plans	790	1,021
	Alcohol, tobacco and firearms	522	233
	Excise tax	971	1,172
	Supplemental documents[1]	6,817	7,556
	Non-master file returns[2]	56	55

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

Earned Income Credit

Low-income taxpayers who maintain a home for themselves and at least one dependent may claim earned income credits. In 1982, 6.5 million taxpayers claimed $1.8 billion in earned income credits. Some of these taxpayers received earned income credits in their paychecks rather than waiting for a refund after filing their individual income tax returns for the tax year. This year employers reported on 25,319 employment tax returns that $4.3 million in earned income credits had been paid in advance.

Penalties and Interest

Under the law the IRS levies penalties, such as those for failure to pay taxes due and to deposit federal tax deposits, paying with bad checks, late filing, negligence and fraud. There were 26.3 million penalties assessed in 1982, totaling $5.1 billion.

The law also provides that taxpayers who fail to pay their taxes on time will be charged interest on any balance due. This year $1.3 billion in interest was assessed on individual returns, with abatements totaling $99.1 million. Interest assessed on business returns totaled $3.7 billion, of which $803 million was abated.

	Source	*Percent of 1982 collections*	*1981*	*1982*	*Increase or decrease* *Amount*	*Percent*
Gross internal	**Grand total**	100.0	606,799,103	632,240,506	25,441,403	4.2
revenue collections	**Income taxes, total**	66.2	406,583,302	418,599,768	12,016,466	3.0
(In thousands of dollars.	Corporation	10.4	73,733,156	65,990,832	−7,742,324	−10.5
For details see statistical	Individual, total	55.8	332,850,146[1]	352,608,936[2]	19,758,790	5.9
table 1.)	Withheld by employers[3]	42.3	256,006,407[1]	267,513,089[2]	11,506,682	4.5
	Other[3]	13.5	76,843,739	85,095,847	8,252,107	10.7
	Employment taxes, total	26.7	152,885,816	168,717,936	15,832,120	10.4
	Old-age, survivors', disability and hospital insurance, total	25.6	146,529,366	162,137,919	15,608,553	10.7
	Federal insurance contributions	24.4	140,488,605	154,196,553	13,707,948	9.8
	Self-employment insurance contributions	1.3	6,040,760	7,941,366	1,900,606	31.5
	Unemployment insurance	0.5	3,645,456	3,351,128	−294,328	−8.1
	Railroad retirement	0.5	2,710,994	3,228,889	517,895	19.1
	Estate and gift taxes	1.3	6,910,386	8,143,373	1,232,987	17.8
	Excise taxes, total	5.8	40,419,598	36,779,428	−3,640,170	−9.0
	Alcohol	0.9	5,688,413	5,459,810	−228,603	−4.0
	Tobacco	0.4	2,583,857	2,539,495	−44,362	−1.7
	Other	4.6	32,147,329	28,780,124	−3,367,205	−10.5

[1]Includes presidential election campaign fund amounting to $40,956,589.
[2]Includes presidential election campaign fund amounting to $39,030,357.
[3]Estimated collections of individual income tax withheld are not reported separately from old-age, survivors', disability and hospital insurance (OASDHI) taxes on wages and salaries. Similarly, collections of individual income tax not withheld are combined with OASDHI taxes on self-employment income. The amount of OASDHI tax collections shown is based on estimates made by the Secretary of the Treasury pursuant to the provisions of section 201(a) of the Social Security Act as amended and includes all OASDHI taxes. The estimates shown for the two categories of individual income taxes were derived by subtracting the OASDHI tax estimates from the combined totals reported.

Presidential Election Campaign Fund

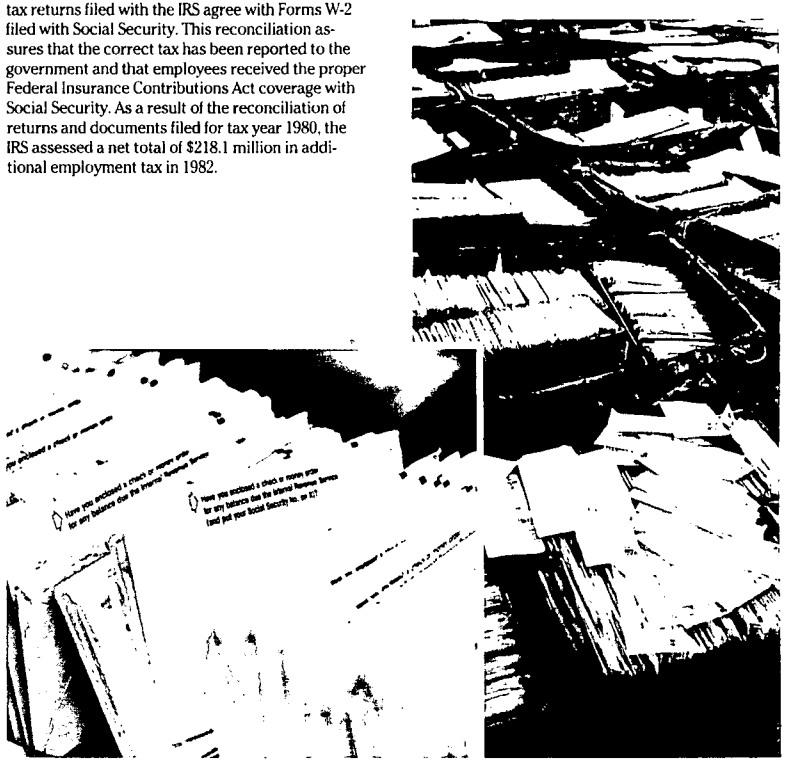
This year 25.7 million individual income tax returns, or 27 percent, had designations for the presidential election campaign fund. Designations amounted to $39 million, compared to $41 million designated in 1981 on 27 million individual tax returns, or 28.7 percent of those processed. The cumulative amount credited to the fund since it was started in 1972 is $326.2 million.

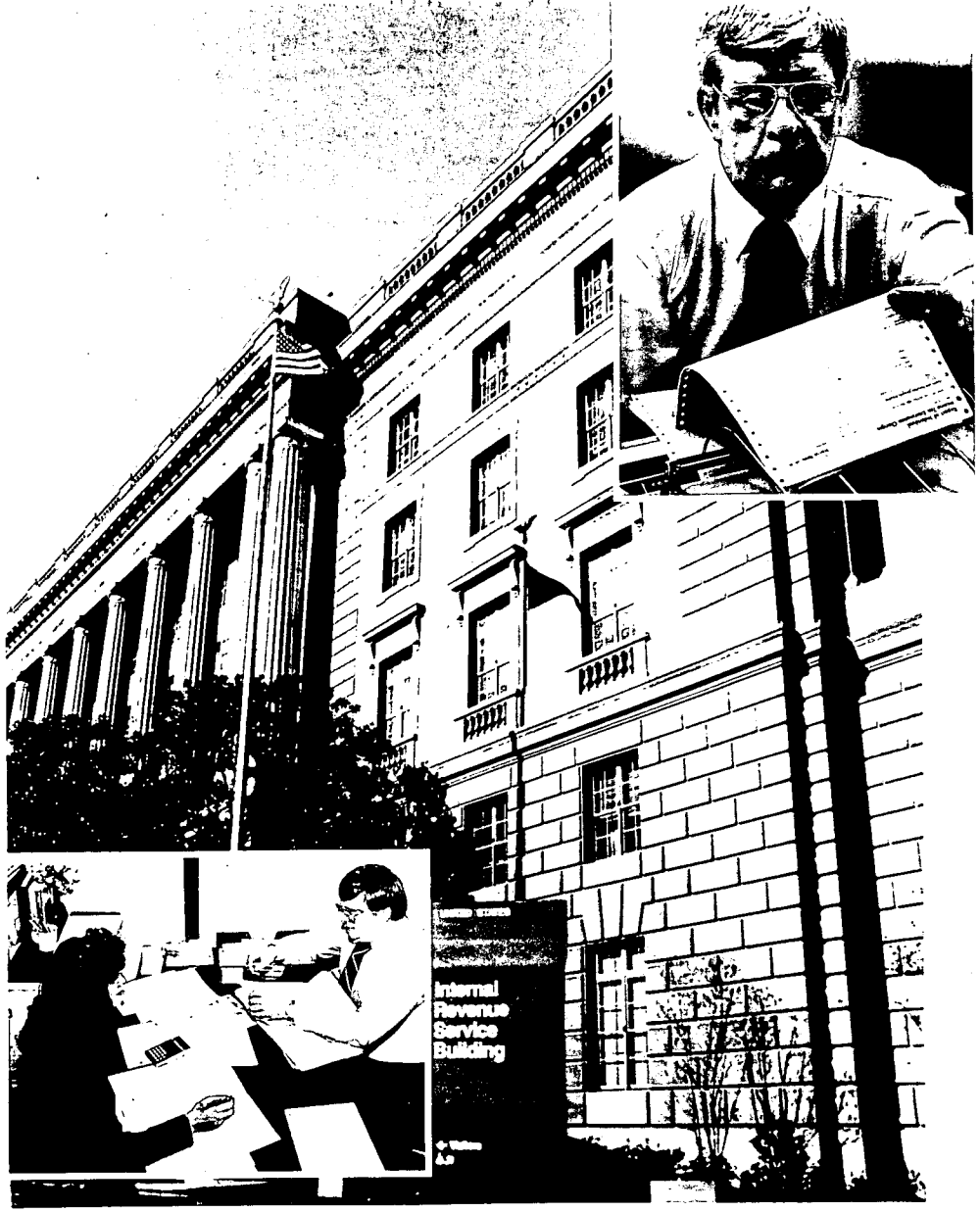
Combined Annual Wage Reporting

Combined annual wage reporting reduces the reporting burden on employers while still satisfying the requirements of the IRS and Social Security Administration. The reconciliation portion of this program ensures that the amounts reported on employment tax returns filed with the IRS agree with Forms W-2 filed with Social Security. This reconciliation assures that the correct tax has been reported to the government and that employees received the proper Federal Insurance Contributions Act coverage with Social Security. As a result of the reconciliation of returns and documents filed for tax year 1980, the IRS assessed a net total of $218.1 million in additional employment tax in 1982.

Child and Spousal Support Collection Program

Beginning in 1982 the IRS offset $171.3 million from 273,423 individual income tax refunds to pay delinquent child and spousal support obligations. This refund offset action was required by the Omnibus Reconciliation Act of 1981. Under an inter-agency agreement between the IRS and the Department of Health and Human Services, the IRS acts as collection agent for state welfare agencies that supply the names and other pertinent data regarding persons delinquent in support payments.





Examination and Correction Results

The IRS examination program in 1982 resulted in recommendations for additional tax and penalties of $11.7 billion, compared to $10.5 billion in 1981. Individual and fiduciary income tax returns accounted for $3 billion, corporate income tax returns for $7.2 billion, estate and gift returns for $0.8 billion, employment and excise returns for $0.2 billion, and windfall profit returns for $0.5 billion.

The examination program also disclosed overassessments on 114,602 returns, resulting in refunds of $0.5 billion.

The IRS examined 1,732,232 returns in 1982. Revenue agents examined 554,154 returns at taxpayers' residences or places of business, a decrease of 2,930 returns, or 0.5 percent from 1981. Tax auditors examined 1,074,905 returns, mainly in IRS offices, a decrease of 136,785 returns, or 11.3 percent from last year. The remaining 103,173 returns were examined through correspondence from the service centers, a decrease of 58,345 from 1981.

Examination coverage of income, estate and gift tax returns was 1.63 percent, compared to 1.84 percent in 1981.

In addition to the examination program, the IRS verified or corrected 716,193 returns through correspondence from the service centers. This is a decrease of 97,830 returns, or 12 percent, from 1981. Recommended additional tax and penalties totaled $268 million, compared to $205 million in 1981.

Information Returns Program

As a result of the information returns program, the IRS notified over 2.9 million taxpayers in 1982 of potential discrepancies between income reported on their tax returns and income reported on information returns and sent notices of apparent failure to file tax returns to 2.1 million taxpayers.

The IRS received 664 million information documents in its tax year 1981 information returns program, including over 178 million Forms W-2 received and processed by the Social Security Administration and 50 million pre-1974 Series E savings bonds from the Bureau of Public Debt. There also were more than 435 million information returns received from businesses and organizations reporting interest, dividends and other payments.

The IRS will continue to match most information returns submitted on magnetic media to verify that correct amounts are reported on taxpayers' returns. Over 354 million of the information documents submitted last year were on magnetic media. Of the information returns submitted on paper, approximately 21 percent will be matched, and 82 percent of the combined magnetic media and paper receipts will be matched.

Unreported Income Programs

IRS unreported income programs have identified more than 37,729 returns, reflecting a noncompliance rate of 89 percent. The most significant programs in this area are district information gathering projects on unreported income, of which there are more than 360 nationwide. There also are 16 regional projects and one national project.

Tax Shelter Program

As of Sept. 30, 1982, 284,828 returns with tax shelter issues were in the examination process, an increase of 36,000 returns over the prior year. During 1982, 71,793 returns were closed after examination, with recommended tax and penalties totaling $954.2 million.

The Tax Equity and Fiscal Responsibility Act of 1982 (TEFRA) contained provisions to curb promotions of tax shelters and expedite processing of partnership returns. The Act provided penalties for the promotion or sale of schemes involving gross valuation overstatement or false or fraudulent representation of material matters and gave the IRS the right to enjoin any person from further sales or promotions of abusive shelters.

Because TEFRA provided for singular treatment of partnership tax items, administrative processing of cases will involve fewer repetitive reports and appeals. Judicial hearings also were limited under the Act.

Tax Protesters Program

The IRS had 30,956 protest returns under examination and had closed 10,378 returns as of Sept. 30, 1982, a 12.1 percent increase over the prior year.

Illegal forms of tax protest continue to be of concern to the IRS, which in 1982 improved procedures for identifying new schemes and examining tax returns of illegal tax protesters. The service centers began new procedures to identify protest returns during filing season return processing, and new audit technique guidelines, in conjunction with common scheme definitions, were issued to assist examiners in more effectively completing protest return examinations.

W-4 Program

The IRS aggressively pursued identification of employees who file incorrect withholding allowance certificates, Forms W-4, with employers to avoid having income tax withheld from wages. Where appropriate, the $500 civil penalty for filing false wage withholding information was asserted.

To enable taxpayers to match more closely their withholding to their expected tax liability, the IRS issued proposed regulations in 1982 that allow employees to take into consideration items that reduce tax liability, such as employee business and moving expenses, contributions to IRAs and losses. Final regulations issued in January require employers to submit to the IRS Forms W-4 received from their employees that claim in excess of 14 withholding allowances or exemption from withholding, if the employee's wages usually exceed $200 per week.

Fraud Program

The IRS continued to place heavy emphasis on fraud detection during the examination process, which produced an 8 percent increase in the number of fraud referrals submitted to the criminal investigation division. In turn, the number of examination division referrals for each 1,000 returns examined increased by 17 percent.

The amount of recommended civil fraud penalties, which equal 50 percent of the entire additional tax due if any part of the underpayment is due to fraud, increased by 22 percent.

Computer Assisted Examination Program

Computer techniques have increased the overall quality and efficiency of tax examinations. The IRS currently has a staff of 232 computer audit specialists trained in computer systems, hardware and program languages.

The IRS in 1982 expanded its use of scientific statistical sampling techniques in large corporate examinations, determining $37 billion in tax deficiencies in this manner.

The IRS has a total of 4,771 record retention agreements in effect with taxpayers. These agreements identify those machine sensible records that must be retained by taxpayers and made available to the IRS during an examination.

Large Corporations and the Industry Specialization Program

At the end of 1982 there were 1,438 large corporation cases in the coordinated examination program, and recommended tax deficiencies and penalties totaled $5.77 billion this year, compared to $4.33 billion in 1981.

The IRS improved the coordinated examination program this year by increasing taxpayer involvement in the examination process, eliminating or making discretionary several administrative and technical procedures and changing the team member and case manager rotation policy.

The industry specialization program included 13 designated industries and encompassed 652 coordinated examination cases, with 79 issues being coordinated. The IRS also is conducting industrywide examinations in two other industries.

Windfall Profit Tax

Windfall profit tax liabilities reported on excise tax returns processed through Sept. 30, 1982, amounted to $22 billion.

During 1982 the IRS initiated an examination program for windfall profit tax and completed 507 examinations, resulting in $0.5 billion in recommended additional tax and penalties. As of Sept. 30, 1982, there were 6,858 windfall profit tax cases in the process of examination.

International Enforcement

In 1982 international examiners trained in the international provisions of the Internal Revenue Code, tax treaties and foreign tax statutes examined 2,976 returns, and the tax value of their recommended adjustments and penalties reached a record high of $3.7 billion.

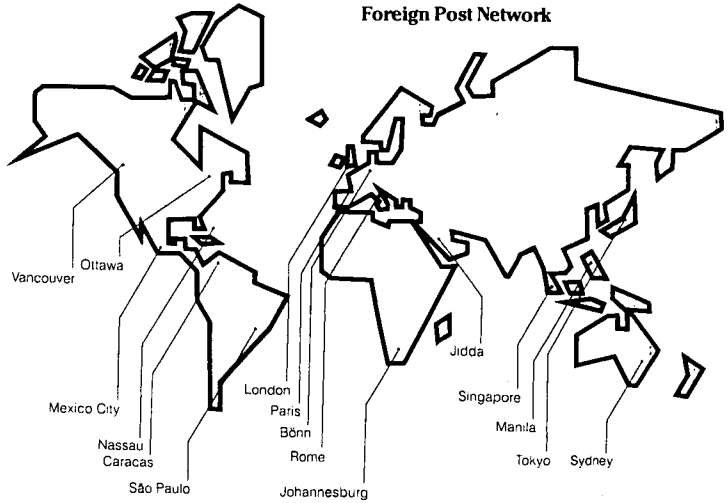
Approximately 290 international examiners in 15 key districts handle examinations of business operations outside the U.S.–the majority involving multinational corporations–and foreign controlled U.S. business operations where the books and records are maintained or can be made available in this country.

The Tax Equity and Fiscal Responsibility Act of 1982 strengthened compliance by penalizing taxpayers who fail to comply with certain foreign based IRS document requests, instituting information requirements for certain foreign owned corporations and modifying return requirements and due dates relating to foreign corporations and foreign trusts.

New procedures for examiners and publication of a revenue procedure dealing with taxpayers' responsibilities in international double taxation cases improved effectiveness and efficiency in processing requests for U.S. competent authority consideration.

The IRS has strengthened its international compliance activities with respect to tax havens by restructuring the examination issues within the international enforcement program to include tax-havens as the top priority and developing more effective training for international examiners.

Foreign Post Network



Industrywide Exchanges and Simultaneous Examinations

During 1982 the IRS expanded international cooperative activities with income tax treaty partners in the areas of industrywide exchanges of information and simultaneous examinations. Industrywide exchanges of information are being conducted with treaty partners in the aluminum, banking, grain, forest products, pharmaceutical and petroleum industries. In addition, the IRS has several simultaneous examinations in process. Both these activities have resulted in a better understanding of the worldwide economic operations of certain multinational taxpayers and promoted international tax compliance.

International Meetings

IRS executives attended two international meetings with representatives of income tax treaty partners to discuss issues that affect international cooperation. One meeting was with European tax treaty partners and the other with Pacific Basin treaty partners, including Canada.

Foreign Operations

The IRS Foreign Operations District completed over 18,000 examinations and recommended additional tax and penalties of nearly $160 million. It also collected $11.8 million in delinquent taxes and secured 4,545 delinquent returns from U.S. taxpayers located abroad.

As part of the IRS reorganization, the Foreign Operations District replaced the Office of International Operations. The new district for foreign operations remains in Washington, but is under the jurisdiction of the Mid-Atlantic Region. This change placed international operations at the field office level, assuring this area the same regional office management as other IRS field operations.

The Foreign Operations District administers the tax laws for foreign based taxpayers subject to U.S. taxes whose books and records are in another country. It also is responsible for federal tax matters of residents of U.S. territories, possessions and the Commonwealth of Puerto Rico. Cases involving foreign taxpayers whose books and records are located in the U.S. will now be handled, however, by the IRS district office with geographical jurisdiction.

The IRS continues to maintain 16 key foreign posts, managed by revenue service representatives who oversee the examination, collection and taxpayer service programs. They also serve as liaisons with foreign tax authorities in both treaty and non-treaty countries.

Research to Improve Compliance

The IRS is conducting several studies of ways to supplement the discriminant function, or DIF, system of selecting returns for examination. Various computerized selection systems to identify returns with high potential for unreported income are being studied, as are possible abuses of cash and noncash contributions. In addition, a study of the compliance

and return characteristics of direct sellers is planned.

The taxpayer compliance measurement program (TCMP) is the IRS's primary long-range research effort to measure overall taxpayer compliance and changes in patterns of noncompliance. This year the IRS concluded examinations for the TCMP survey of tax year 1979 Forms 1040 and 1040A filed in 1980 and continued TCMP examinations on corporations with assets under $10 million.

In addition to TCMP, the IRS conducts other types of compliance research, some of which focus on specific Internal Revenue Code sections. During 1982 studies were completed on state income tax refunds, gains on sales of residences and changes in accounting methods. The IRS also began to develop computerized monitoring of age-65 exemptions and duplicate exemptions for dependents. Compliance research also was conducted on information returns and a study was completed to measure compliance in reporting of nonemployee compensation on Form 1099 NEC. Work continued on updating and expanding estimates of the various segments of the tax gap, last reported on in 1979.

Automated Computerized Examination System

The IRS in 1982 began developing an automated computerized examination system to increase the efficiency of the examination process, where the volume of paperwork now substantially cuts into the overall time available for examining returns. The automated system will allow examiners to conduct examinations by drawing tax return information from existing computerized data sources rather than the paper tax return. The system will compute the correct tax due and print an examination report. The IRS also will use the system for case control, report writing and updating the master file. Installation of the automated system will begin in 1985.

Collection

The IRS disposed of 2.4 million delinquent accounts and collected $7.4 billion in overdue taxes in 1982. Of that sum, $3.1 billion was collected in response to computer notices sent to taxpayers and $4 billion was collected on delinquent accounts. Overdue taxes of $331 million were collected when 1.7 million delinquent returns, involving $2.4 billion in additional assessments, were secured.

Service Center Collection

The service center collection branches, which handle computer return delinquency and balance due notices, are the first step in communication with taxpayers who have not filed their tax returns or paid their taxes. Many procedures that were previously performed in the districts were absorbed by the service center collection branches, including the monitoring of employers' monthly tax returns, insolvency case processing and the control, maintenance and monitoring of 100-percent penalty cases. Moving these additional programs to the service centers allowed the district offices to redirect resources to higher priority work.

District Collection

The district collection functions handle delinquent accounts or delinquent return investigations not resolved by notices from the service centers. In 1982 district collection functions served 1,058,452 notices of levy, filed 595,497 notices of federal tax lien and conducted 10,533 seizures.

Most delinquent accounts and delinquency investigations transferred to the districts are first worked by clerical and paraprofessional employees in the collection office functions, which in 1982 closed over 55 percent of delinquent accounts and over 64 percent of delinquent return investigations.

More difficult delinquent accounts and return investigations that cannot be resolved in the collection office function are referred to the collection field function. Last year revenue officers in the field function closed 379,458 delinquent return investigations and 984,997 delinquent accounts.

Efforts to Improve Collection

This year the IRS addressed rising collection inventories by initiating several new studies, programs and equipment procurements. These efforts coupled with increased staffing and numerous legislative changes, particularly new penalty and interest provisions, will help the IRS deal more effectively with increases in delinquent accounts and return delinquencies.

The IRS began a research project in 1982 to determine whether revenue yield can be increased if the accounts of identifiable groups of taxpayers are handled differently. A total of 50,000 individual income delinquent accounts are being handled in six different ways. All cases receive the same first notice of delinquency. Subsequently, the taxpayers are dealt with in one of six different ways, such as varying the timing of subsequent notices, using telephone calls instead of sending certain notices or offering installment agreements. Final results of the project will be available in 1984.

The IRS also conducted approximately 22,000 taxpayer compliance measurement program investigations of potential nonfilers of tax year 1979 income tax returns. The study measures the extent of nonfiling among individuals for whom the IRS has received wage or other income information returns and individuals who are on the master file computer system but have stopped filing. The data also will be used to improve the case selection system for potential nonfilers. The entire study will be completed in 1985, but the initial report will be ready in 1983.

The IRS monitors federal tax deposits and issues alerts when taxpayers do not make required deposits. As a result of improvements to this program, the IRS is now verifying federal tax deposit compliance of a greater number of taxpayers at an earlier point in time.

Returns compliance programs were conducted in three new areas during 1982. Approximately 15,000 leads were investigated to determine compliance of windfall profit tax filers. Another 2,000 leads were checked to determine compliance with the payment of two new excise taxes imposed by the Comprehensive Environmental Response Compensation and Liability Act of 1980. And a compliance program was begun to identify and contact employers not submitting W-4s to the IRS to determine if they were aware of and complying with the employment tax regulations.

Automated Collection System

The IRS will test an automated collection system in four districts in 1983. The system will be fully operational nationwide in 1984. The automated collection system is a virtually paperless computer processing and telephone system that will use only 20 call sites to complete the delinquent account and return delinquency case processing currently done by 71 local offices. The system contains many features, such as automatic dialing, direct entry of case history and immediate access to information, that will increase productivity and, at the same time, improve relations with taxpayers and their representatives.

Aside from the automated collection system, the IRS has made significant improvements in its telephone systems. In 11 districts, collection is using automatic call distribution systems that permit the answering of more calls in a more efficient manner. These systems also provide needed management information on which to base further decisions regarding equipment and staffing needs.

Criminal Investigation

The IRS criminal investigation division initiated 6,498 investigations of possible criminal violations of internal revenue laws during 1982. Prosecution was recommended in 2,297 of the 5,831 completed investigations. Grand juries indicted or U.S. attorneys filed informations on 1,844 taxpayers, and prosecution was successfully completed in 1,624 cases.

Taxpayers pleaded guilty or *nolo contendere* in 1,291 cases, and 333 were convicted after trial. Acquittals and dismissals totaled 65 and 145, respectively. Of the 1,585 taxpayers sentenced during the year, 917, or 58 percent, received prison sentences.

General Enforcement Program

Of the 6,498 investigations the IRS initiated this year, 4,423 were in the general enforcement program, which provides balanced geographical and occupational criminal tax enforcement. Priority enforce-

Results of direct enforcement on delinquent accounts and returns

	1981	1982
Delinquent taxes collected[1]		
From delinquent accounts	$3,435.3	$3,952.4
From notices	$2,148.6	$3,103.1
From delinquent returns secured	$ 285.4	$ 330.8
Delinquent returns secured[2]		
By collection	1,518.7	1,668.7
By examination	45.4	39.2
Additional tax, penalty and interest assessed on delinquent returns (Net of prepaid credits)[1]		
By collection	$1,803.1	$2,361.1
By examination	$ 54.1	$ 59.1

[1]millions
[2]thousands

ment efforts included investigations of multiple refund schemes, illegal tax protesters and promoters of fraudulent tax shelters.

The questionable refund program accounted for 358 investigations initiated and 249 prosecution recommendations. Indictments or informations were filed against 218 and convictions were obtained against 187. Of the 180 sentenced during the year, 76 percent received prison sentences.

The IRS began 629 criminal investigations of illegal tax protesters and obtained 111 indictments or informations. There were 114 convictions and 129 were sentenced, with 72 percent receiving jail sentences.

As of Sept. 30, 1982, the IRS had 201 open investigations of promoters and operators of fraudulent tax shelters. Federal grand juries have been established across the country primarily to consider tax-shelter related crimes, and during the year there were 40 indictments or informations and 33 convictions. Of the 27 sentenced, 74 percent received jail sentences.

Special Enforcement Program

The special enforcement program identifies and investigates those individuals who violate the tax laws while deriving substantial income from illegal activities. The IRS under this program initiated 2,075 investigations, gained 951 prosecution recommendations and won 555 convictions.

In its efforts against organized crime, the IRS emphasizes cooperation with other law enforcement agencies, provides assistance to grand jury investigations and participates in the federal strike force program coordinated by attorneys from the Department of Justice. The financial gain documented by the IRS in inter-agency investigations often provides the basis for seizing assets acquired with the profits of crime and convicting individuals of tax crimes when conviction on other illegal activities cannot be obtained.

The IRS also continued in 1982 to emphasize investigations of high-level drug traffickers, financiers and money launderers. As of Sept. 30, 1982, there were 807 such cases under investigation and another 262 undergoing IRS and Department of Justice review before indictment. During the year the IRS obtained 180 indictments or informations, 121 convictions and 103 sentencings in this area, with 76 percent receiving prison sentences that averaged over five years.

The IRS also participates in financial investigative task forces established by U.S. attorneys to coordinate federal law enforcement agencies' efforts against major narcotics organizations. The IRS is participating in an investigation in Florida of money launderers and corrupt bank officials who violate the currency laws while depositing proceeds from narcotics trafficking in financial institutions.

Employee Plans

The IRS issued 144,490 advance determination letters on the qualification of corporate and self-employed plans last year and examined 18,368 plans already in operation to determine their qualification, verify employers' allowable deductions for contributions to plans and assure that the rights and benefits of plan participants are protected.

The Economic Recovery Tax Act of 1981 (ERTA) made several important changes in the law pertaining to employee plans and caused a significant increase in employee plans workload. The IRS took several administrative actions to minimize this increase, including the issuance of Notice 82-3, which informed individuals, employers and plan sponsors of the major changes brought about by ERTA. The notice explained amendments that may be made to certain plans and the effect of these amendments on prior favorable determination, notification or opinion letters. Plan administrators thus were provided guidance for continued reliance on previously issued favorable letters, and eliminating the need to apply for new letters lessened the administrative and procedural burden on sponsors and employers choosing to take advantage of the provisions of ERTA.

Under the triennial reporting system adopted in 1980 by the IRS, the Department of Labor and the Pension Benefit Guarantee Corporation, plans file Forms 5500-C and 5500-K once every three years and Form 5500-R in the intervening years. Administrators and sponsors of small plans, however, indicated that filing Form 5500-R for two of the three years would be burdensome, so the IRS in 1982 agreed to accept Form 5500-C or 5500-K each year in place of Form 5500-R.

Through the coordinated compliance agreement, the IRS and the Department of Labor continued in 1982 to minimize the duplication of examinations. A joint IRS/Department of Labor task force also revised the agreement to improve coordination between the two agencies.

The IRS completed a taxpayer compliance measurement program (TCMP) for employee benefit plan returns to ensure compliance with the Employee Retirement Income Security Act of 1974 (ERISA). The IRS will use data gathered during the TCMP survey for planning future examination programs, improving the selection of returns for examination and identifying needed changes to the Forms 5500 series of employee plans returns and instructions. Under the program approximately 18,000 Forms

5500 and 5500C returns with plan years beginning in 1978 were examined.

A computer classification program became operational in 1982 to select for examination employee plans returns with a high probability of noncompliance under ERISA. The results of the TCMP survey will be integrated with this system to improve further the selection of employee plans returns for examination.

During the second year of the National Office post review program, which ended June 30, 1982, 1,581 cases were reviewed to ensure that all employee plans key district offices uniformly applied the law and IRS procedures when issuing determination letters on qualification of plans.

Exempt Organizations

The IRS exempt organizations activity in 1982 issued or revised 14 revenue rulings and procedures and 218 technical advice memoranda and examined 21,398 exempt organizations returns. The IRS also acted on 56,426 applications, reapplications and requests for rulings from organizations.

This year was the first in which exempt organizations used the revised Form 990, Return of Organization Exempt from Income Tax, which enables them to file the same form with both the federal and state governments. Thirty-one states and the District of Columbia now use the revised form.

The IRS also relieved some exempt organizations, other than private foundations, from filing annual information returns. For tax years ending on or after Dec. 31, 1982, only certain organizations with gross receipts not normally in excess of $25,000 will not be required to file an annual information return. Previously these organizations had to file if their gross receipts were normally in excess of $10,000.

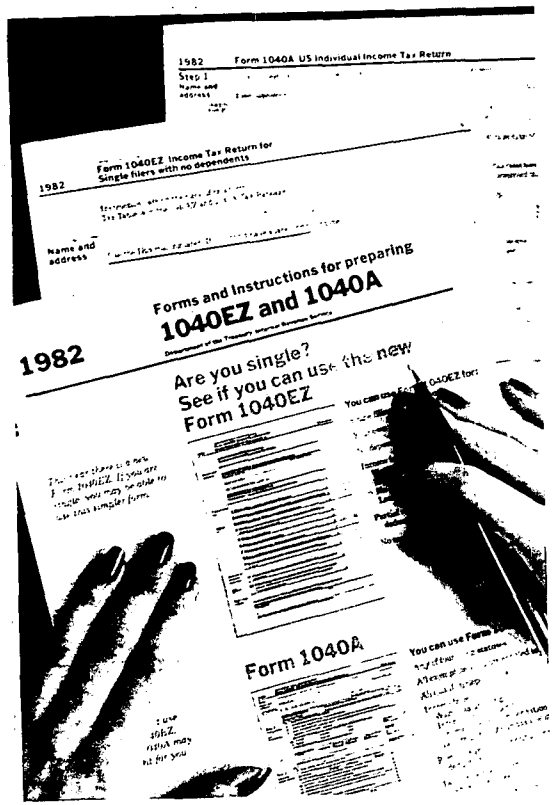
The Department of the Treasury announced on Jan. 8, 1982, that it was unable to support the legal authority of the IRS's enforcement of public policy in denying tax exemption to racially discriminatory private schools. In addition, the Department of Justice asked that the court of appeals decisions in the *Bob Jones University* and *Goldsboro Christian Schools* cases be vacated as the issue was now moot. The U.S. Supreme Court had granted *certiorari* in these cases in October 1981. Subsequently the U.S. Court of Appeals for the District of Columbia, in the case of *Wright v. Regan*, enjoined the IRS from granting or restoring exempt status to any racially discriminatory private school, thus precluding the carrying out nationwide of the Jan. 8, 1982, policy change. Proposed legislation then was submitted to Congress that would provide express authority to deny tax-exempt status to racially discriminatory private schools and the organizations operating them. The Department of Justice later reversed its request of Jan. 8 and asked the Supreme Court to hear the *Goldsboro* and *Bob Jones* cases. On April 19, 1982, the Supreme Court agreed.

The IRS continued to operate in 1982 under congressional budget restrictions prohibiting it from formulating or carrying out any rules, guidelines, court orders or similar measures regarding private schools, unless these were in effect prior to Aug. 22, 1978.

The full U.S. Court of Appeals for the District of Columbia found, in the case of *Taxation with Representation v. Regan*, that the different lobbying restrictions for section 501(c)(3) charities and section 501(c)(19) veterans' organizations resulted in unequal treatment that was unconstitutional. The appeals court remanded the case to the district court to consider either removing the section 501(c)(3) lobbying limitation or removing the section 501(c)(19) provision permitting lobbying.

A U.S. district court judge refused to dismiss for lack of standing a suit filed by Abortion Rights Mobilization, Inc., alleging that the Catholic Church violates the provisions of its tax exemption by campaigning for anti-abortion candidates. The plaintiffs allege violations of the First and Fifth Amendments, claiming that the IRS has failed to enforce against the Catholic Church the restrictions on political activity by charities.

Assisting Taxpayers



Write, Call or Walk In

The IRS during 1982 received about 39.2 million telephone, 8.1 million walk-in and 138,000 written inquiries from taxpayers requesting information about their tax rights and obligations. The IRS overall responded to 47.4 million requests for assistance, an increase of more than 2.6 million inquiries from 1981.

Nearly 57 percent, or 27 million inquiries, occurred between Jan. 1 and April 24: 22 million telephone calls, 5 million walk-in inquiries and 46,000 pieces of correspondence. During this same period, a quality check of 155,000 telephone responses and returns prepared with the assistance of IRS employees found an overall accuracy rate of 98 percent.

Toll-Free Telephone Assistance

Nearly all of the telephone calls received during the 1982 tax return filing period were made through the toll-free telephone system that allows taxpayers throughout the country to call the IRS for information without paying long-distance charges. Front-line assistors answered almost 89 percent of these calls.

Those calls requiring computer research or more advanced technical assistance were referred to IRS employees who have received specialized training in those areas. This year the IRS answered 3.3 million taxpayer account and problem resolution referrals and 2.3 million technical referrals.

Special equipment allows hearing-impaired taxpayers throughout the U.S., Puerto Rico and the Virgin Islands to receive toll-free tax assistance, and 1,914 taxpayers received such assistance in 1982.

Walk-In Service

Walk-in taxpayer assistance was offered at inner-city, business-district, suburban and rural locations in 539 permanent offices and 76 temporary offices opened especially for the filing period. Over 38,000 banks and Postal Service locations also helped distribute more than 290 million tax forms and instructions.

The IRS provided foreign language assistance at 187 of its 615 taxpayer service offices. Spanish language assistance was offered at 142 of these offices by 552 employees, while 97 offices and 393 employees helped taxpayers in other languages.

Problem Resolution Program

The problem resolution program resolved 256,496 individual taxpayer problems in 1982. Problem resolution officers oversaw the program in each of the IRS's 60 districts, 10 service centers and seven regions, while the taxpayer ombudsman, who is on the Commissioner's immediate staff, administered the program nationwide.

The problem resolution program's major emphasis this year was on remedying systemic and procedural weaknesses. As a result, tax return filing requirements and IRS-initiated correspondence were made clearer for taxpayers.

Disaster Assistance

The IRS provided help in preparing amended returns and casualty loss claims and in getting refunds to taxpayers faster in 94 counties in 20 states affected by floods, hurricanes, tornadoes and other emergencies and major disasters in 1982.

Educating Taxpayers

The IRS in 1982 provided instructional materials for nearly 5 million students as part of its "Understanding Taxes" course, which helps young people understand their tax rights and obligations. The IRS sponsored workshops for 31,000 small-business owners and over 550 institutes for tax practitioners.

Approximately 113,000 U.S. taxpayers in 55 cities in 37 foreign countries also sought IRS assistance, and another 1,712 taxpayers attended 54 overseas tax seminars. The IRS conducted nine military tax schools overseas that attracted 669 participants, who then helped armed services personnel prepare their own tax returns.

Through the volunteer income tax assistance program, the IRS recruits, trains and supports volunteers who assist with the preparation of tax returns for low-income, elderly, non-English speaking, handicapped and military taxpayers. This year 304,000 federal income tax returns were prepared by 33,000 volunteers. The tax counseling for the elderly program, begun in 1980, authorizes the IRS to enter into agreements with non-profit organizations to provide free tax help to individuals age 60 and over, using volunteers who are reimbursed for out-of-pocket expenses. During 1982, 12,000 volunteers prepared 116,000 federal income tax returns through this program.

Informing Taxpayers

A three-hour IRS tax clinic, entitled "Your Tax Return: The Bottom Line on Improving Your Form," was aired nationally by 184 public broadcasting stations during this year's filing season. The program, viewed in approximately 3.1 million households, focused on how to complete a tax return as well as other helpful tips and filing information. The program also encouraged viewers to call a toll-free number with their questions.

IRS public service announcements received an estimated $5.5 million of free network and local television air time. The IRS also sent taxpayer information materials to many national and specialized publications. Subjects covered included various tax credits, appeal rights and an explanation of new tax legislation.

The National Office and 76 field locations in 1982 issued 6,805 news releases and responded to over 24,000 media inquiries.

Forms and Publications

The simplification of tax forms is an important part of the IRS's effort to reduce the paperwork burden imposed on taxpayers. The IRS will introduce for the 1983 filing period the new Form 1040EZ, which has fewer lines and is easier to complete than Form 1040A. The form can be used by an estimated 22 million single taxpayers.

The IRS also simplified or improved a number of other forms, including Schedule A for Form 1040 and Form 941.

IRS public hearings in Honolulu, Jacksonville, Fla., and St. Paul, Minn., provided many suggestions on how to simplify the tax forms and instructions. The IRS received other suggestions in response to the Commissioner's message in this year's tax form packages and to a notice published in the Federal Register. The IRS has adopted a number of these suggestions and is considering others for possible inclusion in future years' forms.

The IRS distributed many taxpayer information publications free of charge, including 3.9 million copies of "Your Federal Income Tax," 1.7 million copies of the "Tax Guide for Small Business," 741,000 copies of the "Farmer's Tax Guide" and 96,000 copies of the "Tax Guide for Commerical Fishermen." Additional tax materials were furnished to 8.3 million taxpayers, 241,000 tax practitioners and 438,000 employers. The IRS publishes more than 90 booklets—three in Spanish—on specific tax topics.

Internal Audit

IRS management actions on 1982 internal audits resulted in additional revenue and cost savings of $1.39 billion and long-term actions to implement internal audit recommendations will realize an additional $656 million. All of these additional revenues and cost savings will have recurring benefits.

The IRS spent approximately 85 percent of its direct internal audit time in 1982 reviewing the processing of returns, collection of tax revenues and enforcement of the tax laws. More than 53 percent of internal audit time was devoted to 62 coordinated audits, which evaluated IRS programs on a national or regional basis and resulted in more efficient operations, more effective programs and procedures and stronger internal controls.

The IRS distributed abstracts of internal audit findings to its officials monthly to alert them to areas that may need increased management attention. Top management also received reports on the implementation and effectiveness of actions taken in response to General Accounting Office reviews of IRS activities.

Internal Security

The internal security division's investigations to protect the integrity of the IRS resulted in the arrest or indictment of 95 taxpayers and tax practitioners and 272 current or former IRS employees. There were convictions or guilty pleas in the cases of 121 individuals arrested or indicted in 1982 or earlier. Of these convictions, 18 were for bribery and 21 for assault, while the rest involved conspiracy to defraud the government, embezzlement, impersonation of a federal officer, narcotics and other offenses.

The internal security division completed 5,495 background investigations of employees during the year and conducted police record checks on all persons considered for temporary appointments. These investigations and record searches resulted in the rejection of 72 job applicants and administrative actions against 332 employees. Internal security also conducted 902 investigations of alleged employee misconduct, with 74 resulting in exoneration of the employees involved.

Assaults and threats against IRS employees increased from 455 in 1981 to 485 in 1982.

Integrity Program

To assist managers in deterring waste, fraud and abuse, IRS Inspection completed 50 audits of areas particularly susceptible to integrity violations, such as activities where cash is handled and where control weaknesses increase the potential for integrity breaches. These audits resulted in the strengthening of controls over the collecting and depositing of delinquent taxes and the handling of salary checks and returned refund checks.

Inspection conducted internal control seminars nationwide to increase employee recognition of integrity matters, develop a better understanding of the role and responsibilities of Inspection and increase management's awareness of its internal control responsibilities. It also conducted 451 integrity probes and tests of high-risk IRS activities.

In addition, 27,349 employees were advised of potential corruption hazards through awareness presentations, internal control seminars and conferences with all levels of management.

Disclosure

The IRS responded to 13,083 Freedom of Information and Privacy Act requests in calendar year 1981. The freedom of information reading room processed an additional 20,500 requests for documents. Disclosures were made to federal, state and local agencies in accordance with provisions of the Internal Revenue Code. Among these disclosures were 4,635 made to the Department of Justice for enforcement of nontax statutes, 213,039 to federal, state and local agencies for child-support enforcement and 73,452,561 to state tax agencies for state tax administration purposes.

Director of Practice

The office of director of practice was transferred this year from the Department of the Treasury's office of general counsel to the IRS. The principal responsibility of the director of practice is the administration and enforcement of the regulations governing representation of taxpayers before the IRS. In addition, the director of practice has parallel duties concerning practice before the Bureau of Alcohol, Tobacco and Firearms and serves as executive director of the joint board for the enrollment of actuaries established under the Employee Retirement Income Security Act of 1974.

During the year the director of practice took 81 disciplinary actions against attorneys, certified public accountants, enrolled agents, enrolled actuaries and others because of misconduct in practice before the IRS. These actions included 11 disbarments, 38 suspensions, 31 reprimands and one resignation, and 14 were the result of formal hearings before an administrative law judge. The allegations of misconduct that gave rise to the disciplinary actions were received from the IRS, taxpayers, professional organizations and tax practitioners.

Computer Services

The IRS made a major effort in 1982 to introduce state-of-the-art technology to its work processes to improve productivity and reduce the labor-intensive nature of basic processing activities. An automated collection system and an automated examination system are under development.

The three-phase, long-range plan to replace the IRS's obsolete computer equipment used for tax return processing is proceeding on schedule in its third year. The first phase of the equipment replacement program is the service center replacement system. In March 1982 equipment was installed in the pilot service center in Memphis, Tenn. The IRS will install equipment in the other nine service centers by 1984, with full implementation scheduled for January 1985. In addition to increased reliability and greater workload capacity, the new computer equipment will provide automated error correction and unpostable resolution, thus reducing paper and manual processing and accelerating returns processing.

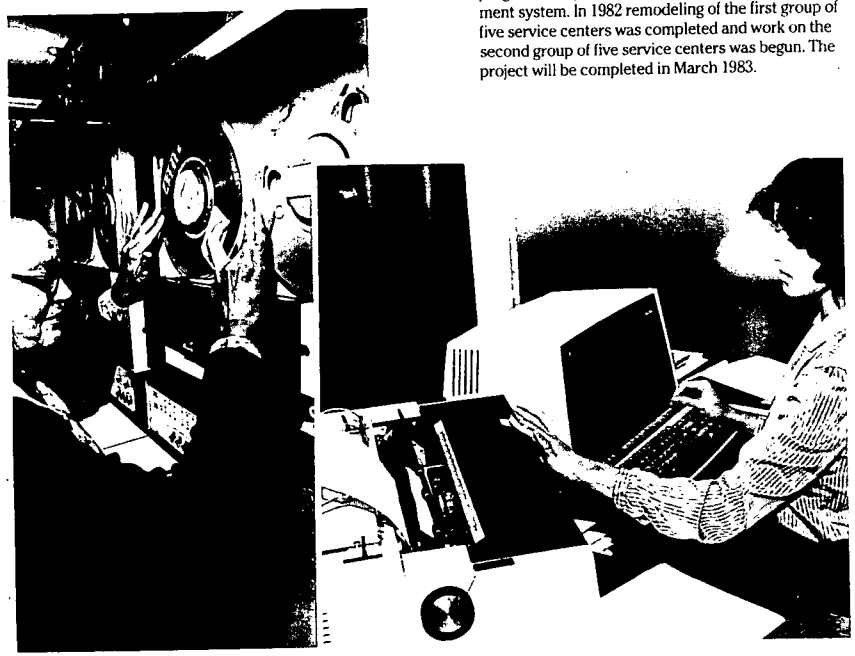
The IRS awarded a contract in March 1982 for the second phase of the equipment replacement program, the microfilm replacement system, which will automate the current research process and improve the privacy protection of taxpayer data. Implementation at all service centers is scheduled for June 1983.

The third and final phase of the equipment replacement program is the master file replacement system, which will modernize equipment at the National Computer Center. The IRS awarded a contract for this system in June 1982, and implementation is scheduled for January 1983.

Another equipment modernization effort that is well underway is the replacement of the service center direct data entry system with a distributed input system. The original equipment was installed in 1968. The new system is scheduled for nationwide implementation in January 1984.

Computer Site Preparation

The IRS in 1980 embarked on a major building program in support of the service center replacement system. In 1982 remodeling of the first group of five service centers was completed and work on the second group of five service centers was begun. The project will be completed in March 1983.



Master File

The number of taxpayer accounts on the individual master file had grown to 122.3 million by July 1982, a 2.3 percent increase over July 1981. The business master file as of July had grown to 23.6 million active and inactive accounts, a 5.4 percent increase over July 1981. During the year ended June 30, 1982, the National Computer Center processed 522.8 million individual and business master file transactions.

Management Information Systems

A management information systems staff was established under the assistant commissioner (human resources) to oversee development of a consolidated and uniform management information system to improve the IRS's decision-making capabilities.

Statistics of Income

The IRS issued statistics of income (SOI) publications in 1982 on individual income tax returns for 1979 and 1980, partnership returns for 1978 and 1979, sole proprietorships for 1979 and 1980 and corporate income tax returns for 1978 and 1979. Corporate source books for 1978 and 1979 and four issues of the quarterly SOI Bulletin also were issued. The SOI Bulletin contains selected data formerly contained in preliminary SOI reports, which have been discontinued. It also presents key data in advance of, or instead of, the more detailed SOI reports.

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

This year the IRS published another report in the international income and taxes series on foreign income and taxes reported on U.S. tax returns for 1976-1979. The IRS provided statistical data to the Department of the Treasury's office of tax analysis and the congressional Joint Committee on Taxation for use in estimating revenue and analyzing existing and proposed legislation and to the Bureau of Economic Analysis of the Department of Commerce for use in updating the national income and product accounts.

Cash Management

Improvement of IRS cash management procedures this year resulted in interest savings to the government. A significant achievement was the acceleration of the daily cash deposit cycle from 72 to 48 hours. This also was the third successive year in which the IRS reduced the time period needed to deposit all of the April 15 tax receipts.

Postage Savings

The presorting of individual and business tax packages, resulting in lower, third-class bulk-mail rates, along with eliminating the forwarding of tax packages outside of local post-office areas, reduced IRS's postage costs by approximately $6.6 million in 1982. As a result, the IRS held postal cost increases to 15 percent, while postage rates increased by an average of 35 percent.

Training

Training for new revenue officers was substantially revised to meet the needs of the approximately 1,600 new revenue officers hired nationwide in June and July. One of the most important changes in the material was the addition of a classroom case management exercise that simulates the real work of the revenue officer occupation. Revenue agent and tax auditor training courses were revised to incorporate the Economic Recovery Tax Act of 1981. The IRS developed a new special agent basic training program that uses a self-instruction training phase at posts of duty to reduce significantly both travel and per-diem costs.

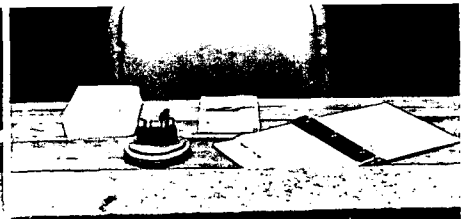
The IRS also is going to test training service center employees through the use of computers. A computerized training course on the processing of corporate tax returns will be tested at the Austin Service Center in 1983. In addition, the IRS developed new training programs to support increased automation of work processes.

Helping Other Countries

The IRS provided long-term tax administration advisory assistance in 1982 to Egypt, Jordan, Liberia, Saudi Arabia, Sierra Leone and Trinidad and Tobago. Short-term projects were conducted for Costa Rica, Haiti, Honduras and Jamaica. The Agency for International Development funded the projects, except those in Saudi Arabia and Trinidad and Tobago, which were funded by their respective governments.

This year 230 officials from 67 countries visited the IRS for orientation and observation programs. Since 1963 over 6,580 visitors from 145 countries have participated in these programs. The IRS also presented two seven-week seminars in tax administration management for tax officals from eight countries and participated in training workshops in Mexico City and Caracas.

IRS executives addressed various assemblies and conferences of the Inter-American Center of Tax Administrators (CIAT) and the Caribbean Organization of Tax Administrators, and IRS Commissioner Egger was elected to the CIAT Executive Council.



Appeals

Appeals officers held conferences with taxpayers at 36 appeals offices, 61 suboffices, and, to minimize taxpayer inconvenience, over 500 other locations across the country to resolve cases administratively. Although there was a slight decrease in the number of nondocketed appeals cases this year, there was an increase of 44 percent in docketed cases, with docketed and nondocketed case receipts together increasing from 58,505 in 1981 to 63,215 in 1982. Ending inventory increased from 39,254 cases in 1981 to 48,862 in 1982, and proposed additional tax liability in inventory increased from $11.5 billion to $12.2 billion.

The appeals division developed new procedures to achieve more settlements earlier. Revenue Procedure 82-42 made time limitations on appeals settlement jurisdiction in docketed cases more flexible, allowing appeals generally to keep a case as long as progress is being made toward settlement. The division also has served as a focal point in the effort to achieve settlements of shelter cases under the new settlement policy, which allows most tax shelter cases to be settled for out-of-pocket expenses. Appeals has settled 71.1 percent of the tax shelter cases deemed appropriate for settlement.

Settlement of docketed cases increased from 57.1 percent in 1981 to 65.2 percent in 1982 as a result of changes in docketed case procedures that enhance settlement opportunities. Appeals settled 85.4 percent of nondocketed cases this year, compared to 82.7 percent last year.

Of cases with proposed deficiencies exceeding $1 million, appeals settled 77.3 percent, up from 68.6 percent last year. Although these large cases account for 85.3 percent of total dollars in inventory, they comprise only 2.6 percent of total cases in inventory.

Small cases involving deficiencies of less than $2,500 comprise 30.3 percent of total cases in inventory, but they account for less than two percent of total dollars in inventory. Of these small cases, 85 percent were settled by appeals, up from 83.4 percent last year.

Criminal Tax

The criminal tax division and attorneys in the various field offices in 1982 reviewed 2,297 recommendations for prosecution and 1,535 requests for initiation of grand jury investigations and spent 20,912 hours providing pre-referral legal assistance to the criminal investigation division. Among the cases the criminal tax division handled that resulted in indictments, guilty pleas or convictions were those involving the promoters of an abusive coal tax shelter that produced over $150 million in improper deductions for approximately 1,000 investors, a nationally known tax protest advocate involved in the sale and promotion of mail-order ministries, the leader of a worldwide evangelical movement who failed to report interest income, a large corporation and its former president who conspired to evade corporate income taxes by artificially inflating the cost of goods sold and the promoter of a family trust plan that more than 2,000 persons across the nation purchased.

In June 1982 the Supreme Court granted *certiorari* to a case involving the issue of whether the IRS examination process is "preliminary to" a judicial proceeding. The Court's resolution of this issue will significantly affect the IRS's ability to obtain access to grand jury materials for civil purposes.

The criminal tax division instituted a noncomplex case review procedure to speed up the legal review of prosecution referrals in cases that historically have had few legal problems. The division continued to try to eliminate overage cases. At the end of September 1982 there were 47 overage cases, down from 64 a year earlier. Over the last two years the division has reduced overage cases by 84 percent.

Receipt and disposal of criminal tax matters

Prosecution cases received from criminal investigation	
Total opened	2,297
Total closed	2,396
Counsel declined	102
Department of Justice declined	191
U.S. Attorney declined	283
Prosecutions completed	1,820
Opinions	
Pending beginning	61
Total requested	61
Total rendered	86
Pending end	36

Disclosure Litigation

The disclosure litigation division advises the IRS on the availability and uses that can be made of taxpayer information.

Of major significance in 1982 was the ruling of the Western District Court for Washington in *Long v. IRS* that source data from the taxpayer compliance measurement program is exempt from disclosure because it would seriously impair enforcement of the internal revenue laws.

The circuits are now split on the question of whether the IRS should be required to edit identifiers from return information of other taxpayers in response to Freedom of Information Act requests. In *Willamette v. United States*, the Ninth Circuit held that the IRS had to edit engineering valuation reports and other private sales data of taxpayers when a third party requested disclosure. The Seventh Circuit in *King v. IRS*, however, agreed with the IRS and held that disclosure of return information with identifiers removed would violate section 6103 and its legislative history.

The division helped establish and implement the plan for the publication of general counsel memoranda, actions on decisions and technical memoranda according to the requirements set forth in *Tax Analysts v. IRS*. The IRS is litigating the issue of whether it may defer the processing of individual requests for *Tax Analysts* documents until the documents have been indexed and made available for public inspection in accordance with the timetable set forth in the consent.

General Legal Services

The general legal services division handles nontax legal matters. In 1982 the division interpreted computer contracts for the service center replacement system, providing technical and legal information to procurement officials. It also developed standardized evaluation criteria and award factors for selection of expert witnesses that conform to established procurement procedures yet allow trial attorneys to select expert witnesses more on the basis of technical competence and testimonial skills than cost.

The division advised the Department of Justice this year that, under statutes making it a felony to impede or obstruct IRS employees in carrying out their duties, criminal charges could be brought against taxpayers who file baseless "common law" liens against property owned by IRS employees.

One of the forfeiture actions initiated by the division involved an expensive foreign car that was forfeited to the federal government as a result of its being the subject of a fraudulent sale and leaseback scheme using back-dated documents to claim certain tax benefits.

	Types of cases	*Pending Oct. 1, 1981*	*Received*	*Disposed*	*Pending Sept. 30, 1982*
Receipt and disposal of disclosure litigation cases	Disclosure opinions	65	248	227	86
	Disclosure litigation	8	18	14	12
	Disclosure coordinations	1	6	5	2
	Discovery opinions	2	8	8	2
	FOIA opinions	3	26	21	8
	FOIA appeals	327	493	584	236
	FOIA and miscellaneous litigation	109	47	65	91
	FOIA requests	72	308	328	52
	Privacy Act opinions	9	21	25	5
	Privacy Act litigation	17	10	16	11
	Privacy Act requests	—	5	5	—
	Privacy Act appeals	—	2	1	1
	Total	613	1,192	1,299	506

	1978	*1979*	*1980*	*1981*	*1982*
General legal cases received	2,590	3,192	3,558	3,620	3,620

General Litigation

The general litigation division advises the IRS in collection and assessment matters. Among the significant cases dealt with this year was *United States v. Brigham Young University*, in which the Tenth Circuit enforced a John Doe summons to obtain the names of persons who had made in-kind charitable contributions to the university. The court held that the IRS's discovery that 162 gifts of silver futures contracts to the school were overvalued provided a reasonable basis for the belief that some contributions of other property to the school may similarly have been overvalued.

In *United States v. Landsberger*, the Eighth Circuit affirmed a district court order enjoining the promoter of a foreign double trust from further sale and promotion of the scheme. The Tax Equity and Fiscal Responsibility Act of 1982 (TEFRA) reinforced the IRS's ability to obtain injunctions against promoters of abusive tax shelter schemes.

In *Columbus Trade Exchange*, the Sixth Circuit upheld a John Doe summons to obtain the names of the members of a barter exchange. The court held that the government's statistics on the failure of

	Types of cases— regions	*1981*	*1982*
General litigation cases received	Bankruptcy Act proceedings	3,850	5,698
	Miscellaneous insolvencies	96	139
	Decedents' estates	314	283
	Suits to collect taxes	727	889
	28 U.S.C. §2410:		
	Interpleaders	242	315
	Others	311	459
	Injunctions	203	247
	Disclosure and testimony	501	543
	Summons cases	10,329	11,941
	Erroneous refund suits	27	28
	Miscellaneous court cases	1,760	2,106
	Advisory opinions	4,976	4,600
	Tax return preparers:		
	Advisory opinions	42	126
	Court cases	25	28
	Total, all regions	23,403	27,402
	National Office:	*1981*	*1982*
	Appeals	256	296
	Advisory	339	394
	Other centralized cases*	15	23
	Total, National Office	610	713
	Total, all regions & National Office	24,013	28,115

*Includes actions for injunctions and/or declaratory relief.

	Status	Court	Non-court	Total
Receipt and disposal	Pending Oct. 1, 1981	14,266	1,682	15,948
of general	Received during year	22,452	5,663	28,115
litigation cases	Disposed of	19,793	5,879	25,672
	Pending Sept. 30, 1982	16,925	1,466	18,391

	1978	1979	1980	1981	1982
Tax Court cases received				29,512	30,739
(Total above bars is total					20,925
number of cases.)				19,026	
			20,660		
		16,995	12,711		
	13,284	11,800			
Tax cases other than small cases	9,332				
				10,486	
					9,814
			7,949		
		5,192			
Small tax cases	3,952				

	1978	1979	1980	1981	1982
Refund litigation		1,080		1,071	
cases received	1,029				
			898		921

members of other barter exchanges to report income and the tendency to report the income in the wrong year provided a reasonable basis for believing the members of the Columbus Trade Exchange may have failed to comply with the internal revenue laws.

TEFRA reduced delays in summons enforcement, since taxpayers no longer will be able to stay enforcement of a third-party recordkeeper summons simply by notifying the recordkeeper not to comply. Instead, objecting taxpayers have to file suit to quash the summons. TEFRA also clarified the Supreme Court decision in *United States v. LaSalle National Bank* by providing that the IRS may use summonses for criminal purposes as long as a referral to the Department of Justice is not in effect.

Tax Litigation

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

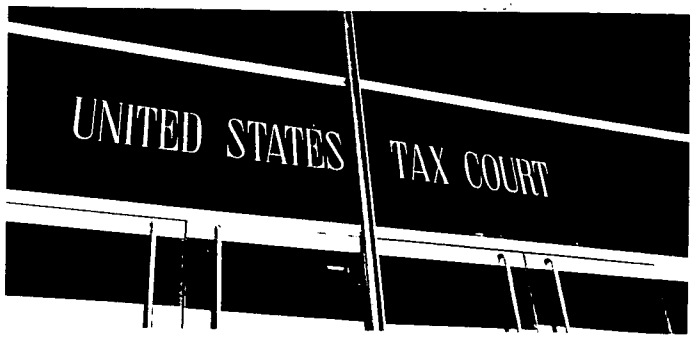
The division improved its efficiency in handling the increasing number of Tax Court cases. With a staff approximately the same size as last year's, it increased case closings 29 percent during the year. This increased productivity resulted primarily from the establishment of streamlined procedures for handling small cases and the development of case precedents in significant tax shelter areas to facilitate settlement.

The special trial attorney program finished the year with 169 groups of cases in its inventory, including many of the largest tax shelter groups in the country. For instance, approximately 1,400 separate cases, referred to generally as the London options cases, were consolidated and set for trial in Los Angeles on Jan. 31, 1983.

On June 15, 1982, the Supreme Court in *Diedrich v. Commissioner* upheld the government's long-standing position regarding the income taxation of a net gift transaction, holding that a donor who makes a gift of property on condition that the donee pay the resulting gift tax realizes taxable income to the

	Status	All Tax Court cases[2]					Small tax cases				
			Taxes and penalties		Overpayments			Taxes and penalties		Overpayments	
		Number of cases[1]	In dispute	Determined	Claimed	Determined	Number of cases	In dispute	Determined	Claimed	Determined
Tax in litigation —	Pending Oct. 1, 1981	45,449	$6,210,242		$280,689		9,588	$15,161		$ 69	
Tax Court cases	Received	30,739	2,691,219		53,481		9,814	17,183		147	
(In thousands of dollars)	Disposed[3]	23,431	1,637,809	$315,793	26,981	$16,031	9,576	13,989	$6,725	167	$98
	Recovery rate[4] (percent)			19.3		59.4			48.1		58.7
	Pending Sept. 30, 1982	52,757	7,263,652		307,189		9,826	18,355		49	

[1]Does not include an inventory of nondeficiency cases consisting of 83 cases pending Oct. 1, 1981, 46 receipts, 52 disposals and 77 cases pending Sept. 30, 1982.
[2]Includes both small tax cases and other.
[3]Disposals include cases tried, settled and dismissed. Some of the determined amounts are for cases that were subsequently appealed.
[4]Amount determined expressed as percentage of amount asserted or claimed. These amounts do not include proposed assessments that are agreed to by the taxpayer at district or appeals conferences. In the case of a claimed overpayment, the recovery rates shown above represent the portion of the amount in dispute that was refunded to the taxpayer.



	Status	District courts			Claims Court			Total		
		Number of cases	Amount in dispute[3]	Amount in suit[4]	Number of cases	Amount in dispute[3]	Amount in suit[4]	Number of cases	Amount in dispute[3]	Amount in suit[4]
Tax in litigation —	Pending Oct. 1, 1981	2,677	$546,005		837	$649,433		3,514	$1,195,438	
refund suits[1]	Received	756	133,007		165	151,212		921	284,219	
(In thousands of dollars)	Disposed[2]	814	131,662		190	107,144		1,004	238,806	
	Amount in suit[4]			$119,390			$106,357			$225,747
	Amount not refunded[5]			55,350			53,513			108,863
	Percent not refunded			46.4			50.3			48.2
	Pending Sept. 30, 1982	2,619	547,350		812	693,501		3,431	1,240,851	

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

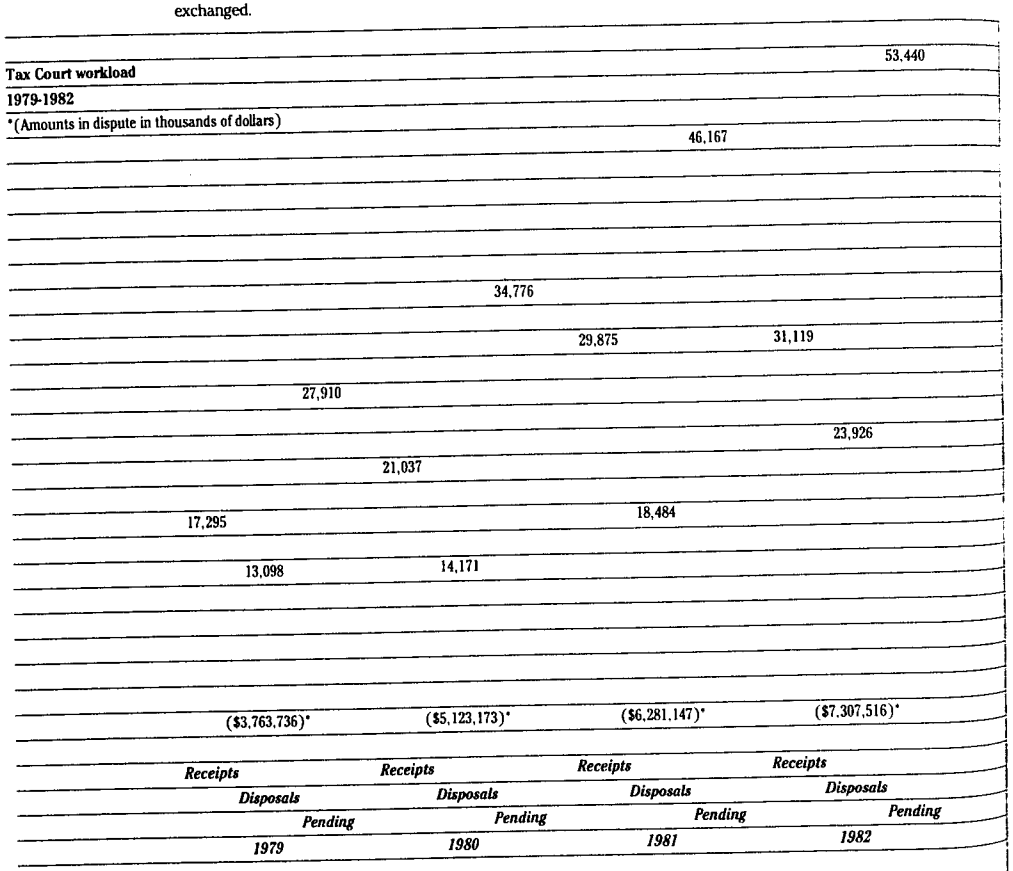
extent that the gift taxes paid by the donee exceed the donor's adjusted basis in the property. The Supreme Court in *Jewett v. Commissioner* also upheld the government's position that the gift of a contingent remainder interest must be disclaimed within a reasonable time after the donee learns of the creation of the interest, instead of when the interest vests upon the death of the life tenant years later. The Supreme Court has granted *certiorari* in *Tufts v. Commissioner* to resolve a conflict in the circuits over whether nonrecourse liabilities in excess of fair market value of property are includable in the amount realized when the property is sold or exchanged.

The Tax Court rejected the government's argument in *Smith v. Commissioner* and *Jacobson v. Commissioner* that the taxpayers' equally balanced positions in long and short silver futures were integrated transactions resulting in no economic loss, but accepted the government's argument that the taxpayers in this particular case did not enter into the transaction to make a profit. And in *Brannen v. Commissioner*, the Tax Court determined that the purchase and exploitation of the movie in question was an "activity not engaged in for profit" and disallowed all deductions claimed in connection with the tax shelter scheme.

Tax Court workload

1979-1982

*(Amounts in dispute in thousands of dollars)



	Action		Claims Court 1981	Claims Court 1982[2]	District courts 1981	District courts 1982[3]	Tax Court[6] Small tax cases 1981	Tax Court[6] Small tax cases 1982[4]	Tax Court[6] Other 1981	Tax Court[6] Other 1982[5]	Tax Court[6] Total 1981	Tax Court[6] Total 1982
Trial court	Decided in favor	Number	22	20	145	184	531	554	417	446	948	1,000
case record	of the government	Percent	61.1	51.3	57.3	69.2	53.3	48.6	50.8	51.0	52.1	49.6
(Opinions rendered—	Decided in favor	Number	13	16	84	62	128	129	91	83	219	212
refund litigation and	of the taxpayer	Percent	36.1	41.0	33.2	23.3	12.8	11.3	11.1	9.5	12.1	10.5
Tax Court cases)[1]	Decided partially for the											
	taxpayer and partially	Number	1	3	24	20	338	458	313	346	651	804
	for the government	Percent	2.8	7.7	9.5	7.5	33.9	40.1	38.1	39.5	35.8	39.9
	Total opinions		36	39	253	266	997	1,141	821	875	1,818	2,016

[1]Related cases are reflected as one opinion.
[2]39 opinions in Claims Court, involving 40 cases.
[3]266 opinions in district courts, involving 286 cases.
[4]1,141 Tax Court opinions, involving 1,185 small tax cases.
[5]875 Tax Court opinions, involving 1,178 cases other than small small Tax Court cases.
[6]On cases for which decisions were entered during the fiscal year.

	Court	Total	For the government Number	For the government Percent	Against the government Number	Against the government Percent	Partially for and partially against the government Number	Partially for and partially against the government Percent
Appellate court	Courts of appeals	387	308	79.6	56	14.5	23	5.9
case record	Originally tried in Tax Court	306[1]	253	82.7	38	12.4	15	4.9
(Decisions—refund litiga-	District courts	81[2]	55	67.9	18	22.2	8	9.9
tion and Tax Court cases)	Supreme Court	4	3	75.0	1	25.0	—	—

[1]Of the cases originally tried in Tax Court, the courts of appeals rendered 306 opinions in 491 dockets, including 330 dockets for the government, 50 dockets against the government and 111 dockets partially for the government.

[2]Of the cases originally tried in district courts, the courts of appeals rendered 81 opinions in 106 cases, including 62 cases for the government, 36 against the government and 8 partially for the government.

	Region	Pending Oct. 1, 1981	Received	Disposed	Pending Sept. 30, 1982
Regional offices	North Atlantic	11,000	9,644	8,295	12,349
caseload report—	Mid-Atlantic	8,740	8,522	6,757	10,505
all cases	Southeast	7,973	8,635	7,385	9,223
	Central	4,789	5,708	5,399	5,098
	Midwest	8,191	9,157	7,062	10,286
	Southwest	7,225	6,475	5,620	8,080
	Western	20,224	15,107	12,947	22,384
	Total	68,142	63,248	53,465	77,925

Regional Counsel

As a result of the reorganization, regional counsel now supervise appeals offices through the regional directors of appeals. The IRS's 837 appeals officers handled 52,877 cases and of those settled a total of 42,143 cases administratively in 1982. Attorneys in regional and district counsel offices represented the IRS before the Tax Court, provided advice to the IRS criminal investigation division and, upon request, to the United States attorneys, advised the IRS on legal matters involving the collection of taxes, summons enforcement and labor relations and performed numerous other in-house and courtroom legal services for the IRS.

	Type	*Number*
Revenue rulings and revenue procedures published	Administrative	23
	Employment taxes	21
	Estate and gift taxes	37
	Excise taxes	33
	Exempt organizations	14
	Income taxes	190
	Employee plans	10
	Tax conventions	2
	Total	330

Corporation and Individual Tax

The corporation and individual tax divisions issue revenue rulings, revenue procedures, letter rulings and technical advice memoranda that apply the tax laws to particular situations.

During the year the rulings divisions issued 290 revenue rulings and procedures and acted on 32,369 requests for letter rulings and technical advice, including 21,999 requests for changes in accounting methods and periods.

Significant revenue rulings issued this year held that earnings on investments underlying annuity contracts will be taxed currently to the policyholder rather than deferred through an annuity arrangement and that a partner will recognize gain on the forced sale of mortgaged real estate to the extent the partner's share of the mortgage exceeds his basis in his partnership interest, even though no gain is recognized on the involuntary conversion at the partnership level. Several revenue rulings relating to all-savers' certificates also were published.

The divisions dealt with questions about safe harbor leasing, such as when property is considered placed in service and how the investment tax credit is applied in strip transactions, and helped develop cases involving the sourcing of income of drug companies operating in Puerto Rico.

The corporation tax division oversees the activities of the Commissioner's art panel, which in 1982 recommended adjustments of 35 percent in $50 million in estates, valuations and charitable deductions claimed for contributions of paintings and sculpture. It also oversees the Commissioner's art print panel, which recommended reductions of 95 percent in $120 million in deductions taxpayers claimed for publishing ventures.

To free up personnel time to address more complex legal and accounting problems, certain common recapitalizations were made a no-ruling area, and revenue procedures were published that removed the requirement for the Commissioner's advance consent on changes in method of accounting relating to vacation pay and bad debts.

To increase efficiency and get rulings out quicker, the rulings divisions set up target deadlines for reconciliation of proposed legal opinions between themselves and the interpretative division and established a procedure for resolution of issues when disagreement occurs at any level in the decision process. The divisions also adopted standard ruling letters for certain high-volume areas, such as charitable remainder trusts and limited partnership classifications, revamped revenue ruling review procedures to ensure early issuance of significant rulings and expanded to 12 courses the continuing education program for upgrading attorney technical skills.

Employee Plans and Exempt Organizations

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

During 1982 the division proposed amendment of existing regulations to adjust benefit limitations for inflation and limit benefits that the 25 most highly compensated employees can receive in the event of early termination of an employee plan. It also proposed regulations on how an employee may elect under qualified cash or deferred arrangements that his employer contribute part of his compensation to a profit-sharing or stock-bonus plan so that the employee does not have to include the amount in his income.

The division advised the IRS and the public on what constitutes unrelated business income and what qualifications an organization must have in order to be an exempt organization. It drafted a revenue procedure that identifies which states satisfy the dissolution provision requirements of section 501(c)(3) and a revenue ruling that concludes that, with certain statutory exceptions, section 403(b) annuity contracts must be purchased from insurance companies. It also published a set of questions and answers to explain new individual retirement account rules.

	Subject	*Total*	*Taxpayers' requests*	*Field requests*
Requests for tax rulings and technical advice (closings)	**Total**	32,369	31,726	643
	Administrative provisions	160	115	45
	Changes in accounting methods	9,676	9,676	—
	Changes in accounting periods	12,323	12,323	—
	Earnings and profits determinations	1,348	1,348	—
	Employment and self-employment taxes	732	578	154
	Engineering questions	343	304	39
	Estate and gift taxes	485	407	78
	Excise taxes	142	99	43
	Individual income tax matters	2,842	2,764	78
	Corporation tax matters	4,318	4,112	206

	Type of case	*Pending Oct. 1, 1981*	*Received*	*Disposed*	*Pending Sept. 30, 1982*
Receipt and disposal of employee plans and exempt organizations division cases	Revenue rulings	26	38	46	18
	Letter rulings	46	66	73	39
	Technical advice	15	32	32	15
	Other advice	5	30	25	10
	Legislation	3	2	1	4
	Regulations	60	22	5	77
	Miscellaneous	7	18	14	11
	Total	162	208	196	174

Interpretative

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

To respond more quickly to ruling requests, the interpretative division implemented a new procedure for simultaneously developing, along with the rulings divisions, selected technical issues related to ruling requests.

The division prepared legal memoranda on the issue of whether life insurance companies or policyholders were the owners of mutual fund shares held by the companies in connection with wrap-around annuity contracts and on whether "excess interest" credited to life insurance reserves, maintained with respect to certain deferred annuity contracts, is a dividend to policyholders. It also determined that under section 465 an investor who purchased the title to a used motion picture and to film exploitation rights should be treated as if he had borrowed the amount of a note on a nonrecourse basis when the investor's liability on the note is contingent on the IRS's allowing the tax benefits.

The division participated on boards reviewing taxpayer appeals from adverse rulings under section 367 and provided legal advice on a number of corporate issues that became the subjects of proposed legislation.

Legislation and Regulations

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

The division published regulations this year that extensively revised the previously proposed regulations for distinguishing debt from equity interests of corporations. It proposed regulations on the method by which an affiliated group of corporations that includes a life insurance company and a nonlife company should determine the group's consolidated taxable income. Before 1981 combined life/nonlife groups were not permitted to file consolidated returns.

Other regulations dealt with the computation of the 90-percent net-income limitation on windfall profit, withholding of income tax and social security and railroad retirement taxes from payments of sick pay, procedures for converting existing stock options to incentive stock options, simplified procedures for computing the price index for valuing a LIFO pool, all savers' certificates and safe harbor leasing.

The division also participated in the development and drafting of proposals for the Tax Equity and Fiscal Responsibility Act of 1982 and in negotiating and drafting tax treaties with foreign governments.

	Type of case	*Pending Oct. 1, 1981*	*Received*	*Disposed*	*Pending Sept. 30, 1982*
Receipt and disposal of interpretative division cases	Revenue rulings	131	209	256	84
	Letter rulings	11	60	44	27
	Technical advice	11	115	87	39
	Other advice	56	139	158	37
	Total	209	523	545	187

	Type of case	*Pending Oct. 1, 1981*	*Received*	*Disposed*	*Pending Sept. 30, 1982*
Receipt and disposal of legislation and regulations division cases	Legislation	46	30	23	53
	Regulations	410	108	99	419
	Miscellaneous	73	152	141	84
	Total	529	290	263	556

Operations

The operations division coordinates personnel and budget matters and provides general administrative support to the office of Chief Counsel.

During 1982, the division undertook an automation and computerization effort to improve efficiency in managing cases. The office of Chief Counsel in 1983 will test a computer system for case tracking and collecting and analyzing management information. This system will track case development, enable attorneys to identify cases with similar issues and provide managers with statistical information useful in allocating attorney resources.

A tracking system also is being developed to monitor legislation projects, with implementation planned for early 1983. This system will display a description of the project and its status and produce statistical reports from information that will be available to Treasury Department officials through the Treasury's executive information system. Other tracking systems for processing interpretative matters, employee plans and exempt organizations matters and tax cases on appeal will be operating early in 1983.

An automated system for jacketing Tax Court cases has increased productivity, and a subscription control system for Chief Counsel's library has improved cost control.

Appendix

Contents

Statistical Tables

Table 1.–Internal revenue collections by sources and by internal revenue regions and districts, states and other areas/37

Table 2.–Internal revenue collections by sources/42

Table 3.–Internal revenue collections by principal sources/44

Table 4.–Amount of internal revenue refunds including interest/46

Table 5.–Number of internal revenue refunds issued/47

Table 6.–Number of returns filed by internal revenue regions and districts, states and other areas/48

Table 7.–Returns filed, examination coverage and results (1982)/50

Table 8.–Returns filed, examination coverage and results (1981)/52

Table 9.–Additional tax and penalties recommended after examination by class of tax and by internal revenue regions and districts and other areas/54

Table 10.–Number of returns examined by class of tax and by internal revenue regions and districts and other areas/55

Table 11.–Returns examined by examination divisions/56

Table 12.–Overassessments of tax as the result of examination/56

Table 13.–Results of collection activity/56

Table 14.–Civil penalties assessed and abated/57

Table 15.–Appeals division receipt and disposition of cases not before the Tax Court (Nondocketed)/58

Table 16.–Appeals division receipt and disposition of income, estate and gift tax cases petitioned to the Tax Court (Docketed)/58

Table 17.–Requests for EP/EO tax rulings and technical advice (Closings)/59

Table 18.–Determination letters issued on ERISA employee benefit plans/59

Table 19.–Number of exempt organizations returns examined by type/59

Table 20.–Number of active entities on exempt organizations master file/60

Table 21.–Disposal of exempt organizations applications/60

Table 22.–Internal revenue collections, costs, employees and U.S. population/61

Table 23.–Costs incurred by the Internal Revenue Service by activity/61

Table 24.–Costs incurred by the Internal Revenue Service by office/62

Table 25.–Personnel summary/63

Commissioners of Internal Revenue/64

Principal Officers of the Internal Revenue Service as of Sept. 30, 1982/66

Chief Counsel for the Internal Revenue Service/72

Principal Officers of the IRS Office of Chief Counsel as of Sept. 30, 1982/73

Statistical Tables

Table 1.—Internal revenue collections by sources and by internal revenue regions and districts, states and other areas
(In thousands of dollars)

Internal revenue regions and districts, states and other areas.[1] (States represented by single districts indicated in parentheses; totals for other states shown at bottom of table.)		Total internal revenue collections	Corporation income tax[2]	Individual income and employment taxes: Total	Income tax not withheld and SECA[3,4,5]	Income tax withheld and FICA[3,4]	Railroad retirement	Unemployment insurance
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
United States, total		**632,240,506**	**65,990,832**	**521,326,872**	**93,037,213**	**421,709,642**	**3,228,889**	**3,351,128**
North-Atlantic Region		**108,241,827**	**14,092,701**	**89,573,897**	**13,010,564**	**75,802,117**	**109,814**	**651,602**
Albany	(See (c) below)	5,648,553	228,419	5,353,770	525,091	4,788,535	11,189	28,956
Augusta	(Maine)	1,545,273	140,725	1,366,109	286,093	1,045,925	14,831	19,259
Boston	(Massachusetts)	16,487,083	1,951,019	14,106,150	2,231,583	11,755,343	20,043	99,181
Brooklyn	(See (c) below)	10,236,506	838,183	9,176,440	2,609,429	6,457,594	46,362	63,055
Buffalo	(See (c) below)	8,825,216	934,196	7,502,884	1,107,755	6,340,356	837	53,935
Burlington	(Vermont)	740,145	79,633	647,201	151,315	483,874	3,495	8,518
Hartford	(Connecticut)	15,645,617	2,030,561	13,127,784	1,788,930	11,222,657	500	115,697
Manhattan	(See (c) below)	45,206,916	7,618,854	34,653,981	3,686,592	30,730,790	10,988	225,011
Portsmouth	(New Hampshire)	1,883,657	159,550	1,660,702	326,184	1,321,158	43	13,316
Providence	(Rhode Island)	2,222,859	210,561	1,979,477	297,592	1,555,885	1,327	24,673
Mid-Atlantic Region		**89,841,827**	**8,042,154**	**75,488,505**	**11,605,683**	**61,827,971**	**1,201,275**	**653,596**
Baltimore	(Maryland & D.C.)	17,025,555	1,062,433	15,281,626	2,014,523	12,617,210	579,249	70,644
Foreign Operations[8]		3,198,377	128,859	2,791,735	556,146	2,192,032	6,351	37,208
Puerto Rico		924,232	24,964	848,916	40,294	573,751	-	35,670
Other		2,274,145	103,895	2,141,820	515,851	1,618,281	6,351	1,338
Newark	(New Jersey)	22,107,657	2,382,416	18,735,078	3,269,023	15,246,979	15,747	203,329
Philadelphia	(See (e) below)	19,570,011	1,903,264	16,384,167	2,585,090	13,215,161	399,693	164,203
Pittsburgh	(See (e) below)	14,435,674	1,379,908	11,493,470	1,383,395	9,955,798	41,905	102,472
Richmond	(Virginia)	10,870,100	772,073	8,643,380	1,765,252	6,664,226	157,015	56,886
Wilmington	(Delaware)	2,634,454	413,201	2,179,048	232,234	1,926,545	1,416	18,853
Southeast Region		**81,517,835**	**5,798,484**	**51,915,938**	**12,011,468**	**39,157,288**	**351,467**	**395,715**
Atlanta	(Georgia)	10,377,811	1,135,476	8,551,274	1,418,323	7,059,985	3,409	69,558
Birmingham	(Alabama)	5,458,741	453,511	4,798,873	901,028	3,857,514	2,879	37,452
Columbia	(South Carolina)	4,181,859	371,729	3,726,359	652,528	3,039,128	2,111	32,592
Greensboro	(North Carolina)	11,360,973	1,457,105	8,272,838	1,485,889	6,714,843	680	71,425
Jackson	(Mississippi)	2,814,042	195,408	2,528,495	636,261	1,777,893	96,422	17,918
Jacksonville	(Florida)	19,999,915	1,495,052	17,653,522	5,631,291	11,658,077	244,963	119,192
Nashville	(Tennessee)	7,324,593	689,183	6,384,576	1,286,147	5,049,848	1,003	47,578
Central Region		**81,497,107**	**7,812,395**	**68,063,593**	**9,949,197**	**58,621,624**	**68,746**	**424,026**
Cincinnati	(See (d) below)	11,762,970	1,474,985	9,921,734	1,407,147	8,440,281	82	74,223
Cleveland	(See (d) below)	21,665,014	2,709,627	16,896,611	1,947,058	14,637,325	12,014	100,214
Detroit	(Michigan)	26,721,521	2,024,334	23,820,364	2,425,367	21,202,389	44,589	148,019
Indianapolis	(Indiana)	12,384,433	789,960	11,122,739	1,656,661	9,398,476	9,882	55,719
Louisville	(Kentucky)	6,642,193	657,640	4,412,647	1,044,248	3,335,499	1,866	31,233
Parkersburg	(West Virginia)	2,320,976	155,848	2,089,298	466,716	1,607,653	313	14,616
Midwest Region		**90,650,482**	**8,838,510**	**76,677,369**	**12,246,323**	**62,882,238**	**976,860**	**591,947**
Aberdeen	(South Dakota)	877,681	62,537	786,366	262,633	518,880	40	4,833
Chicago	(See (b) below)	34,443,594	3,892,149	28,592,317	3,930,065	24,045,619	343,789	272,844
Des Moines	(Iowa)	4,968,678	594,441	4,179,289	1,284,100	2,867,745	1,707	25,736
Fargo	(North Dakota)	1,157,110	74,887	1,005,047	338,117	661,225	20	5,685
Milwaukee	(Wisconsin)	10,795,450	1,350,615	8,979,661	1,354,659	7,558,661	2,773	63,368
Omaha	(Nebraska)	3,939,109	391,542	3,408,615	689,310	2,531,845	169,466	17,993
St. Louis	(Missouri)	14,857,385	1,518,572	12,846,656	1,800,631	10,669,317	72,116	84,591
St. Paul	(Minnesota)	13,629,964	1,362,694	11,931,583	1,379,237	10,103,906	380,492	67,947
Springfield	(See (b) below)	5,981,510	589,273	5,147,836	1,207,372	3,885,059	6,456	48,949
Southwest Region		**94,653,082**	**10,742,513**	**70,575,938**	**15,929,407**	**53,950,774**	**243,284**	**452,473**
Albuquerque	(New Mexico)	1,910,655	141,858	1,682,280	418,815	1,251,549	35	12,083
Austin[7]	(See (f) below)	13,212,337	1,470,475	9,960,274	2,358,461	7,559,498	4,980	37,335
Cheyenne	(Wyoming)	1,121,175	90,557	855,048	293,951	555,853	4	5,241
Dallas	(See (f) below)	21,638,259	2,928,484	16,096,510	3,983,331	11,969,726	23,840	119,611
Denver	(Colorado)	11,538,739	577,842	9,814,611	1,506,319	8,229,389	33,376	45,527
Houston[7]	(See (f) below)	15,308,770	2,175,981	10,016,191	2,155,932	7,771,923	9,980	78,356
Little Rock	(Arkansas)	2,869,097	319,111	2,365,883	639,379	1,703,123	2,250	21,131
New Orleans	(Louisiana)	9,227,004	1,127,030	7,598,460	1,799,287	5,743,483	2,388	53,302
Oklahoma City	(Oklahoma)	11,956,739	1,268,715	7,900,956	1,626,969	5,923,855	365	49,770
Wichita	(Kansas)	5,770,306	644,459	4,585,723	1,147,164	3,242,374	166,066	30,118
Western Region		**101,672,120**	**9,160,145**	**85,538,098**	**17,044,298**	**67,686,586**	**251,095**	**556,019**
Anchorage	(Alaska)	1,348,991	75,219	1,261,723	237,943	1,017,656	-	6,125
Boise	(Idaho)	1,745,213	130,027	1,588,459	301,046	1,274,175	1,265	11,973
Helena	(Montana)	1,227,943	90,699	1,072,355	324,351	739,011	631	8,362
Honolulu	(Hawaii)	1,876,628	157,750	1,674,537	329,194	1,333,156	-	12,188
Los Angeles	(See (a) below)	41,389,821	4,677,011	32,968,307	6,698,791	26,021,543	3,170	244,803
Phoenix	(Arizona)	4,519,560	265,027	4,144,795	1,030,993	3,080,735	654	32,413
Portland	(Oregon)	5,218,339	423,220	4,640,375	910,026	3,700,216	1,592	28,541
Reno	(Nevada)	2,047,114	188,851	1,814,432	462,089	1,338,492	2	13,850
Salt Lake City	(Utah)	2,301,943	221,335	2,007,329	387,384	1,622,200	2,636	15,109
San Francisco	(See (a) below)	30,152,049	2,291,412	25,468,672	4,629,007	20,468,310	240,087	131,267
Seattle	(Washington)	9,844,519	639,595	8,897,113	1,753,474	7,091,192	1,058	51,390
Undistributed:								
Federal tax deposits[9]		1,683,117	451,527	1,458,515	-	1,439,920	26,547	-7,953
Gasoline, lubricating oil and excess FICA credits[9]		458,761	54,422	404,339	404,339	-	-	-
Withheld taxes of federal employees		68,508	-	68,508	-	68,508	-	-
Clearing account for excise taxes—aviation fuel and oil—Air Force and Navy		-2	-	-	-	-	-	-
Presidential election campaign fund[10]		39,030	-	39,030	-	39,030	-	-
Earned income credits[11]		25,315	-	25,315	-	25,315	-	-
Other[12]		1,891,397	-	1,497,829	1,635,956	229,171	-	-366,298
Totals for states not shown above								
(a)	California	71,541,870	6,968,420	58,436,978	11,327,798	46,489,853	243,257	376,070
(b)	Illinois	40,425,103	4,481,422	33,740,153	5,137,437	27,930,678	350,246	321,793
(c)	New York	69,717,192	9,520,652	56,586,474	7,928,867	48,317,275	69,375	370,957
(d)	Ohio	33,427,984	4,184,612	26,618,345	3,354,205	23,077,606	12,096	174,438
(e)	Pennsylvania	34,005,685	3,283,172	27,857,837	3,968,485	23,180,979	441,498	266,675
(f)	Texas	50,159,366	6,574,940	36,072,975	8,497,724	27,301,149	38,801	235,302

Table 1.—Continued
(In thousands of dollars)

Internal revenue regions and districts, states and other areas.[1] (States represented by single districts indicated in parentheses; totals for other states shown at bottom of table.)	Estate tax	Gift tax	Excise taxes, total (sum of columns 11, 15, 16, 23, 26 and 35)	Alcohol taxes: Total	Distilled spirits taxes[13, 14]	Wine taxes[13, 14]	Beer taxes[13, 14]	Tobacco taxes[13, 14]
	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
United States, total	8,035,335	108,038	36,779,428	5,459,810	3,834,519	218,987	1,506,303	2,539,495
North-Atlantic Region	1,281,903	28,595	3,264,730	536,109	346,584	40,358	149,187	1,804
Albany (See (c) below)	53,069	331	12,934	349	208	108	33	96
Augusta (Maine)	16,472	209	21,758	3,720	3,706	–	14	–
Boston (Massachusetts)	182,585	1,742	245,587	126,573	108,836	3,470	14,267	379
Brooklyn (See (c) below)	167,280	1,412	53,192	16,981	15,093	1,810	78	16
Buffalo (See (c) below)	94,801	494	192,842	121,756	384	22,462	98,910	*
Burlington (Vermont)	8,018	38	5,255	76	75	–	1	–
Hartford (Connecticut)	139,390	1,628	346,254	96,171	96,144	2	25	257
Manhattan (See (c) below)	576,530	22,431	2,334,720	138,320	117,125	12,496	8,699	1,057
Portsmouth (New Hampshire)	17,885	153	45,367	32,061	4,920	7	27,134	–
Providence (Rhode Island)	25,844	157	6,821	101	92	3	7	–
Mid-Atlantic Region	846,990	10,255	5,453,923	1,028,546	809,573	10,187	206,786	691,347
Baltimore (Maryland & D.C.)	177,836	2,932	460,728	253,972	229,676	6,385	17,911	1,319
Foreign Operations[8]	18,152	258	259,372	231,441	231,440	–	1	7,962
Puerto Rico	1,550	126	247,677	231,440	231,439	–	*	7,962
Other	16,602	132	11,696	1	1	–	*	–
Newark (New Jersey)	192,444	1,681	816,038	307,054	242,938	340	63,776	343
Philadelphia (See (e) below)	196,869	1,597	1,104,115	92,715	53,988	1,765	36,942	12,892
Pittsburgh (See (e) below)	90,832	629	1,470,836	64,920	48,317	19	16,583	14
Richmond (Virginia)	143,931	2,956	1,307,760	76,393	3,165	1,657	71,571	668,817
Wilmington (Delaware)	26,927	203	15,074	50	49	–	2	–
Southeast Region	871,319	9,200	2,922,815	490,365	165,776	5,202	318,388	1,468,382
Atlanta (Georgia)	101,897	1,427	585,738	100,352	16,620	496	83,236	183,729
Birmingham (Alabama)	59,074	738	147,545	2,611	2,251	199	162	3,629
Columbia (South Carolina)	45,155	531	38,085	957	200	730	27	61
Greensboro (North Carolina)	112,803	1,226	1,517,001	99,505	386	25	99,094	1,271,252
Jackson (Mississippi)	35,223	798	54,118	155	81	4	70	*
Jacksonville (Florida)	426,932	3,767	420,642	152,615	48,421	4,747	99,447	9,118
Nashville (Tennessee)	91,435	713	158,686	134,170	97,817	1	36,353	593
Central Region	674,653	10,751	4,935,715	1,555,430	1,396,191	6,439	152,800	377,077
Cincinnati (See (d) below)	129,234	1,131	235,887	177,439	119,193	380	57,869	–
Cleveland (See (d) below)	184,337	1,538	2,072,900	51,192	41,807	2,416	6,970	378
Detroit (Michigan)	156,218	2,030	718,574	303,947	238,058	3,632	62,257	1
Indianapolis (Indiana)	120,644	3,920	347,170	193,614	178,624	10	14,980	368
Louisville (Kentucky)	59,918	1,693	1,510,096	821,565	810,907	*	10,659	376,153
Parkersburg (West Virginia)	24,303	440	51,087	7,649	7,603	*	45	177
Midwest Region	1,148,374	22,549	2,965,681	633,585	301,407	8,749	323,429	269
Aberdeen (South Dakota)	15,097	151	13,531	90	67	*	23	–
Chicago (See (b) below)	326,513	5,371	1,627,244	166,294	162,021	3,875	398	263
Des Moines (Iowa)	129,385	1,038	64,525	4,992	4,714	23	255	–
Fargo (North Dakota)	63,902	138	13,335	79	69	1	9	–
Milwaukee (Wisconsin)	165,393	2,193	297,588	162,148	7,552	767	153,829	6
Omaha (Nebraska)	56,538	1,323	81,092	2,716	149	–	3,567	–
St. Louis (Missouri)	145,702	2,226	544,230	191,912	69,951	3,532	118,429	–
St. Paul (Minnesota)	120,711	7,821	207,155	57,507	27,264	551	29,693	–
Springfield (See (b) below)	125,131	2,288	116,982	46,847	29,620	1	17,225	–
Southwest Region	1,123,227	15,011	12,196,394	348,568	90,720	4,456	253,392	226
Albuquerque (New Mexico)	25,266	645	60,904	1,924	1,920	1	2	–
Austin[7] (See (f) below)	183,689	3,291	1,594,628	66,098	28,551	3,067	34,479	201
Cheyenne (Wyoming)	12,600	1,083	161,887	53	45	–	8	–
Dallas (See (f) below)	280,034	2,585	2,330,646	84,412	885	5	83,522	8
Denver (Colorado)	62,022	1,027	1,163,238	111,784	238	*	111,525	–
Houston[7] (See (f) below)	160,856	913	2,954,829	22,830	1,241	–	21,589	–
Little Rock (Arkansas)	39,970	357	143,777	10,169	9,800	336	33	8
New Orleans (Louisiana)	127,664	967	372,863	49,739	46,777	1,047	1,915	9
Oklahoma City (Oklahoma)	118,692	3,267	2,967,107	229	107	*	122	–
Wichita (Kansas)	92,453	876	446,796	1,252	1,156	–	96	–
Western Region	1,695,101	11,878	5,267,098	889,207	524,269	142,596	202,342	391
Anchorage (Alaska)	3,081	37	8,931	61	55	3	2	1
Boise (Idaho)	15,772	178	10,778	111	87	12	11	–
Helena (Montana)	21,784	186	42,919	4,703	4,236	125	342	10
Honolulu (Hawaii)	28,604	226	17,511	431	368	32	31	2
Los Angeles (See (a) below)	623,919	3,889	2,916,695	269,325	159,059	4,936	105,330	313
Phoenix (Arizona)	75,490	891	33,357	5,504	2,793	12	2,699	2
Portland (Oregon)	84,423	291	70,030	46,481	34,915	816	10,750	*
Reno (Nevada)	23,198	865	19,767	80	78	–	1	–
Salt Lake City (Utah)	21,153	185	51,941	47	25	*	21	–
San Francisco (See (a) below)	495,756	4,160	1,862,050	479,766	310,288	135,779	33,698	61
Seattle (Washington)	103,922	789	203,119	62,698	12,364	880	49,454	2
Undistributed:								
Federal tax deposits[8]	–	–	–226,925					
Gasoline, lubricating oil and excess FICA credits[9]	–	–	–					
Withheld taxes of federal employees	–	–	–					
Clearing account for excise taxes—aviation fuel and oil—Air Force and Navy	–	–	–2					
Presidential election campaign fund[10]	–	–	–					
Earned income credits[11]	–	–	–					
Other[12]	393,568	–	–					
Totals for states not shown above								
(a) California	1,319,675	8,049	4,808,744	749,091	469,347	140,715	139,029	374
(b) Illinois	451,644	7,659	1,744,226	213,141	191,641	3,876	17,623	263
(c) New York	891,709	24,669	2,593,988	277,407	132,811	36,878	107,720	1,168
(d) Ohio	313,570	2,669	2,308,788	228,655	160,999	2,796	64,859	378
(e) Pennsylvania	287,701	2,225	2,574,951	157,635	102,305	1,805	53,525	12,906
(f) Texas	624,559	6,789	6,880,102	173,440	30,677	3,072	139,691	209

Table 1.—Continued
(In thousands of dollars)

Internal revenue regions and districts, states and other areas.[1] (States represented by single districts indicated in parentheses; totals for other states shown at bottom of table.)	Manufacturers' excise taxes: Total[16]	Gasoline	Lubricating oil, etc.	Tires (wholly or in part of rubber) inner tubes and thread rubber	Motor vehicles chassis, bodies, parts and accessories	Black lung	Recreational excise taxes[14, 16]
	(16)	(17)	(18)	(19)	(20)	(21)	(22)
United States, total	6,382,900	4,214,373	106,483	616,785	884,845	426,620	131,289
North-Atlantic Region	709,433	452,853	15,107	142,522	20,040	13,672	65,284
Albany (See (c) below)	7,413	7,006	*	59	270	*	77
Augusta (Maine)	13,972	13,913	4	473	139	–	42
Boston (Massachusetts)	59,820	43,741	169	412	1,577	536	13,321
Brooklyn (See (c) below)	19,036	15,608	56	674	2,384	–	303
Buffalo (See (c) below)	50,358	23,620	94	22,852	3,122	6	628
Burlington (Vermont)	2,650	2,323	*	49	5	–	273
Hartford (Connecticut)	144,888	21,385	81	69,722	5,735	12,734	35,378
Manhattan (See (c) below)	401,984	321,071	14,695	47,916	4,351	396	13,554
Portsmouth (New Hampshire)	4,754	2,907	*	123	170	–	1,553
Providence (Rhode Island)	4,559	1,679	8	242	2,274	–	155
Mid-Atlantic Region	846,410	454,215	22,025	90,122	120,947	147,371	10,035
Baltimore (Maryland & D.C.)	107,211	33,582	430	51,922	18,869	1,674	635
Foreign Operations[8]	458	–	–	325	142	*	1
Puerto Rico	–	–	–	–	–	–	–
Other	458	–	–	325	142	*	1
Newark (New Jersey)	94,621	60,519	5,674	9,573	13,064	–	4,299
Philadelphia (See (e) below)	260,346	129,911	4,982	24,770	80,001	18,193	2,492
Pittsburgh (See (e) below)	313,736	202,215	10,934	2,584	6,938	90,963	100
Richmond (Virginia)	67,284	25,339	1	860	1,925	36,516	2,506
Wilmington (Delaware)	2,745	2,848	3	57	8	25	2
Southeast Region	296,835	207,271	1,065	7,103	46,181	27,301	7,997
Atlanta (Georgia)	57,700	45,965	296	1,790	9,087	254	271
Birmingham (Alabama)	48,530	22,980	62	1,665	8,756	14,345	797
Columbia (South Carolina)	25,583	22,935	*	259	956	–	1,539
Greensboro (North Carolina)	78,204	57,779	29	1,671	17,959	465	268
Jackson (Mississippi)	10,540	9,886	*	117	480	–	106
Jacksonville (Florida)	39,348	29,973	289	1,265	3,846	8	3,961
Nashville (Tennessee)	36,829	17,753	389	335	5,097	12,229	1,034
Central Region	1,227,281	470,402	7,818	324,242	303,595	116,777	4,435
Cincinnati (See (d) below)	39,129	18,288	41	2,393	4,754	13,699	-45
Cleveland (See (d) below)	607,211	242,626	1,907	313,089	30,008	19,322	256
Detroit (Michigan)	321,083	73,974	279	6,640	235,093	1,081	3,422
Indianapolis (Indiana)	76,979	42,670	76	1,575	28,650	5,896	687
Louisville (Kentucky)	148,703	69,449	5,450	330	3,603	49,774	87
Parkersburg (West Virginia)	32,196	3,394	64	215	1,486	27,003	28
Midwest Region	806,581	525,113	7,350	11,966	179,947	61,185	20,701
Aberdeen (South Dakota)	6,636	6,441	9	21	1,606	676	21
Chicago (See (b) below)	441,240	267,609	4,877	2,634	136,410	20,395	7,230
Des Moines (Iowa)	38,217	27,243	137	5,506	4,333	534	487
Fargo (North Dakota)	5,199	4,399	*	234	558	–	4
Milwaukee (Wisconsin)	81,023	62,335	207	394	16,908	73	1,087
Omaha (Nebraska)	19,397	9,748	67	61	2,278	6,884	374
St. Louis (Missouri)	102,054	59,704	1,104	2,856	6,503	31,403	530
St. Paul (Minnesota)	69,422	51,844	944	236	5,347	5	10,926
Springfield (See (b) below)	41,192	35,790	12	23	4,003	1,236	63
Southwest Region	1,643,933	1,519,010	41,586	2,441	45,744	29,640	4,905
Albuquerque (New Mexico)	14,067	12,882	3	31	98	840	1
Austin[7] (See (f) below)	340,962	331,579	4,623	70	3,132	1,315	201
Cheyenne (Wyoming)	23,719	22,760	-14	1	56	815	93
Dallas (See (f) below)	418,638	385,517	11,377	1,194	18,708	959	747
Denver (Colorado)	90,018	74,019	18	263	8,123	7,182	329
Houston[7] (See (f) below)	349,011	323,850	15,806	43	2,174	7,136	–
Little Rock (Arkansas)	39,064	34,837	132	50	1,400	274	2,361
New Orleans (Louisiana)	14,415	10,729	576	19	2,008	504	404
Oklahoma City (Oklahoma)	309,376	281,554	8,797	668	7,753	10,003	671
Wichita (Kansas)	44,682	41,284	266	100	2,292	812	99
Western Region	852,437	585,509	11,536	38,390	169,391	30,674	17,932
Anchorage (Alaska)	331	10	1	2	13	306	–
Boise (Idaho)	3,993	3,494	*	118	278	–	104
Helena (Montana)	7,725	3,489	*	37	597	3,792	54
Honolulu (Hawaii)	3,412	3,020	*	304	33	–	54
Los Angeles (See (a) below)	420,995	344,720	4,794	34,401	23,145	8,438	5,486
Phoenix (Arizona)	7,560	6,400	*	97	328	25	534
Portland (Oregon)	67,591	5,849	95	453	54,497	4,021	2,679
Reno (Nevada)	3,663	3,462	-1	9	136	–	57
Salt Lake City (Utah)	25,176	10,554	*	123	392	7,348	8,759
San Francisco (See (a) below)	211,313	189,387	6,620	2,594	6,435	5,076	1,070
Seattle (Washington)	100,667	15,124	25	253	82,536	1,667	1,134
Undistributed:							
Federal tax deposits[8]							
Gasoline, lubricating oil and excess FICA credits[9]							
Withheld taxes of federal employees							
Clearing account for excise taxes—aviation fuel and oil—Air Force and Navy							
Presidential election campaign fund[10]							
Earned income credits[11]							
Other[12]							
Totals for states not shown above							
(a) California	632,308	534,107	11,415	36,994	29,581	13,515	6,556
(b) Illinois	482,432	303,398	4,888	2,657	142,413	21,631	7,293
(c) New York	478,792	367,305	14,845	71,501	10,138	402	14,562
(d) Ohio	846,340	260,914	1,948	315,482	34,762	33,021	211
(e) Pennsylvania	574,081	332,126	15,916	27,354	86,939	109,156	2,592
(f) Texas	1,108,611	1,040,846	31,808	1,307	24,014	9,410	948

Table 1.—Continued
(In thousands of dollars)

Internal revenue regions and districts, states and other areas.[1] (States represented by single districts indicated in parentheses; totals for other states shown at bottom of table.)		Special fuel taxes: Total (23)	Diesel and special motor fuels (24)	Other[14] (25)
United States, total		**628,825**	**598,840**	**29,785**
North-Atlantic Region		**33,949**	**32,948**	**1,001**
Albany	(See (c) below)	1,921	1,815	106
Augusta	(Maine)	2,246	2,187	59
Boston	(Massachusetts)	6,201	6,114	87
Brooklyn	(See (c) below)	2,927	2,887	40
Buffalo	(See (c) below)	6,072	6,024	48
Burlington	(Vermont)	772	746	26
Hartford	(Connecticut)	3,562	3,794	-232
Manhattan	(See (c) below)	7,484	6,789	696
Portsmouth	(New Hampshire)	1,589	1,434	155
Providence	(Rhode Island)	1,175	1,158	17
Mid-Atlantic Region		**87,304**	**84,586**	**2,718**
Baltimore	(Maryland & D.C.)	7,241	7,126	116
Foreign Operations[5]		45	53	-8
Puerto Rico		1	1	-
Other		45	52	-8
Newark	(New Jersey)	14,738	14,545	193
Philadelphia	(See (e) below)	14,413	14,150	263
Pittsburgh	(See (e) below)	37,396	35,190	2,206
Richmond	(Virginia)	12,369	12,424	-55
Wilmington	(Delaware)	1,103	1,100	3
Southeast Region		**84,785**	**80,965**	**3,820**
Atlanta	(Georgia)	14,550	14,540	10
Birmingham	(Alabama)	9,788	9,420	368
Columbia	(South Carolina)	5,228	5,184	44
Greensboro	(North Carolina)	15,054	14,951	103
Jackson	(Mississippi)	2,664	818	1,846
Jacksonville	(Florida)	19,094	18,838	256
Nashville	(Tennessee)	18,407	17,214	1,193
Central Region		**83,403**	**75,336**	**8,068**
Cincinnati	(See (d) below)	7,912	5,321	2,591
Cleveland	(See (d) below)	27,042	27,023	19
Detroit	(Michigan)	11,207	10,948	259
Indianapolis	(Indiana)	19,858	17,146	2,721
Louisville	(Kentucky)	15,006	12,868	2,137
Parkersburg	(West Virginia)	2,369	2,029	340
Midwest Region		**102,593**	**91,055**	**11,539**
Aberdeen	(South Dakota)	2,729	2,556	174
Chicago	(See (b) below)	24,308	24,184	123
Des Moines	(Iowa)	10,736	10,049	687
Fargo	(North Dakota)	4,086	3,896	190
Milwaukee	(Wisconsin)	13,324	12,484	840
Omaha	(Nebraska)	6,572	6,329	243
St. Louis	(Missouri)	22,358	16,159	6,199
St. Paul	(Minnesota)	9,970	8,217	1,753
Springfield	(See (b) below)	8,511	7,182	1,329
Southwest Region		**144,434**	**140,228**	**4,206**
Albuquerque	(New Mexico)	4,134	3,976	158
Austin[7]	(See (f) below)	19,715	21,606	-1,891
Cheyenne	(Wyoming)	4,018	3,918	99
Dallas	(See (f) below)	39,467	38,903	564
Denver	(Colorado)	8,817	8,689	128
Houston[7]	(See (f) below)	13,650	12,399	1,251
Little Rock	(Arkansas)	8,185	7,804	381
New Orleans	(Louisiana)	10,928	8,116	2,812
Oklahoma City	(Oklahoma)	21,901	21,449	452
Wichita	(Kansas)	13,620	13,368	252
Western Region		**92,156**	**93,723**	**-1,567**
Anchorage	(Alaska)	592	538	54
Boise	(Idaho)	3,612	3,836	-225
Helena	(Montana)	3,165	3,011	154
Honolulu	(Hawaii)	-668	-670	3
Los Angeles	(See (a) below)	24,839	24,643	197
Phoenix	(Arizona)	5,869	5,878	-9
Portland	(Oregon)	6,205	8,729	-2,524
Reno	(Nevada)	2,603	2,396	207
Salt Lake City	(Utah)	11,497	11,318	179
San Francisco	(See (a) below)	27,949	27,901	48
Seattle	(Washington)	6,492	6,141	350
Undistributed:				
Federal tax deposits[8]				
Gasoline, lubricating oil and excess FICA credits[9]				
Withheld taxes of federal employees				
Clearing account for excise taxes—aviation fuel and oil—Air Force and Navy				
Presidential election campaign fund[10]				
Earned income credits[11]				
Other[12]				
Totals for states not shown above				
(a)	California	52,789	52,544	245
(b)	Illinois	32,818	31,366	1,452
(c)	New York	18,404	17,515	889
(d)	Ohio	34,954	32,344	2,610
(e)	Pennsylvania	51,808	49,339	2,469
(f)	Texas	72,832	72,908	-76

Table 1.—Continued
(In thousands of dollars)

Internal revenue regions and districts, states and other areas.[1] (States represented by single districts indicated in parentheses; totals for other states shown at bottom of table.)		Miscellaneous excise taxes: Total (26)	Telephone and teletypewriter services (27)	Transportation of persons by air (28)	Wagering taxes[14] (29)	Use tax on highway motor vehicles (30)	Private foundations net investment income (31)	Windfall profit tax (32)	Environmental taxes (33)	Other[14] (34)	Unclassified excise tax[17] (35)
United States, total		**24,813,053**	**919,749**	**1,154,883**	**16,647**	**257,329**	**93,188**	**22,035,927**	**252,903**	**82,449**	**-3,044,455**
North-Atlantic Region		**2,145,874**	**160,889**	**32,443**	**84**	**20,836**	**27,002**	**1,837,840**	**41,975**	**24,795**	**-162,240**
Albany	(See (c) below)	2,775	642	291	19	1,397	271	1	46	107	381
Augusta	(Maine)	1,969	205	327	-	1,244	95	4	31	63	-150
Boston	(Massachusetts)	67,417	34,907	23,319	44	3,497	2,325	2,219	163	943	-14,803
Brooklyn	(See (c) below)	8,475	27	4,329	1	2,622	432	54	85	926	5,758
Buffalo	(See (c) below)	13,735	3,556	648	13	3,559	1,243	35	4,302	380	921
Burlington	(Vermont)	2,331	127	1,527	-	547	86	*	-	45	-574
Hartford	(Connecticut)	37,093	17,086	557	1	2,712	1,768	2,970	9,065	2,934	64,283
Manhattan	(See (c) below)	2,004,666	104,019	1,365	3	3,940	20,266	1,832,553	28,201	14,318	-218,793
Portsmouth	(New Hampshire)	6,289	130	31	1	771	369	3	77	4,906	675
Providence	(Rhode Island)	923	-	50	1	547	146	1	4	175	83
Mid-Atlantic Region		**3,404,818**	**105,976**	**101,298**	**96**	**33,342**	**14,086**	**3,088,247**	**48,071**	**13,602**	**-602,302**
Baltimore	(Maryland & D.C.)	82,897	23,212	44,421	30	3,982	1,724	7,577	510	1,431	28,087
Foreign Operations[5]		20,963	9	6,912	3	700	38	21	10,795	2,785	-1,508
Puerto Rico		10,114	-	2	1	*	9	*	10,086	15	-1,841
Other		10,849	9	6,610	2	700	29	21	709	2,770	333
Newark	(New Jersey)	589,715	27,775	35,506	4	7,693	2,942	507,378	5,008	3,209	-190,433
Philadelphia	(See (e) below)	963,590	34,853	1,309	25	8,455	4,779	901,999	7,530	4,640	-239,841
Pittsburgh	(See (e) below)	1,525,806	684	464	10	5,190	2,700	1,500,251	15,814	692	-471,035
Richmond	(Virginia)	211,203	19,441	12,925	22	5,453	819	171,020	779	743	271,694
Wilmington	(Delaware)	10,444	1	61	2	1,570	1,073	*	7,635	100	732
Southeast Region		**636,152**	**178,420**	**305,647**	**752**	**37,016**	**5,766**	**101,051**	**3,036**	**4,483**	**-53,704**
Atlanta	(Georgia)	235,930	82,317	144,293	138	5,928	964	494	795	1,002	-5,522
Birmingham	(Alabama)	128,242	67,033	78	56	4,898	181	54,173	1,461	363	-45,255
Columbia	(South Carolina)	4,594	1,269	306	36	2,487	291	2	7	196	1,562
Greensboro	(North Carolina)	48,547	11,250	26,513	121	8,157	1,594	8	196	709	4,439
Jackson	(Mississippi)	49,319	223	16	106	2,453	69	46,165	183	104	-8,561
Jacksonville	(Florida)	155,089	13,387	129,884	41	7,900	1,622	161	314	1,780	45,377
Nashville	(Tennessee)	14,430	2,942	4,557	255	5,194	1,045	49	80	309	-45,744
Central Region		**1,819,352**	**96,249**	**3,497**	**683**	**35,009**	**8,335**	**1,441,765**	**28,548**	**5,245**	**73,172**
Cincinnati	(See (d) below)	28,114	11,783	1,111	32	4,348	1,046	4,660	4,289	844	-16,731
Cleveland	(See (d) below)	1,258,767	29,672	664	111	8,130	1,972	1,205,893	9,660	2,664	128,311
Detroit	(Michigan)	113,377	28,150	428	158	9,920	3,245	59,390	11,340	746	-31,020
Indianapolis	(Indiana)	66,869	19,292	889	235	7,557	1,608	36,133	631	525	-12,528
Louisville	(Kentucky)	144,355	2,758	134	74	3,405	298	135,128	2,182	376	4,314
Parkersburg	(West Virginia)	7,871	4,593	271	74	1,648	166	582	447	90	826
Midwest Region		**1,051,259**	**182,787**	**360,019**	**1,347**	**45,813**	**12,996**	**406,265**	**23,845**	**18,407**	**371,394**
Aberdeen	(South Dakota)	1,546	343	8	50	1,085	21	4	*	37	326
Chicago	(See (b) below)	564,147	35,234	175,507	88	9,651	5,550	308,605	17,034	12,469	430,992
Des Moines	(Iowa)	11,030	2,726	97	9	5,108	348	2,158	165	418	-449
Fargo	(North Dakota)	3,034	274	24	692	1,484	41	458	10	51	936
Milwaukee	(Wisconsin)	38,772	15,712	1,749	2	6,221	1,448	10,741	244	2,655	2,315
Omaha	(Nebraska)	57,957	32,990	196	205	2,983	350	18,617	2,523	95	-8,551
St. Louis	(Missouri)	222,478	87,161	95,913	67	6,647	1,990	26,450	3,716	534	5,427
St. Paul	(Minnesota)	126,757	1,473	85,603	152	8,531	2,924	25,968	131	1,975	-56,501
Springfield	(See (b) below)	25,535	6,854	923	73	3,903	324	13,263	22	173	-5,102
Southwest Region		**11,845,033**	**67,089**	**227,005**	**822**	**44,609**	**12,695**	**11,399,286**	**84,405**	**8,921**	**-1,785,800**
Albuquerque	(New Mexico)	47,314	121	209	19	1,178	30	45,433	209	116	-6,834
Austin[7]	(See (f) below)	1,300,351	737	3,932	124	5,853	1,147	1,276,549	11,254	755	-132,699
Cheyenne	(Wyoming)	139,138	111	90	-	1,213	74	137,425	197	29	-5,040
Dallas	(See (f) below)	2,791,539	10,773	39,608	111	10,300	3,965	2,705,671	19,624	1,488	-1,003,417
Denver	(Colorado)	1,021,820	48,566	27,049	5	3,694	987	940,542	613	364	-69,181
Houston[7]	(See (f) below)	2,808,403	236	10,898	91	3,746	4,028	2,756,784	30,060	2,560	-239,166
Little Rock	(Arkansas)	120,741	1,146	434	110	3,476	211	114,732	334	298	-34,390
New Orleans	(Louisiana)	348,811	1,510	5,651	178	3,588	543	334,450	1,568	1,325	-51,018
Oklahoma City	(Oklahoma)	2,854,330	868	138,226	185	6,513	1,625	2,685,686	19,374	1,653	-218,730
Wichita	(Kansas)	412,586	3,022	909	*	5,046	286	401,814	1,175	334	-25,324
Western Region		**4,110,965**	**128,550**	**124,953**	**12,862**	**41,004**	**12,107**	**3,761,451**	**23,022**	**7,015**	**-658,048**
Anchorage	(Alaska)	7,625	1,775	5,260	26	438	7	6	24	89	321
Boise	(Idaho)	2,948	93	34	6	2,089	52	360	5	310	114
Helena	(Montana)	27,063	183	169	12	1,352	44	25,261	17	24	252
Honolulu	(Hawaii)	10,469	3,921	5,340	1	612	357	4	165	71	3,864
Los Angeles	(See (a) below)	2,625,062	22,863	97,282	*	9,803	4,748	2,475,012	12,415	2,939	-423,841
Phoenix	(Arizona)	13,944	61	309	-	2,572	129	10,533	38	301	480
Portland	(Oregon)	9,758	861	324	17	5,480	745	29	1,991	311	-60,006
Reno	(Nevada)	13,111	89	563	11,366	712	74	115	9	184	310
Salt Lake City	(Utah)	19,375	109	433	9	1,962	213	16,536	41	72	-4,154
San Francisco	(See (a) below)	1,341,312	73,093	9,229	82	11,390	4,541	1,233,514	7,653	1,810	-168,351
Seattle	(Washington)	40,299	25,502	6,011	1,343	4,595	1,198	81	665	904	-7,038
Undistributed:											
Federal tax deposits[8]											-226,925
Gasoline, lubricating oil and excess FICA credits[9]											
Withheld taxes of federal employees											
Clearing account for excise taxes—aviation fuel and oil—Air Force and Navy											-2
Presidential election campaign fund[10]											
Earned income credits[11]											
Other[12]											
Totals for states not shown above											
(a)	California	3,966,374	95,956	106,510	83	21,193	9,289	3,706,526	20,068	4,749	-592,191
(b)	Illinois	589,582	42,088	178,430	171	13,554	5,874	321,868	17,055	12,642	425,890
(c)	New York	2,029,651	108,244	6,632	36	11,518	22,213	1,832,643	32,635	15,730	-211,734
(d)	Ohio	1,286,880	41,455	1,775	142	12,478	3,018	1,210,553	13,949	3,508	111,581
(e)	Pennsylvania	2,489,396	35,537	1,773	35	13,645	7,479	2,402,250	23,344	5,333	-710,876
(f)	Texas	6,900,293	11,745	54,439	325	19,900	9,139	6,739,004	80,938	4,803	-1,375,262

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

Sources of revenue	1981	1982
Grand total, all sources	**606,799,103**	**632,240,506**
Corporation income taxes, total [18]	**73,733,156**	**65,990,832**
Regular	73,692,166	65,926,131
Exempt organizations business income tax	40,991	64,701
Individual income and employment taxes, total	**485,735,962**	**521,326,872**
Income tax not withheld and SECA [2,4,8,19]	82,884,499	93,037,213
Income tax withheld and FICA [1,4,20]	396,495,012	421,709,642
Railroad retirement, total [21]	2,710,994	3,228,889
Unemployment insurance [22]	3,645,456	3,351,128
Estate tax [23]	**6,694,841**	**8,035,335**
Gift tax [23]	**215,745**	**108,038**
Excise taxes, total	**40,419,598**	**36,779,428**
Alcohol taxes, total	**5,688,413**	**5,459,810**
Distilled spirits taxes, total	**3,837,640**	**3,634,519**
Imported (collected by Customs, rates same as domestic)	558,225	562,848
Domestic, $10.50 per proof gallon or wine gallon when below proof [13]	3,260,614	3,052,970
Rectification, 30 cents per proof gallon [24]	10	4
Occupational taxes, total	18,759	18,665
Nonbeverage manufacturers of spirits, $25, $50, $100 per year	89	92
Rectifiers [24]	1	1
Retail dealer (distilled spirits, wines and beer), $54 per year	17,331	17,154
Wholesale dealer (distilled spirits, wines and beer), $255 per year	1,328	1,411
Manufacturers of stills, $55 per year	6	5
Stills or condensers manufactured, $22 each	5	3
Seizures, penalties, etc.	32	32
Wine taxes, total	**244,445**	**218,987**
Imported (collected by Customs, rates same as domestic)	41,093	49,105
Domestic (still wines, 17 cents, 67 cents, $2.25 per wine gallon; sparkling wines, $3.40; artificially carbonated wines, $2.40) [13]	203,334	169,882
Occupational taxes	18	1
Beer taxes, total	**1,606,328**	**1,606,303**
Imported (collected by Customs, rates same as domestic)	42,682	44,556
Domestic, $9 per barrel of 31 gallons ($7 for certain small U.S. brewers) [13]	1,561,325	1,559,434
Occupational taxes, total	2,321	2,313
Brewers, total	13	19
Less than 500 barrels, $55 per year	3	2
500 barrels or more, $110 per year	10	16
Retail dealers in beer, $24 per year (includes limited retail dealer in distilled spirits, wine and beer, $2.20 and $4.50 per month)	1,781	1,777
Wholesale dealers in beer, $123 per year	527	518
Tobacco taxes, total	**2,583,857**	**2,539,495**
Cigarettes, total [13]	**2,538,674**	**2,499,046**
Small (Class A), $4 per thousand	2,538,650	2,499,021
Large (Class B), $8.40 per thousand, except if over 6 1/2 inches long, $4 per thousand for each 2 3/4 inches or fraction thereof	15	8
Prepayments	8	18
Cigars, total [13]	**40,742**	**35,668**
Large cigars, total	**39,890**	**34,688**
Wholesale price not more than $235.294 per thousand, 6 1/2 percent	34,947	30,554
Wholesale price more than $235.294 per thousand, $20 per thousand	4,743	4,134
Small cigars, 75 cents per thousand	1,024	961
Prepayments	27	17
Imported cigars, cigarettes, cigarette papers and cigarette tubes (collected by Customs, rates same as domestic)	3,195	3,159
Miscellaneous tobacco	15	49
Cigarette papers and tubes, paper one-half cent per 50, tubes 1 cent per 50	1,232	1,576

Table 2.—Continued
(In thousands of dollars)

Sources of revenue	1981	1982
Excise taxes—continued		
Manufacturers' excise taxes, total	**6,088,156**[R]	**6,382,900**
Gasoline, 4 cents per gallon	4,007,956	4,214,373
Lubricating oil, etc., 6 cents per gallon	100,760	106,483
Tires (wholly or in part of rubber), inner tubes and tread rubber, total	868,902	616,785
Tires, highway type, 9.75 cents per pound, other, 4.875 cents per pound, except laminated tires (other than type used on highway vehicles), 1 cent per pound	622,342	573,977
Inner tubes, 10 cents per pound	26,379	21,926
Tread rubber, 5 cents per pound	20,181	20,881
Motor vehicles, chassis, bodies, parts and accessories, total	914,524[R]	864,845
Trucks and buses, chassis, bodies, etc., 10 percent	687,265	652,368
Parts and accessories for trucks and buses, 8 percent	227,259	232,477
Pistols and revolvers, 10 percent	26,650	30,353
Fishing rods, creels, etc., 10 percent	32,143	35,011
Bows and arrows, 11 percent	7,192	7,673
Firearms (other than pistols and revolvers), 11 percent [25]	51,704	34,846
Shells and cartridges, 11 percent [25]	40,365	23,405
Black lung, total [27]	237,097	426,620
Underground mined coal - $1.00 per ton	103,690	234,103
Underground mined coal - 4 percent of price per ton	21,406	32,413
Surface mined coal - 50¢ per ton	77,428	128,717
Surface mined coal - 4 percent of price per ton	34,573	31,388
Fuel economy, $200 to $1,200 [28]	778[R]	1,716
Alcohol sold as but not used as fuel, 40¢ per gallon up to and 30¢ over 150 proof	883[R]	324
Other [29]	-800[R]	465
Special fuels, total	**587,485**	**628,825**
Noncommercial aviation gasoline, 3 cents per gallon [30]	3,917	422
Noncommercial aviation fuel other than gasoline, 7 cents per gallon [30]	11,806	606
Diesel and special motor fuels, 4 cents per gallon (in some instances 2 cents per gallon)	553,107	598,840
Inland waterway fuel, 6 cents per gallon [31]	18,656	28,756
Other [29]	*	-
Miscellaneous excise taxes, total	**19,773,803**	**24,813,053**
Telephone and teletypewriter exchange services, 1 percent [32]	998,503	919,749
Transportation of persons by air, 5 percent [32]	1,280,732	1,154,863
Transportation of property by air, 5 percent [32]	14,214	-117
Use of international air-travel facilities, $3 per person [30]	31,883	72
Coin-operated gaming devices, $250 per device per year [34]	169	102
Wagering taxes, total	13,163	16,647
Occupational tax, $500 per year	1,074	1,290
Wagers, 2 percent of amount wagered	12,089	15,357
Use tax on highway vehicles weighing over 26,000 pounds, $3 per 1,000 pounds per year (installment privileges permitted)	266,225	257,329
Use tax on civil aircraft, $25 per year with an additional 2 cents per pound on nonturbine engine powered over 2,500 pounds or 3 1/2 cents per pound on turbine engine powered [30]	6,656	547
Firearms transfer and occupational taxes [25]	794	680
Foreign insurance, 1¢ or 4¢ per dollar of premium	74,882	68,276
Exempt organizations, total	89,886	98,526
Net investment income, 2 percent	84,045	93,188
Self dealing, 5 percent on self-dealer, lesser of $10,000 or 2 1/2 percent on foundation manager	2,576	227
Excess business holdings, 5 percent on foundation	44	36
Taxable expenditures, 10 percent on foundation, lesser of $5,000 or 2 1/2 percent on foundation manager	150	142
Failure to timely file certain information returns, $10 per day up to a maximum of $5,000	1,910	3,311
Failure to distribute income, 15 percent of undistributed income	1,158	1,819
Investments that jeopardize charitable purpose, 5 percent on foundation, lesser of $5,000 or 5 percent on foundation manager	4	4
Employee pension plans, total	4,485	7,492
Excess contributions to an IRA, 6 percent of excess amount	956	936
Tax on underdistributions from an IRA, 50 percent of underdistribution	153	130
Prohibited transactions, 5 percent of prohibited transaction	1,140	3,053
Tax on excess contributions to an HR-10 plan, 6 percent of excess amount	81	77
Failure to meet funding standards, 5 percent of funding deficiency	1,120	1,567
Tax on excess contributions to custodial account, 6 percent of excess amount	40	99
Failure to file registration statement, $1 per day up to $5,000	55	80
Failure to file notification of change, $1 per day up to $5,000	6	3
Failure to file statement required by section 6047 or 6058, $10 per day up to $5,000	932	1,541
Failure to file individual statement, $50 for each failure	-	*
Failure to furnish actuarial report, $1,000 for each failure	*	2
Failure to provide IRA reports, $10 for each failure	*	4
Black lung benefit trusts, excess contributions, 5 percent of excess amount	*	2
Taxes on lobbying expenditures, 25 percent of taxable lobbying expenditures	10	*
Windfall profits, total, 27.5 percent to 70 percent of windfall profit [35]	16,930,548	22,035,927
Quarterly return amounts	16,925,988	21,989,960
Annual return amounts	4,560	45,967
Environmental taxes, total [37]	61,264	252,903
Petroleum, 0.79 cent a barrel	10,878	38,952
Chemicals, 22 cents to $4.87 per ton	50,386	213,951
Other [29]	388	54
Unclassified excise taxes [17]	**5,697,884**[R]	**-3,044,455**

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

Fiscal year	Total internal revenue collections	Income and profits taxes: Total	Income and profits taxes: Corporation income and profits taxes [2 18]	Income and profits taxes: Individual income taxes [3 5 19 20]	Employment taxes[3]	Estate and gift taxes [23]	Alcohol taxes[13]	Tobacco taxes[13]	Manufacturers' excise taxes	All other taxes [38]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1946	40,672,097	31,258,138	12,553,602	18,704,536	1,700,828	676,832	2,526,165	1,165,519	922,671	2,421,944
1947	39,108,386	29,019,756	9,676,459	19,343,297	2,024,365	779,291	2,474,762	1,237,768	1,425,260	2,147,184
1948	41,864,542	31,172,191	10,174,410	20,997,781	2,381,342	899,345	2,255,327	1,300,280	1,649,234	2,206,823
1949	40,463,125	29,605,491	11,553,669	18,051,822	2,476,113	796,538	2,210,607	1,321,875	1,771,533	2,280,969
1950	38,957,132	28,007,659	10,854,351	17,153,308	2,644,575	706,227	2,219,202	1,328,464	1,836,053	2,214,951
1951	50,445,686	37,384,879	14,387,569	22,997,309	3,627,479	729,730	2,546,808	1,380,396	2,383,677	2,392,719
1952	65,009,586	50,741,017	21,466,910	29,274,107	4,464,264	833,147	2,549,120	1,565,162	2,348,943	2,507,933
1953	69,686,535	54,130,732	21,594,515	32,536,217	4,718,403	891,284	2,780,925	1,654,911	2,862,788	2,647,492
1954	69,919,991	54,360,014	21,546,322	32,813,691	5,107,623	935,121	2,783,012	1,580,229	2,689,133	2,464,859
1955	66,288,692	49,914,826	18,264,720	31,650,106	6,219,665	936,267	2,742,840	1,571,213	2,885,016	2,018,866
1956	75,112,649	56,636,164	21,298,522	35,337,642	7,295,784	1,171,237	2,920,574	1,613,497	3,456,013	2,019,380
1957	80,171,971	60,560,425	21,530,653	39,029,772	7,580,522	1,377,999	2,973,195	1,674,050	3,761,925	2,243,856
1958	79,978,476	59,101,874	20,533,316	38,568,559	8,644,386	1,410,925	2,946,461	1,734,021	3,974,135	2,166,675
1959	79,797,973	58,826,254	18,091,509	40,734,744	8,853,744	1,352,982	3,002,096	1,806,816	3,958,789	1,997,292
1960	91,774,803	67,125,126	22,179,414	44,945,711	11,158,589	1,626,348	3,193,714	1,931,504	4,735,129	2,004,394
1961	94,401,086	67,917,941	21,764,940	46,153,001	12,502,451	1,916,392	3,212,801	1,991,117	4,896,802	1,963,582
1962	99,440,839	71,945,305	21,295,711	50,649,594	12,708,171	2,035,187	3,341,282	2,025,736	5,120,340	2,264,817
1963	105,925,395	75,323,714	22,336,134	52,987,581	15,004,486	2,187,457	3,441,656	2,079,237	5,610,309	2,278,536
1964	112,260,257	78,891,218	24,300,863	54,590,354	17,002,504	2,416,303	3,577,499	2,052,545	6,020,543	2,299,645
1965	114,434,634	79,792,016	26,131,334	53,660,683	17,104,306	2,745,532	3,772,634	2,148,594	6,418,145	2,453,406
1966	128,879,961	92,131,794	30,834,243	61,297,552	20,256,133	3,093,922	3,814,378	2,073,956	5,613,869	1,895,909
1967	148,374,815	104,288,420	34,917,825	69,370,595	26,958,241	3,014,406	4,075,723	2,079,869	5,478,347	2,479,809
1968	153,636,838	108,148,565	29,896,520	78,252,045	28,085,898	3,081,979	4,287,237	2,122,277	5,713,973	2,196,909
1969	187,919,560	135,778,052	38,337,646	97,440,406	33,068,657	3,530,065	4,555,560	2,137,585	6,501,146	2,348,495
1970	195,772,096	138,688,568	35,036,983	103,651,585	37,449,188	3,680,076	4,746,382	2,094,212	6,683,061	2,380,609
1971	191,647,198	131,072,374	30,319,953	100,752,421	39,918,690	3,784,283	4,800,482	2,206,585	6,684,799	3,179,985
1972	209,855,737	143,804,732	34,925,546	108,879,186	43,714,001	5,489,969	5,110,001	2,207,273	5,728,657	3,801,104
1973	237,787,204	164,157,315	39,045,309	125,112,006	52,081,709	4,975,862	5,149,513	2,276,951	5,395,750	3,750,104
1974	268,952,254	184,648,094	41,744,444	142,903,650	62,093,632	5,100,675	5,358,477	2,437,005	5,742,154	3,572,217
1975	293,822,726	202,146,097	45,746,660	156,399,437	70,140,809	4,688,079	5,350,858	2,315,090	5,516,611	3,665,182
1976	302,519,792	205,751,753	46,782,956	158,968,797	74,202,853	5,307,466	5,427,722	2,487,894	5,486,106	3,855,998
1976 (TQ)*	75,462,780	49,567,484	9,808,905	39,758,579	19,892,041	1,485,247	1,305,841	622,821	1,543,339	1,046,007
1977	358,139,417	246,805,067	60,049,804	186,755,263	86,076,316	7,425,325	5,406,633	2,398,501	6,068,682	3,958,893
1978	399,776,389	278,438,289	65,380,145	213,058,144	97,291,653	5,381,499	5,612,715	2,450,913	6,555,681	4,045,639
1979	460,412,185	322,993,733	71,447,876	251,545,857	112,849,874	5,519,074	5,647,924	2,495,517	7,057,612	3,848,450
1980	519,375,273	359,927,392	72,379,610	287,547,782	128,330,480	6,498,381	5,704,768	2,446,416	6,487,421	9,980,416
1981	606,799,103	406,583,302	73,733,156	332,850,146	152,885,816	6,910,386	5,688,413	2,583,857	6,088,156[R]	26,059,173[R]
1982	632,240,506	418,599,768	65,990,832	352,608,936	168,717,936	8,143,373	5,459,810	2,539,495	6,382,900	22,397,223

* Transition quarter.

Footnotes for Tables 1–3

* Less than $500.
[R] Revised.

Note: Detail may not add to totals due to rounding. State and district data for 1982 are not directly comparable with years prior to 1981. For the most part, beginning with 1981, amounts are classified by state and district based on where taxpayers reside rather than, as for 1980 and prior, where taxpayers made payments.

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

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

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

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

5. Includes fiduciary income tax collections of $2.6 billion.

6. The Foreign Operations District was established in 1982, replacing the Office of International Operations.

7. The Houston District was established in 1981 to cover certain counties formerly part of the Austin District.

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

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

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

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

12. Includes amounts contained in the national totals but not classified by state or district as of Sept. 30, 1982. Also includes amounts transferred to a special account for the Northern Mariana Islands and adjustments made by the Department of the Treasury to individual income tax withheld and FICA and to unemployment insurance taxes.

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

14. Refer to table 2 for components.

15. Detail does not add to total because total includes amounts of miscellaneous collections not shown separately.

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

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

18. For tax years beginning after 1978, the Revenue Act of 1978 (Public Law 95–600) replaced the old corporate system of normal tax, surtax and surtax exemption with a new rate structure graduated from 17 to 46 percent of taxable income. The lowest rate was reduced to 16 percent for tax years beginning in 1982 by the Economic Recovery Tax Act of 1981 (Public Law 97–34).

19. Individual income tax rates: effective Jan. 1, 1965, graduated rates from 14 to 70 percent of taxable income. A 10-percent per-annum surcharge added for individuals by Public Law 90–364, effective April 1, 1968, was extended to Dec. 31, 1969, at the same annual rate (Public Law 91–53), extended to June 30, 1970 (Public Law 91–171) at a 5-percent annual rate and then discontinued. The Economic Recovery Tax Act of 1981 reduced the range of rates from 12 to 50 percent, effective for taxable years beginning in 1982. Includes SECA taxes of 9.3 percent on net earnings up to $29,700 for 1981 and of 9.35 percent up to $32,400 for 1982.

20. Rates of tax are as follows: income tax graduated withholding from 15 to 39 percent on wages in excess of exemptions, effective Jan. 1, 1979, under Public Law 95–600. The Economic Recovery Tax Act of 1981 reduced the rates to 16 to 37 percent, effective Oct. 1, 1981, and the lowest rate to 14 percent, effective July 1, 1982. A combined FICA tax rate of 13.3 percent was in effect on salaries and wages up to $29,700 for calendar year 1981 and of 13.4 percent up to $32,400 for 1982.

21. Railroad retirement taxes are divided into two tiers for both employers and employees. The tier I tax rate for 1981 was 6.65 percent each on the first $2,475 of monthly compensation and 6.7 percent on the first $2,700 for 1982. Tier II taxes for employees were increased from 9.5 percent to 11.75 percent and established for employees at 2 percent, effective Oct. 1, 1981, on the first $1,850 of monthly compensation for 1981 and $2,025 for 1982.

22. Employers of one or more persons in each of 20 calendar weeks or who paid wages of $1,500 or more in any calendar quarter taxed 3.4 percent on taxable portion of wages up to $6,000. This tax is reduced by credits for unemployment contributions paid to states up to 2.7 percent of FUTA tax.

23. Prior to Jan. 1, 1977, estate tax rates were graduated from 3 percent on the first $5,000 of net estate in excess of a $60,000 exemption to 77 percent on portion over $10 million; gift taxes were three-fourths of the estate tax schedule for corresponding brackets with a $30,000 exemption subject to a $3,000 annual exclusion for each donee. Beginning Jan. 1, 1977, the separate rates for estates and gifts were replaced by unified rates of tax graduated from 18 to 70 percent. The separate exemption amounts were replaced by a unified credit of $47,000 to be phased in over a five-year period ending in 1981. The Economic Recovery Tax Act of 1981 raised the credit to $192,800 to be phased in over a five-year period ($62,800 credit for 1982). Also, the Act raised the annual gift tax exclusion from $3,000 to $10,000, effective Jan. 1, 1982, and provided for annual rather than quarterly returns and payments.

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

25. FY 1982 amount contains adjustment of -$8,537,000 to correct data for FY 1981.

26. FY 1982 amount contains adjustment of -$8,659,000 to correct data for FY 1981.

27. Rates increased from 50 cents and 2 percent on underground mined coal and 25 cents and 2 percent on surface mined coal, effective Jan. 1, 1982 (Public Law 97–119).

28. The previously reported FY 1980 figure has been revised to $324,000.

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

30. Expired Sept. 30, 1980.

31. Tax increased from 4 to 6¢ per gallon, effective Oct. 1, 1981 (Public Law 95–502).

32. Rate reduced from 2 to 1 percent, effective Jan. 1, 1982 (Public Law 97–34).

33. Rate reduced from 6 to 5 percent, effective Oct. 1, 1980.

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

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

36. Lowest rate reduced from 30 to 27.5 percent, effective Jan. 1, 1982 (Public Law 97–34). Windfall profit tax amounts shown in these tables are incomplete because they reflect only amounts from returns processed by the end of the reporting period. For comprehensive detail on windfall profit taxes, refer to the SOI Bulletin (IRS Publication 1136), which is published quarterly.

37. Taxes effective April 1, 1981 (Public Law 96–510).

38. Contains windfall profit tax amounts of $16.9 billion for FY 1981 and $22 billion for FY 1982 (refer to footnote 36 for cautionary information about these figures).

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

Internal revenue regions and districts, states and other areas. (States represented by single districts indicated in parentheses; totals for other states shown at bottom of table.)	Total (1)	Corporation income (2)	Individual income (3)	Employment taxes[1] (4)	Estate (5)	Gift (6)	Excise (7)
United States, total[2]	75,201,750	17,974,112	55,101,831[3]	1,578,178	173,914	6,926	368,788[4]
North-Atlantic Region	10,456,843	3,479,814	6,765,800	168,403	24,488	551	17,788
Albany (See (c) below)	794,389	381,934	403,361	7,858	939	91	206
Augusta (Maine)	250,163	29,856	216,120	3,636	405	2	143
Boston (Massachusetts)	1,849,273	549,363	1,270,699	24,799	3,565	14	832
Brooklyn (See (c) below)	1,756,126	252,298	1,465,882	25,628	5,189	54	6,875
Buffalo (See (c) below)	1,160,617	132,705	1,014,487	10,361	1,817	76	1,172
Burlington (Vermont)	109,886	17,494	90,628	1,544	168	*	52
Hartford (Connecticut)	1,371,913	461,339	859,375	43,073	4,330	*	3,797
Manhattan (See (c) below)	2,622,401	1,535,882	1,030,076	44,757	6,903	301	4,482
Portsmouth (New Hampshire)	264,912	51,946	209,178	3,300	365	5	119
Providence (Rhode Island)	277,163	66,997	205,994	3,247	807	8	110
Mid-Atlantic Region	10,496,898	2,642,541	7,610,531	188,072	27,058	1,290	47,408
Baltimore (Maryland & D.C.)	2,054,365	610,951	1,393,444	31,405	12,033	23	6,509
Foreign Operations	383,893	70,686	297,760	11,741	1,893	80	1,753
Puerto Rico[7]	55,503	652	49,382	5,068	50	6	345
Other	328,390	70,014	248,378	6,673	1,843	74	1,408
Newark (New Jersey)	2,628,820	587,659	1,858,643	54,615	6,065	179	21,459
Philadelphia (See (e) below)	2,002,864	372,270	1,583,938	31,353	2,396	68	12,840
Pittsburgh (See (e) below)	1,465,387	417,162	1,029,666	13,933	2,358	809	1,459
Richmond (Virginia)	1,449,605	218,448	1,203,339	22,488	2,018	129	3,183
Wilmington (Delaware)	512,164	365,385	143,741	2,537	295	2	205
Southeast Region	8,780,895	1,571,098	6,971,755	193,407	17,145	1,391	28,097
Atlanta (Georgia)	1,520,644	324,719	1,164,290	20,499	1,963	372	8,802
Birmingham (Alabama)	907,274	154,891	737,317	12,305	1,313	39	1,410
Columbia (South Carolina)	697,828	116,871	570,470	8,898	589	18	781
Greensboro (North Carolina)	1,257,225	207,246	1,027,784	17,466	1,646	83	2,999
Jackson (Mississippi)	478,353	65,303	406,653	5,555	553	29	259
Jacksonville (Florida)	2,726,212	531,704	2,131,616	51,368	9,535	180	3,809
Nashville (Tennessee)	1,191,559	170,364	933,625	77,316	1,546	670	8,037
Central Region	9,754,440	2,122,675	7,470,411	112,510	12,743	300	35,800
Cincinnati (See (d) below)	1,395,915	281,245	1,091,451	17,147	1,896	32	4,144
Cleveland (See (d) below)	2,083,165	486,303	1,553,533	35,545	3,311	117	4,355
Detroit (Michigan)	3,470,066	980,475	2,440,427	30,865	2,586	42	15,871
Indianapolis (Indiana)	1,509,923	205,030	1,279,889	17,124	3,390	83	5,387
Louisville (Kentucky)	848,513	120,229	714,334	7,104	1,134	13	5,699
Parkersburg (West Virginia)	446,858	50,393	390,777	4,925	426	3	334
Midwest Region	8,830,556	2,484,996	7,121,654	175,635	20,410	1,090	47,079
Aberdeen (South Dakota)	136,946	17,439	117,828	1,317	242	27	91
Chicago (See (b) below)	3,628,844	1,142,388	2,351,190	98,015	8,923	728	27,599
Des Moines (Iowa)	699,041	116,133	573,498	6,427	2,146	32	805
Fargo (North Dakota)	166,129	30,996	132,550	1,974	232	1	375
Milwaukee (Wisconsin)	1,287,413	240,283	1,024,460	17,839	2,011	26	2,994
Omaha (Nebraska)	435,507	109,432	320,667	4,018	912	4	474
St. Louis (Missouri)	1,425,476	388,130	1,001,177	22,916	2,113	152	10,988
St. Paul (Minnesota)	1,247,937	314,918	914,122	14,709	1,733	117	2,338
Springfield (See (b) below)	803,573	105,275	686,162	8,620	2,098	3	1,415
Southwest Region	10,774,056	2,561,637	7,850,637	178,952	29,931	1,598	51,901
Albuquerque (New Mexico)	320,227	38,557	277,155	5,474	599	17	425
Austin (See (f) below)	2,159,157	993,865	1,108,690	38,034	4,588	172	13,808
Cheyenne (Wyoming)	185,715	23,935	157,745	2,256	308	*	1,471
Dallas (See (f) below)	2,207,906	525,896	1,619,936	43,553	9,792	111	8,618
Denver (Colorado)	1,035,103	162,868	839,910	19,208	2,267	993	9,857
Houston (See (f) below)	1,303,559	143,217	1,140,445	14,661	1,985	14	3,237
Little Rock (Arkansas)	483,702	65,978	391,297	5,343	534	13	537
New Orleans (Louisiana)	1,264,313	233,207	997,189	22,366	5,400	57	6,084
Oklahoma City (Oklahoma)	1,101,796	303,745	773,884	18,985	2,514	201	2,467
Wichita (Kansas)	712,578	151,769	544,376	9,072	1,944	20	5,397
Western Region	14,878,920	3,295,010	11,279,710	243,305	42,141	707	18,049
Anchorage (Alaska)	205,297	15,763	184,560	4,552	346	4	71
Boise (Idaho)	236,701	39,544	193,277	3,251	539	2	88
Helena (Montana)	209,050	26,387	178,002	2,458	1,971	17	215
Honolulu (Hawaii)	306,655	48,701	251,565	5,164	1,080	49	95
Los Angeles (See (a) below)	5,845,428	1,306,269	4,418,785	92,842	17,732	384	9,437
Phoenix (Arizona)	850,718	142,171	696,187	10,484	1,562	36	278
Portland (Oregon)	1,119,988	405,498	699,310	12,422	1,524	2	1,232
Reno (Nevada)	351,637	80,931	259,585	10,253	810	1	58
Salt Lake City (Utah)	421,130	70,860	343,962	5,711	325	28	245
San Francisco (See (a) below)	3,738,428	702,246	2,939,559	77,462	13,990	164	5,008
Seattle (Washington)	1,593,888	456,640	1,114,938	18,706	2,262	20	1,322
Other miscellaneous refunds	228,832	-263,054	31,329	337,895	0	0	122,662
Gasoline, lubricating oil and excess FICA credits[5]	458,761	0	0	337,895	0	0	120,866
Bureau of Customs	1,796	0	0	0	0	0	1,796
Earned income credits offsets	25,315	0	25,315	0	0	0	0
Refunds reversals unclassified[6]	-257,040	-263,054	6,014	0	0	0	0
Totals for states not shown above							
(a) California	9,583,857	2,008,514	7,358,325	170,304	31,722	548	14,444
(b) Illinois	4,432,417	1,247,683	3,037,352	106,635	11,021	731	29,014
(c) New York	6,333,535	2,302,816	3,913,807	88,805	14,948	522	12,737
(d) Ohio	3,479,080	767,548	2,644,984	52,892	5,207	149	8,499
(e) Pennsylvania	3,468,253	789,433	2,613,605	45,286	4,754	877	14,298
(f) Texas	5,870,825	1,662,977	3,869,074	96,248	16,365	298	25,663

[1] Includes withheld income tax, FICA, railroad retirement and FUTA refunds and credits.
[2] Amounts may not add due to rounding.
[3] Includes earned income credits refunded, amounting to $1.2 billion.
[4] Includes credits for gasoline and lubricating oil tax payments.
[5] Includes credits for excess payments under the federal old age and survivors', federal disability and federal hospital funds, amounting to $338 million.
[6] Includes refunds issued in September 1982 minus refund reversals received in September 1982 that were not classified by district before Sept. 30, 1982 (the end of the fiscal year). For accounting and comparative purposes, the data included in this table must agree with the actual transactions affecting the refund and interest appropriation accounts for the fiscal year.
[7] Includes refunds of special fund receipts (Puerto Rico account 20x5737), amounting to $183,000.
* Less than $500.

Table 5.—Number of internal revenue refunds issued

Internal revenue regions and districts, states and other areas. (States represented by single districts indicated in parentheses; totals for other states shown at bottom of table.)	Total (1)	Corporation income (2)	Individual income (3)	Employment taxes (4)	Estate (5)	Gift (6)	Excise (7)
United States, total	74,495,524	743,288	71,647,291	2,002,254	21,713	1,288	79,690
North-Atlantic Region	9,880,951	88,821	9,318,088	462,950	2,954	177	7,961
Albany (See (c) below)	640,078	4,880	621,640	12,873	155	13	517
Augusta (Maine)	366,235	3,701	354,347	7,632	68	6	481
Boston (Massachusetts)	1,940,327	19,435	1,879,906	39,340	482	32	1,132
Brooklyn (See (c) below)	2,031,210	11,479	1,974,197	43,565	597	21	1,391
Buffalo (See (c) below)	1,424,057	11,824	1,385,542	24,741	368	28	1,554
Burlington (Vermont)	162,423	2,004	155,439	4,788	38	1	155
Hartford (Connecticut)	1,388,304	9,979	1,119,938	257,158	487	19	843
Manhattan (See (c) below)	1,277,107	17,290	1,199,253	58,368	681	51	1,364
Portsmouth (New Hampshire)	326,615	3,502	315,254	7,487	70	4	298
Providence (Rhode Island)	324,595	4,727	312,572	6,998	60	2	236
Mid-Atlantic Region	10,470,274	81,386	10,132,685	243,017	2,650	157	10,379
Baltimore (Maryland & D.C.)	1,813,205	14,775	1,755,810	40,290	542	25	1,763
Foreign Operations	206,743	1,404	190,249	14,339	165	4	582
Puerto Rico	49,898	78	37,196	12,347	7	1	269
Other	156,845	1,326	153,053	1,992	158	3	313
Newark (New Jersey)	2,741,319	21,676	2,653,260	62,629	890	45	2,619
Philadelphia (See (e) below)	2,334,511	17,077	2,260,394	54,223	429	22	2,386
Pittsburgh (See (e) below)	1,419,361	9,529	1,378,063	30,056	221	31	1,461
Richmond (Virginia)	1,750,716	14,361	1,698,357	38,314	338	25	1,321
Wilmington (Delaware)	204,419	2,364	196,552	5,158	65	5	267
Southeast Region	11,078,921	99,566	10,765,566	259,340	2,580	214	11,655
Atlanta (Georgia)	1,783,399	15,464	1,706,625	39,081	281	21	1,927
Birmingham (Alabama)	1,134,053	9,281	1,100,634	22,563	184	16	1,375
Columbia (South Carolina)	973,802	7,776	946,442	18,569	148	17	850
Greensboro (North Carolina)	1,841,686	17,973	1,785,737	36,109	275	27	1,565
Jackson (Mississippi)	681,687	5,442	659,897	15,204	126	11	1,007
Jacksonville (Florida)	3,227,536	32,400	3,094,513	95,716	1,303	65	3,519
Nashville (Tennessee)	1,456,758	11,230	1,411,716	32,098	263	37	1,412
Central Region	9,743,489	88,350	9,446,923	185,771	2,100	119	10,226
Cincinnati (See (d) below)	1,545,236	16,053	1,496,983	30,370	341	14	1,475
Cleveland (See (d) below)	2,021,264	22,884	1,957,511	38,583	484	46	1,756
Detroit (Michigan)	2,900,255	33,083	2,809,559	54,210	516	8	2,878
Indianapolis (Indiana)	1,706,274	12,995	1,661,915	30,881	419	25	1,939
Louisville (Kentucky)	1,017,656	6,399	967,506	19,973	218	17	1,543
Parkersburg (West Virginia)	550,804	4,938	533,449	11,654	122	6	635
Midwest Region	9,757,513	126,348	9,405,439	209,212	3,520	207	12,887
Aberdeen (South Dakota)	196,793	3,112	188,437	4,788	72	14	390
Chicago (See (b) below)	2,658,392	30,513	2,765,604	57,140	947	63	2,625
Des Moines (Iowa)	828,894	14,992	793,092	18,765	431	21	1,593
Fargo (North Dakota)	194,054	2,666	185,421	5,415	86	3	483
Milwaukee (Wisconsin)	1,495,334	20,413	1,441,777	30,545	426	25	2,148
Omaha (Nebraska)	478,255	8,612	457,185	11,425	219	9	805
St. Louis (Missouri)	1,481,124	18,451	1,425,744	34,253	487	41	2,148
St. Paul (Minnesota)	1,309,108	18,868	1,258,897	30,356	436	20	1,531
Springfield (See (b) below)	915,559	10,321	887,082	16,545	416	11	1,184
Southwest Region	10,163,158	104,527	9,769,115	272,336	2,396	191	13,693
Albuquerque (New Mexico)	420,627	3,989	405,840	10,279	79	10	430
Austin (See (f) below)	1,607,966	16,526	1,542,430	45,798	473	37	2,702
Cheyenne (Wyoming)	173,100	2,976	164,340	5,409	41	5	329
Dallas (See (f) below)	1,993,131	21,872	1,909,461	58,686	471	46	2,595
Denver (Colorado)	1,031,582	11,570	990,078	28,426	284	17	1,207
Houston (See (f) below)	1,299,543	8,886	1,260,089	29,365	193	15	995
Little Rock (Arkansas)	625,491	7,072	602,093	15,294	98	6	928
New Orleans (Louisiana)	1,310,562	11,785	1,262,176	34,775	240	8	1,578
Oklahoma City (Oklahoma)	969,503	9,318	932,162	28,264	269	34	1,588
Wichita (Kansas)	730,523	10,535	700,446	18,040	248	13	1,241
Western Region	13,271,964	153,224	12,730,387	389,628	5,513	223	12,989
Anchorage (Alaska)	157,342	1,541	150,834	4,673	22	3	269
Boise (Idaho)	275,277	3,769	263,931	7,062	70	2	443
Helena (Montana)	252,156	4,666	239,606	7,218	93	11	562
Honolulu (Hawaii)	343,099	4,541	327,192	11,048	110	13	195
Los Angeles (See (a) below)	4,863,356	53,420	4,662,233	141,604	2,295	79	3,725
Phoenix (Arizona)	883,672	8,826	852,951	20,963	240	13	679
Portland (Oregon)	932,805	14,212	892,474	24,629	313	9	1,168
Reno (Nevada)	319,493	3,229	307,058	8,847	87	4	268
Salt Lake City (Utah)	445,207	4,016	430,110	10,647	63	4	367
San Francisco (See (a) below)	3,409,271	36,554	3,274,847	92,458	1,652	68	3,692
Seattle (Washington)	1,390,286	18,450	1,329,351	40,479	368	17	1,621
Other miscellaneous refunds	130,254	-8,834	139,088	0	0	0	0
Gasoline, lubricating oil and excess FICA credits[2]	-	0	0	-	0	0	-
Bureau of Customs[3]	-	0	0	0	0	0	-
Earned income credits offsets[2]	-	0	0	0	0	0	0
Refunds reversals unclassified[1]	130,254	-8,834	139,088	0	0	0	0
Totals for states not shown above							
(a) California	8,272,627	89,974	7,936,880	234,062	4,147	147	7,417
(b) Illinois	3,773,951	41,134	3,653,886	73,685	1,363	74	3,809
(c) New York	5,372,452	45,473	5,180,732	139,547	1,771	113	4,816
(d) Ohio	3,568,500	39,937	3,454,494	68,953	825	60	3,231
(e) Pennsylvania	3,753,872	26,606	3,638,457	84,279	650	53	3,827
(f) Texas	4,900,640	47,284	4,711,980	133,849	1,137	98	6,292

[1] Includes refunds issued in September 1982 minus refund reversals received in September 1982 that were not classified by district before Sept. 30, 1982 (the end of the fiscal year). For accounting and comparative purposes, the data included in this table must agree with the actual transactions affecting the refund and interest appropriation accounts for the fiscal year.
[2] In table 4, Amount of internal revenue refunds including interest, refund amounts are given for these credits. Where a dash (–) is shown on this table the number of these types of refunds that were issued is counted above by district along with all of the other refunds issued. Where a zero (0) is shown there are no refunds for these types of taxes.
[3] The source of this information is the Bureau of Customs. The Bureau does not provide the count of the number of refunds issued for this item.

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

Internal revenue regions and districts, states and other areas. (States represented by single districts indicated in parentheses; totals for other states shown at bottom of table.)		Total tax returns (1)	Individual income tax (2)	Estimated tax (3)	Fiduciary (4)	Partnership (5)	Corporation income tax (6)	Estate tax (7)
United States, total		**170,369,266**	**95,481,537**	**31,862,612**	**1,963,621**	**1,561,267**	**2,950,279**	**134,965**
North-Atlantic Region		**23,279,899**	**12,667,083**	**4,624,016**	**358,158**	**163,143**	**498,304**	**18,988**
Albany	(See (c) below)	1,466,385	847,918	267,612	11,315	9,947	24,448	1,127
Augusta	(Maine)	818,464	458,209	153,910	10,570	4,201	12,988	491
Boston	(Massachusetts)	4,490,104	2,541,649	886,314	93,365	22,198	84,724	3,762
Brooklyn	(See (c) below)	4,908,684	2,777,888	1,019,344	24,128	31,178	112,115	3,560
Buffalo	(See (c) below)	3,091,867	1,824,641	600,675	36,857	20,830	44,155	2,412
Burlington	(Vermont)	411,288	209,727	81,886	4,896	3,094	8,306	284
Hartford	(Connecticut)	2,686,169	1,439,734	580,896	44,662	21,695	49,115	2,476
Manhattan	(See (c) below)	3,952,583	1,747,778	742,098	114,340	41,706	132,786	3,806
Portsmouth	(New Hampshire)	741,019	414,581	142,021	7,347	4,493	12,427	558
Providence	(Rhode Island)	713,336	404,958	129,260	10,678	3,801	17,240	512
Mid-Atlantic Region		**23,366,032**	**13,414,497**	**4,434,432**	**278,339**	**175,007**	**392,271**	**16,512**
Baltimore	(Maryland & D.C.)	3,776,491	2,221,476	673,306	39,374	31,065	61,225	2,787
Foreign Operations		769,540	320,447	156,827	934	1,382	9,196	420
Puerto Rico		309,689	83,639	49,450	101	131	825	28
Other		459,951	236,808	107,377	833	1,251	8,371	392
Newark	(New Jersey)	6,121,794	3,464,935	1,163,937	54,560	46,742	144,564	4,744
Philadelphia	(See (e) below)	5,310,865	3,054,710	1,088,258	97,615	40,461	74,354	3,644
Pittsburgh	(See (e) below)	3,096,947	1,831,536	614,739	41,496	23,866	32,613	1,720
Richmond	(Virginia)	3,823,627	2,263,228	655,099	33,793	28,604	58,644	2,752
Wilmington	(Delaware)	464,768	256,185	82,266	10,577	2,887	11,675	445
Southeast Region		**24,937,926**	**14,217,923**	**4,402,271**	**207,581**	**180,680**	**442,755**	**16,964**
Atlanta	(Georgia)	3,597,119	2,185,577	469,828	26,241	25,103	59,779	1,784
Birmingham	(Alabama)	2,276,488	1,400,142	301,132	17,827	16,095	32,445	1,047
Columbia	(South Carolina)	1,955,606	1,207,692	265,955	11,131	13,725	30,871	1,206
Greensboro	(North Carolina)	3,982,091	2,381,846	623,147	27,841	28,279	64,054	2,386
Jackson	(Mississippi)	1,450,256	871,420	189,915	7,165	11,629	21,186	689
Jacksonville	(Florida)	8,753,403	4,390,720	2,126,109	96,173	58,432	196,538	7,993
Nashville	(Tennessee)	2,922,963	1,780,526	426,185	21,203	27,417	37,884	1,859
Central Region		**20,769,194**	**12,267,858**	**3,745,535**	**236,685**	**160,016**	**317,267**	**14,267**
Cincinnati	(See (d) below)	3,169,959	1,878,509	578,568	36,881	24,683	43,491	2,291
Cleveland	(See (d) below)	4,430,689	2,591,309	833,055	51,069	31,132	68,319	3,291
Detroit	(Michigan)	6,054,417	3,611,021	1,053,056	73,038	50,979	96,028	3,330
Indianapolis	(Indiana)	3,729,079	2,200,945	702,728	44,849	23,430	59,525	3,355
Louisville	(Kentucky)	2,236,751	1,313,639	381,530	20,700	20,292	32,820	1,401
Parkersburg	(West Virginia)	1,138,300	672,435	196,598	10,128	9,500	17,084	619
Midwest Region		**23,486,036**	**12,919,755**	**4,824,475**	**340,896**	**211,602**	**390,958**	**26,507**
Aberdeen	(South Dakota)	536,154	278,015	109,499	5,006	5,800	8,088	726
Chicago	(See (b) below)	6,278,694	3,593,912	1,231,164	114,804	59,258	110,496	6,067
Des Moines	(Iowa)	2,292,463	1,178,936	524,742	37,020	21,972	39,729	4,123
Fargo	(North Dakota)	542,562	277,524	110,483	5,277	5,696	8,611	917
Milwaukee	(Wisconsin)	3,558,296	1,968,517	721,529	52,948	29,016	58,487	2,692
Omaha	(Nebraska)	1,280,499	664,520	268,223	15,070	13,812	24,562	2,114
St. Louis	(Missouri)	3,624,470	1,980,245	767,184	48,871	27,199	60,573	3,014
St. Paul	(Minnesota)	3,110,250	1,741,055	593,944	32,800	30,624	55,454	3,210
Springfield	(See (b) below)	2,242,458	1,237,031	497,707	29,100	18,225	24,958	3,424
Southwest Region		**23,283,485**	**13,013,816**	**3,716,981**	**207,281**	**264,874**	**405,707**	**16,103**
Albuquerque	(New Mexico)	915,746	536,496	137,130	6,310	9,557	14,267	495
Austin	(See (f) below)	3,497,650	1,947,673	498,848	31,966	37,533	57,617	2,554
Cheyenne	(Wyoming)	416,072	217,452	69,672	3,214	5,806	8,526	289
Dallas	(See (f) below)	4,753,298	2,596,342	753,474	50,894	66,433	80,440	3,015
Denver	(Colorado)	2,477,607	1,344,119	428,226	26,021	37,113	50,151	1,977
Houston	(See (f) below)	2,706,646	1,648,511	359,241	20,560	31,555	41,433	1,095
Little Rock	(Arkansas)	1,463,490	821,760	254,305	11,242	12,244	23,770	886
New Orleans	(Louisiana)	2,796,117	1,632,579	418,176	12,950	18,746	57,621	1,311
Oklahoma City	(Oklahoma)	2,336,025	1,265,213	398,894	20,146	28,466	40,554	1,995
Wichita	(Kansas)	1,918,844	1,005,471	399,215	23,678	17,421	31,328	2,485
Western Region		**31,268,694**	**16,990,605**	**6,114,902**	**334,681**	**405,945**	**503,017**	**25,504**
Anchorage	(Alaska)	342,365	200,638	29,872	1,134	5,613	6,114	159
Boise	(Idaho)	668,416	361,435	116,918	4,760	9,396	12,212	497
Helena	(Montana)	670,953	334,757	125,826	5,658	8,349	12,711	661
Honolulu	(Hawaii)	773,116	438,675	126,600	8,072	8,335	17,711	639
Los Angeles	(See (a) below)	11,443,651	6,306,095	2,220,086	141,120	157,804	189,698	9,464
Phoenix	(Arizona)	2,128,327	1,151,647	446,011	25,841	20,900	36,612	1,575
Portland	(Oregon)	2,174,195	1,114,229	463,226	19,451	25,672	36,866	1,707
Reno	(Nevada)	696,162	406,890	105,773	6,401	7,829	14,137	346
Salt Lake City	(Utah)	950,362	553,442	122,932	12,897	17,935	19,885	490
San Francisco	(See (a) below)	8,057,861	4,308,243	1,692,909	79,816	104,002	103,695	7,902
Seattle	(Washington)	3,363,286	1,804,554	664,749	29,631	40,110	53,376	2,144
Totals for states not shown above								
(a)	California	19,501,512	10,614,338	3,912,995	220,936	261,806	293,393	17,386
(b)	Illinois	8,521,352	4,830,943	1,728,871	143,904	77,483	135,454	9,511
(c)	New York	13,419,519	7,198,225	2,649,729	186,640	103,661	313,504	10,905
(d)	Ohio	7,800,647	4,469,818	1,411,623	87,970	55,815	111,810	5,582
(e)	Pennsylvania	8,407,812	4,886,246	1,702,997	139,101	64,327	106,967	5,364
(f)	Texas	10,957,584	6,190,726	1,611,363	103,720	135,521	179,490	6,664

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

Table 6.—Continued

Internal revenue regions and districts, states and other areas. (States represented by single districts indicated in parentheses; totals for other states shown at bottom of table.)		Gift tax (8)	Employment taxes (9)	Exempt organizations (10)	Employee plans (11)	ATF returns (12)	Excise taxes (13)	Supplemental documents (14)	Non-master file returns (15)
United States, total		**99,533**	**25,835,217**	**443,705**	**1,021,269**	**232,873**	**1,171,722**	**7,555,723**	**55,143**
North-Atlantic Region		**16,183**	**3,548,514**	**58,918**	**172,125**	**16,571**	**125,438**	**995,613**	**4,847**
Albany	(See (c) below)	979	203,001	3,889	8,003	2,388	11,708	53,941	129
Augusta	(Maine)	516	130,115	2,789	4,210	1,434	9,824	29,079	128
Boston	(Massachusetts)	3,321	624,791	15,449	29,593	3,009	21,095	160,117	717
Brooklyn	(See (c) below)	1,676	678,041	6,101	31,629	1,646	17,396	202,735	1,247
Buffalo	(See (c) below)	2,549	403,038	8,504	20,404	4,271	22,934	100,133	464
Burlington	(Vermont)	278	76,992	1,558	2,316	1,079	3,764	16,998	110
Hartford	(Connecticut)	2,287	393,186	8,176	20,237	1,969	15,967	115,202	567
Manhattan	(See (c) below)	3,757	823,607	18,256	46,655	1,473	12,829	262,275	1,217
Portsmouth	(New Hampshire)	466	114,043	2,316	4,057	916	8,056	31,620	118
Providence	(Rhode Island)	354	111,700	1,880	5,021	406	3,863	23,513	150
Mid-Atlantic Region		**11,519**	**3,409,090**	**58,683**	**145,622**	**24,906**	**129,904**	**840,967**	**32,083**
Baltimore	(Maryland & D.C.)	2,384	550,975	12,532	24,541	3,017	18,048	135,376	365
Foreign Operations		253	185,451	596	1,045	330	1,031	63,532	28,096
Puerto Rico		13	171,634	100	770	330	89	2,492	67
Other		240	13,817	496	275	-	942	61,040	28,009
Newark	(New Jersey)	2,680	896,478	11,667	40,692	3,487	27,549	258,708	1,051
Philadelphia	(See (e) below)	2,242	713,547	14,386	39,520	6,557	31,745	142,308	1,518
Pittsburgh	(See (e) below)	1,190	406,306	8,682	21,178	5,264	25,906	81,913	548
Richmond	(Virginia)	2,418	584,176	9,234	15,456	5,761	22,371	141,854	227
Wilmington	(Delaware)	352	70,157	1,786	3,180	490	3,254	19,276	258
Southeast Region		**14,982**	**4,063,547**	**49,406**	**103,138**	**37,687**	**154,236**	**1,044,934**	**2,822**
Atlanta	(Georgia)	2,224	615,980	7,641	16,892	5,677	23,602	156,517	274
Birmingham	(Alabama)	1,230	389,762	4,828	8,979	4,136	17,388	81,318	159
Columbia	(South Carolina)	1,238	329,515	3,793	7,305	2,760	12,641	67,681	113
Greensboro	(North Carolina)	2,630	657,914	9,033	16,464	5,817	26,478	135,449	753
Jackson	(Mississippi)	747	261,118	2,954	5,052	4,065	14,662	59,569	85
Jacksonville	(Florida)	5,520	1,330,638	13,779	36,499	9,547	38,334	441,884	1,239
Nashville	(Tennessee)	1,393	478,620	6,378	11,947	5,685	21,131	102,536	199
Central Region		**10,254**	**2,915,284**	**57,539**	**114,815**	**34,805**	**159,491**	**728,406**	**6,953**
Cincinnati	(See (d) below)	1,707	431,150	9,449	20,425	3,929	18,941	118,143	1,792
Cleveland	(See (d) below)	2,173	605,148	12,413	24,869	5,898	31,931	167,772	2,269
Detroit	(Michigan)	2,723	839,596	14,598	39,340	10,324	43,330	224,563	2,491
Indianapolis	(Indiana)	2,079	511,964	12,840	17,040	5,795	33,667	110,718	144
Louisville	(Kentucky)	1,121	352,515	4,820	8,643	5,907	19,169	74,105	89
Parkersburg	(West Virginia)	451	174,911	3,418	4,498	2,952	12,453	33,105	148
Midwest Region		**18,937**	**3,453,067**	**75,668**	**166,841**	**36,447**	**216,126**	**782,621**	**2,136**
Aberdeen	(South Dakota)	634	94,244	2,238	2,719	1,638	7,820	19,814	113
Chicago	(See (b) below)	3,555	831,389	15,859	52,628	4,223	30,261	224,706	552
Des Moines	(Iowa)	2,017	387,637	8,342	14,703	4,515	25,831	62,846	50
Fargo	(North Dakota)	908	96,437	2,370	3,257	1,792	8,315	20,930	45
Milwaukee	(Wisconsin)	4,028	521,889	11,706	28,844	5,438	42,900	109,788	304
Omaha	(Nebraska)	1,898	214,953	4,557	7,118	2,899	16,998	43,568	207
St. Louis	(Missouri)	2,016	544,297	11,083	22,272	6,534	33,996	116,504	362
St. Paul	(Minnesota)	2,261	456,364	11,550	22,038	5,339	29,123	126,093	397
Springfield	(See (b) below)	1,620	325,857	7,963	13,264	3,769	21,082	58,372	86
Southwest Region		**13,899**	**3,770,033**	**55,319**	**106,398**	**34,862**	**191,896**	**1,484,746**	**1,570**
Albuquerque	(New Mexico)	462	150,264	2,401	3,668	1,640	6,236	46,738	81
Austin	(See (f) below)	2,335	616,539	8,947	14,847	4,630	31,394	242,329	438
Cheyenne	(Wyoming)	480	74,947	1,361	1,795	1,887	5,144	27,476	23
Dallas	(See (f) below)	2,388	790,889	11,016	22,148	5,961	35,904	334,055	309
Denver	(Colorado)	1,806	395,461	7,469	13,925	3,860	17,486	149,772	221
Houston	(See (f) below)	999	344,683	3,574	12,302	2,984	16,309	225,074	26
Little Rock	(Arkansas)	871	246,514	3,820	6,201	3,366	13,819	64,549	143
New Orleans	(Louisiana)	1,203	472,768	5,202	11,355	4,240	22,378	137,466	122
Oklahoma City	(Oklahoma)	1,645	366,261	5,395	10,030	3,424	22,752	171,152	98
Wichita	(Kansas)	1,710	311,707	6,134	10,127	2,650	20,474	86,135	109
Western Region		**13,759**	**4,675,682**	**78,973**	**212,330**	**45,395**	**194,633**	**1,678,438**	**4,732**
Anchorage	(Alaska)	98	51,290	1,153	1,781	2,228	2,933	39,258	84
Boise	(Idaho)	364	114,726	2,157	3,658	2,213	8,143	31,916	21
Helena	(Montana)	941	120,386	2,638	3,630	2,756	10,743	41,881	115
Honolulu	(Hawaii)	739	111,611	1,813	6,303	352	3,452	48,699	115
Los Angeles	(See (a) below)	3,380	1,694,315	24,884	80,158	7,423	46,932	560,323	1,949
Phoenix	(Arizona)	988	291,443	4,546	10,505	3,201	10,547	124,409	92
Portland	(Oregon)	1,648	336,738	6,533	13,710	4,687	18,551	130,729	248
Reno	(Nevada)	345	99,985	1,403	3,856	1,172	5,733	42,235	57
Salt Lake City	(Utah)	868	150,782	2,074	5,785	1,808	6,529	55,049	88
San Francisco	(See (a) below)	3,166	1,193,004	21,115	63,624	14,957	50,855	413,177	1,396
Seattle	(Washington)	1,412	511,402	10,657	19,320	4,398	30,215	190,750	568
Totals for states not shown above									
(a)	California	8,546	2,887,319	45,999	143,782	22,380	97,787	973,500	3,345
(b)	Illinois	5,175	1,157,246	23,822	65,892	7,992	51,343	283,078	638
(c)	New York	8,961	2,107,687	36,750	106,691	9,758	64,867	619,084	3,057
(d)	Ohio	3,880	1,036,298	21,882	45,294	9,827	50,872	285,915	4,081
(e)	Pennsylvania	3,432	1,119,853	23,068	60,698	11,821	57,651	224,221	2,066
(f)	Texas	5,722	1,752,111	23,537	49,297	13,595	83,807	801,458	773

Column contents:
(8) Form 709
(9) Includes Forms 940, 940PR, 941PR & SS, 941E, 942, 942PR, 943, 943PR & SS and CT–1.
(10) Includes Forms 990, 990PF, 990T, 990C, 5227 and 4720.
(11) Includes Forms 5500, 5500C, 5500G, 5500K and 5500R.
(12) Includes Forms 7, 8, 4705, 4706, 4707, 4708, alcohol excise tax returns and tobacco excise tax returns.
(13) Includes Forms 720, 730, 2290, 11, 11C and 4638.
(14) Includes Forms 1040X, 1120X, 2668, 4868, 7004, 7005, 1041A and 990AR.
(15) Includes Forms 941M, 941NMI, CT-2, 949, 949A, 990BL, 6069, 1042, 1120DISC and 720M.

Table 7.—Returns filed, examination coverage and results (1982)

	Returns filed	Returns examined				
	CY 1981	Revenue agents	Tax auditors	Service centers	Total	Percent coverage
Individual, total	**94,013,000**	**285,526**	**1,066,557**	**103,173**	**1,455,256**	**1.55**
1040A, TPI[1] under $10,000	26,520,000	8,567	80,975	3,909	93,451	.35
Non 1040A, TPI under $10,000	8,468,000	10,481	56,683	15,983	83,147	.98
TPI $10,000 under $25,000, simple	21,189,000	8,275	100,103	11,670	120,048	.57
TPI $10,000 under $25,000, complex	11,251,000	24,862	216,488	34,482	275,832	2.45
TPI $25,000 under $50,000	17,668,000	46,604	441,433	24,059	512,096	2.90
TPI $50,000 and over	3,305,000	100,456	81,004	6,242	187,702	5.68
Schedule C–TGR[2] under $25,000	1,831,000	10,106	18,934	1,706	30,748	1.68
Schedule C–TGR $25,000 under $100,000	1,747,000	27,231	39,918	2,221	69,370	3.97
Schedule C–TGR $100,000 and over	921,000	34,926	18,355	1,403	54,684	5.94
Schedule F–TGR under $25,000	368,000	2,134	3,435	594	6,163	1.67
Schedule F–TGR $25,000 under $100,000	526,000	4,658	6,087	581	11,326	2.15
Schedule F–TGR $100,000 and over	219,000	7,224	3,142	323	10,689	4.88
Fiduciary	**1,944,000**	**9,387**	**914**	**–**	**10,301**	**.53**
Partnerships	**1,412,000**	**22,979**	**105**	**–**	**23,084**	**1.63**
Corporation, total[3]	**2,279,000**	**107,705**	**–**	**–**	**107,705**	**4.73**
Assets not reported	144,000	5,359	–	–	5,359	3.72
Under $100,000[4]	1,035,000	28,864	–	–	28,864	2.79
$100,000 under $1 mil	870,000	39,024	–	–	39,024	4.49
$1 mil under $10 mil	185,000	23,296	–	–	23,296	12.59
$10 mil under $100 mil	30,000	7,158	–	–	7,158	23.86
$100 mil and over	6,000	4,004	–	–	4,004	66.73
Small business corps.	**547,000**	**8,726**	**–**	**–**	**8,726**	**1.60**
Form 1120 DISC	**7,000**	**1,396**	**–**	**–**	**1,396**	**19.94**
Estate, total	**146,000**	**24,344**	**143**	**–**	**24,487**	**16.77**
Gross estate under $1 mil	139,000	18,863	137	–	19,000	13.67
Gross estate $1 mil and over	8,000	5,481	6	–	5,487	68.59
Gift	**190,000**	**4,451**	**58**	**–**	**4,509**	**2.37**
Income, estate and gift, total	100,538,000	464,514	1,067,777	103,173	1,635,464	1.63
Excise	**970,000**	**57,396**	**2,792**	**–**	**60,188**	**6.20**
Employment	**25,926,000**	**31,712**	**4,334**	**–**	**36,046**	**.14**
Windfall profit	**4,000**	**507**	**–**	**–**	**507**	**12.68**
Miscellaneous	**–**	**25**	**2**	**–**	**27**	**–**
Service center corrections	**–**	**–**	**–**	**716,193**	**716,193**	**–**

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

Table 7.—Continued

Recommended additional tax and penalties (in millions of dollars)				Average tax and penalty per return			No-change, percent[5]		
Revenue agents	Tax auditors	Service centers	Total	Revenue agents	Tax auditors	Service centers	Revenue agents	Tax auditors	
2,143	**801**	**31**	**2,975**	**7,505**	**751**	**364**	**11**	**20**	**Individual, total**
70	44	1	115	8,166	543	200	10	18	1040A, TPI[1] under $10,000
63	26	3	92	6,058	455	185	16	27	Non 1040A, TPI under $10,000
21	58	3	82	2,520	579	248	13	19	TPI $10,000 under $25,000, simple
68	120	10	198	2,731	555	291	12	17	TPI $10,000 under $25,000, complex
142	286	8	437	3,057	648	336	10	20	TPI $25,000 under $50,000
1,089	138	3	1,230	10,841	1,705	468	9	29	TPI $50,000 and over
41	17	1	59	4,042	895	451	15	21	Schedule C–TGR[2] under $25,000
123	54	1	178	4,526	1,362	427	12	21	Schedule C–TGR $25,000 under $100,000
416	47	1	464	11,901	2,563	620	10	22	Schedule C–TGR $100,000 and over
4	2	–	6	1,997	596	223	13	28	Schedule F–TGR under $25,000
16	5	–	23	3,891	757	303	10	24	Schedule F–TGR $25,000 under $100,000
87	4	–	91	12,065	1,264	407	9	26	Schedule F–TGR $100,000 and over
38	**–**	**–**	**38**	**4,043**	**279**	**–**	**21**	**6**	**Fiduciary**
–	**–**	**–**	**–**	**–**	**–**	**–**	**36**	**33**	**Partnerships**
7,221	**–**	**–**	**7,221**	**67,042**	**–**	**–**	**23**	**–**	**Corporation, total[3]**
202	–	–	202	37,683	–	–	32	–	Assets not reported
71	–	–	71	2,465	–	–	31	–	Under $100,000[4]
167	–	–	167	4,268	–	–	23	–	$100,000 under $1 mil
389	–	–	389	16,681	–	–	18	–	$1 mil under $10 mil
565	–	–	565	78,969	–	–	9	–	$10 mil under $100 mil
5,827	–	–	5,827	1,455,348	–	–	3	–	$100 mil and over
42	**–**	**–**	**42**	**4,803**	**–**	**–**	**37**	**–**	**Small business corps.**
–	**–**	**–**	**–**	**–**	**–**	**–**	**38**	**–**	**Form 1120 DISC**
754	**1**	**–**	**754**	**30,958**	**4,054**	**–**	**9**	**9**	**Estate, total**
259	1	–	259	13,729	3,822	–	10	10	Gross estate under $1 mil
495	–	–	495	90,253	9,368	–	6	–	Gross estate $1 mil and over
85	**–**	**–**	**85**	**19,021**	**1,255**	**–**	**21**	**16**	**Gift**
10,283	802	31	11,115	22,135	751	364	15	20	Income, estate and gift, total
71	**1**	**–**	**71**	**1,242**	**217**	**–**	**15**	**8**	**Excise**
93	**2**	**–**	**95**	**2,926**	**482**	**–**	**30**	**10**	**Employment**
457	**–**	**–**	**457**	**900,481**	**–**	**–**	**69**	**–**	**Windfall profit**
2	**–**	**–**	**2**	**81,185**	**–**	**–**	**–**	**–**	**Miscellaneous**
–	**–**	**268**	**268**	**–**	**–**	**374**	**–**	**–**	**Service center corrections**

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

Table 8.—Returns filed, examination coverage and results (1981)

	Returns filed	Returns examined				
	CY 1980	Revenue agents	Tax auditors	Service centers	Total	Percent coverage
Individual, total	**93,052,000**	**289,507**	**1,193,079**	**161,518**	**1,644,104**	**1.77**
1040A, TPI[1] under $10,000	28,222,000	10,259	133,415	5,745	149,419	.53
Non 1040A, TPI under $10,000	8,553,000	12,439	104,274	34,116	150,829	1.76
TPI $10,000 under $25,000, simple	21,071,000	7,154	106,202	13,597	128,953	.61
TPI $10,000 under $25,000, complex	11,694,000	25,868	269,585	69,997	365,450	3.13
TPI $25,000 under $50,000	14,901,000	43,612	401,511	26,679	471,802	3.17
TPI $50,000 and over	2,249,000	94,775	77,192	4,066	176,033	7.83
Schedule C-TGR[2] under $25,000	2,324,000	10,749	20,174	2,162	33,085	1.42
Schedule C-TGR $25,000 under $100,000	1,758,000	26,851	40,708	2,325	69,984	3.98
Schedule C-TGR $100,000 and over	886,000	39,534	22,329	1,251	63,114	7.12
Schedule F-TGR under $25,000	640,000	3,825	4,883	764	9,472	1.48
Schedule F-TGR $25,000 under $100,000	559,000	6,340	7,686	629	14,655	2.62
Schedule F-TGR $100,000 and over	195,000	8,001	3,120	187	11,308	5.80
Fiduciary	**1,876,000**	**9,145**	**52**	**-**	**9,197**	**.49**
Partnerships	**1,362,000**	**22,015**	**98**	**-**	**22,113**	**1.62**
Corporation, total[3]	**2,124,000**	**107,363**	**-**	**-**	**107,363**	**5.05**
Assets not reported	126,000	4,017	-	-	4,017	3.19
Under $100,000[4]	1,014,000	26,393	-	-	26,393	2.60
$100,000 under $1 mil	779,000	42,245	-	-	42,245	5.42
$1 mil under $10 mil	165,000	23,681	-	-	23,681	14.35
$10 mil under $100 mil	27,000	7,001	-	-	7,001	25.93
$100 mil and over	5,000	4,026	-	-	4,026	80.52
Small business corps.	**528,000**	**9,356**	**-**	**-**	**9,356**	**1.77**
Form 1120 DISC	9,000	1,460	-	-	1,460	16.22
Estate, total	**147,000**	**26,344**	**753**	**-**	**27,097**	**18.43**
Gross estate under $300,000	93,000	7,581	534	-	8,115	8.73
Gross estate $300,000 and over	55,000	18,763	219	-	18,982	34.51
Gift	**215,000**	**5,641**	**256**	**-**	**5,897**	**2.74**
Income, estate and gift, total	99,313,000	470,831	1,194,236	161,518	1,826,587	1.84
Excise	**875,000**	**61,251**	**10,940**	**-**	**72,191**	**8.25**
Employment	**26,367,000**	**24,834**	**6,498**	**-**	**31,332**	**.12**
Miscellaneous	**-**	**168**	**14**	**-**	**182**	**-**
Service center corrections	**-**	**-**	**-**	**814,023**	**-**	**-**

[1] Total positive income.
[2] Total gross receipts.
[3] Includes 8,000 Forms 1120F not allocated to corporation classes.
[4] Balance sheet assets.

Table 8.—Continued

Recommended additional tax and penalties (in millions of dollars)				Average tax and penalty per return			No-change, percent[5]		
Revenue agents	Tax auditors	Service centers	Total	Revenue agents	Tax auditors	Service centers	Revenue agents	Tax auditors	
1,845	**690**	**36**	**2,572**	**6,374**	**579**	**223**	**11**	**23**	**Individual, total**
79	50	1	130	7,733	372	158	10	23	1040A, TPI[1] under $10,000
64	29	4	97	5,159	276	121	18	33	Non 1040A, TPI under $10,000
18	49	3	70	2,584	451	205	16	25	TPI $10,000 under $25,000, simple
72	125	15	212	2,779	464	216	13	20	TPI $10,000 under $25,000, complex
151	220	9	380	3,454	548	338	10	22	TPI $25,000 under $50,000
868	100	2	969	9,161	1,291	402	10	32	TPI $50,000 and over
34	15	1	50	3,177	744	321	15	22	Schedule C-TGR[2] under $25,000
108	49	1	158	3,999	1,208	375	12	21	Schedule C-TGR $25,000 under $100,000
373	43	1	416	9,423	1,939	411	11	21	Schedule C-TGR $100,000 and over
16	2	-	18	4,148	502	187	20	24	Schedule F-TGR under $25,000
14	5	-	19	2,166	696	232	12	20	Schedule F-TGR $25,000 under $100,000
48	3	-	52	6,061	963	471	10	21	Schedule F-TGR $100,000 and over
39	**-**	**-**	**39**	**4,239**	**1,305**	**-**	**26**	**44**	**Fiduciary**
-	**-**	**-**	**-**	**-**	**-**	**-**	**35**	**34**	**Partnerships**
6,339	**-**	**-**	**6,339**	**59,040**	**-**	**-**	**18**	**-**	**Corporation, total[3]**
85	-	-	85	21,104	-	-	22	-	Assets not reported
49	-	-	49	1,854	-	-	22	-	Under $100,000[4]
279	-	-	279	6,608	-	-	19	-	$100,000 under $1 mil
382	-	-	382	16,146	-	-	16	-	$1 mil under $10 mil
585	-	-	585	83,503	-	-	9	-	$10 mil under $100 mil
4,959	-	-	4,959	1,231,715	-	-	3	-	$100 mil and over
25	**-**	**-**	**25**	**2,726**	**-**	**-**	**34**	**-**	**Small business corps.**
-	-	-	-	-	-	-	39	-	Form 1120 DISC
1,371	**3**	**-**	**1,373**	**52,031**	**3,476**	**-**	**11**	**15**	**Estate, total**
98	2	-	100	12,949	3,880	-	15	15	Gross estate under $300,000
1,273	1	-	1,273	67,822	2,490	-	10	15	Gross estate $300,000 and over
69	**-**	**-**	**70**	**12,292**	**1,029**	**-**	**21**	**30**	**Gift**
9,688	693	36	10,418	20,577	581	223	15	23	Income, estate and gift, total
79	**2**	**-**	**81**	**1,289**	**163**	**-**	**18**	**13**	**Excise**
42	**2**	**-**	**44**	**1,599**	**316**	**-**	**20**	**14**	**Employment**
2	**-**	**-**	**2**	**11,554**	**40**	**-**	**1**	**79**	**Miscellaneous**
-	**-**	**205**	**205**	**-**	**-**	**252**	**-**	**-**	**Service center corrections**

[5] Service center no-change rate by class is not available. 31 percent of service center examinations resulted in no change.

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

(In thousands of dollars)

Internal revenue regions, districts and service centers	Total	Individual	Fiduciary	Corporation	Subchapter S corporation	Estate	Gift	Excise	Employment	Exempt organizations	Windfall profit	Miscellaneous
Total	11,740,020	2,874,813	38,203	7,220,741	41,914	754,233	84,736	71,902	94,885	20	456,544	2,030
North-Atlantic	2,535,255	350,254	8,400	2,034,964	3,753	106,145	6,804	4,966	19,965	1	-	3
Mid-Atlantic	1,944,885	432,095	2,840	961,876	5,401	83,007	12,013	9,180	6,915	1	451,565	-
Southeast	1,149,559	526,146	4,503	506,332	2,541	79,680	11,786	7,612	11,055	2	2	*
Central	1,113,039	265,317	2,721	730,622	8,582	70,278	12,189	15,785	4,333	3	3,209	2
Midwest	1,717,035	329,080	6,350	1,182,055	14,522	134,210	22,091	9,260	19,457	9	-	-
Southwest	1,452,717	352,650	4,947	930,051	2,795	104,753	13,704	16,505	23,542	2	1,753	2,015
Western	1,827,621	719,271	8,442	875,040	4,320	196,159	6,149	8,595	9,618	2	16	9
North-Atlantic Region:												
Albany	43,802	13,735	468	24,841	403	3,757	88	189	342	-	-	-
Augusta	21,010	6,006	57	13,261	2	1,288	126	215	54	-	-	-
Boston	270,792	56,615	502	187,258	838	22,658	361	1,276	1,283	1	-	-
Brooklyn	158,422	83,157	1,297	51,656	233	19,867	585	1,389	238	*	-	-
Buffalo	131,349	27,652	484	90,393	265	10,353	584	741	874	-	-	3
Burlington	5,844	2,607	7	2,802	-	293	-	26	109	-	-	-
Hartford	363,275	32,459	963	311,865	520	13,647	2,503	348	970	*	-	-
Manhattan	1,500,840	106,075	3,845	1,338,296	1,457	32,081	2,464	733	15,888	-	-	-
Portsmouth	8,230	5,017	102	1,976	*	1,026	34	28	45	-	-	-
Providence	25,369	10,608	674	12,616	35	1,173	59	42	162	-	-	-
Andover Service Center	2,747	2,747	-	-	-	-	-	-	-	-	-	-
Brookhaven Service Center	3,575	3,575	-	-	-	-	-	-	-	-	-	-
Mid-Atlantic Region:												
Baltimore	155,539	57,240	817	71,314	2,043	13,321	4,730	5,438	635	1	-	-
Foreign Operations	143,181	51,398	-	81,264	-	6,977	462	42	3,039	-	-	-
Newark	505,650	116,115	368	368,103	1,111	13,041	5,415	488	1,209	*	-	-
Philadelphia	286,340	87,864	373	179,569	1,665	15,009	567	391	902	-	-	-
Pittsburgh	173,895	43,566	64	121,551	7	6,520	237	1,591	360	-	-	-
Richmond	602,193	68,945	1,197	71,140	318	6,965	594	1,203	268	-	451,565	-
Wilmington	78,212	5,486	21	68,735	257	1,175	10	26	502	-	-	-
Philadelphia Service Center	1,484	1,484	-	-	-	-	-	-	-	-	-	-
Southeast Region:												
Atlanta	181,040	63,699	531	78,791	668	26,701	7,913	2,284	470	2	-	-
Birmingham	113,042	33,233	112	72,595	31	4,954	221	1,790	106	-	-	-
Columbia	43,790	30,781	33	9,375	512	1,244	353	462	1,031	-	-	-
Greensboro	185,307	40,120	219	130,416	91	6,840	233	379	7,011	-	-	-
Jackson	58,497	18,456	18	28,205	16	8,796	459	290	255	-	2	-
Jacksonville	439,022	283,120	3,302	121,504	1,099	24,889	1,945	1,794	1,370	-	-	-
Nashville	121,100	45,877	289	65,447	124	6,258	661	634	811	-	-	-
Atlanta Service Center	4,763	4,763	-	-	-	-	-	-	-	-	-	-
Memphis Service Center	5,097	5,097	-	-	-	-	-	-	-	-	-	-
Central Region:												
Cincinnati	177,150	36,417	613	112,310	342	20,392	429	2,510	930	2	3,203	2
Cleveland	262,599	48,034	196	188,202	346	17,300	1,092	6,094	1,334	*	*	-
Detroit	410,069	70,387	941	314,744	353	12,872	7,871	2,204	697	-	-	-
Indianapolis	110,661	63,602	508	30,197	1,082	11,008	1,239	2,846	173	-	5	-
Louisville	109,410	29,554	246	71,225	380	5,377	709	1,036	903	-	-	-
Parkersburg	41,589	15,761	217	13,944	6,099	3,329	848	1,096	296	-	-	-
Cincinnati Service Center	1,561	1,561	-	-	-	-	-	-	-	-	-	-
Midwest Region:												
Aberdeen	14,085	5,824	1	2,273	70	5,748	124	12	33	-	-	-
Chicago	817,911	118,993	3,683	635,940	5,221	45,333	1,978	2,224	4,533	7	-	-
Des Moines	79,871	25,214	73	34,509	1,078	16,853	873	418	652	-	-	-
Fargo	12,016	6,746	6	2,479	-	2,544	146	65	30	-	-	-
Milwaukee	190,025	29,335	324	148,502	47	8,125	2,755	607	330	-	-	-
Omaha	70,882	18,662	355	38,927	444	11,471	430	301	291	-	-	-
St. Louis	180,999	50,426	1,367	94,834	7,258	15,381	718	4,599	6,415	2	-	-
St. Paul	231,224	44,140	465	156,192	44	9,487	13,675	443	6,776	1	-	-
Springfield	117,716	27,233	76	68,400	360	19,267	1,392	591	397	-	-	-
Kansas City Service Center	2,507	2,507	-	-	-	-	-	-	-	-	-	-
Southwest Region:												
Albuquerque	18,743	9,969	4	6,692	18	1,615	85	280	80	-	-	-
Austin	121,023	35,512	2,073	65,404	20	12,772	1,243	1,103	1,226	-	1,672	-
Cheyenne	12,621	8,232	50	2,286	*	1,510	358	151	34	-	1	-
Dallas	242,120	76,021	1,110	133,453	131	26,487	172	2,080	640	2	9	2,015
Denver	96,946	35,577	821	50,177	473	7,548	290	1,530	531	-	-	-
Houston	512,740	69,418	76	420,518	8	9,981	8,431	1,321	2,954	-	35	-
Little Rock	28,435	12,972	296	10,267	-	4,028	267	383	222	-	-	-
New Orleans	149,530	44,281	287	87,641	1,639	13,830	441	835	577	-	-	-
Oklahoma City	151,882	32,644	221	90,144	503	17,583	1,856	7,778	1,118	-	36	-
Wichita	116,990	26,338	11	63,471	3	9,400	562	1,044	16,162	-	-	-
Austin Service Center	1,687	1,687	-	-	-	-	-	-	-	-	-	-
Western Region:												
Anchorage	26,841	19,114	1,976	4,645	196	439	82	75	314	-	-	-
Boise	49,368	11,411	123	35,643	180	1,565	46	245	155	-	-	-
Helena	19,401	12,879	13	3,101	17	2,868	118	231	174	-	-	-
Honolulu	26,045	13,079	*	11,384	34	1,333	8	23	184	-	-	-
Los Angeles	735,789	303,439	1,720	366,577	1,753	57,532	1,558	1,768	1,433	1	9	-
Phoenix	104,094	48,239	622	48,436	368	6,579	559	238	1,054	-	-	-
Portland	65,805	39,567	318	16,979	232	6,691	946	581	491	-	-	-
Reno	116,486	29,033	35	12,675	3	73,552	473	45	669	-	7	-
Salt Lake City	47,789	21,469	54	24,333	311	971	26	384	233	-	-	-
San Francisco	453,971	157,344	1,157	257,876	1,027	27,405	765	4,334	4,061	1	-	9
Seattle	174,784	56,450	2,425	95,390	189	17,225	1,567	670	849	1	-	-
Ogden Service Center	2,462	2,462	-	-	-	-	-	-	-	-	-	-
Fresno Service Center	4,785	4,785	-	-	-	-	-	-	-	-	-	-

* Less than $500.

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

Internal revenue regions, districts and service centers	Total	Individual	Partnership	Fiduciary	Corporation	Subchapter S corporation	Estate	Gift	Excise	Employment	Exempt organizations	Employee plans	Windfall profit	Miscellaneous
Total	1,771,998	1,455,256	23,084	10,301	107,705	10,122	24,487	4,509	60,188	38,046	21,398	18,388	507	27
North-Atlantic	256,325	205,186	2,706	2,338	20,389	1,475	4,024	825	8,408	4,455	4,109	2,428	-	2
Mid-Atlantic	219,689	181,649	2,574	701	13,113	1,185	3,448	482	5,052	6,055	2,530	2,879	10	-
Southeast	284,356	225,096	3,107	1,088	14,046	1,647	2,511	842	7,933	2,744	2,497	2,820	12	13
Central	175,283	137,318	2,141	1,326	10,830	1,235	3,204	525	8,661	3,549	3,298	3,167	28	1
Midwest	235,829	181,889	3,120	2,113	17,009	1,960	4,168	572	9,630	8,683	3,412	3,272	-	1
Southwest	218,656	173,766	2,968	973	14,937	1,341	2,654	811	11,082	4,619	2,135	1,162	400	8
Western	403,860	350,352	6,468	1,762	17,401	1,268	4,478	852	9,422	5,941	3,417	2,640	57	2
North-Atlantic Region:														
Albany	12,021	9,938	150	81	831	61	250	67	350	293	-	-	-	-
Augusta	7,055	5,254	51	44	659	52	86	27	631	251	-	-	-	-
Boston	39,257	28,502	468	436	3,625	167	471	87	1,738	1,154	1,873	735	-	1
Brooklyn	57,722	48,423	364	117	3,537	377	943	130	1,862	325	938	706	-	1
Buffalo	26,502	20,381	354	160	2,591	167	532	128	1,699	489	-	-	-	1
Burlington	2,745	2,111	20	13	304	17	29	3	129	119	-	-	-	-
Hartford	23,632	18,273	392	964	2,063	166	578	147	569	460	-	-	-	-
Manhattan	51,510	38,665	744	464	5,505	423	962	204	1,074	1,184	1,298	987	-	-
Portsmouth	4,505	3,671	35	39	386	17	87	22	157	91	-	-	-	-
Providence	5,713	4,305	126	20	868	28	86	10	179	89	-	-	-	-
Andover Service Center	13,555	13,555	-	-	-	-	-	-	-	-			-	-
Brookhaven Service Center	12,108	12,108	-	-	-	-	-	-	-	-			-	-
Mid-Atlantic Region:														
Baltimore	36,138	28,124	485	107	1,835	172	591	110	1,112	1,014	1,487	1,119	-	-
Foreign Operations	18,147	14,598	17	2	651	18	281	30	142	2,408	-	-	-	-
Newark	84,852	54,314	620	121	3,785	326	1,026	101	1,227	529	1,043	1,760	-	-
Philadelphia	38,474	32,481	562	267	2,650	231	628	97	776	780	-	*	2	-
Pittsburgh	19,317	15,233	475	71	1,409	118	451	37	986	537	-	-	-	-
Richmond	32,725	27,719	404	104	2,347	283	372	92	697	699	-	-	8	-
Wilmington	4,806	3,948	31	29	436	48	99	15	112	88	-	-	-	-
Philadelphia Service Center	5,232	5,232	-	-	-	-	-	-	-	-	-	-	-	-
Southeast Region:														
Atlanta	42,402	32,677	423	126	1,979	186	316	125	967	280	2,497	2,820	-	6
Birmingham	25,251	22,064	294	87	1,329	151	203	77	856	189	-	-	1	-
Columbia	15,437	12,909	334	35	935	132	128	118	375	471	-	-	-	-
Greensboro	35,229	29,525	322	102	3,078	189	307	145	838	721	-	-	2	-
Jackson	15,466	12,896	221	38	995	83	230	103	736	155	-	-	9	-
Jacksonville	73,985	62,502	1,014	624	4,295	741	1,046	197	2,878	681	-	-	-	7
Nashville	29,210	25,147	499	76	1,435	165	281	77	1,293	247	-	-	-	-
Atlanta Service Center	14,188	14,188	-	-	-	-	-	-	-	-	-	-	-	-
Memphis Service Center	13,188	13,188	-	-	-	-	-	-	-	-	-	-	-	-
Central Region:														
Cincinnati	26,897	19,102	367	270	1,852	161	452	111	1,352	550	1,470	1,199	10	1
Cleveland	38,890	30,266	477	224	2,409	185	858	96	1,578	966	997	833	1	-
Detroit	53,245	42,970	566	308	3,172	249	799	121	2,280	803	831	1,135	11	-
Indianapolis	24,382	18,433	335	395	1,246	440	550	94	2,481	403	-	-	5	-
Louisville	18,393	14,971	259	84	1,307	147	397	72	591	564	-	1	1	-
Parkersburg	6,201	6,301	137	45	844	53	148	31	379	263	-	-	1	-
Cincinnati Service Center	5,275	5,275	-	-	-	-	-	-	-	-	-	-	-	-
Midwest Region:														
Aberdeen	6,119	5,211	79	25	338	40	120	29	142	135	-	-	-	-
Chicago	67,439	53,629	901	1,016	4,845	473	1,167	89	1,766	1,970	781	802	-	-
Des Moines	20,926	15,855	348	157	1,778	217	459	74	962	1,076	-	-	-	-
Fargo	5,875	4,713	101	21	357	64	112	14	399	94	-	-	-	-
Milwaukee	24,275	17,777	331	331	2,585	200	379	24	1,454	1,194	-	-	-	-
Omaha	14,020	10,866	153	94	956	141	349	47	941	473	-	-	-	-
St. Louis	34,217	24,115	489	196	2,478	266	582	60	1,842	2,120	1,298	770	-	1
St. Paul	37,142	28,386	435	171	2,413	404	517	107	884	792	1,333	1,700	-	-
Springfield	18,405	13,926	283	102	1,259	155	483	128	1,240	829	-	-	-	-
Kansas City Service Center	7,411	7,411	-	-	-	-	-	-	-	-	-	-	-	-
Southwest Region:														
Albuquerque	9,796	8,472	89	49	503	39	64	18	435	124	-	-	3	-
Austin	23,472	19,629	385	199	1,415	138	258	63	590	681	-	-	114	-
Cheyenne	4,783	3,837	89	22	285	39	77	32	295	103	-	-	4	-
Dallas	47,042	34,456	705	259	5,066	232	559	100	1,559	684	2,135	1,162	107	8
Denver	23,622	19,897	286	209	1,220	141	272	87	1,209	321	-	-	-	-
Houston	23,901	19,150	372	60	1,586	159	238	72	1,699	481	-	-	104	-
Little Rock	13,510	10,944	255	43	986	124	143	53	712	250	-	-	-	-
New Orleans	28,727	24,414	267	28	1,595	196	326	56	933	904	-	-	8	-
Oklahoma City	19,164	14,629	311	57	1,155	188	350	74	2,060	302	-	-	60	-
Wichita	17,035	12,724	209	47	1,126	107	367	78	1,590	789	-	-	-	-
Austin Service Center	5,604	5,604	-	-	-	-	-	-	-	-	-	-	-	-
Western Region:														
Anchorage	6,034	5,202	137	52	286	10	35	7	224	81	-	-	-	-
Boise	6,856	5,762	105	26	317	56	75	21	322	172	-	-	-	-
Helena	7,419	6,007	128	62	421	54	159	27	360	201	-	-	-	-
Honolulu	7,692	6,822	83	30	507	28	77	10	112	223	-	-	-	-
Los Angeles	157,171	137,428	2,843	557	7,074	475	1,664	238	2,085	1,911	1,335	1,507	54	-
Phoenix	22,233	19,154	380	219	983	65	177	25	698	532	-	-	-	-
Portland	18,257	14,931	296	212	1,239	135	311	52	774	307	-	-	-	-
Reno	11,389	10,011	128	32	423	54	107	60	283	291	-	-	-	-
Salt Lake City	10,897	9,414	299	32	585	46	72	21	236	189	-	-	2	1
San Francisco	93,874	80,715	1,494	423	3,780	157	1,394	130	2,827	1,463	1,009	481	1	-
Seattle	35,267	28,335	575	117	1,786	188	407	81	1,501	571	1,073	652	-	1
Ogden Service Center	7,721	7,721	-	-	-	-	-	-	-	-	-	-	-	-
Fresno Service Center	18,850	18,850	-	-	-	-	-	-	-	-	-	-	-	-

* Merged with Newark Key District.

Table 11.—Returns examined by examination divisions

	1981	1982
Number of returns examined by examination divisions	1,930,292	1,732,232
Returns with adjustments proposed by examination divisions	1,512,185	1,409,399
Returns without adjustments proposed by examination divisions	418,107	322,833
Disposition of examined returns:	1,930,292	1,732,232
Agreed, paid or defaulted	1,729,612	1,518,622
Transferred to regional appeals offices	92,809	90,966
Petitioned, statutory notices	27,298	34,366
Other*	80,573	88,278

*Includes quick assessments and cases transferred to Justice Department.

Table 12.—Overassessments of tax as the result of examination
(Exclusive of claims for refund)

	Number of returns		Amount recommended (In thousands of dollars)	
	1981	1982	1981	1982
Total	114,994	114,602	395,480	470,362
Individual	95,183	95,925	112,440	114,074
Fiduciary	1,401	1,426	7,236	11,490
Corporation	8,541	8,002	214,215	266,083
Estate	4,078	3,835	51,369	54,633
Gift	181	98	1,274	702
Excise	3,710	3,903	5,276	8,507
Employment	1,900	1,413	3,671	14,873

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

	1981	1982
Taxpayer delinquent accounts:		
Opening inventory	1,204	1,436
Issuances	2,412	2,891
Dispositions	2,180	2,360
Closing inventory:		
(a) Number of accounts	1,436	1,967
(b) Balance of assessed tax, penalty and interest	4,678,853	6,716,746
Delinquent return investigations:		
Opening inventory	540	640
Issuances	1,112	1,263
Dispositions	1,012	1,149
Closing inventory	640	754
Returns compliance investigations closed	6	37
Miscellaneous investigations closed	143	186
Offers in compromise processed	2	2
Enforcement activity:		
Notices of federal tax lien filed	503	595
Notices of levy served upon third parties	740	1,058
Seizures of property made	9	11

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

	Assessments		Abatements		Net penalties	
	Number	Amount	Number	Amount	Number	Amount
Individual						
Delinquency	1,369,742	346,381	186,332	83,417	1,183,410	262,964
Estimated tax	6,440,308	900,751	376,782	98,213	6,063,526	802,538
Failure to pay	6,066,815	223,751	720,088	28,604	5,346,727	195,147
Bad check	186,287	1,879	6,441	376	179,846	1,503
Fraud	9,898	56,847	357	4,078	9,541	52,769
Negligence	113,508	20,630	3,152	1,921	110,356	18,709
False withholding	12,254	6,131	1,700	850	10,554	5,281
Other[1]	9,350	1,030	862	109	8,488	921
Total	14,208,162	1,557,399	1,295,714	217,568	12,912,448	1,339,831
Corporation[2]						
Delinquency	147,194	208,307	28,626	155,034	118,568	53,273
Estimated tax	334,358	198,726	43,570	70,240	290,788	128,486
Failure to pay	253,208	298,156	75,550	72,532	177,658	225,624
Bad check	3,059	136	132	112	2,927	23
Fraud	499	8,118	59	4,920	440	3,197
Negligence	3,640	7,184	104	869	3,536	6,315
Miscellaneous	170	371	8	432	162	-61
Total	742,128	720,997	148,049	304,140	594,079	416,858
Employment[3]						
Delinquency	2,279,560	471,721	208,278	114,213	2,071,282	357,508
Miscellaneous	927	412	157	83	770	330
Failure to pay	3,416,766	169,852	668,542	62,748	2,748,224	107,104
Federal tax deposits	4,648,590	1,838,644	673,610	819,704	3,974,980	1,018,939
Bad check	139,820	2,659	2,160	102	137,660	2,558
Fraud	940	2,339	54	122	886	2,217
Negligence	126	24	14	2	112	23
Total	10,485,729	2,485,651	1,552,815	996,973	8,933,914	1,488,678
Excise[4]						
Delinquency	261,810	24,626	23,048	9,783	238,762	14,843
Daily delinquency	17,023	36,604	12,534	29,492	4,489	7,112
Failure to pay	227,279	17,255	63,849	22,608	163,430	-5,353
Federal tax deposits	33,887	14,336	5,091	8,704	28,796	5,632
Bad check	3,241	81	107	21	3,134	59
Fraud	839	9,287	30	136	809	9,151
Other[5]	109	14	12	2	97	11
Total	544,188	102,202	104,671	70,747	439,517	31,455
Estate and Gift						
Delinquency	14,084	43,478	4,785	29,785	9,299	13,694
Miscellaneous	16	11	7	8	9	3
Failure to pay	30,441	30,318	20,637	22,717	9,804	7,601
Bad check	540	123	89	66	451	57
Fraud	16	415	4	516	14	-101
Negligence	57	67	4	2	53	65
Total	45,156	74,412	25,526	53,094	19,630	21,318
All Other[6]						
Delinquency	175,222	108,954	96,591	81,504	78,631	27,450
Failure to pay	79,141	4,447	31,275	2,280	47,866	2,167
Bad check	1,488	25	88	5	1,390	20
Negligence	51	27	13	14	38	13
Miscellaneous	32	11	20,552	43,427	-20,520	-43,416
Total	255,934	113,464	148,529	127,230	107,405	-13,766
Total, all civil penalties	26,282,297	5,054,125	3,275,304	1,769,752	23,006,993	3,284,373

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

[1] Includes taxpayer identification number, failure to report tips and miscellaneous.

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

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

[4] Includes Forms 1041A, 5227, 990PF, 4720, 990, 4638, 2290, 11, 11B, 11C, 720 and 730.

[5] Includes negligence and miscellaneous.

[6] Includes Forms 1041, 1065 and individual retirement account file.

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

A. Progress of work

Status	Number of cases[1] (1)	Amount stated in revenue agents' reports (in thousands of dollars): Deficiency and penalty (2)	Over assessment (3)
Pending Oct. 1	26,785 *	9,230,835	210,193
Received	41,177	3,855,945	166,665
Disposed of, total	37,976	2,223,789	82,736
By agreement	29,986	2,581,234	76,737
Unagreed: (overassessments, claims, excise, employment and offer-in-compromise rejections)	1,230	80,978	2,324
By taxpayer default on statutory notice	2,437	121,330	213
Petition filed, transferred to Counsel	4,323	440,247	3,462
Pending Sept. 30	29,986	9,862,991	294,122

B. Results

Status	Number of cases[1] (1)	Appeals determination (in thousands of dollars): Deficiency and penalty (2)	Over assessment (3)
Disposed of, total	37,796	1,276,524	176,374
By agreement	29,986	1,067,271	172,958
Unagreed (overassessments, claims, excise, employment and offer-in-compromise rejections)	1,230	85,493	1,445
By taxpayer default on statutory notice	2,437	112,781	145
Petition filed, transferred to Counsel	4,323	10,979	1,826

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

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

A. Progress of work

Status	Number of cases[1] (1)	Amount stated in statutory notices (in thousands of dollars): Deficiency and penalty (2)	Over assessment (3)
Pending Oct. 1	11,739 *	1,598,266	17,973
Received	22,038	1,506,342	3,719
Disposed of, total	14,901	713,342	12,373
Agreed in appeals	8,448	468,138	10,916
Dismissed, lack of jurisdiction	1,274	4,451	5
Unagreed, transferred to Counsel's sole jurisdiction	5,179	240,753	1,453
Pending Sept. 30	18,876	2,391,266	9,319

B. Results obtained in dispositions

Method	Number of cases[1] (1)	Appeals determination (in thousands of dollars): Deficiency and penalty (2)	Over-assessment (3)
Disposed of, total	14,901	568,534	3,806
Agreed in appeals	8,448	322,764	3,537
Dismissed, lack of jurisdiction	1,274	5,017	6
Unagreed, transferred to Counsel's sole jurisdiction	5,179	240,753	163

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

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

Subject	Total	Taxpayer requests	Field requests
Total	8,556	7,767	789
Actuarial matters	2,569	2,528	41
Exempt organizations	3,790	3,572	218
Employee plans	2,197	1,667	530

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

Letters issued	Stock bonus	Money purchase	Target benefit	Profit sharing	ESOP	Total defined contribution	Defined benefit	Total
Initial qualifications:								
Qualified	315	23,737	381	34,889	123	59,445	27,940	87,385
Participating employees	199,094	442,316	6,539	635,990	112,744	1,396,685	811,264	2,207,949
Not qualified	4	13	0	28	1	46	62	108
Amendments:								
Qualified	361	8,972	172	13,723	103	23,331	19,223	42,554
Not qualified	1	2	0	3	0	6	5	11
Terminations:								
Qualified	37*	3,508	132	5,904	*	9,581	4,683	14,264
Not qualified	0	10	1	15	0	26	9	35

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

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

Section 501(c)(3)	Private foundation	3,573
	Nonexempt charitable trust	493
501(c)(3)	All others	6,417
501(c)(4)	Civic leagues, social welfare	1,923
501(c)(5)	Labor, agriculture, horticulture	1,667
501(c)(6)	Business leagues	1,976
501(c)(7)	Social and recreational clubs	2,240
501(c)	All others	2,589
521	Farmers' cooperatives	520
Total		21,398

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

	1981	1982
Section 501(c):		
(1) Corporations organized under act of Congress	45	24
(2) Titleholding corps.	5,355	5,522
(3) Religious, charitable, etc.	*327,758	*322,826
(4) Social welfare	129,101	131,578
(5) Labor, agriculture organizations	84,189	86,322
(6) Business leagues	48,908	51,065
(7) Social and recreation clubs	51,958	54,036
(8) Fraternal beneficiary societies	135,798	116,549
(9) Voluntary employees' beneficiary societies	7,995	8,703
(10) Domestic fraternal beneficiary societies	15,995	18,570
(11) Teachers' retirement funds	11	13
(12) Benevolent life insurance assns.	4,973	5,071
(13) Cemetery companies	6,065	6,290
(14) Credit unions	5,865	6,074
(15) Mutual insurance companies	1,099	1,073
(16) Corps. to finance crop operation	22	22
(17) Supplemental unemployment benefit trusts	798	784
(18) Employee funded pension trusts	4	3
(19) War veterans' organizations	21,858	23,851
(20) Legal service organizations	61	90
(21) Black lung trusts	4	9
501(d) Religious and apostolic organizations	58	68
501(e) Cooperative hospitals	112	106
501(f) Coop. service orgs. of operating educational orgs.	-	-
521 Farmers' cooperatives	2,960	2,791
Total	**851,012**	**841,440**

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

Table 21.—Disposal of exempt organizations applications

	Applications for determination			
	Approved	Denied	Other[1]	Total
Section 501(c):				
(1) Corporations organized under act of Congress	-	-	-	-
(2) Titleholding corps.	200	11	106	317
(3) Religious, charitable, etc.	28,279	800	8,966	38,045
(4) Social welfare	2,906	133	651	3,690
(5) Labor, agriculture orgs.	459	17	133	609
(6) Business leagues	1,922	110	436	2,468
(7) Social and recreation clubs	1,332	143	633	2,108
(8) Fraternal beneficiary societies	29	6	29	64
(9) Voluntary exempt beneficiary societies	1,010	19	187	1,216
(10) Domestic fraternal societies	53	8	66	127
(11) Teachers' retirement funds	-	-	-	-
(12) Benevolent life insurance assns.	105	20	81	206
(13) Cemetery companies	286	10	49	345
(14) Credit unions	12	-	6	18
(15) Mutual insurance companies	14	-	3	17
(16) Corps. to finance crop operations	-	-	-	-
(17) Supplemental unemployment	23	1	2	26
(18) Employee funded pension trusts	-	-	-	-
(19) War veterans' organizations	102	-	46	148
(20) Legal service organizations	16	-	4	20
(21) Black lung trusts	4	-	-	4
(22) Employer liability trusts	-	-	-	-
501(d) Apostolic and religious organizations	7	-	1	8
501(e) Cooperative hospitals	2	-	1	3
501(f) Coop. service orgs. of operating educational orgs.	-	-	-	-
521 Farmers' cooperatives	36	7	26	69
4947(A) Nonexempt charitable trusts	13	-	53	66
National Office rulings and determination letters	1,624	225	781	2,630
Total	**38,434**	**1,510**	**12,260**	**52,204**

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

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

Fiscal year	Operating cost	Collections	Cost of collecting $100	Population (Thousands)	Tax per capita	Average positions realized		
						Total	National Office	Field
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1953	268,590,806	69,686,535,389	0.38	160,184	435.00	53,463	3,834	49,629
1954	268,969,107	69,919,990,791	0.38	163,026	428.89	51,411	2,707	48,704
1955	278,834,278	66,288,692,000	0.42	165,931	399.50	50,890	2,675	48,215
1956	299,894,710	75,112,649,000	0.40	168,903	444.71	50,682	2,583	48,099
1957	305,537,614	80,171,917,000	0.38	171,984	466.16	51,364	2,832	48,532
1958	337,428,789	79,978,476,484	0.42	174,882	457.33	50,816	2,909	47,907
1959	355,469,228	79,797,972,806	0.44	177,830	448.73	51,226	2,969	48,257
1960	363,735,359	91,774,802,823	0.40	180,671	507.96	51,047	2,910	48,137
1961	413,295,238	94,401,086,398	0.44	183,691	513.91	53,206	3,042	50,164
1962	450,080,420	99,440,839,245	0.45	186,538	533.09	56,481	3,401	53,080
1963	500,804,314	105,925,395,281	0.47	189,242	559.74	59,711	3,657	56,054
1964	549,692,131	112,260,257,115	0.49	191,889	585.03	61,059	3,839	57,220
1965	597,387,471	114,434,633,721	0.52	194,303	588.95	62,098	3,881	58,217
1966	624,861,929	128,879,961,342	0.48	196,560	655.88	63,508	3,982	59,526
1967	667,080,295	148,374,814,552	0.45	198,712	746.68	65,946	3,894	62,052
1968	699,190,304	153,363,837,665	0.46	200,706	765.48	67,574	3,967	63,607
1969	758,785,475	187,919,559,668	0.40	202,677	927.19	66,064	3,862	62,202
1970	886,159,162	195,722,096,497	0.45	204,878	955.31	68,683	4,103	64,580
1971	981,065,297	191,647,196,138	0.51	207,053	925.63	68,972	4,358	64,614
1972	1,127,390,411	209,855,736,878	0.54	208,846	1,004.83	68,549	4,134	64,415
1973	1,162,009,945	237,767,204,058	0.49	210,410	1,130.11	74,170	4,505	69,665
1974	1,312,894,661	268,952,253,663	0.49	211,901	126,924	78,921	4,310	74,611
1975	1,584,711,486*	293,822,725,772	0.54	213,559	1,375.84	82,339	4,531	77,808
1976	1,667,311,689*	302,519,791,922	0.56	215,142	1,406.14	84,264	4,732	79,532
1977	1,790,588,738*	358,139,416,730	0.50	217,329	1,647.91	83,743	4,994	78,749
1978	1,962,129,287*	399,776,389,362	0.49	219,033	1,826.61	85,329	4,919	80,410
1979	2,116,166,276*	460,412,185,013	0.46	220,999	2,083.32	86,168	4,978	81,190
1980	2,280,838,622*	519,375,273,361	0.44	223,383	2,325.04	87,464	5,114	82,350
1981	2,465,458,704*	606,799,120,630	0.41	225,865	2,686.55	86,156	5,110	81,046
1982	2,626,338,036	632,240,505,595	0.42	232,634	2,717.75	82,857	5,098	77,759

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

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

Appropriation by activity	Total		Personnel compensation and benefits		Other	
	1981	1982	1981	1982	1981	1982
Total obligations, appropriations and reimbursable	**2,480,576**	**2,637,629**	**1,942,751**	**2,032,542**	**537,825**	**605,087**
Obligations against appropriated funds	2,465,469	2,626,338	1,930,190	2,022,788	535,279	603,550
Salaries and expenses:						
Total	**162,194**	**158,209**	**137,335**	**132,225**	**24,859**	**25,984**
Executive direction	17,627	17,282	11,373	14,452	6,254	2,840
Internal audit and security	36,113	35,929	29,832	30,028	6,281	5,901
Management services	25,687	24,997	21,535	20,891	4,152	4,106
Legal services	58,405	57,905	52,816	48,395	5,589	9,510
Technical rulings and services	24,362	22,086	21,779	18,459	2,583	3,627
Taxpayer service and returns processing:						
Total	**629,461**	**856,839**	**558,535**	**542,708**	**270,926**	**314,131**
Data processing operations	593,764	632,947	443,061	400,898	150,103	232,049
Statistical reporting	17,544	17,308	14,418	10,963	3,126	6,345
Taxpayer service	218,153	206,584	100,456	130,847	117,697	75,737
Examinations and appeals:						
Total	**901,542**	**957,622**	**757,328**	**805,980**	**144,214**	**151,642**
Examinations	836,416	889,631	700,007	748,756	136,409	140,875
Appeals	65,126	67,991	57,321	57,224	7,805	10,767
Investigations and collection:						
Total	**572,272**	**653,668**	**476,992**	**541,875**	**95,280**	**111,793**
Tax fraud investigations	153,927	172,176	126,682	142,730	27,245	29,446
Collection	349,410	410,177	291,438	340,027	57,972	70,150
Employee plans/exempt organizations	68,935	71,315	58,872	59,118	10,063	12,197
Reimbursable obligations, total	**15,107**	**11,291**	**12,580**	**9,754**	**2,548**	**1,537**

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

Internal revenue office, district or region	Total	Personnel compensation	Travel	Equipment	Other
	(1)	(2)	(3)	(4)	(5)
A. Total, Internal Revenue Service	**2,837,630**	**2,052,816**	**66,968**	**32,769**	**485,077**
National Office	551,521	199,785	4,998	15,714	331,024
North-Atlantic	336,772	300,082	6,551	3,741	26,398
Mid-Atlantic	247,020	223,845	6,717	1,256	15,202
Southeast	267,450	235,733	8,448	1,674	21,595
Central	204,649	179,697	7,393	1,980	15,579
Midwest	242,433	218,346	7,223	1,308	15,556
Southwest	270,703	240,374	10,630	2,812	16,887
Western	397,316	352,250	12,160	3,172	29,734
Regional Counsel	43,252	40,104	599	885	1,664
Regional Inspection	28,313	25,203	2,069	77	964
National Computer Center	17,244	10,174	44	53	6,973
IRS Data Center	30,957	27,223	136	97	3,501
B. Regional commissioners' offices (excluding district directors' offices and service centers)					
North-Atlantic	23,300	19,499	561	774	2,466
Mid-Atlantic	17,478	15,221	362	566	1,331
Southeast	16,146	13,252	904	193	1,796
Central	15,807	13,991	601	353	862
Midwest	17,539	15,499	835	178	1,027
Southwest	16,132	15,578	977	591	985
Western	27,036	21,362	2,022	813	2,839
C. District directors' offices and service centers					
North-Atlantic:					
Albany	10,112	8,978	431	54	649
Augusta	5,442	4,794	313	21	314
Boston	38,665	35,016	1,020	274	2,355
Brooklyn	37,512	35,138	605	330	1,439
Buffalo	22,845	19,906	783	499	1,657
Burlington	2,862	2,473	196	17	176
Hartford	20,442	18,846	686	94	816
Manhattan	75,894	71,342	1,013	739	2,800
Portsmouth	4,995	4,397	260	38	300
Providence	6,413	5,927	193	18	275
North-Atlantic Region-centralized training	235	-	232	-	3
Andover Service Center	44,274	37,013	137	639	6,485
Brookhaven Service Center	43,781	36,753	121	244	6,653
Mid-Atlantic:					
Baltimore	32,959	30,837	678	173	1,271
Foreign Operations	19,724	16,641	1,683	13	1,387
Newark	50,661	47,547	1,236	110	1,768
Philadelphia	37,228	34,877	619	116	1,416
Pittsburgh	19,442	17,923	580	46	893
Richmond	22,315	20,029	957	125	1,204
Wilmington	4,464	4,158	126	14	166
Mid-Atlantic Forms Distribution Center	703	549	1	-	153
Mid-Atlantic Region-centralized training	164	-	164	-	-
Philadelphia Service Center	41,882	36,063	111	93	5,615
Southeast:					
Atlanta	34,479	30,263	1,572	95	2,549
Birmingham	14,850	13,099	670	348	733
Columbia	8,806	8,070	399	45	292
Greensboro	22,027	20,111	1,029	25	862
Jackson	9,026	8,192	521	22	291
Jacksonville	50,960	46,238	1,981	77	2,664
Nashville	19,144	17,136	798	167	1,043
Southeast Region-centralized training	231	-	218	-	13
Atlanta Service Center	49,125	42,821	197	303	5,804
Memphis Service Center	42,656	36,550	159	399	5,548
Central:					
Cincinnati	24,570	21,953	835	118	1,664
Cleveland	32,301	29,168	1,370	138	1,625
Detroit	44,061	39,546	1,885	271	2,559
Indianapolis	23,022	19,566	1,051	151	2,254
Louisville	14,452	12,705	912	129	706
Parkersburg	8,238	7,288	517	79	354
Central Region-centralized training	239	-	238	-	1
Cincinnati Service Center	41,959	35,480	184	741	5,554

Table 24.—Continued
(In thousands of dollars)

Internal revenue office, district or region	Total	Personnel compensation	Travel	Equipment	Other
	(1)	(2)	(3)	(4)	(5)
Midwest:					
Aberdeen	3,901	3,471	253	3	174
Chicago	63,087	56,659	1,496	354	2,578
Des Moines	12,800	11,656	501	30	613
Fargo	3,762	3,326	246	9	181
Milwaukee	19,130	17,640	626	51	813
Omaha	8,484	7,717	349	20	398
St. Louis	29,763	26,862	1,177	183	1,541
St. Paul	23,517	21,741	854	17	905
Springfield	13,554	12,560	563	11	420
Midwest Region-centralized training	223	-	217	-	6
Kansas City Service Center	46,673	39,215	106	452	6,900
Southwest:					
Albuquerque	6,380	5,757	312	35	276
Austin	25,266	23,085	1,057	137	987
Cheyenne	3,688	3,074	417	23	174
Dallas	49,092	44,338	1,969	212	2,573
Denver	19,683	17,548	908	167	1,060
Houston	25,581	22,793	1,213	457	1,118
Little Rock	10,521	9,293	565	63	580
New Orleans	20,357	18,087	1,062	119	1,089
Oklahoma City	18,036	16,394	853	67	722
Wichita	13,368	11,979	614	86	689
Southwest Region-centralized training	414	-	385	-	29
Austin Service Center	60,185	52,447	298	835	6,605
Western:					
Anchorage	6,518	5,679	412	18	409
Boise	5,638	4,946	302	30	360
Helena	4,525	4,002	293	24	206
Honolulu	7,282	6,697	287	35	263
Los Angeles	96,592	87,011	3,451	784	4,446
Phoenix	13,964	12,712	471	22	759
Portland	15,113	13,464	607	82	960
Reno	9,548	8,648	410	64	426
Salt Lake City	7,416	6,794	282	19	321
San Francisco	64,503	58,786	2,035	350	3,352
Seattle	24,176	21,890	907	181	1,198
Western Region-centralized training	270	-	270	-	-
Ogden Service Center	53,121	45,612	196	376	6,937
Fresno Service Center	61,614	53,767	215	374	7,258

Note: Reimbursements are included in the above figures.

Table 25.—Personnel summary

Location and type	Average positions realized		Number employees at close of year	
	1981	1982	1981	1982
Service total	**86,860**	**83,756**	**85,672**	**83,835**
Permanent	69,718	78,731[1]	70,069	77,884[1]
Temporary	17,142	5,025	15,603	5,971
National Office[2]	**5,124**	**5,113**	**4,930**	**4,651**
Regional offices[2]	**81,736**	**76,843**	**80,742**	**79,184**
Data processing operations	**26,521**	**22,621**	**23,512**	**22,586**
Collection	**11,388**	**12,918**	**12,301**	**13,543**
Revenue officers	5,312	5,989	5,342	6,522
Other	6,076	6,929	6,959	7,021
Taxpayer service	**4,710**	**3,823**	**5,169**	**4,505**
Taxpayer service specialists	645	632	653	636
Taxpayer service representatives	932	927	935	910
Other	3,133	2,264	3,581	2,959
Examination	**22,716**	**22,766**	**23,343**	**22,097**
Revenue agents	13,184	13,450	13,492	13,313
Tax auditors	4,032	3,844	4,580	4,821
Other	5,500	5,472	5,271	3,963
Employee plans/exempt organizations	**1,383**	**1,307**	**1,333**	**1,321**
EP/EO technicals	1,136	1,100	1,097	1,091
Other	227	207	236	230
Appeals	**1,688**	**1,666**	**1,690**	**1,693**
Appeals officers	835	814	822	834
Auditors	132	131	132	129
Other	721	721	736	730
Tax fraud	**3,775**	**3,724**	**3,782**	**3,517**
Special agents	2,744	2,673	2,730	2,638
Other	1,031	1,051	1,052	879
Resources management	**3,722**	**3,759**	**3,784**	**3,808**
Centralized services	**3,825**	**3,881**	**3,913**	**4,111**
Regional counsel	**1,177**	**1,201**	**1,190**	**1,233**
Regional inspection	**851**	**777**	**825**	**770**

Note: Reimbursements are included in above figures.

[1] Seasonal employees with permanent appointments are included in total starting in fiscal year 1982.

[2] Includes terminal leave for average positions realized for entire Service.

[3] Includes National Computer Center and the Data Center.

Commissioners of Internal Revenue

Office of Commissioner of Internal Revenue created by Act of Congress, July 1, 1862.

George S. Boutwell
Massachusetts
July 17, 1862 / March 4, 1863

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Principal Officers of the Internal Revenue Service as of Sept. 30, 1982

National Office

Commissioner
Roscoe L. Egger, Jr.

Deputy Commissioner
James I. Owens

Assistant to the Commissioner
Frederick T. Goldberg
John E. Williams

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

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

Division Director:

Legislative Analysis
Damon O. Holmes (Acting)

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

Taxpayer Ombudsman
Harold M. Browning

Assistant to the Deputy Commissioner
John E. Burke

Inspection

Assistant Commissioner
Robert L. Rebein

Deputy Assistant Commissioner
E. Derle Rudd

Division Directors:

Internal Audit
Erwin Sorbin (Acting)

Internal Security
William E. Mulroy

Data Processing

Associate Commissioner
(Vacant)

Computer Services

Assistant Commissioner
Joseph E. Bishop

Deputy Assistant Commissioner
Dean E. Morrow

Division Directors:

Hardware
Richard W. Marsh

Management Systems
(Vacant)

Planning and Control Staff
Donald E. Curtis

Software
Daniel N. Capazzoli

Returns and Information Processing

Assistant Commissioner
M. Eddie Heironimus

Deputy Assistant Commissioner
Stanley Goldberg

Division Directors:

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

Program Planning and Review Staff
Suellen P. Hamby

Returns Processing and Accounting
Frederic F. Perdue

Statistics of Income
Frederick J. Schueren

Taxpayer Service
Walter M. Alt

Operations

Associate Commissioner
Donald E. Bergherm

Collection

Assistant Commissioner
Larry G. Westfall

Deputy Assistant Commissioner
William M. Wauben

Criminal Investigation

Assistant Commissioner
Richard C. Wassenaar

Deputy Assistant Commissioner
John M. Rankin, Jr.

Examination

Assistant Commissioner
Percy P. Woodard

Deputy Assistant Commissioner
Frederic P. Williams

Employee Plans and Exempt Organizations

Assistant Commissioner
S. Allen Winborne

Deputy Assistant Commissioner
Raymond A. Spillman

Division Directors:

Actuarial
Ira Cohen

Employee Plans
Billy M. Hargett

Exempt Organizations
Joseph A. Tedesco

Policy and Management

Associate Commissioner
Charles H. Brennan (Acting)

Human Resources

Assistant Commissioner
Dominick J. Lantonio

Deputy Assistant Commissioner
Orion L. Birdsall, Jr.

Division Directors:

Director of Practice
Leslie S. Shapiro

Management Information Systems Staff
David Boose

Payroll/Personnel System
Jerry Rabe (Acting)

Personnel
Ralph C. Reeder

Tax Administration Advisory Services
Douglas S. Ormerod

Training and Development
Stephen J. Meltzer (Acting)

Planning, Finance and Research

Assistant Commissioner
John L. Wedick, Jr.

Deputy Assistant Commissioner
Walter E. Bergman

Division Directors:

Fiscal Management
Joseph F. Kump

Planning and Analysis
John T. Blank

Research
Frank M. Malanga

Support and Services

Assistant Commissioner
Kenneth G. Rivett

Deputy Assistant Commissioner
Alan A. Beck

Division Directors:

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

Centralized Services
David V. Swann

Disclosure and Security
Raymond L. Rizzo

Facilities Management
Richard E. Simko

National Office Resources Management
Herbert J. Huff

Tax Forms and Publications
Robert I. Brauer

Regional and District Officers

Central Region

Regional Commissioner
Philip E. Coates

Assistant Regional Commissioners:

Collection
Charles F. Jones

Criminal Investigation
Larry R. Hyatt

Examination
Donald L. Stewart

Resources Management
Billy J. Brown

Taxpayer Service and Returns Processing
Patrick J. Ruttle

District Directors:

Cincinnati, Ohio
James J. Ryan

Cleveland, Ohio
Everett Loury

Detroit, Mich.
Charles A. Parks

Indianapolis, Ind.
Paul D. Williams

Louisville, Ky.
John J. Jennings

Parkersburg, W.Va.
Richard C. Herman

Director, Cincinnati Service Center
John O. Hummel

Regional Inspector
John E. McManus

Mid-Atlantic Region

Regional Commissioner
William D. Waters

Assistant Regional Commissioners:

Collection
Leroy C. Gay

Criminal Investigation
Willard M. Cummings

Examination
Regina M. Deanehan

Resources Management
Philip G. Brand

Taxpayer Service and Returns Processing
Fred R. Endrikat

District Directors:

Baltimore, Md.
Teddy R. Kern

Foreign Operations
Thomas J. Clancy

Newark, N.J.
Gary Matthews (Acting)

Philadelphia, Pa.
James T. Rideoutte

Pittsburgh, Pa.
Thomas L. Davis

Richmond, Va.
Charles E. Roddy

Wilmington, Del.
F. Clare Shy

Director, Philadelphia Service Center
Norman E. Morrill

Regional Inspector
Benjamin J. Redmond

Midwest Region

Regional Commissioner
Roger L. Plate

Assistant Regional Commissioners:

Collection
Allen G. Woodhouse

Criminal Investigation
Robert Wilson (Acting)

Examination
David G. Blattner

Resources Management
Jack E. Shank

Taxpayer Service and Returns Processing
John T. Ader

District Directors:

Aberdeen, S.D.
Thomas J. Yates

Chicago, Ill.
J. Robert Starkey

Des Moines, Iowa
John Edwards

Fargo, N.D.
Gary O. Booth

Milwaukee, Wis.
Lawrence M. Phillips

Omaha, Neb.
Mitchell E. Premis

Springfield, Ill.
Ira S. Loeb

St. Louis, Mo.
Robert A. LeBaube

St. Paul, Minn.
C. Dudley Switzer

Director, Kansas City Service Center
Roy D. Clark

Regional Inspector
(Vacant)

North-Atlantic Region

Regional Commissioner
Cornelius J. Coleman (Acting)

Assistant Regional Commissioners:

Collection
Brian P. McMahon

Criminal Investigation
Raymond C. Turner

Examination
Robert Mirshberger

Resources Management
William H. Ethe

Taxpayer Service and Returns Processing
Raymond P. Keenan

District Directors:

Albany, N.Y.
John B. Langer

Augusta, Maine
William E. Dosedlo

Boston, Mass.
Herbert B. Mosher

Brooklyn, N.Y.
Thomas P. Coleman

Buffalo, N.Y.
Marshall P. Cappelli

Burlington, Vt.
George Delegianis

Hartford, Conn.
James E. Quinn

Manhattan, N.Y.
Pete J. Medina

Portsmouth, N.H.
Francis S. Miceli

Providence, R.I.
Malcolm A. Liebermann

Director, Andover Service Center
Joseph H. Cloonan

Director, Brookhaven Service Center
Thomas J. Laycock

Regional Inspector
Daniel F. Schiller

Southeast Region

Regional Commissioner
Harold A. McGuffin

Assistant Regional Commissioners:

Collection
Conrad L. Clapper

Criminal Investigation
Joseph P. Pagani

Examination
Ronald W. Kirby

Resources Management
Herma J. Hightower

Taxpayer Service and Returns Processing
Henry E. Leech, Jr.

District Directors:

Atlanta, Ga.
Michael J. Murphy

Birmingham, Ala.
Philip J. Sullivan

Columbia, S.C.
Donald L. Breihan

Greensboro, N.C.
Frederick C. Nielsen

Jackson, Miss.
Charles O. Guy (Acting)

Jacksonville, Fla.
Merlin W. Heye

Nashville, Tenn.
Alvin H. Kolak

Director, Atlanta Service Center
William B. Hartlage

Director, Memphis Service Center
James D. Hallman

Regional Inspector
Dale W. Gardner

Southwest Region

Regional Commissioner
Richard C. Voskuil

Assistant Regional Commissioners:

Collection
Mervel E. Coil (Acting)

Criminal Investigation
Frederick L. Sleet

Examination
Robert E. Dais

Resources Management
James A. Lindsey (Acting)

Taxpayer Service and Returns Processing
Bobby G. Hughes

District Directors:

Albuquerque, N.M.
Francis L. Browitt

Austin, Texas
Robert M. McKeever

Cheyenne, Wyo.
Michael J. Kelly

Dallas, Texas
Glenn Cagle

Denver, Colo.
Gerald L. Mihlbachler

Houston, Texas
Arturo A. Jacobs

Little Rock, Ariz.
William F. Barlow

New Orleans, La.
Jack P. Chivatero

Oklahoma City, Okla.
Howard C. Longley

Wichita, Kan.
Clarence M. King, Jr.

Director, Austin Service Center
Carolyn K. Leonard

Regional Inspector
Paul F. Kearns

Western Region

Regional Commissioner
Thomas A. Cardoza

Assistant Regional Commissioners:

Collection
Paul R. Dickey

Criminal Investigation
Peter J. Rumore

Examination
Elmer W. Kletke

Resources Management
Michael P. Dolan

Taxpayer Service and Returns Processing
G. William Grabo

District Directors:

Anchorage, Alaska
John L. Carlson

Boise, Idaho
William M. Jacobs

Helena, Mont.
Richard S. Wintrode

Honolulu, Hawaii
John D. Johnson

Los Angeles, Calif.
William H. Connett

Phoenix, Ariz.
Prescott A. Berry

Portland, Ore.
T. Blair Evans

Reno, Nev.
Gerald F. Swanson

Salt Lake City, Utah
Carol M. Fay

San Francisco, Calif.
Michael D. Sassi

Seattle, Wash.
Michael J. Quinn

Director, Fresno Service Center
Theron C. Polivka

Director, Ogden Service Center
Dominic E. Pecorella

Regional Inspector
(Vacant)

Chief Counsel for the Internal Revenue Service

Walter H. Smith/1866
William McMichael/1871
Charles Chesley/1871
Thomas J. Smith/1888
Alphonso Hart/1890
Robert T. Hough/1893
George M. Thomas/1897
Albert W. Wishard/1901
A. B. Hayes/1903
Fletcher Maddox/1908
Ellis C. Johnson/1913
A. A. Ballantine/1918
D. M. Kelleher/1919
Robert N. Miller/1919
Wayne Johnson/1920
Carl A. Mapes/1920
Nelson T. Hartson/1923
Alexander W. Gregg/1925
Clarence M. Charest/1927
E. Barrett Prettyman/1933
Robert H. Jackson/1934
Morrison Shafroth/1936
John P. Wenchel/1937
Charles Oliphant/1947
Charles W. Davis/1952
Daniel A. Taylor/1953
John Potts Barnes/1955
Nelson P. Rose/1957
Arch M. Cantrall/1958
Hart H. Spiegel/1959
Crane C. Hauser/1961
Sheldon S. Cohen/1964
Mitchell Rogovin/1965
Lester R. Uretz/1966
K. Martin Worthy/1969
Lee H. Henkel, Jr./1972
Meade Whitaker/1973
Stuart F. Seigel/1977
N. Jerold Cohen/1979
Kenneth W. Gideon/1981

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Emory L. Langdon
from February 3, 1981, to March 29, 1981

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

Principal Officers of the IRS Office of Chief Counsel as of Sept. 30, 1982

National Office

Chief Counsel
Kenneth W. Gideon

Special Assistant to the Chief Counsel
B. John Williams, Jr.

Staff Assistant to the Chief Counsel
Claudine Ausness

Deputy Chief Counsel
Joel Gerber

Assistant to the Deputy Chief Counsel
Steven J. Mopsick

Division Directors:

Appeals
Howard T. Martin

Operations
Joseph H. Hairston

Litigation

Associate Chief Counsel
James J. Keightley

Deputy Associate Chief Counsel
Robert P. Ruwe

Special Litigation Counsel
Stephen M. Miller

Special Appellate Counsel
Daniel F. Folzenlogen

Division Directors:

Criminal Tax
William A. Goss

Disclosure Litigation
Peter V. Filpi

General Legal Services
Thurmond E. Shaw

General Litigation
Benjamin C. Sanchez

Tax Litigation
John H. Menzel

Technical

Associate Chief Counsel
Gerald G. Portney

Deputy Associate Chief Counsel
Jerome D. Sebastian

Principal Technical Advisor
James S. Halpern

Senior Technical Advisor
Peter K. Scott

Division Directors:

Corporation Tax
John W. Holt

Employee Plans and Exempt Organizations
James F. Malloy

Individual Tax
Mario E. Lombardo

Interpretative
George H. Jelly

Legislation and Regulations
David E. Dickinson

Regional and District Officers

Central Region

Regional Counsel
Vernon Jean Owens

Deputy Regional Counsel (Criminal Tax)
Gerald W. Fuller

Deputy Regional Counsel (General Litigation)
Charles M. Layton

Deputy Regional Counsel (Tax Litigation)
Robert A. Roberts

Assistant Regional Counsel (General Legal Services)
George T. Bell

Regional Director of Appeals
Claude C. Rogers, Jr.

District Counsel:

Cincinnati, Ohio
Clarence E. Barnes, Jr.

Cleveland, Ohio
Buckley D. Sowards

Detroit, Mich.
Charles S. Stroad

Indianapolis, Ind.
Ross E. Springer

Louisville, Ky.
Ferdinand J. Lotz, III

Mid-Atlantic Region

Regional Counsel
David E. Gaston

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

Deputy Regional Counsel (General Litigation)
John G. Kissane

Deputy Regional Counsel (Tax Litigation)
Christopher J. Ray

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

Regional Director of Appeals
James J. Casimir

District Counsel:

Baltimore, Md.
Herbert A. Seidman

Foreign Operations
Marlene Gross

Newark, N.J.
Edward H. Hance

Philadelphia, Pa.
Charles F. T. Carroll

Pittsburgh, Pa.
Donald W. Howser

Richmond, Va.
Marion B. Morton

Washington, D.C.
Thomas C. Morrison

Midwest Region

Regional Counsel
Dennis J. Fox

Deputy Regional Counsel (Criminal Tax)
Harold L. Cook

Deputy Regional Counsel (General Litigation)
James H. Martin

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

Staff Assistant to the Regional Counsel (General Legal Services)
James M. Gecker

Regional Director of Appeals
Donato Cantalupo

District Counsel:

Chicago, Ill.
Denis J. Conlon

Des Moines, Iowa
Steedly Young

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

Milwaukee, Wis.
Nelson E. Shafer

Omaha, Neb.
Ronald M. Frykberg

Springfield, Ill.
Jeff P. Ehrlich

St. Louis, Mo.
William J. McNamara

St. Paul, Minn.
Robert F. Cunningham

North-Atlantic Region

Regional Counsel
Agatha L. Vorsanger

Deputy Regional Counsel (Criminal Tax)
Robert Kraft

Deputy Regional Counsel (General Litigation)
Myron Levine

Deputy Regional Counsel (Tax Litigation)
Jay S. Hamelburg

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

Regional Director of Appeals
Gerard R. Esposito

District Counsel:

Albany, N.Y.
H. Stephen Kesselman

Boston, Mass.
Robert B. Dugan

Brooklyn, N.Y.
Sumner L. Lipsky

Buffalo, N.Y.
John E. White

Hartford, Conn.
Powell W. Holly, Jr.

Manhattan, N.Y.
Gerald Backer

Southeast Region

Regional Counsel
Jack D. Yarbrough

Deputy Regional Counsel (Criminal Tax)
Jack Morton

Deputy Regional Counsel (General Litigation)
Dean R. Morley, III

Deputy Regional Counsel (Tax Litigation)
Vacant

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

Regional Director of Appeals
Robert B. Douthitt

District Counsel:

Atlanta, Ga.
W. Preston White, Jr.

Birmingham, Ala.
John B. Harper

Greensboro, N.C.
Alan I. Weinberg

Jacksonville, Fla.
Roy S. Fischbeck

Miami, Fla.
Glen W. Gilson, II

Nashville, Tenn.
Richard J. Neubauer

Southwest Region

Regional Counsel
William B. Riley

Deputy Regional Counsel (Criminal Tax)
Michael W. Bentley

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

Deputy Regional Counsel (Tax Litigation)
David L. Jordan

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

Regional Director of Appeals
Ralph F. Shilling

District Counsel:

Dallas, Texas
Kenneth A. Little

Denver, Colo.
George G. Young

Houston, Texas
Harold Friedman

New Orleans, La.
George H. Becker

Oklahoma City, Okla.
Walter O. Johnson

Western Region

Regional Counsel
Emory L. Langdon

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

Deputy Regional Counsel (General Litigation)
Fayette G. Taylor

Deputy Regional Counsel (Tax Litigation)
Thomas F. Kelly

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

Regional Director of Appeals
Ralph F. Albrecht

District Counsel:

Los Angeles, Calif.
Joseph O. Greaves

Phoenix, Ariz.
Roger Rhodes

Portland, Ore.
Henry R. Snyder

Reno, Nev.
S. Clay Freed

Salt Lake City, Utah
Richard A. Jones

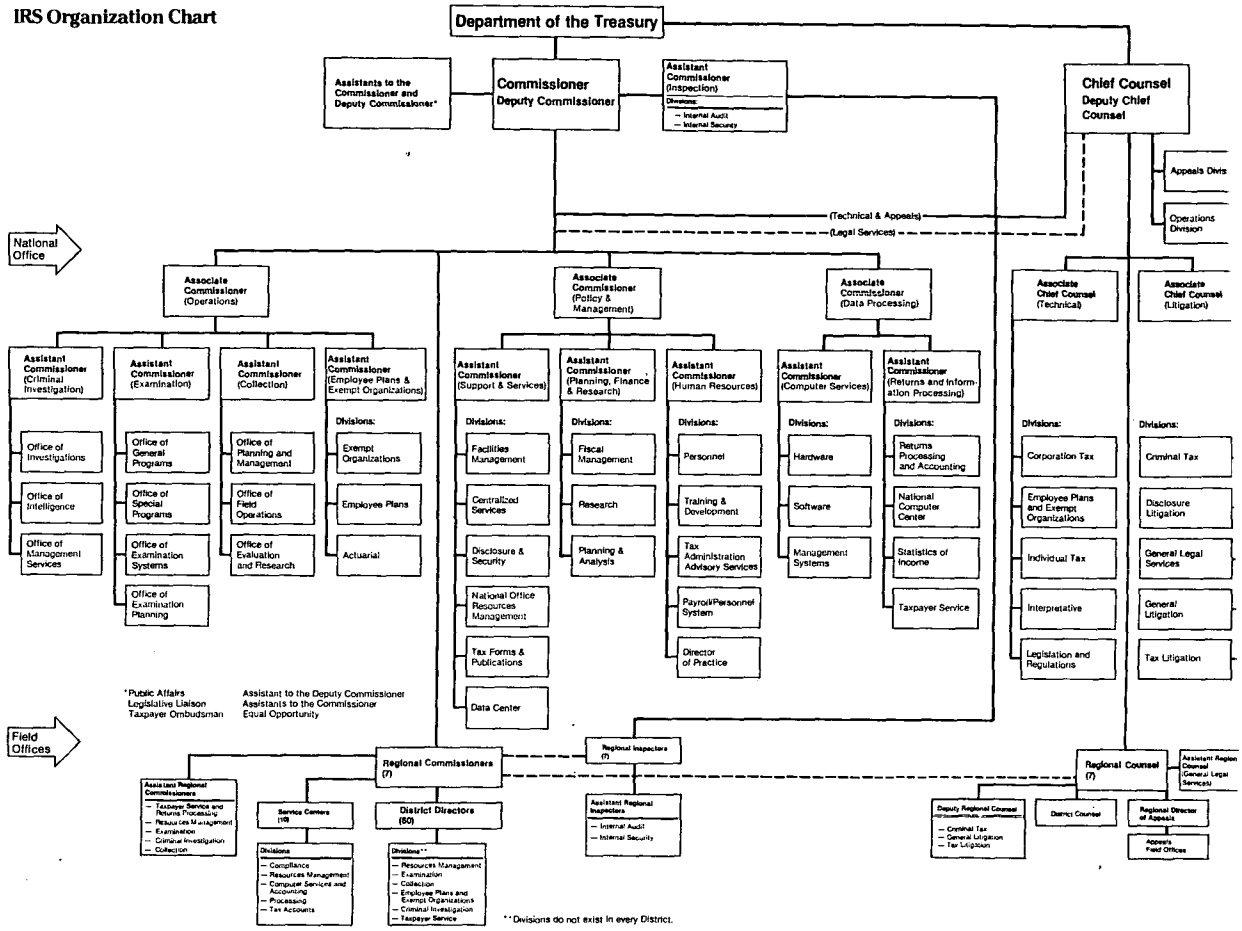
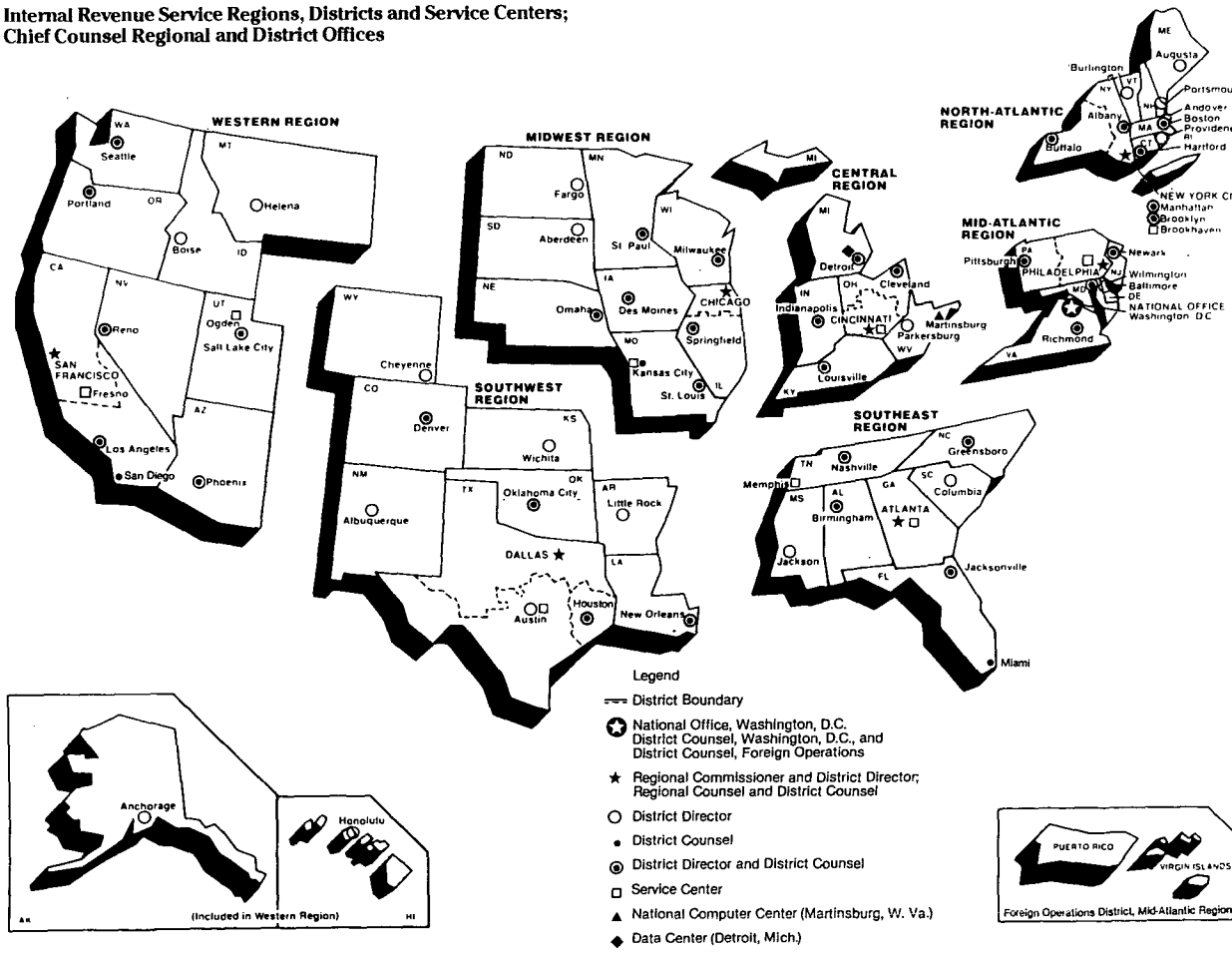
San Diego, Calif.
Donald W. Wolf

San Francisco, Calif.
James Booher

Seattle, Wash.
Richard J. Shipley

Honolulu Area Office, Attorney-in-Charge
John T. Lyons

IRS Organization Chart



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