Internal Revenue Service

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1993-94 Data Book

Internal Revenue Service Data Book 1993/1994

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The Internal Revenue Service Data book is produced by Strategic Planning and Communications, 1111 Constitution Ave., NW Washington, DC 20224.

Publication 55B is for sale by the Superintendent of Documents, U.S. Government Printing Office Washington, DC 20402 (202) 512-1800.

Data in this volume are on a fiscal year basis, unless otherwise noted. For example, data labeled "1993" pertain to the fiscal year ended September 30, 1993.

For sale by the U.S. Government Printing Office
Superintendent of Documents, Mail Stop: SSOP, Washington, DC 20402-9328
ISBN 0-16-048226-7

Introduction

Welcome! This is the first issue of the Internal Revenue Service Data Book (Publication 55B). The Data Book contains IRS statistical tables and organizational information traditionally included in the Internal Revenue Service Annual Report (Publication 55). Information previously contained in the narrative section of Publication 55 is now published in the IRS *Chief Financial Officer's Annual Report* and in the *Internal Revenue Service Business Master Plan* (Document 9255).

This issue of the Internal Revenue Service Data Book contains information for Fiscal Year 1993 (October 1, 1992, through September 30, 1993) and Fiscal Year 1994 (October 1, 1993 through September 30, 1994).

Since Fiscal Year 1993, the Examination function of the Internal Revenue Service has used a new method for reporting statistical information. Figures reported in the new system are not compatible with those reported in the Internal Revenue Service Annual Reports through 1992.

So readers can analyze trends in the Examination data, we have re-tabulated the statistics of this function for the five fiscal years prior to 1993 and included this information in the 1993 section of the Data Book. Users of Examination statistics should compare the data for Fiscal Years 1993 and 1994 with the re-tabulated 1988-1992 data in the Data Book, rather than with the figures reported for those years in the Internal Revenue Service Annual Reports for 1988-1992.

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** Data for 1992, 1991, 1990, 1989, and 1988 follow the 1993 data on these tables.*

† Data for 1992 and 1991 follow the 1993 data on Table 16.

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Table 1 — Summary: Internal Revenue Collections (1993)

(In thousands of dollars. For details see Statistical Table 3.)

Source	Gross collections: Percent of 1993 collections	Gross collections: 1992	Gross collections: 1993	Net collections: 1993 Refunds[3]	Net collections: Amount	Net collections: Percent of 1993 collections
Grand total	**100.0%**	**1,120,799,558**	**1,176,685,625**	**91,437,217**	**1,085,248,408**	**100.0%**
Income taxes, total	**61.0%**	**675,673,952**	**717,321,668**			
Corporation	11.2%	117,950,796	131,547,509	14,459,853	117,087,657	10.8%
Regular	11.2%	117,571,285	131,204,785			
Exempt organizations business income tax	*	379,511	342,725			
Individual, total[1]	**49.8%**	**557,723,156**	**585,774,159**	**75,099,513[4]**	**510,674,646**	**47.1%**
Withheld by employers[1,2]	36.6%	408,380,909	431,002,453			
Other[2]	13.2%	149,342,247	154,771,705			
Employment taxes, total	**35.0%**	**400,080,904**	**411,510,516**	**646,717**	**410,863,799**	**37.9%**
Old-age survivors disability and hospital insurance, total	34.1%	389,967,051	401,687,664	530,730	401,156,934	37.0%
Federal insurance contributions	32.4%	365,546,155	381,084,414			
Self-employment insurance contributions	1.8%	24,420,896	20,603,250			
Unemployment insurance	0.5%	5,754,998	5,561,301	112,268	5,449,033	0.5%
Railroad retirement	0.4%	4,358,855	4,261,551	3,719	4,257,832	0.4%
Estate and gift taxes, total	**1.1%**	**11,479,116**	**12,890,965**	**334,594**	**12,556,371**	**1.2%**
Estate	1.0%	10,411,450	11,433,495			
Gift	0.1%	1,067,666	1,457,470			
Excise taxes, total	**3.0%**	**33,565,587**	**34,962,476**	**896,540**	**34,065,936**	**3.1%**

Table 2 — Summary: Number of Returns by Principal Type of Return (1993)

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

Type of return	1992	1993
Grand total	**204,075**	**207,423**
Income taxes, total	**161,895**	**165,208**
Individual	**114,999**	**114,155**
1040	77,113	69,580
1040A	20,391	22,346
1040EZ	17,190	17,082
1040 other[1]	304	5,147
Individual estimated tax	**37,321**	**41,201**
Fiduciary	**2,885**	**2,970**
Fiduciary estimated tax	**614**	**706**
Partnership	**1,604**	**1,583**
Corporation	**4,472**	**4,593**
Estate tax	**67**	**73**
Gift tax	**168**	**211**
Employment taxes	**28,664**	**28,879**
Exempt organizations	**531**	**543**
Employee plans	**1,160**	**1,206**
Excise taxes	**811**	**860**
Supplemental documents[2]	**10,780**	**10,443**

Table 3 — Internal Revenue Collections by Region and State (1993)

(In thousands of dollars)

Internal Revenue regions and districts, states and other areas. States represented by single districts indicated in parentheses; totals for other states shown at bottom of table.[1]	Total internal revenue collections (1)	Corporation income tax[2] (2)	Individual income and employment taxes: Total (3)	Income tax not withheld and SECA[3,4] (4)	Income tax withheld and FICA[3] (5)	Railroad retirement (6)	Unemployment insurance (7)	Estate tax (8)	Gift tax (9)	Excise tax (10)
United States, total	**1,176,685,625**	**131,547,509**	**997,284,675**	**175,374,956**	**812,086,867**	**4,261,551**	**5,561,301**	**11,433,495**	**1,457,470**	**34,962,476**
North Atlantic Region	**186,073,843**	**24,443,183**	**157,359,962**	**25,878,468**	**130,515,358**	**251,236**	**714,901**	**2,309,054**	**303,700**	**1,657,943**
Albany (See (d) below)	11,096,533	1,457,791	9,520,088	1,043,477	8,426,626	11,883	38,101	75,698	1,392	41,563
Augusta (Maine)	3,328,613	238,852	2,998,241	618,230	2,355,652	4,244	20,116	26,715	2,888	61,916
Boston (Massachusetts)	32,402,196	3,106,929	28,692,993	4,894,125	23,629,139	18,168	151,562	308,206	31,265	262,804
Brooklyn (See (d) below)	21,081,790	1,366,231	19,255,881	4,530,745	14,526,471	101,905	96,760	271,975	20,588	167,116
Buffalo. (See (d) below)	16,570,946	1,741,687	14,531,602	1,902,785	12,540,223	5,136	83,457	110,162	5,516	181,978
Burlington (Vermont)	1,767,354	138,968	1,576,129	339,624	1,222,504	4,584	9,418	34,766	1,431	16,060
Hartford (Connecticut)	23,324,334	3,069,634	19,688,879	3,320,227	16,284,931	1,715	82,005	307,656	25,365	232,800
Manhattan (See (d) below)	67,711,731	12,307,910	53,479,330	7,783,613	45,403,219	103,437	189,061	1,078,039	211,569	634,882
Portsmouth (New Hampshire)	4,224,091	296,140	3,856,272	803,059	3,030,898	163	22,152	44,786	1,553	25,339
Providence (Rhode Island)	4,566,256	719,040	3,760,546	642,584	3,095,695	0	22,267	51,052	2,133	33,485
Mid-Atlantic Region	**176,871,525**	**20,955,008**	**149,367,420**	**22,225,786**	**125,093,008**	**1,325,327**	**723,298**	**1,485,208**	**158,345**	**4,905,545**
Baltimore (Maryland & D.C.)	33,843,005	3,110,128	29,928,628	3,899,149	25,552,718	372,882	103,880	303,430	32,468	468,351
Newark (New Jersey)	54,684,163	7,208,204	45,286,675	6,278,620	38,731,119	54,138	222,799	332,505	39,389	1,817,389
Philadelphia (See (f) below)	38,202,152	4,047,706	32,662,648	5,261,909	26,746,888	484,587	169,263	344,554	38,644	1,108,599
Pittsburgh (See (f) below)	17,848,125	2,076,653	15,343,034	2,347,254	12,888,436	26,990	80,354	158,347	13,032	257,059
Richmond (Virginia)	26,402,689	2,792,809	22,301,613	3,849,665	17,937,414	386,693	127,841	279,996	25,715	1,002,556
Wilmington (Delaware)	5,891,391	1,719,508	3,844,821	589,189	3,236,433	37	19,162	66,375	9,097	251,590
Southeast Region	**172,407,236**	**17,438,512**	**149,404,896**	**29,947,747**	**117,934,469**	**584,108**	**938,572**	**1,737,907**	**295,298**	**3,530,623**
Atlanta. (Georgia)	31,149,434	4,497,872	24,746,609	3,743,908	20,838,144	3,507	161,050	210,931	36,269	1,657,753
Birmingham (Alabama)	11,610,416	1,067,903	10,263,020	2,014,009	8,176,728	1,927	70,356	115,957	8,040	155,495
Columbia (South Carolina)	10,116,029	771,465	9,152,527	1,503,263	7,583,659	927	64,678	62,260	7,002	122,775
Ft.Lauderdale (See (b) below)	23,323,009	1,397,543	20,969,209	7,149,594	13,699,498	348	119,769	570,545	131,859	253,853
Greensboro (North Carolina)	23,678,095	3,030,290	20,231,534	3,707,878	16,382,583	1,584	139,490	203,132	13,212	199,927
Jackson. (Mississippi)	5,466,974	474,123	4,852,941	1,053,108	3,752,347	11,421	36,066	36,525	1,727	101,658
Jacksonville (See (b) below)	24,322,276	1,569,578	22,284,730	4,521,562	17,090,383	550,198	122,586	262,299	54,302	151,366
Little Rock. (Arkansas)	9,101,079	1,738,537	7,004,344	1,207,408	5,725,208	4,647	67,082	46,852	8,656	302,690
Nashville (Tennessee)	19,425,418	1,947,859	16,965,138	2,910,490	13,955,198	2,056	97,395	130,694	12,669	369,058
New Orleans (Louisiana)	14,214,506	943,341	12,934,843	2,136,529	10,730,721	7,493	60,100	98,712	21,562	216,048
Central Region	**140,385,210**	**15,301,668**	**120,185,864**	**16,165,426**	**103,063,799**	**103,500**	**853,139**	**991,337**	**118,342**	**3,787,999**
Cincinnati (See (e) below)	22,383,125	3,313,559	18,717,695	2,726,926	15,884,526	1,341	104,902	206,018	17,245	128,608
Cleveland (See (e) below)	30,404,728	2,896,194	25,164,543	3,276,967	21,726,760	19,210	141,606	215,200	23,148	2,105,643
Detroit. (Michigan)	47,796,450	5,528,738	41,635,737	4,595,954	36,564,617	56,379	418,788	232,711	37,839	361,425
Indianapolis (Indiana)	24,666,053	2,211,656	21,877,017	3,102,775	18,649,771	20,395	104,077	142,844	18,530	416,006
Louisville (Kentucky)	11,172,827	1,125,672	9,267,315	1,781,532	7,416,593	5,902	63,288	103,559	20,041	656,239
Parkersburg (West Virginia)	3,962,027	225,849	3,523,557	681,273	2,821,532	274	20,478	91,005	1,539	120,077
Midwest Region	**171,845,166**	**21,680,582**	**143,758,330**	**23,246,927**	**118,419,139**	**1,338,990**	**753,273**	**1,332,643**	**160,123**	**4,913,488**
Aberdeen (South Dakota)	2,036,374	121,313	1,856,998	638,302	1,204,784	3,503	10,409	17,655	4,385	36,023
Chicago. (See (c) below)	57,717,167	7,015,299	47,673,272	7,586,837	39,581,303	259,369	245,764	568,557	59,789	2,400,250
Des Moines (Iowa)	9,573,766	1,299,077	7,823,355	1,720,607	6,044,981	11,563	46,204	56,060	3,705	391,569
Fargo (North Dakota)	1,815,883	127,310	1,644,871	464,129	1,170,324	993	9,424	12,170	648	30,884
Helena (Montana)	2,044,758	149,854	1,827,221	559,765	1,240,892	15,042	11,522	28,589	3,017	36,077
Milwaukee (Wisconsin)	21,604,805	2,708,972	18,481,082	3,043,879	15,314,480	10,184	112,538	139,221	29,630	245,899

Table 3 — Internal Revenue Collections by Region and State, (1993) continued

(In thousands of dollars)

Internal Revenue regions and districts, states and other areas. States represented by single districts indicated in parentheses; totals for other states shown at bottom of table.[1]	Total internal revenue collections (1)	Corporation income tax[2] (2)	Individual income and employment taxes: Total (3)	Income tax not withheld and SECA[3, 4] (4)	Income tax withheld and FICA[3] (5)	Railroad retirement (6)	Unemployment insurance (7)	Estate tax (8)	Gift tax (9)	Excise tax (10)
Midwest Region, continued										
Omaha (Nebraska)	7,362,041	1,035,749	6,142,695	1,085,822	4,609,764	413,798	33,311	81,131	5,040	97,427
St. Louis (Missouri)	27,063,137	4,344,633	21,713,430	3,308,037	18,253,416	32,356	119,622	222,650	24,552	757,871
St. Paul (Minnesota)	32,123,391	3,680,573	27,613,224	3,208,913	23,702,737	582,584	118,991	100,979	20,846	707,769
Springfield (See (c) below)	10,503,844	1,197,803	8,982,182	1,630,635	7,296,458	9,600	45,489	105,631	8,510	209,719
Southwest Region	**139,135,941**	**11,759,044**	**114,125,300**	**22,286,392**	**90.896,238**	**293,253**	**649,416**	**1,145,926**	**186,151**	**11,919,521**
Albuquerque. (New Mexico)	3,691,313	202,673	3,343,478	741,177	2,580,466	297	21,538	54,336	4,374	86,453
Austin (See (g) below)	16,502,810	1,139,032	14,680,399	3,132,905	11,478,065	8,863	60,566	191,473	29,884	462,021
Cheyenne (Wyoming)	1,509,493	78,819	1,225,487	416,396	802,680	36	6,375	12,488	3,156	189,544
Dallas (See (g) below)	32,447,672	3,072,643	26,725,270	5,367,695	21,169,733	6,330	181,512	261,701	56,442	2,331,616
Denver (Colorado)	18,749,094	1,312,061	16,805,459	2,779,422	13,951,383	2,334	72,320	120,841	20,407	490,326
Houston. (See (g) below)	26,506,852	3,000,293	18,557,086	3,402,700	15,034,208	14,150	106,029	165,295	25,569	4,758,609
Oklahoma City (Oklahoma)	13,478,406	978,794	9,718,572	1,713,913	7,950,737	1,690	52,231	78,186	17,537	2,685,317
Phoenix. (Arizona)	10,304,529	474,122	9,429,687	2,106,418	7,260,261	1,556	61,452	156,702	12,838	231,180
Salt Lake City (Utah)	5,605,855	707,197	4,713,976	906,132	3,773,722	2,129	31,992	14,229	3,433	167,020
Wichita (Kansas)	10,339,917	793,410	8,925,886	1,719,633	6,894,984	255,868	55,401	90,675	12,511	517,435
Western Region	**180,522,339**	**17,857,880**	**156,465,719**	**33,828,720**	**121,430,706**	**353,614**	**852,680**	**2,061,598**	**231,587**	**3,905,554**
Anchorage (Alaska)	2,251,513	110,015	2,097,859	497,272	1,589,465	903	10,220	5,900	1,731	36,008
Boise (Idaho)	4,099,200	548,830	3,466,467	703,835	2,736,896	380	25,356	17,028	2,736	64,139
Honolulu (Hawaii)	4,489,142	339,372	4,009,669	879,235	3,109,314	(0)	21,120	71,433	5,517	63,151
Laguna Niguel (See (a) below)	28,020,511	2,271,240	25,234,563	5,895,297	19,177,146	451	161,669	299,538	27,408	187,763
Las Vegas (Nevada)	5,802,157	391,089	5,197,579	1,709,130	3,455,575	11	32,863	82,532	8,346	122,611
Los Angeles. (See (a) below)	38,521,359	4,533,345	32,256,964	5,979,721	26,090,906	153	186,184	569,419	63,139	1,098,493
Portland (Oregon)	11,050,988	897,728	9,838,238	2,173,823	7,629,391	2,156	32,867	125,552	16,605	172,864
Sacramento (See (a) below)	16,013,141	719,983	14,883,854	3,915,080	10,890,919	2,305	75,550	182,814	16,414	210,077
San Francisco (See (a) below)	25,370,282	3,992,272	19,671,582	3,302,304	15,950,527	341,954	76,798	286,962	32,742	1,386,723
San Jose (See (a) below)	21,606,880	2,139,737	18,900,507	4,210,492	14,579,075	1,970	108,970	245,022	35,804	285,809
Seattle (Washington)	23,297,165	1,914,270	20,908,438	4,562,532	16,221,492	3,331	121,083	175,397	21,144	277,917
International	**6,751,170**	**1,606,720**	**4,973,951**	**1,256,030**	**3,669,148**	**3,598**	**45,176**	**52,487**	**3,924**	**114,088**
Puerto Rico	2,497,464	181,806	2,263,728	143,235	2,082,656	0	37,837	4,699	1,803	45,429
Other	4,253,706	1,424,914	2,710,223	1,112,796	1,586,491	3,598	7,339	47,788	2,121	68,660
Undistributed[5]	**2,693,195**	**504,914**	**1,643,233**	**539,458**	**1,065,004**	**7,925**	**30,846**	**317,333**	**—**	**227,715**
Totals for states not shown above										
(a) California	129,532,174	13,656,577	110,947,470	23,302,894	86,688,573	346,832	609,171	1,583,755	175,507	3,168,864
(b) Florida	47,645,285	2,967,122	43,253,939	11,671,156	30,789,882	550,546	242,355	832,844	186,161	405,219
(c) Illinois	68,221,012	8,213,102	56,655,454	9,217,472	46,877,761	268,968	291,253	674,188	68,299	2,609,969
(d) New York	116,460,999	16,873,620	96,786,902	15,260,620	80,896,540	222,362	407,380	1,535,873	239,065	1,025,540
(e) Ohio	52,787,853	6,209,752	43,882,238	6,003,892	37,611,287	20,551	246,508	421,218	40,393	2,234,252
(f) Pennsylvania	56,050,276	6,124,359	48,005,682	7,609,164	39,635,324	511,578	249,616	502,901	51,676	1,365,659
(g) Texas	75,457,335	7,211,968	59,962,756	11,903,301	47,682,005	29,343	348,107	618,469	111,896	7,552,247

Table 4 — Internal Revenue Collections by Principal Sources (1993)

(In thousands of dollars)

Fiscal year	Total Internal Revenue Collections (1)	Income and profits taxes: Total (2)	Corporation income and profit taxes (3)	Individual income taxes (4)	Employment taxes (5)	Estate and gift taxes (6)	Excise taxes (7)
1964	112,260,257	78,891,218	24,300,863	54,590,354	17,002,504	2,416,303	13,950,232
1965	114,434,634	79,792,016	26,131,334	53,660,683	17,104,306	2,745,532	14,792,779
1966	128,879,961	92,131,794	30,834,243	61,297,552	20,256,133	3,093,922	13,398,112
1967	148,374,815	104,288,420	34,917,825	69,370,595	26,958,241	3,014,406	14,113,748
1968	153,636,838	108,148,565	29,896,520	78,252,045	28,085,898	3,081,979	14,320,396
1969	187,919,560	135,778,052	38,337,646	97,440,406	33,068,657	3,530,065	15,542,787
1970	195,722,096	138,688,568	35,036,983	103,651,585	37,449,188	3,680,076	15,904,264
1971	191,647,198	131,072,374	30,319,953	100,752,421	39,918,690	3,784,283	16,871,851
1972	209,855,737	143,804,732	34,925,546	108,879,186	43,714,001	5,489,969	16,847,036
1973	237,787,204	164,157,315	39,045,309	125,112,006	52,081,709	4,975,862	16,572,318
1974	268,952,254	184,648,094	41,744,444	142,903,650	62,093,632	5,100,675	17,109,853
1975	293,822,726	202,146,097	45,746,660	156,399,437	70,140,809	4,688,079	16,847,741
1976	302,519,792	205,751,753	46,782,956	158,968,797	74,202,853	5,307,466	17,399,118
1976 (TQ)[1]	75,462,780	49,567,484	9,808,905	39,758,579	19,892,041	1,485,247	4,518,008
1977	358,139,417	246,805,067	60,049,804	186,755,263	86,076,316	7,425,325	17,832,707
1978	399,776,389	278,438,289	65,380,145	213,058,144	97,291,653	5,381,499	18,664,949
1979	460,412,185	322,993,733	71,447,876	251,545,857	112,849,874	5,519,074	19,049,504
1980	519,375,273	359,927,392	72,379,610	287,547,782	128,330,480	6,498,381	24,619,021
1981	606,799,103	406,583,302	73,733,156	332,850,146	152,885,816	6,910,386	40,419,598
1982	632,240,506	418,599,768	65,990,832	352,608,936	168,717,936	8,143,373	36,779,428
1983	627,246,793	411,407,523	61,779,556	349,627,967	173,847,854	6,225,877	35,765,538
1984	680,475,229	437,071,049	74,179,370	362,891,679	199,210,028	6,176,667	38,017,486
1985	742,871,541	474,072,327	77,412,769	396,659,558	225,214,568	6,579,703	37,004,944
1986	782,251,812	497,406,391	80,441,620	416,964,771	243,978,380	7,194,956	33,672,086
1987	886,290,590	568,311,471	102,858,985	465,452,486	277,000,469	7,667,670	33,310,980
1988	935,106,594	583,349,120	109,682,554	473,666,566	318,038,990	7,784,445	25,934,040
1989	1,013,322,133	632,746,069	117,014,564	515,731,504	345,625,586	8,973,146	25,977,333
1990	1,056,365,652	650,244,947	110,016,539	540,228,408	367,219,321	11,761,939	27,139,445
1991	1,086,851,401	660,475,445	113,598,569	546,876,876	384,451,220	11,473,141	30,451,596
1992	1,120,799,558	675,673,952	117,950,796	557,723,156	400,080,904	11,479,116	33,565,587
1993	1,176,685,625	717,321,668	131,547,509	585,774,159	411,510,516	12,890,965	34,962,476

Table 5 — Amount of Internal Revenue Refunds Including Interest (1993)

(in thousands of dollars)

Internal revenue regions and districts, states and other areas. (States represented by single districts indicated in parentheses; totals for other states shown at bottom of table.)	Total (1)	Corporation income[2] (2)	Individual income[3] (3)	Employment taxes[4] (4)	Estate tax (5)	Gift tax (6)	Excise taxes[5] (7)
United States, total[1]	**103,009,571**	**16,029,091**	**83,669,737**	**1,969,023**	**363,069**	**20,984**	**957,665**
North-Atlantic Region	**15,515,000**	**3,296,653**	**11,956,573**	**189,797**	**50,187**	**2,238**	**19,552**
Albany (See (d) below)	770,631	49,138	711,895	7,088	1,867	7	636
Augusta (Maine)	377,902	28,284	344,924	3,426	696	*	572
Boston (Massachusetts)	2,662,534	428,877	2,190,604	31,484	7,955	641	2,974
Brooklyn (See (d) below)	2,812,740	111,949	2,660,001	30,180	7,258	447	2,905
Buffalo (See (d) below)	1,906,459	146,195	1,741,873	13,170	3,595	108	1,517
Burlington (Vermont)	184,382	20,186	159,545	2,364	2,156	*	131
Hartford (Connecticut)	2,325,236	771,311	1,510,520	29,104	10,721	333	3,248
Manhattan (See (d) below)	3,641,309	1,673,966	1,879,983	65,360	14,477	537	6,987
Portsmouth (New Hampshire)	441,837	26,933	408,413	4,793	1,286	146	266
Providence (Rhode Island)	391,971	39,815	348,815	2,827	179	19	317
Mid-Atlantic Region	**13,911,462**	**2,185,302**	**11,360,801**	**270,474**	**49,681**	**1,681**	**43,523**
Baltimore (Maryland & D.C.)	2,530,557	319,083	2,093,396	103,504	10,829	956	2,788
Newark (New Jersey)	4,335,751	920,261	3,285,954	84,073	17,620	(613)	28,456
Philadelphia (See (f) below)	2,858,032	301,683	2,509,695	33,545	7,807	835	4,468
Pittsburgh (See (f) below)	1,471,462	241,799	1,206,974	18,255	1,852	142	2,440
Richmond (Virginia)	2,322,233	252,054	2,029,455	27,927	9,520	331	2,946
Wilmington (Delaware)	393,426	150,422	235,326	3,170	2,055	29	2,424
Southeast Region	**16,631,539**	**1,359,411**	**14,955,833**	**214,892**	**60,741**	**1,825**	**38,836**
Atlanta (Georgia)	2,475,352	341,511	2,082,555	30,875	4,634	281	15,497
Birmingham (Alabama)	1,443,480	146,121	1,279,830	14,910	717	83	1,819
Columbia (South Carolina)	1,176,651	89,906	1,071,189	12,336	1,288	107	1,824
Fort Lauderdale (See (b) below)	2,235,760	158,087	2,021,307	36,472	16,454	618	2,822
Greensboro (North Carolina)	2,255,521	138,452	2,088,602	23,240	3,410	46	1,770
Jackson (Mississippi)	794,314	29,971	755,512	7,072	855	15	888

Table 5 — Amount of Internal Revenue Refunds Including Interest (1993), continued

(in thousands of dollars)

Internal revenue regions and districts, states and other areas. (States represented by single districts indicated in parentheses; totals for other states shown at bottom of table.)	Total (1)	Corporation income[2] (2)	Individual income[3] (3)	Employment taxes[4] (4)	Estate tax (5)	Gift tax (6)	Excise taxes[5] (7)
Southeast Region, continued							
Jacksonville (See (b) below)	2,347,152	134,523	2,152,642	36,114	17,825	274	5,773
Little Rock (Arkansas)	714,515	43,228	660,420	8,147	1,663	16	1,042
Nashville (Tennessee)	1,820,157	155,784	1,627,957	21,779	9,285	302	5,050
New Orleans (Louisiana)	1,368,636	121,828	1,215,819	23,946	4,610	83	2,350
Central Region	**11,387,470**	**1,244,906**	**9,949,483**	**129,837**	**21,267**	**1,955**	**40,023**
Cincinnati (See (e) below)	1,890,318	310,064	1,550,738	21,115	5,264	476	2,660
Cleveland (See (e) below)	2,207,692	301,375	1,854,811	35,682	3,930	846	11,048
Detroit (Michigan)	3,524,935	436,962	3,026,559	42,429	4,982	184	13,819
Indianapolis (Indiana)	1,955,136	111,573	1,819,196	15,872	3,558	402	4,535
Louisville (Kentucky)	1,089,456	64,038	1,006,496	10,308	1,898	41	6,676
Parkersburg (West Virginia)	719,933	20,893	691,682	4,430	1,635	6	1,286
Midwest Region	**11,893,363**	**2,580,701**	**9,086,943**	**145,835**	**46,285**	**5,194**	**28,405**
Aberdeen (South Dakota)	166,131	11,300	152,163	1,884	142	5	637
Chicago (See (c) below)	4,272,086	971,224	3,205,885	56,064	23,085	2,063	13,765
Des Moines (Iowa)	753,892	98,714	645,023	7,853	867	212	1,223
Fargo (North Dakota)	140,983	9,464	128,044	1,879	931	*	664
Helena (Montana)	194,164	14,321	175,852	2,572	772	25	621
Milwaukee (Wisconsin)	1,405,307	181,100	1,199,463	19,822	2,803	37	2,083
Omaha (Nebraska)	464,932	67,934	388,349	5,638	1,207	1,195	610
St. Louis (Missouri)	1,730,258	273,774	1,420,775	27,821	4,955	143	2,789
St. Paul (Minnesota)	1,401,467	362,381	1,008,721	14,373	10,244	1,050	4,697
Springfield (See (c) below)	1,364,142	590,487	762,668	7,930	1,277	464	1,315
Southwest Region	**12,491,714**	**1,932,983**	**10,163,866**	**151,978**	**42,134**	**2,041**	**198,712**
Albuquerque (New Mexico)	796,057	19,905	768,706	5,801	551	2	1,092
Austin (See (g) below)	2,224,486	359,388	1,768,803	22,391	9,909	687	63,307
Cheyenne (Wyoming)	149,349	10,355	136,634	1,469	216	275	399
Dallas (See (g) below)	2,681,128	372,180	2,253,442	37,990	9,116	451	7,949
Denver (Colorado)	1,072,881	141,703	909,729	16,104	3,309	52	1,983
Houston (See (g) below)	2,279,685	691,058	1,454,753	25,777	6,671	(69)	101,495
Oklahoma City (Oklahoma)	932,686	83,508	814,279	11,328	5,153	250	18,170
Phoenix (Arizona)	1,159,206	89,178	1,049,077	13,772	5,654	220	1,303
Salt Lake City (Utah)	440,468	61,602	369,117	8,184	158	97	1,310
Wichita (Kansas)	755,768	104,105	639,325	9,162	1,397	75	1,704
Western Region	**18,777,473**	**3,130,957**	**15,234,027**	**288,106**	**90,801**	**5,434**	**28,148**
Anchorage (Alaska)	205,920	22,151	179,181	3,639	267	2	680
Boise (Idaho)	323,316	86,541	230,389	4,363	1,542	3	478
Honolulu (Hawaii)	451,939	90,823	350,424	8,008	2,044	36	604
Laguna Niguel (See (a) below)	3,890,245	443,737	3,384,252	41,769	15,661	477	4,349
Las Vegas (Nevada)	527,982	75,865	441,737	7,620	1,604	855	299
Los Angeles (See (a) below)	4,011,626	742,043	3,174,290	59,477	24,597	3,129	8,091
Portland (Oregon)	1,371,669	120,226	1,228,507	13,902	7,113	40	1,882
Sacramento (See (a) below)	1,641,758	89,875	1,527,114	17,695	5,393	111	1,569
San Francisco (See (a) below)	2,157,325	823,144	1,231,632	77,881	18,808	291	5,568
San Jose (See (a) below)	2,365,229	345,229	1,980,705	26,556	9,684	428	2,627
Seattle (Washington)	1,830,464	291,323	1,505,795	27,196	4,087	63	1,999
International	**1,354,312**	**378,237**	**903,985**	**47,375**	**1,973**	**617**	**22,124**
Puerto Rico	71,973	5,241	54,077	12,546	36	(51)	124
Other	1,282,339	372,996	849,909	34,829	1,937	668	22,000
Other miscellaneous refunds and credits[6]	**10,420,432**	**(80,059)**	**9,431,419**	**530,730**	**—**	**—**	**538,342**
Highway and Airport Trust Fund[7]	210,817	(80,059)	(3,862)	—	—	—	294,739
Excess FICA credits[8]	530,730	—	—	530,730	—	—	—
U.S. Customs and BATF[9]	243,604	—	—	—	—	—	243,604
Earned Income Credit, Refund	8,767,187	—	8,767,187	—	—	—	—
Earned Income Credit, Advance	18,274	—	18,274	—	—	—	—
Health Insurance Supplement to EIC	649,820	—	649,820	—	—	—	—
Refund reversal unclassified[10]	43,814	—	43,814	—	—	—	—
Totals for states not shown above							
(a) California	14,066,182	2,444,028	11,297,994	223,378	74,143	4,436	22,204
(b) Florida	4,582,912	292,610	4,173,949	72,586	34,279	893	8,596
(c) Illinois	5,627,989	1,553,472	3,968,553	63,994	24,362	2,527	15,080
(d) New York	9,175,363	1,981,248	7,037,977	115,799	27,196	1,099	12,045
(e) Ohio	4,098,010	611,440	3,405,549	56,797	9,194	1,322	13,708
(f) Pennsylvania	4,329,494	543,481	3,716,669	51,800	9,658	977	6,909
(g) Texas	7,185,299	1,422,627	5,476,998	86,158	25,696	1,069	172,750

Table 6 — Number of Internal Revenue Refunds Issued (1993)

Internal revenue regions and districts, states and other areas. (States represented by single districts indicated in parentheses; totals for other states shown at bottom of table.)	Total (1)	Corporation income (2)	Individual income[1] (3)	Employment taxes (4)	Estate tax (5)	Gift tax (6)	Excise taxes (7)
United States, total	**83,734,183**	**566,698**	**81,022,589**	**2,043,885**	**13,503**	**1,670**	**85,838**
North-Atlantic Region	**10,597,234**	**63,634**	**10,276,818**	**245,777**	**2,194**	**292**	**8,519**
Albany (See (d) below)	738,414	4,493	717,851	15,464	80	2	524
Augusta (Maine)	405,806	2,783	392,247	9,565	57	10	1,144
Boston (Massachusetts)	2,003,566	13,893	1,942,377	45,598	390	62	1,246
Brooklyn (See (d) below)	2,145,056	8,303	2,087,712	47,439	374	39	1,189
Buffalo (See (d) below)	1,891,848	9,162	1,857,847	23,811	144	14	870
Burlington (Vermont)	186,957	1,449	179,122	6,110	32	0	244
Hartford (Connecticut)	1,206,462	8,243	1,165,809	31,038	378	47	947
Manhattan (See (d) below)	1,289,710	10,931	1,225,534	50,679	631	109	1,826
Portsmouth (New Hampshire)	394,143	2,294	381,680	9,816	64	4	285
Providence (Rhode Island)	335,272	2,083	326,639	6,257	44	5	244
Mid-Atlantic Region	**10,774,746**	**65,060**	**10,480,415**	**272,042**	**1,931**	**249**	**10,427**
Baltimore (Maryland & D.C.)	1,959,462	13,783	1,886,849	56,583	520	68	1,659
Newark (New Jersey)	2,678,367	17,319	2,632,713	79,096	748	76	3,793
Philadelphia (See (f) below)	2,491,068	12,489	2,421,435	55,021	283	39	1,801
Pittsburgh (See (f) below)	1,379,028	6,362	1,343,623	27,598	93	18	1,334
Richmond (Virginia)	2,028,330	13,099	1,965,451	47,874	255	36	1,615
Wilmington (Delaware)	238,491	2,008	230,344	5,870	32	12	225
Southeast Region	**15,706,230**	**90,677**	**15,199,738**	**395,938**	**2,330**	**317**	**17,230**
Atlanta (Georgia)	2,121,777	13,228	2,053,104	52,429	230	24	2,762
Birmingham (Alabama)	1,330,989	5,875	1,296,500	27,461	67	13	1,073
Columbia (South Carolina)	1,147,599	6,132	1,116,482	23,790	73	12	1,110
Ft. Lauderdale (See (b) below)	1,834,692	13,106	1,747,922	71,371	467	120	1,706
Greensboro (North Carolina)	2,299,800	13,645	2,237,127	47,256	232	20	1,520
Jackson (Mississippi)	797,287	4,088	775,590	16,627	79	16	887
Jacksonville (See (b) below)	2,385,787	13,832	2,300,350	67,623	696	54	3,232
Little Rock (Arkansas)	748,993	4,316	725,990	17,733	40	9	905
Nashville (Tennessee)	1,746,292	8,438	1,696,658	38,327	310	30	2,529
New Orleans (Louisiana)	1,293,014	8,017	1,250,015	33,321	136	19	1,506
Central Region	**10,792,007**	**66,928**	**10,509,614**	**205,911**	**1,117**	**152**	**8,285**
Cincinnati (See (e) below)	1,710,489	10,508	1,667,613	30,764	260	26	1,318
Cleveland (See (e) below)	2,103,638	14,260	2,048,173	39,389	205	35	1,576
Detroit (Michigan)	3,116,150	24,597	3,025,069	64,143	277	38	2,026
Indianapolis (Indiana)	1,931,306	9,044	1,883,109	37,281	195	32	1,645
Louisville (Kentucky)	1,135,442	5,525	1,105,368	23,219	132	18	1,180
Parkersburg (West Virginia)	794,982	2,994	780,282	11,115	48	3	540
Midwest Region	**10,066,769**	**91,106**	**9,724,676**	**235,980**	**1,382**	**193**	**13,432**
Aberdeen (South Dakota)	210,645	2,606	201,559	5,851	22	4	603
Chicago (See (c) below)	2,862,939	21,625	2,770,887	66,538	492	99	3,298
Des Moines (Iowa)	830,110	10,506	799,432	18,623	115	6	1,428
Fargo (North Dakota)	184,396	2,099	176,069	5,610	36	0	582
Helena (Montana)	239,718	3,393	228,079	7,696	39	4	507
Milwaukee (Wisconsin)	1,489,809	13,634	1,439,539	34,823	176	11	1,626
Midwest Region continued							
Omaha (Nebraska)	496,124	6,481	475,891	12,793	73	5	881
St. Louis (Missouri)	1,584,319	13,251	1,532,860	36,392	199	21	1,596
St. Paul (Minnesota)	1,270,721	11,393	1,227,864	29,452	101	31	1,880
Springfield (See (c) below)	897,988	6,118	872,496	18,202	129	12	1,031
Southwest Region	**11,027,413**	**72,671**	**10,660,476**	**280,367**	**1,229**	**206**	**12,464**
Albuquerque (New Mexico)	833,353	2,582	817,955	12,246	33	7	530
Austin (See (g) below)	1,930,594	9,950	1,873,149	44,478	260	33	2,724
Cheyenne (Wyoming)	146,930	1,732	140,331	4,625	24	6	212
Dallas (See (g) below)	2,289,459	16,153	2,204,801	65,279	260	71	2,895
Denver (Colorado)	1,074,085	7,956	1,032,779	32,060	133	17	1,140
Houston (See (g) below)	1,420,448	11,016	1,368,926	38,906	118	37	1,445
Oklahoma City (Oklahoma)	941,692	6,237	911,463	22,555	118	10	1,309
Phoenix (Arizona)	1,147,503	6,978	1,111,803	27,742	163	7	810
Salt Lake City (Utah)	492,107	3,231	474,316	14,056	22	4	478
Wichita (Kansas)	751,242	6,836	724,953	18,420	98	14	921
Western Region	**14,016,866**	**112,217**	**13,498,638**	**388,151**	**3,153**	**252**	**14,455**
Anchorage (Alaska)	176,397	1,463	167,791	6,752	13	3	375
Boise (Idaho)	297,759	2,611	284,907	9,699	34	2	506
Honolulu (Hawaii)	379,867	4,996	364,302	10,070	97	9	393
Laguna Niguel (See (a) below)	2,836,729	20,067	2,747,666	66,283	514	53	2,146
Las Vegas (Nevada)	445,038	3,109	429,411	12,079	49	8	382
Los Angeles (See (a) below)	2,465,536	20,393	2,374,780	67,450	657	61	2,195
Portland (Oregon)	1,432,947	9,629	1,394,545	26,190	327	20	2,236
Sacramento (See (a) below	1,442,168	11,469	1,391,318	38,081	271	18	1,011
San Francisco (See (a) below)	1,061,070	10,180	993,675	54,866	605	15	1,729
San Jose (See (a) below	1,842,842	14,239	1,780,418	45,979	361	32	1,813
Seattle (Washington)	1,636,513	14,061	1,569,825	50,702	225	31	1,669
International	**697,540**	**4,405**	**672,214**	**19,719**	**167**	**9**	**1,026**
Puerto Rico	71,837	114	54,790	16,891	6 (1)	37	
Other	625,703	4,291	617,424	2,828	161	10	989
Other miscellaneous refunds[2]	**13,151,316**	**—**	**13,151,316**	**—**	**—**	**—**	**—**
Earned Income Credit, Advance	37,538	—	37,538	—	—	—	—
Earned Income Credit, Refund	10,448,830	—	10,448,830	—	—	—	—
Health Insurance Supplement to EIC	2,664,948	—	2,664,948	—	—	—	—
Refund reversals unclassified[3]	1,205,246	—	1,205,246	—	—	—	—
Totals for states not shown above							
(a) California	9,648,345	76,348	9,287,857	272,659	2,408	179	8,894
(b) Florida	4,220,479	26,938	4,048,272	138,994	1,163	174	4,938
(c) Illinois	3,760,927	27,743	3,643,383	84,740	621	111	4,329
(d) New York	6,037,337	32,889	5,861,253	137,393	1,229	164	4,409
(e) Ohio	3,814,127	24,768	3,715,786	70,153	465	61	2,894
(f) Pennsylvania	3,870,096	18,851	3,765,058	82,619	376	57	3,135
(g) Texas	5,640,501	37,119	5,446,876	148,663	638	141	7,064

Table 7 — Number of Returns Filed[1] (1993)

Internal revenue regions and districts, states and other areas. (States represented by single districts indicated in parentheses; totals for other states shown at bottom of table.)	Total tax returns (1)	Individual income tax (2)	Estimated tax (3)	Fiduciary (4)	Fiduciary estimated tax (5)	Partnership (6)	Corporation income tax (7)	Estate tax (8)	Gift tax (9)	Employment taxes (10)	Exempt organizations (11)	Employee plans (12)	Excise taxes (13)	Supplemental documents (14)
United States, total	**207,423,469**	**114,155,419**	**41,200,652**	**2,970,239**	**705,528**	**1,583,289**	**4,592,704**	**73,389**	**211,363**	**28,878,616**	**542,969**	**1,206,136**	**860,465**	**10,442,700**
North-Atlantic Region	**26,462,659**	**14,002,183**	**5,322,982**	**467,258**	**136,261**	**197,572**	**740,611**	**11,345**	**35,427**	**3,835,321**	**85,489**	**191,029**	**71,207**	**1,365,974**
Albany (See (d) below)	1,796,264	1,029,630	350,914	16,381	3,526	11,870	42,338	628	2,218	239,198	5,092	9,781	6,410	78,278
Augusta (Maine)	1,026,003	547,821	205,548	19,765	2,769	6,143	22,948	296	1,137	157,442	3,309	5,209	7,328	46,288
Boston (Massachusetts)	5,264,916	2,776,927	1,125,798	129,139	45,334	31,242	123,494	2,268	6,585	698,115	18,622	37,617	11,714	258,061
Brooklyn (See (d) below)	5,379,433	2,992,236	1,045,987	32,548	9,662	34,759	179,997	2,048	5,177	744,664	7,825	32,107	8,297	284,126
Buffalo (See (d) below)	3,435,571	2,023,937	654,279	48,794	8,858	23,571	62,134	1,047	4,820	436,517	11,502	23,171	11,615	125,326
Burlington (Vermont)	538,634	262,487	117,441	7,994	2,699	3,996	14,883	162	526	95,311	2,114	2,651	3,054	25,316
Hartford (Connecticut)	3,038,838	1,563,429	682,288	48,119	14,579	28,656	73,334	1,625	6,048	416,939	9,313	22,393	8,430	163,685
Manhattan (See (d) below)	4,154,789	1,827,734	782,769	124,148	40,540	45,514	174,213	2,638	6,848	782,242	22,303	47,078	6,823	291,939
Portsmouth (New Hampshire)	983,783	530,277	198,906	12,300	3,676	6,474	22,760	335	1,197	140,461	2,981	5,530	5,057	53,829
Providence (Rhode Island)	844,428	447,705	159,052	28,070	4,618	5,347	24,510	298	871	124,432	2,428	5,492	2,479	39,126
Mid-Atlantic Region	**27,358,886**	**14,966,413**	**5,555,632**	**613,517**	**89,906**	**215,996**	**634,596**	**9,689**	**26,999**	**3,687,126**	**74,576**	**166,007**	**87,945**	**1,230,484**
Baltimore (Maryland & D.C.)	4,846,733	2,595,032	894,375	224,444	17,281	37,716	112,697	1,779	4,971	656,494	16,513	30,190	11,200	244,041
Newark (New Jersey)	7,074,853	3,747,595	1,443,290	97,260	25,770	62,191	224,142	2,987	7,378	1,006,833	15,536	46,553	20,422	374,896
Philadelphia (See (f) below)	6,325,930	3,477,606	1,405,780	149,361	22,098	50,652	120,697	2,148	6,276	779,144	17,609	39,571	21,440	233,548
Pittsburgh (See (f) below)	3,389,380	1,921,108	739,000	50,670	7,901	25,577	48,772	794	2,776	437,389	9,263	20,864	17,460	107,806
Richmond (Virginia)	5,105,891	2,897,999	955,506	75,949	13,215	35,334	109,587	1,742	4,899	717,446	13,210	25,513	15,126	240,365
Wilmington (Delaware)	616,099	327,073	117,681	15,833	3,641	4,526	18,701	239	699	89,820	2,445	3,316	2,297	29,828
Southeast Region	**38,000,050**	**21,385,690**	**7,142,968**	**405,596**	**93,252**	**231,528**	**937,725**	**11,857**	**39,156**	**5,469,195**	**76,343**	**154,205**	**161,403**	**1,891,132**
Atlanta (Georgia)	5,006,815	2,951,698	756,613	38,318	12,462	29,405	115,584	1,279	4,578	742,483	9,924	23,230	21,072	300,169
Birmingham (Alabama)	2,835,625	1,737,997	444,734	29,580	5,933	17,009	50,334	671	2,875	419,752	5,791	10,929	16,213	93,807
Columbia (South Carolina)	2,578,932	1,553,548	414,364	27,014	4,089	17,292	52,587	727	2,289	373,641	5,020	9,790	9,828	108,743
Fort Lauderdale (See (b) below)	6,099,393	2,771,689	1,558,800	69,366	20,870	30,234	241,620	3,226	11,477	891,453	9,268	21,814	12,131	457,445
Greensboro (North Carolina)	5,273,294	3,082,802	948,443	85,451	11,357	36,955	107,970	1,587	5,070	759,741	12,685	24,972	23,493	172,768
Jackson (Mississippi)	1,692,787	1,034,185	261,714	10,978	3,264	11,161	30,764	355	1,355	259,808	3,517	6,396	12,353	56,937
Jacksonville (See (b) below)	6,244,640	3,378,404	1,338,835	69,123	12,091	30,365	167,139	2,007	5,328	816,524	11,766	22,251	17,931	372,876
Little Rock (Arkansas)	1,736,808	984,519	324,357	16,030	5,922	12,289	35,289	390	1,275	258,965	4,162	6,471	14,408	72,731
Nashville (Tennessee)	3,661,226	2,206,232	617,846	38,210	10,227	30,231	59,863	1,040	2,974	521,971	8,443	16,846	18,329	129,014
New Orleans (Louisiana)	2,870,530	1,684,616	477,262	21,526	7,037	16,587	76,575	575	1,935	424,857	5,767	11,506	15,645	126,642
Central Region	**24,090,392**	**13,911,074**	**4,605,987**	**333,798**	**57,220**	**157,711**	**478,951**	**6,434**	**21,545**	**3,186,765**	**67,153**	**151,063**	**107,776**	**1,004,915**
Cincinnati (See (e) below)	3,811,900	2,227,059	731,984	77,039	8,609	26,693	64,546	1,278	3,738	459,353	11,727	26,237	13,099	160,538
Cleveland (See (e) below)	4,947,088	2,841,949	975,124	67,373	14,311	31,917	95,347	1,303	4,940	628,678	13,569	34,363	21,591	216,623
Detroit (Michigan)	7,079,659	4,103,369	1,282,274	75,521	14,500	49,441	161,117	1,764	5,656	979,761	17,406	47,322	25,798	315,730
Indianapolis (Indiana)	4,380,431	2,518,600	877,945	62,863	10,079	23,365	86,307	1,119	3,930	569,913	14,928	24,350	25,550	161,482
Louisville (Kentucky)	2,663,708	1,528,203	502,131	34,667	6,167	18,234	51,011	668	2,437	376,612	6,198	12,969	14,953	109,458
Parkersburg (West Virginia)	1,207,606	691,894	236,529	16,335	3,554	8,061	20,623	302	844	172,448	3,325	5,822	6,785	41,084
Midwest Region	**27,372,540**	**14,828,513**	**5,854,118**	**456,721**	**111,603**	**200,393**	**571,986**	**9,415**	**32,894**	**3,893,168**	**89,477**	**197,645**	**185,392**	**941,215**
Aberdeen (South Dakota)	628,361	316,731	139,461	10,289	1,743	5,722	10,779	206	994	102,868	2,340	3,408	8,946	24,874
Chicago (See (c) below)	7,136,281	3,968,032	1,407,935	145,057	45,062	51,517	179,628	2,963	7,877	949,013	19,157	58,407	19,606	282,027
Des Moines (Iowa)	2,424,372	1,261,885	583,408	44,391	9,734	18,759	46,090	928	2,356	352,488	8,808	16,781	16,575	62,169

Table 7 — Number of Returns Filed[1] (1993), continued

Internal revenue regions and districts, states and other areas. (States represented by single districts indicated in parentheses; totals for other states shown at bottom of table.)	Total tax returns (1)	Individual income tax (2)	Estimated tax (3)	Fiduciary (4)	Fiduciary estimated tax (5)	Partnership (6)	Corporation income tax (7)	Estate tax (8)	Gift tax (9)	Employment taxes (10)	Exempt organizations (11)	Employee plans (12)	Excise taxes (13)	Supplemental documents (14)
Midwest Region, continued														
Fargo (North Dakota)	580,876	282,430	136,907	7,394	1,992	5,789	9,955	213	987	96,243	2,728	4,813	10,531	20,894
Helena (Montana)	764,090	369,439	171,979	7,156	2,067	7,825	16,922	236	1,081	126,419	2,613	4,308	7,912	46,133
Milwaukee (Wisconsin)	4,109,797	2,272,426	877,354	61,526	14,909	27,745	77,473	1,058	5,107	585,386	12,732	31,434	22,347	120,300
Omaha (Nebraska)	1,419,623	735,912	309,274	19,206	3,331	12,313	30,676	589	1,988	218,429	4,995	9,012	19,841	54,057
St. Louis (Missouri)	4,187,402	2,269,065	907,403	81,264	13,921	26,787	84,339	1,327	3,771	603,845	13,191	24,455	20,310	137,724
St. Paul (Minnesota)	3,769,072	2,038,010	781,193	49,095	11,084	29,652	82,524	971	6,514	539,490	15,424	31,818	46,819	136,478
Springfield (See (c) below)	2,352,666	1,314,583	539,204	31,343	7,760	14,284	33,600	924	2,219	318,987	7,489	13,209	12,505	56,559
Southwest Region	**26,864,529**	**14,858,665**	**4,936,287**	**334,185**	**116,155**	**244,504**	**573,478**	**7,757**	**26,148**	**3,787,270**	**62,286**	**134,148**	**109,487**	**1,674,159**
Albuquerque (New Mexico)	1,179,733	679,447	214,031	9,744	4,003	9,127	21,595	286	813	167,936	2,914	4,912	5,447	59,478
Austin (See (g) below)	4,162,774	2,446,221	674,171	47,953	18,031	32,895	69,067	1,073	4,389	570,699	9,253	13,899	14,595	260,528
Cheyenne (Wyoming)	418,253	210,166	86,856	3,619	1,776	5,000	9,520	102	540	71,497	1,431	1,708	3,183	22,855
Dallas (See (g) below)	5,747,131	3,169,859	1,000,885	79,451	33,529	60,890	120,328	1,574	5,583	830,083	12,972	27,967	24,872	379,138
Denver (Colorado)	3,123,436	1,635,652	606,140	35,600	11,231	32,877	83,788	943	3,129	462,885	8,545	19,336	12,945	210,365
Houston (See (g) below)	3,397,488	1,935,359	536,751	42,178	18,158	27,433	80,598	929	3,954	459,163	5,888	18,266	10,441	258,370
Oklahoma City (Oklahoma)	2,443,137	1,318,871	483,659	32,431	9,328	18,150	55,040	793	2,118	352,578	5,976	11,092	12,977	140,124
Phoenix (Arizona)	3,020,037	1,645,152	645,331	33,621	7,951	26,086	64,879	1,029	2,527	383,988	6,167	15,854	7,289	180,163
Salt Lake City (Utah)	1,250,550	718,669	201,649	17,455	3,681	15,630	28,844	218	789	170,885	2,589	7,542	5,393	77,206
Wichita (Kansas)	2,121,990	1,099,269	486,814	32,133	8,467	16,416	39,819	810	2,306	317,556	6,551	13,572	12,345	85,932
Western Region	**35,493,539**	**19,121,864**	**7,544,454**	**358,161**	**100,731**	**333,864**	**629,454**	**16,196**	**28,725**	**4,795,937**	**87,017**	**209,675**	**131,413**	**2,136,048**
Anchorage (Alaska)	550,071	344,098	66,723	1,949	802	5,141	8,807	68	269	66,934	1,760	2,356	2,733	48,431
Boise (Idaho)	852,627	454,402	168,792	7,513	1,832	8,815	17,069	204	598	136,114	2,052	4,219	8,876	42,141
Honolulu (Hawaii)	1,018,633	558,089	208,222	10,592	2,986	6,491	24,945	545	1,875	126,415	2,338	7,095	1,811	67,229
Laguna Niguel (See (a) below)	7,092,516	3,996,618	1,488,778	62,809	14,924	63,851	119,655	3,287	4,759	888,734	13,743	39,155	14,504	381,699
Las Vegas (Nevada)	1,125,522	646,648	203,065	8,509	2,745	9,277	27,426	327	940	137,139	1,754	4,577	9,292	73,823
Los Angeles (See (a) below)	5,948,571	3,282,180	1,066,842	68,303	18,639	65,759	130,000	3,213	4,156	868,986	15,310	41,807	9,838	373,538
Portland (Oregon)	2,654,237	1,333,487	612,060	35,267	6,170	19,749	53,299	819	2,588	380,150	7,357	15,844	13,722	173,725
Sacramento (See (a) below)	4,362,490	2,217,250	1,095,326	35,163	11,986	42,782	53,297	2,002	3,358	571,183	10,692	24,260	14,370	280,821
San Francisco (See (a) below)	2,670,244	1,325,894	645,056	43,903	12,925	26,730	43,046	2,036	2,456	367,043	9,447	20,350	4,133	167,225
San Jose (See (a) below)	4,660,525	2,586,444	996,049	39,761	13,994	45,023	64,964	2,289	3,680	610,483	10,612	27,210	15,837	244,179
Seattle (Washington)	4,558,103	2,376,754	993,541	44,392	13,728	40,246	86,946	1,406	4,046	642,756	11,952	22,802	36,297	283,237
International	**1,780,874**	**1,081,017**	**238,224**	**1,003**	**400**	**1,721**	**25,903**	**696**	**469**	**223,834**	**628**	**2,364**	**5,842**	**198,773**
Puerto Rico	429,443	123,139	89,208	251	111	244	739	24	53	208,743	152	1,957	127	4,695
Other	1,351,431	957,878	149,016	752	289	1,477	25,164	672	416	15,091	476	407	5,715	194,078
Totals for states not shown above														
(a) California	24,734,346	13,408,386	5,292,051	249,939	72,468	244,145	410,962	12,827	18,409	3,306,429	59,804	152,782	58,682	1,447,462
(b) Florida	12,344,033	6,150,093	2,897,635	138,489	32,961	60,599	408,759	5,233	16,805	1,707,977	21,034	44,065	30,062	830,321
(c) Illinois	9,488,947	5,282,615	1,947,139	176,400	52,822	65,801	213,228	3,887	10,096	1,268,000	26,646	71,616	32,111	338,586
(d) New York	14,766,057	7,873,537	2,833,949	221,871	62,586	115,714	458,682	6,361	19,063	2,202,621	46,722	112,137	33,145	779,669
(e) Ohio	8,758,988	5,069,008	1,707,108	144,412	22,920	58,610	159,893	2,581	8,678	1,088,031	25,296	60,600	34,690	377,161
(f) Pennsylvania	9,715,310	5,398,714	2,144,780	200,031	29,999	76,229	169,469	2,942	9,052	1,216,533	26,872	60,435	38,900	341,354
(g) Texas	13,307,393	7,551,439	2,211,807	169,582	69,718	121,218	269,993	3,576	13,926	1,859,945	28,113	60,132	49,908	898,036

Table 8 — Number Of Returns Filed Electronically (1993)

Individual Returns[1]

Service Centers and districts	1988	1989	1990	1991	1992	1993
United States	**583,462**	**1,160,516**	**4,193,242**	**7,515,861[2]**	**10,923,895**	**12,341,683**
Andover	**16,631**	**74,672**	**291,168**	**483,374**	**622,057**	**677,568**
Albany	3,327	10,692	34,677	57,917	73,736	79,048
Augusta	—	2,448	15,660	27,789	39,120	40,612
Boston	—	11,151	55,334	112,410	146,132	163,349
Buffalo	13,304	36,016	95,491	144,074	187,736	194,436
Burlington	—	1,546	6,583	8,888	12,155	12,962
Hartford	—	5,446	47,764	76,241	91,293	103,106
Portsmouth	—	2,744	23,550	36,762	46,750	48,097
Providence	—	4,629	12,109	19,293	25,135	35,958
Brookhaven	**0**	**14,404**	**186,433**	**358,244**	**522,378**	**593,417**
Brooklyn	—	11,193	58,864	109,474	161,713	182,392
Manhattan	—	3,211	42,670	85,737	127,284	144,623
Newark	—	—	84,899	163,033	233,381	266,402
Philadelphia	**58,508**	**69,198**	**319,449**	**621,124**	**928,675**	**1,076,684**
Baltimore	—	8,559	61,903	145,894	237,137	270,912
Philadelphia	—	—	85,103	152,712	227,942	273,413
Pittsburgh	—	—	42,603	80,941	120,143	164,625
Richmond	58,508	60,639	120,166	223,112	313,051	336,201
Wilmington	—	—	9,674	18,465	30,402	31,533
A/C International	—	—	—	—	—	—
Atlanta	**0**	**92,897**	**520,871**	**1,058,337**	**1,540,275**	**1,747,791**
Atlanta	—	—	187,501	366,902	507,109	545,382
Columbia	—	35,081	106,655	226,780	306,991	339,411
Fort Lauderdale	—	9,096	69,092	150,705	291,013	331,621
Jacksonville	—	48,720	157,623	313,950	435,162	531,377
Memphis	**152,199**	**238,122**	**699,407**	**1,288,898**	**1,797,452**	**1,947,517**
Birmingham	28,813	47,150	110,585	192,913	269,486	293,082
Greensboro	123,386	142,943	251,058	413,220	531,051	561,894
Jackson	—	—	45,758	123,469	198,941	227,826
Little Rock	—	—	67,352	120,872	164,470	179,492
Nashville	—	48,029	143,207	258,016	365,347	387,555
New Orleans	—	—	81,447	180,408	268,157	297,668
Cincinnati	**153,492**	**267,458**	**612,306**	**987,676**	**1,361,442**	**1,520,653**
Cincinnati	60,558	61,288	105,062	162,585	205,875	231,859
Cleveland	—	20,882	82,192	151,599	207,242	233,124
Detroit	—	51,582	136,678	228,868	325,689	356,121
Indianapolis	62,036	82,482	161,324	251,216	355,075	402,255
Louisville	30,898	43,902	91,466	135,770	192,769	215,033
Parkersburg	—	7,322	35,584	57,638	74,792	82,261
Kansas City	**5,450**	**42,776**	**474,214**	**827,228**	**1,190,303**	**1,479,714**
Chicago	—	12,471	166,019	305,567	424,755	519,534
Des Moines	—	—	35,181	61,760	95,261	105,507
Milwaukee	5,450	14,001	64,880	105,013	167,780	240,111
Springfield	—	16,304	67,840	107,524	151,576	165,036
St. Louis	—	—	96,540	173,329	239,956	286,543
St. Paul	—	—	43,754	74,035	110,975	162,983
Austin	**70,832**	**141,766**	**474,204**	**880,217**	**1,377,581**	**1,573,388**
Albuquerque	—	—	35,424	63,963	83,372	98,306
Austin	—	26,623	88,593	182,831	296,687	357,966
Dallas	70,832	97,565	203,411	347,017	537,212	586,705
Houston	—	17,578	51,496	114,679	197,006	236,310
Oklahoma City	—	—	50,128	99,522	151,641	159,444
Wichita	—	—	45,152	72,205	111,663	134,657
Fresno	**10,592**	**43,342**	**225,048**	**399,685**	**682,437**	**739,084**
Honolulu	—	—	10,926	19,589	30,902	31,741
Laguna Niguel	—	10,536	120,148	165,181	276,526	292,792
Los Angeles	—	5,462	38,816	105,921	206,845	226,159
San Francisco	—	9,460	17,110	30,943	44,912	47,139
San Jose	10,592	17,884	38,048	78,051	123,252	141,253
Ogden	**96,880**	**175,777**	**390,142**	**611,078**	**901,295**	**985,867**
Aberdeen	—	1,404	8,873	15,238	21,640	22,892
Anchorage	—	883	6,222	10,108	15,981	18,608
Boise	—	7,296	14,336	21,337	28,170	30,364
Cheyenne	—	4,721	10,365	15,189	22,850	25,911
Denver	—	22,018	52,863	79,532	145,406	165,979
Fargo	—	408	6,647	12,247	17,102	18,630
Helena	—	3,192	11,162	16,865	24,184	27,438
Las Vegas	—	3,618	14,885	37,214	60,910	82,712
Omaha	2,343	12,491	30,447	43,164	58,306	60,557
Phoenix	47,998	45,702	66,509	102,667	144,526	157,084
Portland	—	19,087	31,311	55,001	71,502	70,214
Sacramento	12,312	14,759	30,062	57,207	84,021	87,497
Salt Lake City	16,657	12,391	33,582	38,570	48,786	50,867
Seattle	17,570	27,807	72,878	106,739	157,911	167,114
Other	**18,878**	**104**				
Non-Individual Returns[3] United States						
Fiduciary	2,165	73,224	117,144	216,791	314,310	421,135
Schedule K-1	24,321	336,244	745,861	897,342	810,268	818,700
Partnership	38	509	500	498	60	28
Schedule K-1[4]	238,000	460,000	500,000	830,754	1,275,396	1,596,341
Employee Plans						
5500 C	128	408				
5500 R	177	572				
5500 C/R	900	795	1,171	4,677		
5500 EZ	2	177				

Table 9 — Selected Information From Returns Filed (1993)

Presidential Election Campaign Fund	Returns Showing Designations	Dollar Amount	Cumulative Dollar Amounts Since 1972	
	19.1 million	$27.6 million	$690 million	
Contribution to Reduce the Public Debt			Cumulative Since 1982	
	Contributions	Dollar Amount	Contributions	Dollar Amount
	994	$239,398	13,216	$2.3 million
Earned Income Credit	Returns	Dollars Claimed	Refunds Issued	Refund Dollars
	14.0 million	$13.1 billion	10.4 million	$9.4 billion
Debtor Master File			Cumulative	
			Since 1981 (CS) and 1986 (NFD)	
	Returns	Collections	Returns	Collections
Child Support (CS)	949,041	$637.4 million	6.5 million	$3.8 billion
Nontax Federal Debts (NFD)	814,490	$557.2 million	4.7 million	$2.8 billion
Master File Accounts	Individual Master File Accounts	Business Master File Accounts		
	159.2 million	33.7 million		

Table 10 — Taxpayer Assistance and Education Programs (1993)

Assisting Taxpayers	1993
Write, call or walk-in	
Telephone (including tele-tax)	65,364,415
Correspondence	168,613
Walk-In (at 523 sites)	6,974,308
Accuracy	
Toll-Free Technical Tax Law[1]	89.1%
Forms and publications	
Forms and publications telephone orders	6,612,851
Libraries, banks, postal service distribution sites	65,000
Disaster/emergency assistance	
States	30
Counties	968
Taxpayer education	
Outreach taxpayers assisted	746,541
Outreach community sites	10,070
VITA & TCE taxpayers assisted	3,263,881
Volunteers	99,270
Students using understanding taxes[2]	
Small business workshop attendees	80,729
Tax practitioner institute attendees	72,388
Taxpayer information	
Value of free advertising received	$18,887,475
Broadcast (radio and television)	$17,000,000
Print and outdoor	$1,887,475
Television clinics/special programs	30
Estimated viewers/listeners	41,000,000
Newspapers using tax supplement[3]	6,566
Estimated tax supplement circulation[3]	65,517,490

Table 11 — Returns Filed, Examination Coverage (1993)

October, 1992—September 24, 1993

	Returns Filed CY 1992	Returns Examined: Revenue Agent Non CEP	Revenue Agent CEP	Tax Auditor	Service Center	Total	Percent Coverage
Grand Total	**153,453,600**	**460,812**	**7,233**	**517,285**	**314,900**	**1,300,230**	**.85**
Income, Estate & Gift, Total**	**123,882,400**	**363,225**	**3,895**	**505,539**	**314,590**	**1,187,249**	**.96**
Individual, Total**	**114,718,900**	**250,327**	**385**	**505,539**	**302,715**	**1,058,966**	**.92**
1040A, TPI under $25,000	42,846,900	38,568	6	156,747	120,148	315,469	.74
Non 1040A, TPI under $25,000	18,983,500	20,626	22	67,762	37,287	125,697	.66
TPI $25,000 under $50,000	27,478,100	26,391	22	99,002	33,655	159,070	.58
TPI $50,000 under $100,000	14,422,600	25,889	22	68,921	32,652	127,484	.88
TPI $100,000 and over	3,399,600	45,385	256	38,750	52,517	136,908	4.03
Sch C—TGR under $25,000	2,314,400	21,659	—	24,195	6,080	51,934	2.24
Sch C—TGR $25,000 under $100,000	2,868,300	28,891	5	30,511	9,846	69,253	2.41
Sch C—TGR $100,000 and over	1,578,700	38,575	40	14,359	8,794	61,768	3.91
Sch F—TGR < $100,000	564,900	1,510	1	3,490	979	5,980	1.06
Sch F—TGR $100,000 and over	261,900	2,833	11	1,802	757	5,403	2.06
Corporation, Total**	**2,620,900**	**73,605**	**2,600**	**—**	**3,668**	**79,873**	**3.05**
No Balance Sheet	235,000	2,878	80	—	1,695	4,653	1.98
Under $250,000	1,670,700	21,368	6	—	883	22,257	1.33
$250,000 under $1 Mil	445,300	17,207	24	—	301	17,532	3.94
$1 Mil under $5 Mil	176,700	16,181	61	—	272	16,514	9.35
$5 Mil under $10 Mil	25,400	4,677	38	—	122	4,837	19.04
$10 Mil under $50 Mil	28,400	6,292	187	—	142	6,621	23.31
$50 Mil under $100 Mil	7,200	1,677	105	—	58	1,840	25.56
$100 Mil under $250 Mil	6,000	1,586	245	—	38	1,869	31.15
$250 Mil and over	6,200	1,321	1,800	—	110	3,231	52.11
Form 1120F	20,000	418	54	—	47	519	2.60
Fiduciary**	**2,888,100**	**1,786**	**483**	**—**	**3,761**	**6,030**	**.21**
Estate Total**	**70,000**	**11,630**	**2**	**—**	**197**	**11,829**	**16.90**
Gross Estate under $1 Mil	40,500	3,723	—	—	92	3,815	9.42
Gross Estate $1 Mil under $5 Mil	27,100	6,645	2	—	93	6,740	24.8
Gross Estate $5 Mil and over	2,400	1,262	—	—	12	1,274	53.00
Gift**	**170,500**	**2,114**	**6**	**—**	**—**	**2,120**	**1.2**
Employment	**28,739,200**	**58,470**	**1,650**	**8,467**	**8**	**68,595**	**.2**
Excise	**832,000**	**38,602**	**1,558**	**3,279**	**8**	**43,447**	**5.2**
Windfall Profit	**—**	**138**	**—**	**—**	**245**	**383**	**—**
Miscellaneous Taxable	**—**	**377**	**130**	**—**	**49**	**556**	**—**
Partnerships**	**1,608,700**	**6,167**	**312**	**—**	**3,371**	**9,850**	**.6**
S-Corporations**	**1,805,300**	**17,540**	**48**	**—**	**878**	**18,466**	**1.0**
Miscellaneous Nontaxable**	**—**	**56**	**59**	**—**	**—**	**115**	**—**

Table 12 — Returns Filed, Examinations Covered, Exempt Organizations and Employee Plans (1993)

October, 1988–September 29, 1993

	Returns Filed CY 1992	Returns Examined: Revenue Agent Non CEP	Revenue Agent CEP	Total[1]	Percent Coverage
Exempt Organizations	**519,877**	**12,432**	**157**	**12,589**	**2.4**
Employee Plans	**1,134,283**	**30,011**	**—**	**30,011**	**2.64**

No Change Percent			Recommended Additional Tax and Penalties (in thousands of dollars)					Average Tax and Penalty Per Return			
			Revenue Agent					Revenue Agent			
Revenue Agent	Tax Auditor	Service Center	Non CEP	CEP	Tax Auditor	Service Center	Total	Non CEP	CEP	Tax Auditor	Service Center
			9,929,290	**10,881,549**	**1,345,660**	**923,861**	**23,080,361**				
13	**14**	**19**	**8,972,990**	**10,517,871**	**1,327,048**	**922,950**	**21,740,859**	**24,704**	**2,700,352**	**2,625**	**2,934**
8	**14**	**18**	**3,391,203**	**34,536**	**1,327,048**	**900,307**	**5,653,094**	**13,547**	**89,703**	**2,625**	**2,974**
5	11	6	261,426	13	306,578	355,427	923,444	6,778	2,143	1,956	2,958
8	13	12	127,215	473	125,069	80,159	332,917	6,168	21,507	1,846	2,150
8	14	20	211,729	2,141	208,749	71,605	494,225	8,023	97,337	2,109	2,128
8	18	30	229,476	917	176,903	62,466	469,763	8,864	41,691	2,567	1,913
10	24	36	1,279,030	20,916	173,934	251,513	1,725,394	28,182	81,704	4,489	4,789
4	11	15	86,368	—	65,565	7,631	159,564	3,988	—	2,710	1,255
6	12	22	281,623	24	156,827	16,862	455,335	9,748	4,707	5,140	1,713
12	17	29	810,751	6,307	104,802	51,040	972,900	21,018	157,666	7,299	5,804
9	29	45	6,873	—	4,336	1,086	12,295	4,551	1	1,243	1,110
11	25	40	96,712	3,744	4,284	2,517	107,257	34,138	340,403	2,377	3,325
22	**—**	**37**	**4,301,199**	**10,415,091**	**—**	**17,518**	**14,733,808**	**58,436**	**4,005,804**	**—**	**4,776**
19	—	19	108,162	308,131	—	6,545	422,838	37,582	3,851,639	—	3,861
23	—	52	396,541	1,970	—	2,570	401,081	18,558	328,330	—	2,910
25	—	46	258,608	705	—	1,675	260,988	15,029	29,360	—	5,565
25	—	51	382,688	787	—	1,748	385,223	23,650	12,905	—	6,425
21	—	51	294,876	483	—	273	295,632	63,048	12,708	—	2,239
19	—	44	542,686	16,165	—	1,223	560,074	86,250	86,445	—	8,610
13	—	69	248,464	68,992	—	115	317,571	148,160	657,071	—	1,986
9	—	55	506,434	313,113	—	334	819,880	319,315	1,278,011	—	8,785
4	—	51	1,330,935	9,583,712	—	2,937	10,917,585	1,007,521	5,324,284	—	26,702
29	—	85	231,804	121,032	—	99	352,935	554,554	2,241,339	—	2,104
26	**—**	**67**	**33,108**	**64,602**	**—**	**3,766**	**101,476**	**18,537**	**133,752**	**—**	**1,001**
10	**—**	**3**	**1,049,114**	**—**	**—**	**1,359**	**1,050,473**	**90,208**	**—**	**—**	**6,900**
12	—	2	126,016	—	—	692	126,708	33,848	—	—	7,524
10	—	3	305,768	—	—	663	306,431	46,015	—	—	7,128
10	—	8	617,330	—	—	4	617,335	489,168	—	—	350
20	**—**	**—**	**198,366**	**3,643**	**—**	**—**	**202,009**	**93,834**	**607,101**	**—**	**—**
7	**4**	**38**	**473,635**	**206,683**	**15,826**	**—**	**696,145**	**8,100**	**125,263**	**1,869**	**—**
13	**2**	**—**	**278,181**	**136,184**	**2,786**	**5**	**417,156**	**7,206**	**87,410**	**850**	**654**
12	**—**	**35**	**185,223**	**—**	**—**	**180**	**185,402**	**1,342,193**	**—**	**—**	**734**
18	**—**	**53**	**19,261**	**20,810**	**—**	**726**	**40,798**	**51,091**	**160,077**	**—**	**14,822**
33	**—**	**59**									
32	**—**	**63**									
22	**—**	**—**									

Table 11 — Returns Filed, Examination Coverage (1992)

October, 1991–September 25, 1992

	Returns Filed CY 1991	Returns Examined: Revenue Agent Non CEP	Revenue Agent CEP	Tax Auditor	Service Center	Total	Percent Coverage
Grand Total	**152,031,900**	**425,887**	**7,156**	**547,201**	**471,765**	**1,452,009**	**.96**
Income, Estate & Gift, Total**	**122,745,700**	**320,408**	**3,896**	**536,640**	**469,859**	**1,330,803**	**1.08**
Individual, Total**	**113,829,200**	**209,651**	**515**	**536,640**	**459,213**	**1,206,019**	**1.06**
1040A, TPI under $25,000	43,430,500	12,425	7	154,387	171,864	338,683	.78
Non 1040A, TPI under $25,000	18,655,500	16,007	26	83,386	73,138	172,557	.92
TPI $25,000 under $50,000	27,492,300	25,519	22	106,912	58,713	191,166	.70
TPI $50,000 under $100,000	13,656,900	27,451	43	81,249	42,162	150,905	1.10
TPI $100,000 and over	3,172,700	46,735	329	45,764	74,566	167,394	5.28
Sch C—TGR under $25,000	2,184,700	9,801	5	21,280	10,207	41,293	1.89
Sch C—TGR $25,000 under $100,000	2,804,700	24,338	7	26,472	13,253	64,070	2.28
Sch C—TGR $100,000 and over	1,581,600	41,682	58	11,456	12,743	65,939	4.17
Sch F—TGR under $100,000	572,300	1,756	—	4,047	1,530	7,333	1.28
Sch F—TGR $100,000 and over	278,000	3,937	18	1,687	1,037	6,679	2.40
Corporation, Total**	**2,621,900**	**72,995**	**2,802**	**—**	**3,800**	**79,597**	**3.04**
No Balance Sheet	241,700	2,655	90	—	1,411	4,156	1.72
Under $250,000	1,679,900	19,850	19	—	1,211	21,080	1.25
$250,000 under $1 Mil	436,300	17,366	27	—	345	17,738	4.07
$1 Mil under $5 Mil	173,300	17,025	95	—	344	17,464	10.08
$5 Mil under $10 Mil	25,100	4,603	64	—	120	4,787	19.07
$10 Mil under $50 Mil	28,600	6,399	181	—	139	6,719	23.49
$50 Mil under $100 Mil	7,100	1,849	147	—	60	2,056	28.96
$100 Mil under $250 Mil	5,800	1,536	250	—	38	1,824	31.45
$250 Mil and over	5,800	1,287	1,878	—	110	3,275	56.47
Form 1120F	18,300	425	51	—	22	498	2.72
Fiduciary**	**2,778,700**	**1,831**	**26**	**—**	**2,285**	**4,142**	**.15**
Estate Total**	**64,600**	**11,885**	**2**	**—**	**152**	**12,039**	**18.64**
Gross Estate under $1 Mil	37,700	3,737	—	—	48	3,785	10.04
Gross Estate $1 Mil under $5 Mil	24,700	6,931	1	—	90	7,022	28.43
Gross Estate $5 Mil and over	2,200	1,217	1	—	14	1,232	56.00
Gift**	**156,800**	**2,064**	**4**	**—**	**3**	**2,071**	**1.32**
Employment	**28,465,300**	**63,165**	**1,909**	**7,731**	**35**	**72,840**	**.26**
Excise	**820,900**	**41,594**	**1,220**	**2,830**	**196**	**45,840**	**5.58**
Windfall Profit	**—**	**262**	**—**	**—**	**1,577**	**1,839**	**—**
Miscellaneous Taxable	**—**	**458**	**131**	**—**	**98**	**687**	**—**
Partnerships**	**1,630,700**	**7,931**	**299**	**—**	**3,691**	**11,921**	**.73**
S-Corporations**	**1,663,800**	**13,917**	**39**	**—**	**715**	**14,671**	**.88**
Miscellaneous Nontaxable**	**—**	**134**	**209**	**—**	**—**	**343**	**—**

No Change Percent			Recommended Additional Tax and Penalties (in thousands of dollars)					Average Tax and Penalty Per Return			
			Revenue Agent					Revenue Agent			
Revenue Agent	Tax Auditor	Service Center	Non CEP	CEP	Tax Auditor	Service Center	Total	Non CEP	CEP	Tax Auditor	Service Center
			8,855,290	**15,637,835**	**1,243,544**	**1,195,510**	**26,932,179**				
15	**16**	**17**	**8,061,775**	**15,350,817**	**1,223,307**	**1,193,997**	**25,829,896**	**25,161**	**3,940,148**	**2,280**	**2,541**
11	**16**	**16**	**3,223,691**	**695,518**	**1,223,307**	**1,165,908**	**6,308,424**	**15,376**	**1,350,520**	**2,280**	**2,539**
11	14	9	194,662	2,249	229,871	424,715	851,498	15,667	321,265	1,489	2,471
11	13	12	132,548	147	125,223	107,164	365,082	8,281	5,662	1,502	1,465
11	14	17	196,253	32	208,273	119,293	523,852	7,690	1,467	1,948	2,032
11	20	24	229,757	810	188,748	78,277	497,592	8,370	18,834	2,323	1,857
12	26	29	1,310,933	608,550	179,406	340,726	2,439,614	28,050	1,849,696	3,920	4,569
10	12	13	65,729	3	57,904	10,497	134,133	6,706	536	2,721	1,028
9	12	20	237,275	61	134,474	33,015	404,824	9,749	8,703	5,080	2,491
13	18	27	752,344	77,494	90,286	46,731	966,855	18,050	1,336,096	7,881	3,667
15	29	37	10,563	—	4,912	1,122	16,597	6,015	—	1,214	734
15	26	35	93,627	6,172	4,210	4,367	108,378	23,781	342,908	2,496	4,212
23	**—**	**35**	**3,426,065**	**14,635,508**	**—**	**25,930**	**18,087,502**	**46,936**	**5,223,236**	**—**	**6,824**
22	—	20	77,788	150,105	—	6,810	234,703	29,299	1,667,830	—	4,826
25	—	38	200,521	336	—	2,856	203,714	10,102	17,705	—	2,358
27	—	44	211,295	510	—	1,744	213,549	12,167	18,896	—	5,054
25	—	45	365,134	6,634	—	3,846	375,614	21,447	69,831	—	11,181
23	—	58	192,211	14,913	—	406	207,530	41,758	233,020	—	3,381
18	—	50	594,080	27,868	—	4,482	626,429	92,839	153,965	—	32,243
14	—	42	298,415	28,267	—	675	327,357	161,393	192,292	—	11,253
9	—	37	497,579	87,791	—	1,060	586,429	323,945	351,163	—	27,886
4	—	65	866,383	14,105,566	—	4,009	14,975,958	673,180	7,510,951	—	36,443
28	—	64	122,659	213,517	—	43	336,220	288,609	4,186,618	—	1,969
18	**—**	**56**	**27,921**	**53**	**—**	**1,392**	**29,365**	**15,249**	**2,020**	**—**	**609**
10	**—**	**5**	**1,200,389**	**9,599**	**—**	**767**	**1,210,755**	**101,000**	**4,799,495**	**—**	**5,046**
12	—	—	71,448	—	—	491	71,939	19,119	—	—	10,224
9	—	8	361,590	—	—	270	361,861	52,170	1	—	3,002
10	—	7	767,351	9,599	—	6	776,956	630,527	9,598,989	—	429
17	**—**	**—**	**183,709**	**10,140**	**—**	**—**	**193,849**	**89,006**	**2,534,929**	**—**	**1**
6	**8**	**14**	**361,966**	**192,988**	**16,767**	**129**	**571,850**	**5,730**	**101,094**	**2,169**	**3,685**
12	**3**	**4**	**283,309**	**76,317**	**3,470**	**65**	**363,161**	**6,811**	**62,555**	**1,226**	**332**
6	**—**	**71**	**141,579**	**—**	**—**	**576**	**142,156**	**540,380**	**—**	**—**	**365**
25	**—**	**54**	**6,661**	**17,713**	**—**	**742**	**25,116**	**14,543**	**135,216**	**—**	**7,573**
28	**—**	**46**									
31	**—**	**58**									
16	**—**	**—**									

Table 11 — Returns Filed, Examination Coverage (1991)

October, 1990–September 27, 1991

	Returns Filed CY 1990	Returns Examined: Revenue Agent Non CEP	Revenue Agent CEP	Tax Auditor	Service Center	Total	Percent Coverage
Grand Total	**151,119,300**	**391,677**	**6,758**	**503,542**	**627,953**	**1,529,930**	**1.01**
Income, Estate & Gift, Total**	**121,141,000**	**298,403**	**4,230**	**499,886**	**624,442**	**1,426,961**	**1.18**
Individual, Total**	**112,304,900**	**200,130**	**605**	**499,886**	**612,547**	**1,313,168**	**1.17**
1040A, TPI under $25,000	43,693,800	11,678	9	130,513	267,036	409,236	.94
Non 1040A, TPI under $25,000	18,912,800	16,876	34	79,192	97,996	194,098	1.03
TPI $25,000 under $50,000	26,935,400	25,784	45	108,789	72,191	206,809	.77
TPI $50,000 under $100,000	12,509,900	26,072	53	83,095	46,512	155,732	1.24
TPI $100,000 and over	2,913,800	45,515	309	34,359	84,289	164,472	5.64
Sch C—TGR under $25,000	2,187,400	8,882	2	21,344	11,545	41,773	1.91
Sch C—TGR $25,000 under $100,000	2,745,900	20,195	14	25,834	14,966	61,009	2.22
Sch C—TGR $100,000 and over	1,524,900	34,228	115	10,606	14,870	59,819	3.92
Sch F—TGR under $100,000	606,600	3,204	2	4,217	1,864	9,287	1.53
Sch F—TGR $100,000 and over	274,400	7,696	22	1,937	1,278	10,933	3.98
Corporation, Total**	**2,685,100**	**60,245**	**3,003**	**—**	**4,370**	**67,618**	**2.52**
No Balance Sheet	231,700	2,407	68	—	1,719	4,194	1.81
Under $250,000	1,650,400	17,334	31	—	1,348	18,713	1.13
$250,000 under $1 Mil	508,100	13,213	27	—	410	13,650	2.69
$1 Mil under $5 Mil	201,100	11,175	75	—	436	11,686	5.81
$5 Mil under $10 Mil	28,800	3,780	53	—	113	3,946	13.70
$10 Mil under $50 Mil	31,300	7,104	437	—	160	7,701	24.60
$50 Mil under $100 Mil	6,000	1,877	134	—	62	2,073	34.55
$100 Mil under $250 Mil	4,600	1,627	333	—	27	1,987	43.20
$250 Mil and over	4,600	1,354	1,775	—	65	3,194	69.43
Form 1120F	18,500	374	70	—	30	474	2.56
Fiduciary**	**2,680,900**	**2,340**	**63**	**—**	**2,934**	**5,337**	**.20**
Estate Total**	**60,800**	**10,928**	**2**	**—**	**133**	**11,063**	**18.20**
Gross Estate under $1 Mil	35,300	3,484	—	—	49	3,533	10.01
Gross Estate $1 Mil under $5 Mil	23,400	6,299	2	—	73	6,374	27.24
Gross Estate $5 Mil and over	2,100	1,145	—	—	11	1,156	55.05
Gift**	**147,700**	**1,704**	**—**	**—**	**—**	**1,704**	**1.15**
Employment	**29,126,300**	**53,650**	**1,126**	**3,100**	**1,095**	**58,971**	**.20**
Excise	**852,000**	**38,559**	**1,324**	**554**	**14**	**40,451**	**4.7.**
Windfall Profit	**—**	**349**	**8**	**2**	**2,294**	**2,653**	**—**
Miscellaneous Taxable	**—**	**716**	**70**	**—**	**108**	**894**	**—**
Partnerships**	**1,725,500**	**10,546**	**352**	**—**	**3,848**	**14,746**	**.8**
S-Corporations**	**1,536,100**	**12,361**	**31**	**—**	**610**	**13,002**	**.8**
Miscellaneous Nontaxable**	**—**	**149**	**174**	**—**	**—**	**323**	**—**

No Change Percent			Recommended Additional Tax and Penalties (in thousands of dollars)					Average Tax and Penalty Per Return			
			Revenue Agent					Revenue Agent			
Revenue Agent	Tax Auditor	Service Center	Non CEP	CEP	Tax Auditor	Service Center	Total	Non CEP	CEP	Tax Auditor	Service Center
			9,925,365	**17,928,956**	**1,204,238**	**1,778,112**	**30,836,670**				
15	**15**	**16**	**9,099,478**	**17,771,385**	**1,198,674**	**1,773,903**	**29,843,440**	**30,494**	**4,201,273**	**2,398**	**2,841**
11	**15**	**16**	**3,625,757**	**391,025**	**1,198,674**	**1,677,071**	**6,892,527**	**18,117**	**646,323**	**2,398**	**2,738**
10	13	6	214,529	441	218,624	819,505	1,253,099	18,370	49,031	1,675	3,069
11	13	10	146,443	4,514	118,364	108,480	377,800	8,678	132,762	1,495	1,107
11	13	19	227,442	11,460	223,188	186,758	648,848	8,821	254,669	2,052	2,587
13	19	29	261,888	12,996	181,691	96,173	552,748	10,045	245,210	2,187	2,068
12	27	37	1,336,635	280,466	157,835	364,998	2,139,935	29,367	907,655	4,594	4,330
10	10	13	83,266	15	57,852	12,301	153,435	9,375	7,558	2,710	1,066
9	11	20	254,416	89	137,284	27,065	418,854	12,598	6,346	5,314	1,808
12	19	30	989,681	76,579	94,238	56,312	1,216,810	28,914	665,906	8,885	3,787
13	26	36	25,459	6	5,214	1,583	32,262	7,946	3,190	1,237	849
11	19	37	85,997	4,459	4,383	3,896	98,735	11,174	202,675	2,263	3,049
21	**—**	**38**	**4,472,507**	**17,370,211**	**—**	**91,860**	**21,934,578**	**74,239**	**5,784,286**	**—**	**21,020**
23	—	22	87,868	76,304	—	22,701	186,873	36,505	1,122,124	—	13,206
23	—	46	210,016	2,424	—	28,330	240,771	12,116	78,204	—	21,017
26	—	49	230,809	1,198	—	1,265	233,272	17,468	44,383	—	3,086
25	—	50	360,468	3,684	—	4,022	368,174	32,257	49,121	—	9,224
22	—	43	223,760	4,111	—	24,749	252,619	59,196	77,559	—	219,018
16	—	42	609,760	69,500	—	1,437	680,698	85,833	159,040	—	8,982
11	—	58	222,545	105,974	—	8,818	337,336	118,564	790,849	—	142,223
9	—	74	448,957	274,183	—	123	723,263	275,942	823,373	—	4,542
4	—	62	1,074,305	16,573,344	—	414	17,648,062	793,430	9,337,095	—	6,362
34	—	73	1,004,021	259,488	—	1	1,263,510	2,684,548	3,706,976	—	33
15	**—**	**51**	**40,337**	**9,851**	**—**	**3,072**	**53,260**	**17,238**	**156,358**	**—**	**1,047**
11	**—**	**4**	**819,975**	**298**	**—**	**1,900**	**822,174**	**75,034**	**149,026**	**—**	**14,289**
12	—	4	70,704	—	—	1,347	72,051	20,294	—	—	27,498
10	—	4	340,741	298	—	553	341,592	54,094	149,026	—	7,575
9	—	—	408,531	—	—	—	408,531	356,795	—	—	—
18	**—**	**—**	**140,902**	**—**	**—**	**—**	**140,902**	**82,689**	**—**	**—**	**—**
6	**5**	**20**	**368,870**	**129,167**	**4,978**	**2,052**	**505,067**	**6,875**	**114,713**	**1,606**	**1,874**
14	**6**	**7**	**275,280**	**24,742**	**586**	**8**	**300,616**	**7,139**	**18,687**	**1,057**	**584**
—	**—**	**75**	**152,379**	**—**	**—**	**1,435**	**153,814**	**436,616**	**—**	**—**	**625**
29	**—**	**43**	**29,357**	**3,662**	**—**	**714**	**33,734**	**41,002**	**52,316**	**—**	**6,613**
31	**—**	**48**									
33	**—**	**50**									
24	**—**	**—**									

Table 11 — Returns filed, Examination Coverage (1990)

October, 1989–September 28, 1990

	Returns Filed CY 1989	Returns Examined: Revenue Agent Non CEP	Revenue Agent CEP	Tax Auditor	Service Center	Total	Percent Coverage
Grand Total	**148,220,200**	**397,710**	**7,059**	**519,159**	**439,746**	**1,363,674**	**.92**
Income, Estate & Gift, Total**	**118,439,900**	**308,632**	**4,631**	**516,749**	**435,699**	**1,265,711**	**1.07**
Individual, Total**	**109,868,400**	**201,837**	**733**	**516,749**	**425,641**	**1,144,960**	**1.04**
1040A, TPI under $25,000	42,116,300	12,235	17	138,805	78,718	229,775	.55
Non 1040A, TPI under $25,000	20,464,800	16,442	17	79,022	90,107	185,588	.91
TPI $25,000 under $50,000	26,359,200	27,899	39	137,956	90,103	255,997	.97
TPI $50,000 under $100,000	11,167,100	26,822	142	71,910	55,331	154,205	1.38
TPI $100,000 and over	2,554,700	47,309	376	28,333	65,719	141,737	5.55
Sch C—TGR under $25,000	2,167,800	9,358	4	18,917	11,634	39,913	1.84
Sch C—TGR $25,000 under $100,000	2,667,300	20,720	14	25,480	16,386	62,600	2.35
Sch C—TGR $100,000 and over	1,464,200	32,979	101	9,741	13,341	56,162	3.84
Sch F—TGR under $100,000	638,000	3,148	2	4,742	2,791	10,683	1.67
Sch F—TGR $100,000 and over	269,000	4,925	21	1,843	1,511	8,300	3.09
Corporation, Total**	**2,752,600**	**67,943**	**3,195**	**—**	**3,329**	**74,467**	**2.71**
No Balance Sheet	230,300	3,160	99	—	1,606	4,865	2.11
Under $250,000	1,711,300	26,898	51	—	996	27,945	1.63
$250,000 under $1 Mil	513,200	14,415	35	—	205	14,655	2.86
$1 Mil under $5 Mil	203,500	8,685	150	—	257	9,092	4.47
$5 Mil under $10 Mil	29,800	3,769	78	—	69	3,916	13.14
$10 Mil under $50 Mil	33,600	6,220	319	—	99	6,638	19.76
$50 Mil under $100 Mil	5,600	1,712	179	—	24	1,915	34.20
$100 Mil under $250 Mil	4,200	1,536	384	—	24	1,944	46.29
$250 Mil and over	4,200	1,185	1,845	—	30	3,060	72.86
Form 1120F	16,900	363	55	—	19	437	2.59
Fiduciary**	**2,625,300**	**2,465**	**91**	**—**	**3,687**	**6,243**	**.24**
Estate Total**	**55,800**	**11,751**	**1**	**—**	**104**	**11,856**	**21.25**
Gross Estate under $1 Mil	31,700	4,193	—	—	63	4,256	13.43
Gross Estate $1 Mil under $5 Mil	22,200	6,474	—	—	34	6,508	29.32
Gross Estate $5 Mil and over	1,900	1,084	1	—	7	1,092	57.47
Gift**	**123,500**	**1,632**	**3**	**—**	**1**	**1,636**	**1.32**
Employment	**28,893,100**	**48,297**	**1,110**	**2,410**	**1,528**	**53,345**	**.18**
Excise	**887,200**	**39,903**	**1,236**	**—**	**42**	**41,181**	**4.64**
Windfall Profit	**—**	**520**	**1**	**—**	**2,416**	**2,937**	**—**
Miscellaneous Taxable	**—**	**358**	**81**	**—**	**61**	**500**	**—**
Partnerships**	**1,663,200**	**12,990**	**235**	**—**	**2,561**	**15,786**	**.95**
S-Corporations**	**1,351,100**	**9,651**	**27**	**—**	**376**	**10,054**	**.74**
Miscellaneous Nontaxable**	**—**	**363**	**346**	**—**	**—**	**709**	**—**

No Change Percent			Recommended Additional Tax and Penalties (in thousands of dollars)					Average Tax and Penalty Per Return			
			Revenue Agent					Revenue Agent			
Revenue Agent	Tax Auditor	Service Center	Non CEP	CEP	Tax Auditor	Service Center	Total	Non CEP	CEP	Tax Auditor	Service Center
			9,134,585	**11,067,316**	**1,016,357**	**1,108,035**	**22,326,294**				
15	**15**	**20**	**8,155,284**	**10,963,823**	**1,013,975**	**1,061,732**	**21,194,814**	**26,424**	**2,367,485**	**1,962**	**2,437**
12	**15**	**19**	**3,071,237**	**215,759**	**1,013,975**	**1,035,093**	**5,336,063**	**15,216**	**294,350**	**1,962**	**2,432**
9	13	8	181,071	33,165	191,264	225,393	630,894	14,799	1,950,860	1,378	2,863
12	14	11	102,697	85	100,218	91,534	294,533	6,246	4,993	1,268	1,016
10	14	18	203,276	146	232,944	182,850	619,215	7,286	3,735	1,689	2,029
11	20	29	254,684	1,800	136,296	109,523	502,303	9,495	12,678	1,895	1,979
14	25	34	1,155,500	73,895	134,432	326,510	1,690,337	24,425	196,528	4,745	4,968
10	11	17	65,154	10	42,315	12,856	120,334	6,962	2,402	2,237	1,105
9	12	21	201,011	75	96,410	26,991	324,487	9,701	5,363	3,784	1,647
12	18	29	843,286	70,413	70,702	52,409	1,036,811	25,570	697,159	7,258	3,928
17	23	39	13,020	5,773	5,372	2,535	26,701	4,136	2,886,467	1,133	908
15	18	36	51,537	30,398	4,024	4,490	90,449	10,464	1,447,526	2,183	2,972
19	**—**	**51**	**2,904,908**	**10,741,547**	**—**	**19,055**	**13,665,510**	**42,755**	**3,361,987**	**—**	**5,724**
22	—	55	115,124	44,733	—	2,677	162,535	36,432	451,853	—	1,667
22	—	52	167,984	516	—	9,844	178,344	6,245	10,124	—	9,883
23	—	38	188,927	1,285	—	1,462	191,674	13,106	36,714	—	7,134
18	—	37	254,523	3,905	—	1,946	260,373	29,306	26,031	—	7,570
15	—	59	156,907	28,845	—	1,270	187,022	41,631	369,804	—	18,404
13	—	47	361,402	64,389	—	958	426,749	58,103	201,847	—	9,674
9	—	58	241,470	64,967	—	71	306,508	141,046	362,945	—	2,943
8	—	58	569,043	304,414	—	47	873,503	370,471	792,744	—	1,939
3	—	50	804,618	10,177,731	—	558	10,982,907	679,002	5,516,385	—	18,605
33	—	42	44,910	50,763	—	224	95,896	123,719	922,960	—	11,778
17	**—**	**26**	**104,421**	**5,551**	**—**	**7,053**	**117,025**	**42,362**	**60,997**	**—**	**1,913**
9	**—**	**14**	**1,828,311**	**597**	**—**	**532**	**1,829,440**	**155,588**	**597,469**	**—**	**5,111**
11	—	21	78,342	—	—	450	78,792	18,684	—	—	7,145
8	—	6	532,713	—	—	81	532,795	82,285	—	—	2,396
10	—	—	1,217,256	597	—	—	1,217,854	1,122,930	597,469	—	—
15	**—**	**—**	**246,406**	**369**	**—**	**—**	**246,775**	**150,984**	**122,850**	**—**	**—**
6	**4**	**60**	**240,803**	**95,297**	**2,382**	**1,008**	**339,490**	**4,986**	**85,853**	**988**	**660**
8	**—**	**14**	**213,653**	**5,464**	**—**	**22**	**219,140**	**5,354**	**4,421**	**—**	**523**
4	**—**	**62**	**510,801**	**—**	**—**	**44,400**	**555,201**	**982,309**	**—**	**—**	**18,378**
23	**—**	**43**	**14,044**	**2,732**	**—**	**873**	**17,649**	**39,229**	**33,733**	**—**	**14,310**
30	**—**	**41**									
36	**—**	**59**									
27	**—**	**—**									

Table 11 — Returns Filed, Examination Coverage (1989)

October, 1988–September 29, 1989

	Returns Filed CY 1988	Returns Examined: Revenue Agent Non CEP	Revenue Agent CEP	Tax Auditor	Service Center	Total	Percent Coverage
Grand Total	**144,821,540**	**401,790**	**4,528**	**544,137**	**612,493**	**1,562,948**	**1.08**
Income, Estate & Gift, Total**	**115,504,040**	**333,068**	**3,550**	**542,664**	**606,423**	**1,485,705**	**1.29**
Individual, Total**	**107,029,000**	**242,725**	**258**	**542,664**	**599,348**	**1,384,995**	**1.29**
1040A, TPI under $25,000	32,887,000	20,334	6	150,587	168,095	339,022	1.03
Non 1040A, TPI under $25,000	29,112,000	23,331	9	93,700	122,526	239,566	.82
TPI $25,000 under $50,000	25,767,000	46,350	8	174,070	116,513	336,941	1.31
TPI $50,000 under $100,000	10,030,000	28,967	19	44,196	72,770	145,952	1.46
TPI $100,000 and over	2,193,000	41,993	160	32,662	66,573	141,388	6.45
Sch C—TGR under $25,000	2,135,000	13,092	1	14,053	14,285	41,431	1.94
Sch C—TGR $25,000 under $100,000	2,596,000	26,413	11	20,213	18,199	64,836	2.50
Sch C—TGR $100,000 and over	1,381,000	37,481	36	8,503	14,075	60,095	4.35
Sch F—TGR under $100,000	665,000	1,874	1	3,568	3,764	9,207	1.38
Sch F—TGR $100,000 and over	263,000	2,890	7	1,112	2,548	6,557	2.49
Corporation, Total**	**2,774,940**	**53,485**	**2,456**	**—**	**2,083**	**58,024**	**2.09**
No Balance Sheet	231,000	2,431	54	—	736	3,221	1.39
Under $250,000	1,723,000	24,063	17	—	886	24,966	1.45
$250,000 under $1 Mil	528,000	8,922	28	—	152	9,102	1.72
$1 Mil under $5 Mil	203,000	5,557	82	—	159	5,798	2.86
$5 Mil under $10 Mil	28,000	2,372	46	—	44	2,462	8.79
$10 Mil under $50 Mil	31,000	5,132	203	—	59	5,394	17.40
$50 Mil under $100 Mil	6,000	1,679	140	—	8	1,827	30.45
$100 Mil under $250 Mil	4,457	1,548	314	—	17	1,879	42.16
$250 Mil and over	4,483	1,361	1,515	—	12	2,888	64.42
Form 1120F	16,000	420	57	—	10	487	3.04
Fiduciary**	**2,669,000**	**3,050**	**134**	**—**	**2,911**	**6,095**	**.23**
Estate Total**	**52,000**	**12,486**	**—**	**—**	**75**	**12,561**	**24.16**
Gross Estate under $1 Mil	29,000	5,208	—	—	36	5,244	18.08
Gross Estate $1 Mil under $5 Mil	21,000	6,249	—	—	38	6,287	29.94
Gross Estate $5 Mil and over	2,000	1,029	—	—	1	1,030	51.50
Gift**	**104,000**	**1,275**	**1**	**—**	**1**	**1,277**	**1.23**
Employment	**28,335,000**	**33,011**	**593**	**1,473**	**3,762**	**38,839**	**.14**
Excise	**980,000**	**34,284**	**354**	**—**	**98**	**34,736**	**3.54**
Windfall Profit	**2,500**	**1,114**	**8**	**—**	**2,142**	**3,264**	**130.56**
Miscellaneous Taxable	**—**	**313**	**23**	**—**	**68**	**404**	**—**
Partnerships**	**1,704,000**	**11,981**	**333**	**—**	**1,692**	**14,006**	**.82**
S-Corporations**	**1,170,000**	**7,553**	**16**	**—**	**312**	**7,881**	**.67**
Miscellaneous Nontaxable**	**1,100**	**513**	**352**	**—**	**1**	**866**	**78.73**

No Change Percent			Recommended Additional Tax and Penalties (in thousands of dollars)					Average Tax and Penalty Per Return			
			Revenue Agent					Revenue Agent			
Revenue Agent	Tax Auditor	Service Center	Non CEP	CEP	Tax Auditor	Service Center	Total	Non CEP	CEP	Tax Auditor	Service Center
			8,830,621	**10,942,510**	**992,566**	**1,030,891**	**21,796,588**				
13	**14**	**17**	**6,106,880**	**10,825,993**	**991,476**	**1,001,986**	**18,926,336**	**18,335**	**3,049,576**	**1,827**	**1,652**
11	**14**	**16**	**2,696,622**	**60,697**	**991,476**	**988,088**	**4,736,884**	**11,110**	**235,261**	**1,827**	**1,649**
8	12	11	279,464	1,549	206,920	247,150	735,083	13,744	258,211	1,374	1,470
11	13	12	98,931	47	93,702	102,056	294,736	4,240	5,204	1,000	833
10	13	19	192,808	525	256,571	142,159	592,063	4,160	65,665	1,474	1,220
9	17	20	262,443	1,325	97,389	129,995	491,152	9,060	69,738	2,204	1,786
13	23	26	890,229	24,287	169,201	269,272	1,352,988	21,199	151,792	5,180	4,045
9	10	17	61,529	3	31,531	16,908	109,971	4,700	2,625	2,244	1,184
9	14	20	189,781	355	72,602	28,348	291,085	7,185	32,253	3,592	1,558
11	20	24	658,915	32,541	57,641	45,208	794,305	17,580	903,920	6,779	3,212
14	28	37	10,022	1	3,417	2,501	15,942	5,348	511	958	665
14	28	34	52,499	65	2,505	4,491	59,560	18,166	9,327	2,252	1,763
22	**—**	**54**	**2,171,340**	**10,743,552**	**—**	**7,659**	**12,922,551**	**40,597**	**4,374,410**	**—**	**3,677**
26	—	65	143,109	258,256	—	1,272	402,638	58,868	4,782,522	—	1,729
29	—	51	123,106	369	—	1,501	124,977	5,116	21,734	—	1,694
27	—	38	99,102	3,956	—	418	103,475	11,108	141,272	—	2,748
19	—	45	189,441	5,136	—	1,553	196,131	34,091	62,635	—	9,768
17	—	36	128,193	3,513	—	1,345	133,052	54,044	76,370	—	30,571
12	—	49	316,957	31,006	—	1,440	349,403	61,761	152,741	—	24,404
9	—	63	194,309	63,016	—	—	257,325	115,729	450,114	—	—
6	—	35	245,949	359,928	—	83	605,960	158,882	1,146,268	—	4,879
2	—	17	686,307	9,641,314	—	20	10,327,641	504,267	6,363,904	—	1,639
41	—	50	44,867	377,057	—	27	421,952	106,827	6,615,039	—	2,701
15	**—**	**27**	**82,781**	**21,743**	**—**	**6,002**	**110,526**	**27,141**	**162,264**	**—**	**2,062**
9	**—**	**23**	**746,700**	**—**	**—**	**237**	**746,937**	**59,803**	**—**	**—**	**3,156**
10	—	19	110,668	—	—	69	110,737	21,250	—	—	1,924
9	—	26	329,006	—	—	167	329,173	52,649	—	—	4,390
8	—	—	307,027	—	—	1	307,027	298,374	—	—	602
19	**—**	**—**	**409,437**	**—**	**—**	**—**	**409,437**	**321,127**	**310**	**—**	**1**
6	**5**	**63**	**208,872**	**69,176**	**1,090**	**5,300**	**284,438**	**6,327**	**116,654**	**740**	**1,409**
6	**—**	**46**	**220,604**	**37,736**	**—**	**30**	**258,370**	**6,435**	**106,598**	**—**	**309**
13	**—**	**44**	**2,281,628**	**6,090**	**—**	**23,272**	**2,310,990**	**2,048,140**	**761,250**	**—**	**10,864**
26	**—**	**35**	**12,637**	**3,515**	**—**	**302**	**16,455**	**40,373**	**152,842**	**—**	**4,447**
21	**—**	**47**									
33	**—**	**70**									
28	**—**	**—**									

Table 11 — Returns Filed, Examination Coverage (1988)

October, 1987–September 30, 1988

	Returns Filed CY 1987	Returns Examined: Revenue Agent Non CEP	Revenue Agent CEP	Tax Auditor	Service Center	Total	Percent Coverage
Grand Total	**140,334,256**	**493,394**	**3,555**	**533,586**	**741,690**	**1,772,225**	**1.26**
Income, Estate & Gift, Total**	**111,212,786**	**429,676**	**3,012**	**532,326**	**739,310**	**1,704,324**	**1.53**
Individual, total**	**103,251,000**	**352,589**	**219**	**532,326**	**735,534**	**1,620,668**	**1.57**
1040A, TPI under $25,000	38,363,000	43,840	17	136,392	214,603	394,852	1.03
Non 1040A, TPI under $25,000	23,528,000	39,120	7	89,574	116,690	245,391	1.04
TPI $25,000 under $50,000	24,951,000	79,775	11	183,027	166,219	429,032	1.72
TPI $50,000 under $100,000	8,192,000	27,012	6	29,974	68,307	125,299	1.53
TPI $100,000 and over	1,985,000	72,049	125	52,800	101,564	226,538	11.41
Sch C—TGR under $25,000	1,931,000	14,379	1	11,760	19,903	46,043	2.38
Sch C—TGR $25,000 under $100,000	2,156,000	28,230	7	16,356	22,056	66,649	3.09
Sch C—TGR $100,000 and over	1,216,000	39,441	31	8,905	17,007	65,384	5.38
Sch F—TGR under $100,000	687,000	3,467	1	2,459	5,015	10,942	1.59
Sch F—TGR $100,000 and over	242,000	5,276	13	1,079	4,170	10,538	4.35
Corporation, total**	**2,868,500**	**36,103**	**1,958**	**—**	**763**	**38,824**	**1.35**
No Balance Sheet	249,000	1,650	50	—	27	1,727	.69
Under $250,000	1,838,000	12,373	31	—	335	12,739	.69
$250,000 under $1 Mil	495,000	4,587	34	—	131	4,752	.96
$1 Mil under $5 Mil	196,000	4,954	92	—	161	5,207	2.66
$5 Mil under $10 Mil	28,000	2,066	58	—	30	2,154	7.69
$10 Mil under $50 Mil	30,000	4,659	182	—	43	4,884	16.28
$50 Mil under $100 Mil	6,300	1,893	75	—	9	1,977	31.38
$100 Mil under $250 Mil	4,700	1,823	235	—	6	2,064	43.91
$250 Mil and over	4,500	1,687	1,180	—	13	2,880	64.00
Form 1120F	17,000	411	21	—	8	440	2.59
Fiduciary**	**2,336,000**	**4,200**	**272**	**—**	**1,666**	**6,138**	**.26**
Estate total**	**55,500**	**12,530**	**5**	**—**	**105**	**12,640**	**22.77**
Gross Estate under $1 Mil	37,000	6,469	3	—	73	6,545	17.69
Gross Estate $1 Mil under $5 Mil	17,000	5,194	1	—	30	5,225	30.74
Gross Estate $5 Mil and over	1,500	867	1	—	2	870	58.00
Gift**	**104,000**	**1,510**	**8**	**—**	**—**	**1,518**	**1.46**
Employment	**28,165,000**	**25,711**	**283**	**1,260**	**16**	**27,270**	**.10**
Excise	**952,204**	**36,976**	**252**	**—**	**3**	**37,231**	**3.91**
Windfall profit	**4,266**	**790**	**1**	**—**	**2,269**	**3,060**	**71.73**
Miscellaneous taxable	**—**	**241**	**7**	**—**	**92**	**340**	**—**
Partnerships**	**1,702,786**	**13,325**	**197**	**—**	**1,130**	**14,652**	**.86**
S-corporations**	**892,000**	**8,622**	**24**	**—**	**111**	**8,757**	**.98**
Miscellaneous nontaxable**	**3,000**	**797**	**329**	**—**	**1**	**1,127**	**37.57**

No Change Percent			Recommended Additional Tax and Penalties (in thousands of dollars)					Average Tax and Penalty Per Return			
			Revenue Agent					Revenue Agent			
Revenue Agent	Tax Auditor	Service Center	Non CEP	CEP	Tax Auditor	Service Center	Total	Non CEP	CEP	Tax Auditor	Service Center
			8,437,886	**9,594,622**	**1,165,966**	**1,487,437**	**20,685,911**				
14	**14**	**17**	**7,074,087**	**9,485,496**	**1,164,778**	**1,472,772**	**19,197,132**	**16,464**	**3,149,235**	**2,188**	**1,992**
13	**14**	**17**	**3,223,448**	**216,493**	**1,164,778**	**1,434,137**	**6,038,857**	**9,142**	**988,554**	**2,188**	**1,950**
12	12	11	491,959	48,663	226,098	367,712	1,134,432	11,222	2,862,527	1,658	1,713
17	15	16	94,787	468	78,360	95,029	268,644	2,423	66,879	875	814
16	13	18	190,790	2,071	232,920	168,254	594,035	2,392	188,287	1,273	1,012
11	15	21	135,653	1,827	76,781	105,331	319,592	5,022	304,533	2,562	1,542
13	20	23	1,278,475	127,315	348,172	542,844	2,296,807	17,745	1,018,521	6,594	5,345
12	12	15	50,292	11	21,688	25,514	97,505	3,498	10,733	1,844	1,282
10	13	20	142,800	49	59,575	37,200	239,624	5,058	7,020	3,642	1,687
12	16	22	771,045	33,367	112,978	75,875	993,266	19,549	1,076,358	12,687	4,461
18	23	39	7,926	—	2,080	3,540	13,546	2,286	—	846	706
14	21	29	59,722	2,722	6,125	12,838	81,407	11,320	209,355	5,677	3,079
17	**—**	**43**	**2,563,016**	**9,148,223**	**—**	**32,870**	**11,744,109**	**70,992**	**4,672,228**	**—**	**43,080**
14	—	30	113,049	37,316	—	446	150,811	68,515	746,313	—	16,525
26	—	54	140,993	582	—	757	142,331	11,395	18,763	—	2,260
21	—	40	90,107	1,026	—	1,934	93,067	19,644	30,184	—	14,761
14	—	33	252,916	66,646	—	5,101	324,662	51,053	724,408	—	31,682
11	—	30	209,843	8,339	—	2,315	220,498	101,570	143,781	—	77,162
10	—	26	401,754	65,303	—	2,796	469,853	86,232	358,806	—	65,019
9	—	56	182,216	20,744	—	13	202,972	96,258	276,580	—	1,398
6	—	33	302,923	385,641	—	—	688,563	166,167	1,641,025	—	—
2	—	31	722,789	8,509,101	—	2,568	9,234,458	428,446	7,211,102	—	197,574
38	—	38	146,427	53,527	—	16,940	216,894	356,270	2,548,891	—	117,543
15	**—**	**47**	**197,733**	**79,008**	**—**	**5,211**	**281,952**	**47,079**	**290,469**	**—**	**3,128**
9	**—**	**18**	**890,501**	**353**	**—**	**554**	**891,407**	**71,069**	**70,584**	**—**	**5,275**
10	—	19	144,975	95	—	390	145,460	22,411	31,800	—	5,342
9	—	13	290,125	—	—	78	290,203	55,858	—	—	2,584
7	—	50	455,401	258	—	86	455,745	525,261	257,519	—	43,161
17	**—**	**—**	**199,388**	**41,419**	**—**	**—**	**240,807**	**132,045**	**5,177,369**	**—**	**—**
10	**6**	**—**	**150,922**	**52,310**	**1,187**	**9**	**204,428**	**5,870**	**184,840**	**942**	**578**
7	**—**	**—**	**143,127**	**47,255**	**—**	**—**	**190,383**	**3,871**	**187,521**	**—**	**35**
11	**—**	**34**	**1,060,127**	**—**	**—**	**13,360**	**1,073,488**	**1,341,933**	**—**	**—**	**5,888**
17	**—**	**35**	**9,622**	**9,561**	**—**	**1,296**	**20,479**	**39,926**	**1,365,916**	**—**	**14,084**
18	**—**	**45**									
26	**—**	**46**									
28	**—**	**—**									

Table 13 — Number of Returns Examined (1993)

(By Class of tax and by Internal Revenue Regions, Districts, Service Centers (S.C.), and Other Areas; October, 1992–September 24, 1993.)

	Taxable Returns										Nontaxable Returns		
	Total	Individual	Corporation	Fiduciary	Estate	Gift	Employment	Excise	Windfall Profit	Misc. Taxable	Partnership	S-corporation	Misc. Non-taxable
United States	**1,300,230**	**1,058,966**	**79,873**	**6,030**	**11,829**	**2,120**	**68,595**	**43,447**	**383**	**556**	**9,850**	**18,466**	**115**
Regions													
North Atlantic	159,018	130,479	11,704	1,012	2,411	507	3,022	4,951	—	69	1,856	2,953	54
Mid Atlantic	103,254	80,202	9,476	425	1,405	245	4,301	4,125	—	70	1,205	1,782	18
Southeast	252,957	209,984	13,504	401	1,787	301	12,641	9,299	—	102	1,166	3,767	5
Central	122,283	93,103	10,094	494	1,392	180	8,575	4,378	—	44	793	3,226	4
Midwest	123,675	95,663	8,160	1,287	1,311	364	7,322	6,930	—	101	793	1,736	8
Southwest	230,431	190,012	11,262	1,399	1,195	201	14,443	6,818	383	60	1,768	2,885	5
Western	300,459	256,484	15,460	1,012	2,218	315	13,768	6,691	—	110	2,269	2,111	21
A/C International	8,153	3,039	213	—	110	7	4,523	255	—	—	—	6	—
North Atlantic Region:													
Albany	5,915	4,260	664	21	160	24	216	371	—	8	26	160	5
Augusta	4,477	3,282	278	10	1	2	286	291	—	4	37	286	—
Boston	14,759	10,251	1,646	186	436	151	854	779	—	9	71	367	9
Brooklyn	16,546	12,884	2,117	5	—	—	149	824	—	8	93	440	26
Buffalo	12,707	10,039	870	46	220	59	347	814	—	6	57	248	1
Burlington	2,021	1,607	65	1	1	—	69	207	—	—	10	61	—
Hartford	13,527	10,282	1,240	62	368	95	408	553	—	8	102	406	3
Manhattan	17,487	11,605	2,779	47	1,053	176	371	563	—	17	526	345	5
Portsmouth	4,805	3,873	380	16	—	—	200	149	—	3	37	143	4
Providence	4,940	3,855	346	—	—	—	122	396	—	3	40	177	1
Andover S.C.	26,196	24,504	1,068	219	126	—	—	4	—	—	226	49	—
Brookhaven S.C.	35,638	34,037	251	399	46	—	—	—	—	3	631	271	—
Mid Atlantic Region:													
Baltimore	13,906	10,326	1,634	51	417	68	968	—	—	5	124	311	2
Newark	21,676	16,017	2,944	29	342	79	968	622	—	12	199	453	11
Philadelphia	14,682	11,666	1,526	17	304	54	575	7	—	3	190	337	3
Pittsburgh	12,101	8,468	1,243	14	113	20	983	928	—	20	100	210	2
Richmond	18,270	13,837	1,483	24	229	24	629	1,632	—	16	87	309	—
Wilmington	3,587	2,053	294	8	—	—	176	936	—	6	53	61	—
Philadelphia S.C.	19,032	17,835	352	282	—	—	2	—	—	8	452	101	—
Southeast Region:													
Atlanta	37,599	31,156	2,386	18	283	70	1,198	1,776	—	12	117	583	—
Birmingham	13,457	10,526	1,071	12	—	—	1,025	478	—	16	61	268	—
Columbia	12,728	9,817	435	8	—	—	1,647	570	—	—	85	166	—
Ft. Lauderdale	28,888	23,197	2,154	54	423	79	889	967	—	10	153	962	—
Greensboro	19,695	14,804	1,282	9	315	17	1,875	958	—	8	140	287	—
Jackson	11,139	9,428	519	13	—	—	555	463	—	9	47	105	—
Jacksonville	28,657	22,984	2,043	19	252	52	1,738	665	—	14	141	748	1
Little Rock	12,079	9,344	557	3	—	—	641	1,314	—	19	54	147	—
Nashville	17,345	13,642	1,041	27	247	59	1,212	827	—	9	98	181	2
New Orleans	21,056	15,603	1,695	12	249	24	1,860	1,281	—	1	85	244	2
Atlanta S.C.	26,449	25,997	142	144	18	—	1	—	—	4	97	46	—
Memphis S.C.	23,865	23,486	179	82	—	—	—	—	—	—	88	30	—

Table 13 — Number of Returns Examined (1993), continued

(By Class of tax and by Internal Revenue Regions, Districts, Service Centers (S.C.), and Other Areas; October, 1992–September 24, 1993.)

	Taxable Returns										Nontaxable Returns		
	Total	Individual	Corporation	Fiduciary	Estate	Gift	Employment	Excise	Windfall Profit	Misc. Taxable	Partnership	S-corporation	Misc. Non-taxable
Central Region:													
Cincinnati	11,582	8,066	1,536	48	363	32	612	575	—	3	82	265	—
Cleveland	17,737	11,565	2,223	85	370	57	1,854	824	—	16	239	500	4
Detroit	23,726	16,740	3,213	6	324	37	1,955	852	—	7	106	486	—
Indianapolis	19,605	12,873	1,248	33	269	36	2,685	756	—	6	82	1,617	—
Louisville	11,803	8,079	1,209	24	—	18	1,196	902	—	8	89	278	—
Parkersburg	4,765	3,224	608	46	66	—	273	469	—	3	21	55	—
Cincinnati S.C.	33,065	32,556	57	252	—	—	—	—	—	1	174	25	—
Midwest Region:													
Aberdeen	3,078	2,138	164	—	—	—	327	389	—	2	10	48	—
Chicago	22,204	15,625	2,280	481	301	117	1,521	1,293	—	19	196	366	5
Des Moines	6,550	5,023	565	29	111	18	493	245	—	5	11	50	—
Fargo	3,088	2,219	159	5	42	—	303	299	—	—	8	53	—
Helena	4,104	2,897	281	12	35	10	320	405	—	—	48	96	—
Milwaukee	8,931	5,813	872	30	168	37	712	1,057	—	24	59	159	—
Omaha	6,171	4,217	360	30	165	43	400	874	—	2	22	58	—
Springfield	7,717	5,182	818	30	127	49	1,049	263	—	9	36	152	2
St. Louis	17,795	13,869	1,189	73	239	57	1,236	728	—	15	92	297	—
St. Paul	15,284	10,822	1,370	63	119	33	961	1,373	—	22	97	423	1
Kansas City S.C.	28,753	27,858	102	534	4	—	—	4	—	3	214	34	—
Southwest Region:													
Albuquerque	5,730	4,227	345	7	16	5	428	501	—	1	20	180	—
Austin	22,698	17,118	1,290	34	165	20	2,673	895	—	3	91	408	1
Cheyenne	2,218	1,605	115	18	27	4	246	107	—	—	33	63	—
Dallas	32,619	26,113	2,028	99	274	60	2,096	1,307	19	7	229	387	—
Denver	17,862	12,988	1,253	18	123	11	1,879	975	—	4	181	428	2
Houston	19,128	15,587	1,262	27	93	24	1,493	359	50	7	116	108	2
Oklahoma City	18,497	12,902	1,211	11	170	26	2,181	1,465	69	11	67	384	—
Phoenix	17,050	12,718	1,206	18	128	20	2,037	427	—	3	106	387	—
Salt Lake City	5,198	4,065	300	17	—	—	389	315	—	1	56	55	—
Wichita	13,014	9,905	1,061	17	197	31	1,016	467	—	8	66	246	—
Austin S.C.	48,022	46,808	432	215	2	—	5	—	245	9	240	66	—
Ogden S.C.	28,395	25,976	759	918	—	—	—	—	—	6	563	173	—
Western Region:													
Anchorage	4,697	3,804	282	3	13	10	394	129	—	—	31	31	—
Boise	6,640	4,968	327	10	37	16	799	336	—	5	50	92	—
Honolulu	3,930	2,667	479	20	50	8	209	440	—	2	22	33	—
Laguna Niguel	61,721	52,306	2,901	44	440	49	3,927	1,269	—	13	435	333	4
Las Vegas	14,031	12,783	417	4	38	12	642	25	—	2	39	69	—
Los Angeles	53,900	47,069	2,935	18	538	67	2,092	700	—	18	259	201	3
Portland	10,975	7,656	1,229	33	173	22	1,066	526	—	8	58	204	—
Sacramento	23,687	20,018	1,402	33	243	10	715	899	—	4	186	177	—
San Francisco	25,070	21,652	1,233	31	282	33	1,147	420	—	6	155	109	2
San Jose	27,189	22,224	2,142	68	267	55	866	1,121	—	18	167	253	8
Seattle	23,134	17,679	1,787	32	136	33	1,911	826	—	19	181	526	4
Fresno S.C.	45,485	43,658	326	716	1	—	—	—	—	15	686	83	—

Table 13 — Number of Returns Examined (1992)

(By Class of tax and by Internal Revenue Regions, Districts, Service Centers (S.C.), and Other Areas; October, 1991–September 25, 1992.)

	Taxable Returns										Nontaxable Returns		
	Total	Individual	Corporation	Fiduciary	Estate	Gift	Employment	Excise	Windfall Profit	Misc. Taxable	Partnership	S-corporation	Misc. Non-taxable
United States	**1,452,009**	**1,206,019**	**79,597**	**4,142**	**12,039**	**2,071**	**72,840**	**45,840**	**1,839**	**687**	**11,921**	**14,671**	**343**
Regions													
North Atlantic	182,918	153,902	11,780	865	2,373	424	3,902	5,257	—	86	1,935	2,292	102
Mid Atlantic	113,776	93,664	7,725	296	1,413	248	3,896	3,100	15	81	1,833	1,437	68
Southeast	291,908	244,386	14,744	451	1,917	260	15,511	9,640	7	175	1,449	3,347	21
Central	141,517	111,216	11,535	407	1,381	183	8,520	4,989	11	60	885	2,313	17
Midwest	133,309	104,981	8,071	788	1,468	387	6,930	8,162	15	82	1,086	1,286	53
Southwest	228,371	182,997	12,265	888	1,253	284	16,955	7,210	1,790	97	2,218	2,383	31
Western	351,220	309,336	13,293	446	2,083	283	14,033	7,464	1	105	2,514	1,611	51
A/C International	8,990	5,537	184	1	151	2	3,093	18	—	1	1	2	—
North Atlantic Region:													
Albany	6,315	4,645	745	29	161	9	217	367	—	3	11	128	—
Augusta	3,968	2,402	320	4	—	14	482	446	—	6	40	254	—
Boston	16,820	12,267	1,666	166	457	160	908	774	—	16	139	261	6
Brooklyn	18,510	14,957	2,241	5	—	—	189	657	—	12	60	379	10
Buffalo	11,968	9,204	990	46	220	50	272	999	—	9	58	117	3
Burlington	2,920	1,761	72	—	—	—	871	173	—	1	11	31	—
Hartford	13,964	10,612	1,280	62	415	69	322	855	—	7	82	232	28
Manhattan	20,708	14,684	2,756	134	1,023	121	462	451	—	18	513	491	55
Portsmouth	5,024	4,053	430	3	—	—	122	243	—	1	41	131	—
Providence	4,898	4,075	345	—	—	1	56	266	—	2	18	135	—
Andover S.C.	34,877	33,871	478	149	46	—	1	26	—	3	246	57	—
Brookhaven S.C.	42,946	41,371	457	267	51	—	—	—	—	8	716	76	—
Mid Atlantic Region:													
Baltimore	14,924	11,724	1,460	34	464	33	675	1	—	5	183	345	—
Newark	19,283	15,029	1,834	22	336	87	693	556	—	12	373	299	42
Philadelphia	13,928	11,126	1,201	21	293	62	582	—	—	10	402	219	12
Pittsburgh	13,040	8,974	1,201	24	99	35	1,170	1,164	14	24	137	189	9
Richmond	17,074	13,624	1,515	26	221	31	587	650	—	18	152	246	4
Wilmington	3,410	2,139	231	11	—	—	171	729	1	3	94	30	1
Philadelphia S.C.	32,117	31,048	283	158	—	—	18	—	—	9	492	109	—
Southeast Region:													
Atlanta	33,465	26,253	2,660	15	379	87	1,619	1,988	—	5	142	316	1
Birmingham	15,014	10,991	1,104	14	—	—	1,699	853	1	18	69	265	—
Columbia	11,134	8,667	698	11	—	—	987	622	—	5	34	109	1
Ft. Lauderdale	28,155	23,208	1,622	35	416	53	1,022	903	—	6	154	724	12
Greensboro	18,826	14,070	1,267	21	294	39	1,829	864	—	16	132	289	5
Jackson	11,833	9,607	555	9	—	—	925	580	2	2	47	106	—
Jacksonville	29,479	23,069	2,190	11	261	27	2,192	701	—	25	237	766	—
Little Rock	12,838	9,670	848	6	—	2	910	1,064	1	63	72	202	—
Nashville	21,120	16,590	1,199	19	220	16	1,691	996	—	16	161	210	2
New Orleans	24,137	17,913	1,809	22	312	36	2,635	1,069	2	7	109	223	—
Atlanta S.C.	50,976	50,280	262	188	32	—	—	—	—	8	139	67	—
Memphis S.C.	34,931	34,068	530	100	3	—	2	—	1	4	153	70	—

Table 13 — Number of Returns Examined (1992), continued

(By Class of tax and by Internal Revenue Regions, Districts, Service Centers (S.C.), and Other Areas: October, 1991–September 25, 1992.)

	Taxable Returns										Nontaxable Returns		
	Total	Individual	Corporation	Fiduciary	Estate	Gift	Employment	Excise	Windfall Profit	Misc. Taxable	Partnership	S-corporation	Misc. Non-taxable
Central Region:													
Cincinnati	14,027	9,748	1,993	94	372	102	785	585	—	4	141	198	5
Cleveland	21,821	14,930	2,733	105	388	53	1,823	1,313	8	16	124	327	1
Detroit	26,232	18,769	3,043	22	328	10	2,148	1,211	3	17	163	507	11
Indianapolis	18,654	13,285	1,796	25	240	13	1,615	569	—	5	196	910	—
Louisville	11,765	8,141	1,167	5	—	4	1,304	817	—	11	86	230	—
Parkersburg	5,983	3,773	685	5	53	1	844	494	—	2	31	95	—
Cincinnati S.C.	43,035	42,570	118	151	—	—	1	—	—	5	144	46	—
Midwest Region:													
Aberdeen	2,757	1,767	123	1	1	—	296	535	—	—	17	17	—
Chicago	20,317	15,279	1,933	48	356	150	1,153	813	13	14	331	209	18
Des Moines	8,056	5,882	641	64	109	6	549	698	1	4	28	74	—
Fargo	4,076	3,101	182	15	42	4	289	372	1	1	15	52	2
Helena	4,259	2,907	306	16	31	9	614	311	—	—	13	52	—
Milwaukee	7,996	5,488	735	40	198	43	703	632	—	18	29	102	8
Omaha	6,106	3,287	526	17	116	26	451	1,601	—	10	34	37	1
Springfield	8,207	5,673	859	45	184	48	823	343	—	5	74	153	—
St. Louis	14,352	9,912	1,219	54	273	40	874	1,542	—	9	204	211	14
St. Paul	14,587	10,116	1,472	29	143	61	1,173	1,148	—	20	84	331	10
Kansas City S.C.	42,596	41,569	75	459	15	—	5	167	—	1	257	48	—
Southwest Region:													
Albuquerque	5,306	4,147	224	13	20	5	440	309	—	2	62	84	—
Austin	21,792	15,564	1,452	36	161	48	2,856	1,178	1	2	136	352	6
Cheyenne	2,870	1,847	128	6	30	2	265	494	—	—	41	57	—
Dallas	32,214	25,072	2,421	73	309	47	2,656	996	36	7	272	324	1
Denver	19,787	13,550	1,588	66	147	30	2,874	997	—	10	197	325	3
Houston	17,774	14,109	1,198	28	94	10	1,443	496	107	11	150	107	21
Oklahoma City	18,095	11,970	1,368	30	159	65	2,370	1,591	70	18	137	317	—
Phoenix	16,750	12,682	1,148	8	166	27	1,980	405	—	5	104	225	—
Salt Lake City	4,339	3,284	287	34	—	—	454	165	—	—	76	39	—
Wichita	9,801	5,632	1,290	13	162	47	1,609	576	—	3	98	371	—
Austin S.C.	35,549	32,689	352	232	5	—	6	3	1,576	24	562	100	—
Ogden S.C.	44,094	42,451	809	349	—	3	2	—	—	15	383	82	—
Western Region:													
Anchorage	5,128	4,239	240	8	15	7	472	109	—	—	18	20	—
Boise	5,654	3,949	291	7	34	13	942	309	—	1	34	73	1
Honolulu	3,627	2,283	411	21	50	—	396	417	—	—	21	28	—
Laguna Niguel	52,949	44,432	2,301	14	348	42	3,271	2,059	—	15	271	188	8
Las Vegas	13,287	11,944	404	5	56	11	682	48	—	—	55	82	—
Los Angeles	53,516	46,970	2,482	14	498	31	2,014	590	—	13	722	166	16
Portland	10,178	6,817	1,153	36	165	54	1,042	697	—	14	47	153	—
Sacramento	23,428	19,718	1,213	7	263	41	1,039	845	—	7	172	123	—
San Francisco	21,148	17,523	1,074	38	257	19	1,684	287	—	3	154	108	1
San Jose	27,898	23,961	1,528	35	233	34	751	1,001	1	10	175	145	24
Seattle	23,763	18,204	1,760	29	164	31	1,740	1,102	—	21	246	465	1
Fresno S.C.	110,644	109,296	436	232	—	—	—	—	—	21	599	60	—

Table 13 — Number of Returns Examined (1991)

(By Class of tax and by Internal Revenue Regions, Districts, Service Centers (S.C.), and Other Areas; October, 1990–September 27, 1991.)

	Taxable Returns										Nontaxable Returns		
	Total	Individual	Corporation	Fiduciary	Estate	Gift	Employment	Excise	Windfall Profit	Misc. Taxable	Partnership	S-corporation	Misc. Non-taxable
United States	**1,529,930**	**1,313,168**	**67,618**	**5,337**	**11,063**	**1,704**	**58,971**	**40,451**	**2,653**	**894**	**14,746**	**13,002**	**323**
Regions													
North Atlantic	191,652	167,164	10,859	1,159	1,947	329	2,358	3,646	1	76	2,148	1,900	65
Mid Atlantic	117,135	97,516	6,845	317	1,394	204	4,062	3,047	6	100	2,192	1,401	51
Southeast	285,201	241,646	13,278	508	1,622	222	13,881	8,549	2	208	1,920	3,340	25
Central	134,410	109,235	7,925	770	1,387	147	7,114	4,400	5	96	1,448	1,869	14
Midwest	130,867	103,317	7,263	819	1,406	334	7,099	7,900	3	140	1,415	1,099	72
Southwest	235,280	193,040	11,495	937	1,247	210	13,952	6,824	2,630	125	2,675	2,114	31
Western	428,984	395,608	9,774	825	1,932	255	10,118	6,025	6	149	2,948	1,279	65
A/C International	6,401	5,642	179	2	128	3	387	60	—	—	—	—	—
North Atlantic Region:													
Albany	6,064	4,881	509	40	123	11	110	270	—	1	41	77	1
Augusta	3,532	2,365	333	2	—	—	263	404	—	3	5	157	—
Boston	16,306	12,140	1,853	195	392	79	652	481	—	6	220	279	9
Brooklyn	15,592	12,611	1,894	—	1	—	196	504	—	9	31	337	9
Buffalo	10,723	8,561	841	69	252	54	227	575	—	10	60	73	1
Burlington	6,264	5,925	79	—	—	—	111	129	—	—	7	13	—
Hartford	11,215	8,599	1,129	35	348	70	210	476	—	10	167	164	7
Manhattan	20,450	15,051	2,387	75	745	115	449	416	1	10	693	470	38
Portsmouth	4,241	3,285	479	5	—	—	113	223	—	7	20	109	—
Providence	4,044	3,367	345	—	—	—	25	168	—	2	31	106	—
Andover S.C.	36,086	35,085	574	141	37	—	—	—	—	11	204	34	—
Brookhaven S.C.	57,135	55,294	436	597	49	—	2	—	—	7	669	81	—
Mid Atlantic Region:													
Baltimore	15,274	12,332	1,159	24	395	48	916	7	—	10	145	237	1
Newark	17,370	13,225	1,959	40	314	40	611	558	—	8	252	336	27
Philadelphia	13,419	10,303	1,107	14	340	62	627	5	1	7	738	207	8
Pittsburgh	14,440	10,166	1,137	17	110	15	1,072	1,469	5	28	152	261	8
Richmond	17,174	13,899	1,185	22	234	39	655	478	—	42	378	237	5
Wilmington	2,940	1,986	108	9	—	—	167	530	—	1	98	39	2
Philadelphia S.C.	36,518	35,605	190	191	1	—	14	—	—	4	429	84	—
Southeast Region:													
Atlanta	30,979	25,128	2,414	16	237	37	1,142	1,432	—	13	238	319	3
Birmingham	13,594	9,826	1,038	8	—	1	1,541	717	—	30	149	284	—
Columbia	11,777	9,095	691	1	—	—	1,287	597	—	7	37	60	2
Ft. Lauderdale	28,545	23,357	1,883	64	428	61	1,320	543	1	34	196	651	7
Greensboro	17,300	13,168	906	34	204	58	1,430	982	—	22	146	346	4
Jackson	10,659	8,549	342	16	—	—	695	883	—	16	84	74	—
Jacksonville	28,304	21,835	1,794	23	250	19	2,552	666	—	35	253	876	1
Little Rock	11,394	8,718	758	2	—	2	660	1,036	—	7	62	149	—
Nashville	19,008	15,113	977	21	199	24	1,221	1,074	—	25	204	145	5
New Orleans	24,125	19,441	1,246	27	272	20	2,031	619	1	12	112	341	3
Atlanta S.C.	58,406	57,186	619	235	31	—	1	—	—	4	267	63	—
Memphis S.C.	31,110	30,230	610	61	1	—	1	—	—	3	172	32	—

Table 13 — Number of Returns Examined (1991), continued

(By Class of tax and by Internal Revenue Regions, Districts, Service Centers (S.C.), and Other Areas; October, 1990–September 27, 1991.)

	Taxable Returns										Nontaxable Returns		
	Total	Individual	Corporation	Fiduciary	Estate	Gift	Employment	Excise	Windfall Profit	Misc. Taxable	Partnership	S-corporation	Misc. Non-taxable
Central Region:													
Cincinnati	13,111	9,370	1,418	256	417	39	741	371	—	29	229	234	7
Cleveland	20,680	14,606	1,657	94	412	49	1,858	1,406	—	18	252	328	—
Detroit	22,284	17,270	1,896	50	266	21	1,439	613	1	17	254	455	2
Indianapolis	17,408	12,380	1,489	91	231	35	1,538	708	4	16	354	560	2
Louisville	10,461	7,460	886	9	—	2	1,019	748	—	8	142	184	3
Parkersburg	5,408	3,706	463	8	61	1	519	554	—	2	35	59	—
Cincinnati S.C.	45,058	44,443	116	262	—	—	—	—	—	6	182	49	—
Midwest Region:													
Aberdeen	2,841	1,871	84	1	30	—	326	472	—	3	33	21	—
Chicago	18,011	13,591	1,606	170	411	35	849	769	—	8	349	200	23
Des Moines	7,624	6,174	392	22	102	8	487	368	—	4	26	41	—
Fargo	6,536	5,187	122	1	32	12	326	797	—	5	18	36	—
Helena	3,714	2,815	179	3	32	6	407	209	—	1	23	39	—
Milwaukee	9,108	6,934	837	33	164	23	517	365	—	28	93	101	13
Omaha	7,538	4,129	251	36	106	14	748	2,151	—	6	53	44	—
Springfield	8,529	6,404	612	43	162	149	660	295	—	8	116	75	5
St. Louis	14,373	10,457	1,156	63	228	44	650	1,306	3	39	211	214	2
St. Paul	15,557	10,723	1,838	29	131	43	1,065	1,167	—	34	210	288	29
Kansas City S.C.	37,036	35,032	186	418	8	—	1,064	1	—	4	283	40	—
Southwest Region:													
Albuquerque	4,472	3,424	230	9	33	6	373	292	1	2	42	60	—
Austin	21,189	16,308	1,494	20	151	5	2,236	498	—	9	152	315	1
Cheyenne	2,601	1,851	121	3	44	12	363	107	—	4	53	43	—
Dallas	32,598	24,999	2,233	162	364	66	2,600	1,283	106	15	380	387	3
Denver	19,637	14,151	1,217	33	119	29	2,031	1,412	4	14	342	272	13
Houston	18,697	15,516	1,154	42	78	16	962	356	165	6	281	119	2
Oklahoma City	16,191	11,394	1,165	45	143	25	1,409	1,562	59	1	162	217	9
Phoenix	14,995	11,060	1,229	13	162	17	1,745	444	—	6	142	176	1
Salt Lake City	4,367	3,316	295	2	—	—	496	125	—	4	91	36	2
Wichita	10,848	6,623	1,126	24	147	34	1,728	733	1	20	83	329	—
Austin S.C.	34,141	30,878	315	153	6	—	9	12	2,294	19	390	65	—
Ogden S.C.	55,544	53,520	916	431	—	—	—	—	—	25	557	95	—
Western Region:													
Anchorage	6,554	5,758	172	14	18	3	296	211	—	—	52	30	—
Boise	4,170	2,870	169	2	31	27	406	591	—	1	32	41	—
Honolulu	2,815	1,980	296	10	18	—	311	155	—	—	26	19	—
Laguna Niguel	42,958	36,201	2,229	38	388	35	2,159	1,228	—	16	444	211	9
Las Vegas	10,416	9,011	267	7	48	11	878	64	—	1	78	51	—
Los Angeles	43,257	37,629	1,989	26	485	45	1,684	687	2	18	475	201	16
Portland	9,207	6,201	716	55	161	27	937	839	—	15	120	133	3
Sacramento	15,146	12,397	766	16	200	42	707	602	2	17	303	94	—
San Francisco	16,239	13,117	972	148	256	12	1,017	400	2	5	186	109	15
San Jose	23,710	21,131	853	27	187	37	471	523	—	18	388	55	20
Seattle	17,593	14,039	937	37	140	16	1,248	724	—	33	149	268	2
Fresno S.C.	236,919	235,274	408	445	—	—	4	1	—	25	695	67	—

Table 13 — Number of Returns Examined (1990)

(By Class of tax and by Internal Revenue Regions, Districts, Service Centers (S.C.), and Other Areas; October, 1989–September 28, 1990.)

	Taxable Returns										Nontaxable Returns		
	Total	Individual	Corporation	Fiduciary	Estate	Gift	Employment	Excise	Windfall Profit	Misc. Taxable	Partnership	S-corporation	Misc. Non-taxable
United States	**1,363,674**	**1,144,960**	**74,467**	**6,243**	**11,856**	**1,636**	**53,345**	**41,181**	**2,937**	**500**	**15,786**	**10,054**	**709**
Regions													
North Atlantic	182,650	156,139	11,898	1,708	2,169	365	3,743	2,704	2	74	2,290	1,427	131
Mid Atlantic	122,879	105,455	7,125	442	1,499	131	2,973	2,238	—	47	1,814	1,102	53
Southeast	266,997	229,548	12,401	620	1,740	254	11,623	7,016	5	74	1,619	2,042	55
Central	141,126	114,987	8,529	498	1,417	176	7,465	5,105	55	67	1,548	1,219	60
Midwest	147,984	113,966	9,451	1,223	1,637	208	7,785	10,615	10	87	1,754	1,069	179
Southwest	246,395	203,506	12,859	1,000	1,247	214	10,668	8,764	2,853	88	3,227	1,921	48
Western	249,585	216,169	11,959	748	1,998	286	8,649	4,722	12	63	3,533	1,263	183
A/C International	6,058	5,190	245	4	149	2	439	17	—	—	1	11	—
North Atlantic Region:													
Albany	5,743	4,665	442	35	147	18	223	143	—	1	48	21	—
Augusta	3,085	2,104	271	1	—	1	300	343	1	2	2	60	—
Boston	17,181	11,981	2,035	203	436	89	1,777	225	—	6	171	252	6
Brooklyn	16,015	13,377	1,702	1	1	—	232	392	—	6	87	193	24
Buffalo	13,489	10,651	1,283	120	254	68	330	500	—	18	144	102	19
Burlington	1,913	1,530	105	—	—	—	97	163	—	3	2	13	—
Hartford	13,146	10,157	1,463	119	440	63	260	170	—	5	232	213	24
Manhattan	24,703	18,620	2,887	124	856	125	337	520	1	11	786	378	58
Portsmouth	3,855	2,998	389	1	—	—	114	189	—	3	67	94	—
Providence	4,289	3,494	438	3	—	—	69	59	—	7	160	59	—
Andover S.C.	34,928	33,610	674	494	7	—	—	—	—	3	116	24	—
Brookhaven S.C.	44,303	42,952	209	607	28	1	4	—	—	9	475	18	—
Mid Atlantic Region:													
Baltimore	16,472	13,075	1,307	49	383	35	1,074	115	—	7	224	202	1
Newark	18,479	14,491	2,089	98	394	39	270	519	—	11	240	309	19
Philadelphia	15,862	12,819	1,312	18	376	36	335	91	—	2	647	206	20
Pittsburgh	16,327	13,180	1,103	34	143	6	706	787	—	17	176	168	7
Richmond	16,847	14,147	1,104	20	202	15	542	278	—	10	336	187	6
Wilmington	3,326	2,634	160	—	—	—	35	448	—	—	23	26	—
Philadelphia S.C.	35,566	35,109	50	223	1	—	11	—	—	—	168	4	—
Southeast Region:													
Atlanta	29,753	23,407	1,740	29	231	39	2,349	1,360	—	9	311	268	10
Birmingham	13,497	10,358	1,184	14	—	—	1,072	567	1	7	104	187	3
Columbia	9,192	7,161	639	2	—	—	661	641	—	3	30	53	2
Ft. Lauderdale	28,370	24,487	1,649	17	463	53	871	234	—	5	156	424	11
Greensboro	16,774	12,071	1,192	28	236	50	1,816	940	—	7	250	180	4
Jackson	8,335	7,022	456	4	—	—	421	307	2	3	101	19	—
Jacksonville	25,563	20,449	1,556	24	235	29	1,985	583	—	19	139	522	22
Little Rock	9,334	7,708	481	16	—	1	452	531	—	4	75	63	3
Nashville	17,656	13,831	1,232	8	198	51	975	1,115	—	4	103	139	—
New Orleans	19,880	16,191	1,310	17	336	31	1,021	738	2	4	75	155	—
Atlanta S.C.	54,475	53,131	713	409	41	—	—	—	—	7	146	28	—
Memphis S.C.	34,168	33,732	249	52	—	—	—	—	—	2	129	4	—

Table 13 — Number of Returns Examined (1990), continued

(By Class of tax and by Internal Revenue Regions, Districts, Service Centers (S.C.), and Other Areas; October, 1989–September 28, 1990.)

	Taxable Returns										Nontaxable Returns		
	Total	Individual	Corporation	Fiduciary	Estate	Gift	Employment	Excise	Windfall Profit	Misc. Taxable	Partnership	S-corporation	Misc. Non-taxable
Central Region:													
Cincinnati	14,083	10,543	1,517	163	405	72	716	307	—	9	190	146	15
Cleveland	21,763	16,015	1,770	109	363	52	1,754	1,217	34	4	283	153	9
Detroit	25,459	18,527	2,604	26	330	23	1,983	1,220	21	20	338	335	32
Indianapolis	18,134	13,996	1,245	54	263	27	1,243	504	—	18	379	401	4
Louisville	12,920	9,277	811	11	—	—	1,184	1,367	—	11	143	116	—
Parkersburg	5,239	3,497	497	9	56	2	585	448	—	2	92	51	—
Cincinnati S.C.	43,528	43,132	85	126	—	—	—	42	—	3	123	17	—
Midwest Region:													
Aberdeen	2,217	1,752	181	2	63	9	117	47	1	1	32	12	—
Chicago	25,609	19,338	2,609	223	449	11	1,375	1,047	—	16	194	273	74
Des Moines	9,329	6,581	813	39	105	22	718	976	1	4	28	40	2
Fargo	7,387	2,603	193	6	38	17	159	4,334	—	—	17	20	—
Helena	3,927	3,233	275	10	44	20	133	160	3	3	23	23	—
Milwaukee	10,060	7,302	983	32	179	12	780	506	4	9	84	131	38
Omaha	6,223	3,919	362	21	117	18	385	1,319	—	2	47	33	—
Springfield	8,520	6,379	920	29	137	23	600	120	1	18	166	103	24
St. Louis	16,290	11,618	1,272	121	325	32	971	1,020	—	9	719	193	10
St. Paul	16,778	12,153	1,692	105	179	44	1,047	1,086	—	23	193	225	31
Kansas City S.C.	41,644	39,088	151	635	1	—	1,500	—	—	2	251	16	—
Southwest Region:													
Albuquerque	4,466	3,672	304	19	22	4	222	129	6	1	38	49	—
Austin	22,956	18,536	1,822	45	155	11	1,461	613	—	4	108	201	—
Cheyenne	3,023	2,305	144	—	39	6	325	152	—	1	22	29	—
Dallas	32,815	25,029	3,195	74	322	47	2,339	700	93	8	623	372	13
Denver	18,371	11,730	1,018	14	128	20	894	3,830	8	14	430	281	4
Houston	23,414	19,191	1,215	52	129	5	1,402	697	180	14	398	120	11
Oklahoma City	14,973	10,074	1,117	24	169	58	1,375	1,484	137	5	290	235	5
Phoenix	14,837	11,398	1,643	11	138	19	889	322	12	7	205	183	10
Salt Lake City	5,444	3,866	439	3	—	—	735	264	1	3	76	55	2
Wichita	10,157	7,022	1,009	21	121	44	1,018	573	—	5	204	137	3
Austin S.C.	38,256	34,519	253	437	24	—	4	—	2,416	18	363	222	—
Ogden S.C.	57,683	56,164	700	300	—	—	4	—	—	8	470	37	—
Western Region:													
Anchorage	6,258	4,980	299	3	9	—	613	210	—	—	98	46	—
Boise	4,521	3,485	216	6	50	5	195	463	—	—	56	45	—
Honolulu	2,993	2,333	325	18	25	—	129	112	—	—	39	12	—
Laguna Niguel	40,470	34,796	2,488	39	297	39	1,381	495	4	6	656	256	13
Las Vegas	10,951	9,864	339	13	62	10	381	151	—	1	54	74	2
Los Angeles	41,554	34,395	2,497	36	482	51	1,945	1,126	6	15	703	269	29
Portland	9,468	7,103	667	51	162	39	603	563	—	1	180	97	2
Sacramento	20,240	16,961	1,082	78	235	42	727	452	—	5	503	86	69
San Francisco	20,292	16,936	1,436	21	317	14	1,019	145	—	6	257	127	14
San Jose	20,538	17,368	1,426	24	205	31	612	342	2	8	413	69	38
Seattle	17,105	13,744	939	55	152	55	1,039	663	—	12	254	176	16
Fresno S.C.	55,195	54,204	245	404	2	—	5	—	—	9	320	6	—

Table 13 — Number of Returns Examined (1989)

(By Class of tax and by Internal Revenue Regions, Districts, Service Centers (S.C.), and Other Areas; October, 1988–September 29, 1989.)

	Taxable Returns										Nontaxable Returns		
	Total	Individual	Corporation	Fiduciary	Estate	Gift	Employment	Excise	Windfall Profit	Misc. Taxable	Partnership	S-corporation	Misc. Non-taxable
United States	**1,562,948**	**1,384,995**	**58,024**	**6,095**	**12,561**	**1,277**	**38,839**	**34,736**	**3,264**	**404**	**14,006**	**7,881**	**866**
Regions:													
North Atlantic	200,361	179,739	8,624	1,365	2,465	257	1,764	3,164	7	38	1,783	994	161
Mid Atlantic	141,649	125,634	5,972	238	1,625	135	2,100	3,057	3	24	1,907	845	109
Southeast	295,308	268,145	8,429	436	1,761	131	7,707	5,508	44	52	1,636	1,358	101
Central	153,971	135,628	6,167	832	1,369	120	3,823	3,929	44	30	1,075	835	119
Midwest	181,085	147,814	9,170	1,535	1,757	191	9,201	8,357	12	61	1,697	1,112	178
Southwest	305,631	273,852	9,617	1,100	1,325	189	7,360	4,939	2,928	121	2,738	1,416	46
Western	279,363	249,337	9,837	589	2,135	251	6,507	5,781	209	76	3,168	1,321	152
A/C International	5,580	4,846	208	—	124	3	377	1	17	2	2	—	—
North Atlantic Region:													
Albany	6,415	5,184	373	43	169	6	121	484	—	—	9	22	4
Augusta	3,184	2,439	162	—	—	—	187	356	—	1	8	31	—
Boston	16,952	14,414	1,064	232	468	47	428	60	—	4	124	96	15
Brooklyn	17,320	15,705	905	15	—	—	185	255	—	—	80	164	11
Buffalo	13,771	11,686	914	72	217	12	293	423	—	2	54	93	5
Burlington	2,025	1,644	93	18	—	—	68	173	—	—	16	13	—
Hartford	12,555	10,097	1,108	203	365	29	120	291	—	4	179	137	22
Manhattan	28,987	22,881	2,496	150	1,237	163	227	526	6	7	939	267	88
Portsmouth	4,783	3,689	330	2	—	—	111	491	—	—	60	91	9
Providence	4,330	3,782	342	5	2	—	23	105	1	1	26	36	7
Andover S.C.	44,745	43,686	679	236	—	—	—	—	—	5	110	29	—
Brookhaven S.C.	45,294	44,532	158	389	7	—	1	—	—	14	178	15	—
Mid Atlantic Region:													
Baltimore	20,614	17,622	1,046	36	387	43	570	487	—	4	240	175	4
Newark	23,085	19,576	1,639	123	420	27	286	418	—	7	326	215	48
Philadelphia	20,110	17,028	1,113	13	553	32	254	591	3	—	317	176	30
Pittsburgh	13,791	11,639	867	9	1	—	471	558	—	8	123	95	20
Richmond	19,656	15,927	1,044	16	264	32	494	985	—	3	734	154	3
Wilmington	3,337	3,043	170	—	—	—	19	18	—	—	61	22	4
Philadelphia S.C.	41,056	40,799	93	41	—	1	6	—	—	2	106	8	—
Southeast Region:													
Atlanta	29,123	23,798	1,331	35	349	17	1,933	1,256	—	11	173	195	25
Birmingham	12,080	9,936	685	22	3	1	689	562	—	7	97	74	4
Columbia	9,340	7,865	389	2	—	—	624	330	—	3	74	43	10
Ft. Lauderdale	25,722	22,730	1,052	9	300	12	364	427	—	5	406	390	27
Greensboro	17,582	14,178	982	4	283	29	1,214	645	—	6	138	95	8
Jackson	8,484	7,801	366	3	—	-	169	72	6	3	50	14	-
Jacksonville	22,010	18,886	1,023	6	222	20	1,016	462	—	9	152	205	9
Little Rock	7,793	6,289	490	15	—	—	462	402	24	2	42	67	—
Nashville	17,763	14,793	950	12	223	14	633	830	—	3	176	115	14
New Orleans	18,724	16,057	941	15	314	38	598	522	14	—	89	133	3
Atlanta S.C.	72,312	71,754	177	139	64	—	—	—	—	2	153	22	1
Memphis S.C.	54,375	54,058	43	174	3	—	5	—	—	1	86	5	—

Table 13 — Number of Returns Examined (1989), continued

(By Class of tax and by Internal Revenue Regions, Districts, Service Centers (S.C.), and Other Areas; October, 1988–September 29, 1989.)

	Taxable Returns										Nontaxable Returns		
	Total	Individual	Corporation	Fiduciary	Estate	Gift	Employment	Excise	Windfall Profit	Misc. Taxable	Partnership	S-corporation	Misc. Non-taxable
Central Region:													
Cincinnati	12,679	10,663	759	111	346	37	224	356	4	6	75	67	31
Cleveland	23,036	18,899	1,244	96	389	36	1,047	828	17	1	333	121	25
Detroit	28,212	23,132	2,370	22	365	24	1,018	802	1	14	193	227	44
Indianapolis	20,730	17,869	825	224	221	18	446	471	22	4	295	323	12
Louisville	12,673	10,175	545	12	—	2	762	1,039	-	3	61	67	7
Parkersburg	5,154	3,995	385	1	48	3	326	341	—	—	26	29	—
Cincinnati S.C.	51,487	50,895	39	366	—	—	—	92	—	2	92	1	—
Midwest Region:													
Aberdeen	2,868	2,203	150	70	61	13	153	168	1	1	20	28	—
Chicago	33,353	27,886	1,991	208	455	39	996	1,274	—	7	196	234	67
Des Moines	9,581	7,368	710	59	167	13	480	645	—	7	46	83	3
Fargo	3,259	2,694	167	5	62	6	150	113	—	—	20	42	—
Helena	4,496	3,736	284	8	37	6	141	195	—	4	53	32	—
Milwaukee	12,470	9,512	1,060	65	206	7	819	506	—	8	114	130	43
Omaha	7,204	4,729	564	27	111	20	406	1,236	9	6	27	61	8
Springfield	10,569	8,159	1,278	43	161	10	545	194	1	2	89	83	4
St. Louis	17,509	13,163	1,306	179	333	30	845	638	1	12	762	225	15
St. Paul	19,972	13,339	1,499	166	164	47	968	3,388	—	11	184	168	38
Kansas City S.C.	59,804	55,025	161	705	—	—	3,698	—	—	3	186	26	—
Southwest Region:													
Albuquerque	6,047	5,027	266	8	40	6	232	378	3	—	47	40	—
Austin	23,353	19,805	1,324	140	132	11	1,166	477	11	10	156	121	—
Cheyenne	2,656	2,203	96	5	32	3	130	130	—	1	28	28	—
Dallas	30,263	24,254	2,171	50	388	62	1,445	642	294	14	654	280	9
Denver	16,178	13,557	1,049	16	125	34	551	236	18	12	346	223	11
Houston	23,060	19,042	1,227	23	137	14	992	689	298	5	490	129	14
Oklahoma City	14,911	10,646	1,081	27	194	25	928	1,369	158	43	266	168	6
Phoenix	13,476	11,682	694	10	137	26	580	99	—	5	108	133	2
Salt Lake City	5,888	4,834	282	19	—	—	476	144	—	—	98	35	—
Wichita	9,406	6,689	797	23	140	8	819	775	4	1	85	61	4
Austin S.C.	76,619	73,554	114	317	—	—	41	—	2,142	9	252	190	—
Ogden S.C.	83,774	82,559	516	462	—	—	—	—	—	21	208	8	—
Western Region:													
Anchorage	5,093	3,782	242	6	15	2	771	132	—	1	80	62	—
Boise	4,772	3,466	261	262	39	4	219	433	—	10	45	31	2
Honolulu	2,797	2,323	236	5	22	5	96	36	—	—	54	20	—
Laguna Niguel	44,270	40,222	1,675	27	264	39	788	469	69	16	441	246	14
Las Vegas	10,130	8,910	434	52	50	—	225	307	—	—	66	83	3
Los Angeles	37,557	31,539	1,548	36	496	39	1,299	1,398	47	19	820	274	42
Portland	8,842	6,605	738	25	145	27	606	458	—	3	105	119	11
Sacramento	22,377	19,814	790	27	298	36	555	378	—	5	365	101	8
San Francisco	18,086	14,874	1,340	12	357	28	673	279	41	1	352	87	42
San Jose	26,602	22,415	1,332	24	291	45	565	1,371	52	4	356	129	18
Seattle	15,810	12,901	1,138	31	157	26	699	514	—	8	163	161	12
Fresno S.C.	83,027	82,486	103	82	1	—	11	6	—	9	321	8	—

Table 13 — Number of Returns Examined (1988)

(By Class of tax and by Internal Revenue Regions, Districts, Service Centers (S.C.), and Other Areas; October, 1987–September 30, 1988.)

	Taxable Returns										Nontaxable Returns		
	Total	Individual	Corporation	Fiduciary	Estate	Gift	Employment	Excise	Windfall Profit	Misc. Taxable	Partnership	S-corporation	Misc. Non-taxable
United States	**1,772,225**	**1,620,668**	**38,824**	**6,138**	**12,640**	**1,518**	**27,270**	**37,231**	**3,060**	**340**	**14,652**	**8,757**	**1,127**
Regions													
North Atlantic	270,196	251,318	6,097	1,205	2,315	216	1,782	3,477	37	86	1,979	1,453	231
Mid Atlantic	154,594	140,396	4,227	427	1,730	166	1,980	2,734	7	30	1,715	1,093	89
Southeast	286,552	263,280	5,293	1,322	1,729	209	5,613	5,994	41	42	1,349	1,591	89
Central	172,314	157,944	4,455	398	1,314	136	2,770	3,061	31	29	1,086	958	132
Midwest	207,056	178,875	6,224	1,582	1,776	309	4,417	10,594	36	41	1,688	1,281	233
Southwest	347,670	320,884	6,396	426	1,489	259	5,575	5,087	2,732	57	3,271	1,364	130
Western	327,200	302,381	5,969	778	2,153	223	4,399	6,282	163	55	3,559	1,015	223
A/C International	6,643	5,590	163	—	134	—	734	2	13	—	5	2	—
North-Atlantic Region:													
Albany	5,723	4,902	276	31	150	18	107	175	—	—	23	37	4
Augusta	3,700	2,888	153	43	1	—	145	409	—	—	13	46	2
Boston	19,067	15,783	1,083	298	499	78	548	413	1	1	148	169	46
Brooklyn	22,617	20,444	719	16	—	—	191	686	12	4	154	367	24
Buffalo	14,737	12,658	590	103	231	27	195	631	8	3	159	118	14
Burlington	2,292	1,947	116	—	—	—	89	74	—	—	21	45	—
Hartford	11,671	9,935	543	164	284	17	128	243	7	2	169	145	34
Manhattan	30,777	25,262	1,766	186	1,149	76	308	685	9	12	808	413	103
Portsmouth	3,282	2,829	193	4	—	—	46	141	—	3	25	37	4
Providence	4,084	3,647	309	17	—	—	25	20	—	—	29	37	—
Andover S.C.	66,208	65,739	133	113	—	—	—	—	—	9	186	28	—
Brookhaven S.C.	86,038	85,284	216	230	1	—	—	—	—	52	244	11	—
Mid-Atlantic Region:													
Baltimore	22,259	19,062	781	59	324	46	642	678	5	4	407	234	17
Newark	25,574	21,484	1,156	222	462	43	246	1,062	—	20	474	380	25
Philadelphia	24,344	21,009	713	34	651	30	684	455	—	2	573	192	1
Pittsburgh	13,205	11,716	771	40	2	—	145	361	2	2	70	72	24
Richmond	17,229	15,521	636	26	291	47	231	158	—	1	129	168	21
Wilmington	2,624	2,379	117	8	—	—	27	20	—	—	25	47	1
Philadelphia S.C.	49,359	49,225	53	38	—	—	5	—	—	1	37	—	—
Southeast Region:													
Atlanta	31,138	27,264	695	40	327	55	1,141	1,126	—	7	309	152	22
Birmingham	15,498	13,002	523	7	4	1	789	971	1	9	72	117	2
Columbia	8,020	7,278	229	20	—	—	264	138	—	—	56	29	6
Ft. Lauderdale	20,476	17,494	833	29	349	23	469	663	7	3	155	451	—
Greensboro	17,255	14,668	502	7	222	30	834	667	—	2	188	112	23
Jackson	9,330	8,683	232	1	—	—	110	213	5	—	48	35	3
Jacksonville	23,801	20,980	834	37	202	16	728	471	5	8	207	310	3
Little Rock	6,918	6,058	256	15	—	—	237	248	—	—	38	66	—
Nashville	17,907	15,183	560	53	225	30	591	1,025	1	1	73	139	26
New Orleans	16,507	14,284	575	57	298	54	450	472	22	6	128	157	4
Atlanta S.C.	78,630	78,438	24	16	102	—	—	—	—	6	27	17	—
Memphis S.C.	41,072	39,948	30	1,040	—	—	—	—	—	—	48	6	—

Table 13 — Number of Returns Examined (1988), continued

(By Class of tax and by Internal Revenue Regions, Districts, Service Centers (S.C.), and Other Areas; October, 1987–September 30, 1988.)

	Taxable Returns										Nontaxable Returns		
	Total	Individual	Corporation	Fiduciary	Estate	Gift	Employment	Excise	Windfall Profit	Misc. Taxable	Partnership	S-corporation	Misc. Non-taxable
Central Region:													
Cincinnati	16,738	14,445	757	136	366	28	277	365	10	3	209	119	23
Cleveland	18,646	15,295	903	99	361	44	633	910	4	5	241	138	13
Detroit	27,990	24,087	1,114	60	338	46	836	1,008	10	7	223	184	77
Indianapolis	20,046	17,873	816	29	164	10	293	291	6	4	182	365	13
Louisville	9,872	8,404	530	20	—	—	450	187	1	—	169	105	6
Parkersburg	5,420	4,332	301	42	84	8	281	300	—	2	26	44	—
Cincinnati S.C.	73,602	73,508	34	12	1	—	—	—	—	8	36	3	—
Midwest Region:													
Aberdeen	2,594	1,984	114	46	49	15	173	174	—	—	10	29	—
Chicago	38,489	33,216	1,355	898	408	56	754	1,047	15	7	300	324	109
Des Moines	10,396	8,498	397	58	145	4	420	677	—	—	125	66	6
Fargo	3,696	3,198	96	21	55	12	99	151	—	1	23	40	—
Helena	4,298	3,496	310	4	41	5	74	294	—	—	48	26	—
Milwaukee	14,188	11,235	794	39	232	45	968	631	—	9	126	72	37
Omaha	7,706	5,679	406	11	146	17	258	1,043	—	2	38	102	4
Springfield	12,458	10,638	684	36	145	38	450	315	5	1	74	66	6
St. Louis	19,653	15,915	960	186	358	70	734	562	13	5	584	252	14
St. Paul	24,291	16,072	1,057	139	197	47	482	5,700	3	10	234	293	57
Kansas City S.C.	69,287	68,944	51	144	—	—	5	—	—	6	126	11	—
Southwest Region:													
Albuquerque	5,671	4,790	126	9	28	2	121	528	—	—	30	37	—
Austin	27,349	24,452	967	89	150	31	932	298	21	4	225	160	20
Cheyenne	3,412	2,854	110	11	41	2	120	98	6	2	100	68	—
Dallas	40,374	34,385	1,735	68	437	43	1,445	901	169	17	837	312	25
Denver	18,510	15,835	609	41	151	64	387	497	46	6	658	197	19
Houston	28,332	24,825	855	70	164	18	1,044	393	120	7	618	180	38
Oklahoma City	19,185	16,585	814	39	217	38	311	758	79	7	202	119	16
Phoenix	14,904	13,320	351	18	157	45	393	241	—	6	229	137	7
Salt Lake City	7,268	6,533	179	9	1	—	239	62	—	1	163	78	3
Wichita	11,247	8,560	487	16	142	16	583	1,311	22	1	62	45	2
Austin S.C.	70,259	67,860	50	24	—	—	—	—	2,269	2	31	23	—
Ogden S.C.	101,159	100,885	113	32	1	—	—	—	—	4	116	8	—
Western Region:													
Anchorage	5,200	4,760	120	—	9	—	182	17	—	2	78	32	—
Boise	5,008	4,208	123	45	43	4	206	293	—	1	41	42	2
Honolulu	4,184	3,485	237	27	22	1	196	97	—	—	78	41	—
Laguna Niguel	48,293	44,945	1,219	60	288	27	508	484	46	8	553	130	25
Las Vegas	10,560	9,575	190	5	48	8	119	449	4	1	92	63	6
Los Angeles	43,815	38,292	993	79	582	49	1,200	1,364	74	13	859	252	58
Portland	9,714	8,141	341	29	136	7	349	373	—	2	222	104	10
Sacramento	20,535	18,494	499	88	237	10	438	490	—	2	189	75	13
San Francisco	22,634	19,773	1,008	110	348	23	453	362	34	12	385	68	58
San Jose	30,472	27,054	591	39	275	32	265	1,691	5	5	406	90	19
Seattle	20,709	17,951	589	279	165	62	477	659	—	5	377	114	31
Fresno S.C.	106,076	105,703	59	17	—	—	6	3	—	4	279	4	1

Table 14 — Additional Tax and Penalties Recommended After Examination (1993)

(By Class of tax and by Internal Revenue Regions, Districts, Service Centers (S.C.), and Other Areas; October, 1992–September 24, 1993.)
(In thousands of Dollars)

	Taxable Returns									
	Total	Individual	Corporation	Fiduciary	Estate	Gift	Employment	Excise	Windfall Profit	Misc. Taxable
United States	**23,080,361**	**5,653,094**	**14,733,808**	**101,476**	**1,050,473**	**202,009**	**696,145**	**417,156**	**185,402**	**40,798**
Regions										
North Atlantic	3,772,138	678,202	2,756,052	6,291	173,226	24,370	97,031	34,566	—	2,398
Mid Atlantic	1,743,920	448,606	1,082,789	8,163	136,505	12,349	30,087	22,384	—	3,036
Southeast	2,964,844	1,025,430	1,345,888	5,949	201,716	27,142	147,492	207,034	—	4,193
Central	1,652,950	354,942	1,140,686	845	46,375	12,416	52,027	44,757	—	900
Midwest	2,292,120	698,581	1,272,710	54,014	56,749	33,741	136,744	21,992	—	17,588
Southwest	5,994,053	1,022,844	4,459,126	16,168	142,510	16,772	90,525	53,076	185,402	7,631
Western	4,352,059	1,412,632	2,516,021	10,045	197,703	45,660	132,038	32,909	—	5,051
A/C International	308,278	11,855	160,536	—	95,690	29,559	10,200	438	—	—
North Atlantic Region:										
Albany	203,033	18,097	174,284	323	7,147	1,109	946	1,065	—	63
Augusta	20,195	13,291	5,344	21	95	134	1,015	283	—	13
Boston	569,656	67,844	431,948	854	12,613	2,766	47,498	6,022	—	112
Brooklyn	309,417	84,875	206,828	22	—	—	2,708	14,985	—	—
Buffalo	222,097	38,027	169,575	59	8,559	222	1,274	2,861	—	1,519
Burlington	6,289	4,811	749	5	1	—	119	604	—	—
Hartford	317,307	124,541	161,700	3,120	16,679	4,276	4,103	2,739	—	151
Manhattan	1,630,344	111,861	1,337,180	1,455	126,935	15,863	33,922	2,762	—	366
Portsmouth	249,437	18,809	229,157	15	—	—	1,300	157	—	—
Providence	70,120	30,604	32,102	—	—	—	4,149	3,090	—	174
Andover S.C.	46,729	40,757	4,947	75	950	—	—	—	—	—
Brookhaven S.C.	127,514	124,688	2,239	341	246	—	—	—	—	—
Mid Atlantic Region:										
Baltimore	369,057	85,986	178,409	6,335	87,229	1,360	9,483	—	—	255
Newark	508,704	124,338	350,476	1,462	18,106	3,568	7,869	558	—	2,327
Philadelphia	377,468	90,870	256,950	60	18,595	6,312	4,333	348	—	—
Pittsburgh	162,908	37,704	108,410	75	6,542	893	4,317	4,801	—	167
Richmond	230,851	72,376	141,564	54	6,032	216	3,556	6,790	—	262
Wilmington	64,124	6,980	46,697	6	—	—	529	9,886	—	25
Philadelphia S.C.	30,807	30,353	283	172	—	—	—	—	—	—
Southeast Region:										
Atlanta	598,996	140,257	376,892	105	43,892	10,782	7,820	17,693	—	1,554
Birmingham	78,357	44,291	27,598	331	—	—	3,221	2,511	—	405
Columbia	71,863	33,751	29,892	23	—	—	3,921	4,277	—	—
Ft. Lauderdale	427,252	199,874	119,190	1,030	78,098	4,684	10,950	13,307	—	120
Greensboro	207,285	102,586	65,665	1,457	16,075	2,855	11,865	6,581	—	201
Jackson	55,116	32,427	19,516	—	—	—	1,669	1,387	—	118
Jacksonville	442,579	139,526	251,977	164	21,715	3,977	19,003	5,205	—	1,014
Little Rock	133,804	56,388	71,602	834	—	—	1,736	2,508	—	736
Nashville	542,873	67,246	271,183	1,770	10,095	4,120	78,637	109,818	—	4
New Orleans	254,600	58,037	111,671	18	31,689	724	8,671	43,748	—	42
Atlanta S.C.	106,360	105,708	304	197	150	—	—	—	—	—
Memphis S.C.	45,759	45,341	399	19	—	—	—	—	—	—

Table 14 — Additional Tax and Penalties Recommended After Examination (1993), continued

(By Class of tax and by Internal Revenue Regions, Districts, Service Centers (S.C.), and Other Areas; October, 1992–September 24, 1993.)
(In thousands of Dollars)

	Taxable Returns									
	Total	Individual	Corporation	Fiduciary	Estate	Gift	Employment	Excise	Windfall Profit	Misc. Taxable
Central Region:										
Cincinnati	168,436	33,766	114,863	365	11,951	2,759	3,046	1,686	—	—
Cleveland	254,863	54,792	177,247	133	4,599	1,017	10,514	5,992	—	569
Detroit	855,449	95,833	696,298	—	19,803	2,374	23,714	17,098	—	330
Indianapolis	173,740	53,225	92,393	244	9,538	2,119	6,022	10,198	—	2
Louisville	103,404	34,543	51,705	97	—	4,148	8,007	4,903	—	—
Parkersburg	24,451	10,359	8,003	—	484	—	724	4,880	—	—
Cincinnati S.C.	72,608	72,424	177	7	—	—	—	—	—	—
Midwest Region:										
Aberdeen	9,359	7,097	1,091	—	—	—	375	796	—	—
Chicago	1,146,839	388,836	595,944	17,925	19,789	25,779	90,458	7,130	—	978
Des Moines	81,192	27,299	46,640	62	4,048	719	1,546	878	—	—
Fargo	35,478	6,471	26,624	1	1,009	—	1,049	325	—	—
Helena	16,907	10,510	2,459	2,194	600	110	308	726	—	—
Milwaukee	239,676	32,657	180,755	453	7,672	472	13,681	3,213	—	772
Omaha	32,795	11,979	10,353	202	7,044	446	1,281	1,462	—	29
Springfield	133,653	19,133	55,692	32,641	3,797	448	5,196	1,878	—	14,869
St. Louis	290,530	53,369	213,657	327	6,875	4,841	8,653	2,586	—	222
St. Paul	221,230	58,897	137,508	88	5,904	926	14,198	2,992	—	718
Kansas City S.C.	84,461	82,334	1,989	123	11	—	—	5	—	—
Southwest Region:										
Albuquerque	66,498	21,813	22,031	—	16,976	67	2,610	1,064	—	1,937
Austin	522,739	133,936	333,366	111	28,296	928	23,907	2,195	—	—
Cheyenne	9,022	6,361	695	46	417	105	286	1,113	—	—
Dallas	556,863	177,854	260,820	13,501	62,917	3,341	15,290	20,837	2,167	136
Denver	297,737	118,055	160,961	68	9,038	74	8,089	1,421	—	30
Houston	3,133,057	106,889	2,913,864	172	6,806	8,522	8,565	12,396	75,815	28
Oklahoma City	418,759	112,212	172,836	—	6,789	168	5,240	10,461	107,241	3,812
Phoenix	513,800	70,891	407,780	68	8,164	631	23,511	2,051	—	704
Salt Lake City	147,671	35,612	110,602	5	—	—	875	461	—	116
Wichita	110,588	30,032	70,828	8	3,105	2,936	2,151	1,078	—	450
Austin S.C.	142,715	138,046	2,790	1,312	2	—	—	—	180	386
Ogden S.C.	74,606	71,142	2,554	878	—	—	—	—	—	31
Western Region:										
Anchorage	54,459	32,292	19,911	2	443	177	952	682	—	—
Boise	61,697	17,189	32,480	250	2,519	4,378	1,909	2,974	—	—
Honolulu	88,674	17,938	18,590	292	46,114	277	735	2,506	—	2,222
Laguna Niguel	1,115,959	315,677	686,613	440	36,833	3,552	63,661	9,176	—	8
Las Vegas	81,299	48,950	6,248	—	16,583	2,996	6,295	228	—	—
Los Angeles	1,355,572	252,451	1,030,209	5,760	35,255	1,825	23,607	6,332	—	133
Portland	110,462	35,522	63,981	167	2,976	2,218	3,618	1,970	—	11
Sacramento	225,883	164,877	37,902	52	7,192	4,260	8,648	2,357	—	594
San Francisco	386,408	131,692	203,142	1,508	25,448	19,806	4,015	797	—	—
San Jose	543,378	126,354	384,932	513	16,444	3,534	6,738	4,683	—	179
Seattle	135,965	80,176	30,176	420	7,895	2,637	11,861	1,206	—	1,595
Fresno S.C.	192,302	189,515	1,837	642	—	—	—	—	—	309

Table 14 — Additional Tax and Penalties Recommended After Examination (1992)

(By Class of tax and by Internal Revenue Regions, Districts, Service Centers (S.C.), and Other Areas; October, 1991–September 25, 1992.)
(In thousands of Dollars)

	Taxable Returns									
	Total	Individual	Corporation	Fiduciary	Estate	Gift	Employment	Excise	Windfall Profit	Misc. Taxable
United States	**26,932,179**	**6,308,424**	**18,087,502**	**29,365**	**1,210,755**	**193,849**	**571,850**	**363,161**	**142,156**	**25,116**
Regions										
North Atlantic	3,587,804	764,116	2,173,869	3,838	557,327	11,436	44,641	30,294	—	2,284
Mid Atlantic	2,585,294	439,797	1,983,182	500	98,173	10,320	26,752	11,771	5,437	9,361
Southeast	3,017,223	985,322	1,539,917	853	129,534	124,362	96,812	137,107	5	3,311
Central	4,159,165	482,093	3,413,200	2,076	73,321	4,083	47,280	39,074	96,288	1,752
Midwest	4,819,506	1,118,335	3,425,906	3,906	125,185	12,568	91,724	37,184	6	4,692
Southwest	4,420,571	1,210,755	2,871,165	15,001	66,237	11,592	146,914	55,426	40,421	3,059
Western	4,226,068	1,288,047	2,616,782	3,191	138,075	19,463	107,655	52,195	—	658
A/C International	116,549	19,959	63,481	—	22,903	24	10,071	111	—	—
North Atlantic Region:										
Albany	92,314	23,946	56,021	15	4,585	12	4,193	3,403	—	138
Augusta	27,772	13,156	12,100	2	—	532	1,406	519	—	57
Boston	264,249	70,820	155,165	2,040	20,130	2,610	9,360	4,095	—	30
Brooklyn	241,076	108,827	121,198	—	—	—	1,135	9,850	—	65
Buffalo	242,081	51,226	174,277	108	8,083	833	1,772	5,473	—	310
Burlington	15,098	5,366	7,928	—	—	—	1,304	501	—	—
Hartford	288,817	57,597	198,560	587	23,267	1,293	2,076	4,016	—	1,420
Manhattan	2,093,905	188,957	1,376,019	611	500,658	6,041	20,026	1,592	—	—
Portsmouth	36,353	20,343	14,542	—	—	—	940	527	—	—
Providence	78,049	21,235	53,789	—	—	116	2,428	316	—	165
Andover S.C.	62,558	59,919	1,990	61	587	—	—	—	—	—
Brookhaven S.C.	145,533	142,724	2,279	413	17	—	—	—	—	99
Mid Atlantic Region:										
Baltimore	509,064	72,439	377,311	72	55,099	660	3,420	—	—	62
Newark	737,091	98,281	608,416	21	18,771	1,894	7,050	2,544	—	114
Philadelphia	304,457	80,157	204,489	125	10,001	2,538	7,062	—	—	87
Pittsburgh	263,191	52,755	184,119	71	5,000	1,313	4,911	4,193	5,435	5,394
Richmond	143,659	65,046	58,860	185	9,303	3,915	2,931	3,388	—	31
Wilmington	561,442	8,287	546,570	—	—	—	1,263	1,646	2	3,673
Philadelphia S.C.	66,389	62,831	3,416	27	—	—	115	—	—	—
Southeast Region:										
Atlanta	471,333	94,963	271,769	98	19,517	55,850	8,177	20,959	—	—
Birmingham	160,267	44,995	102,985	52	—	—	4,354	7,255	—	626
Columbia	56,781	29,803	15,009	64	—	—	7,913	3,940	—	52
Ft. Lauderdale	338,844	161,450	94,323	194	28,838	36,017	9,615	8,402	—	5
Greensboro	332,240	68,305	230,609	9	19,326	738	10,665	2,431	—	158
Jackson	85,370	31,562	50,370	41	—	—	1,874	1,506	4	13
Jacksonville	300,866	140,854	113,631	4	19,628	9,164	11,404	5,479	—	702
Little Rock	156,028	39,395	90,101	32	—	2	22,687	3,101	—	710
Nashville	694,856	98,672	489,961	24	13,004	9,813	6,243	76,573	—	565
New Orleans	215,828	77,241	75,223	87	29,145	12,778	13,882	7,461	—	11
Atlanta S.C.	112,715	107,883	4,076	228	72	—	—	—	—	456
Memphis S.C.	92,094	90,199	1,860	18	5	—	—	—	—	12

Table 14 — Additional Tax and Penalties Recommended After Examination (1992), continued

(By Class of tax and by Internal Revenue Regions, Districts, Service Centers (S.C.), and Other Areas; October, 1991–September 25, 1992.)
(In thousands of Dollars)

	Taxable Returns									
	Total	Individual	Corporation	Fiduciary	Estate	Gift	Employment	Excise	Windfall Profit	Misc. Taxable
Central Region:										
Cincinnati	237,908	44,330	162,647	1,132	23,445	1,867	3,058	1,430	—	—
Cleveland	382,870	86,564	155,174	153	13,707	441	23,190	7,107	96,066	469
Detroit	2,876,559	131,336	2,701,383	41	18,170	284	10,053	14,735	221	336
Indianapolis	151,881	57,765	70,073	428	14,786	261	4,230	4,337	—	—
Louisville	370,552	39,892	313,638	258	—	1,220	4,654	9,943	—	946
Parkersburg	30,413	13,439	10,081	53	3,213	10	2,095	1,522	—	—
Cincinnati S.C.	108,982	108,766	204	11	—	—	—	—	—	—
Midwest Region:										
Aberdeen	12,876	7,221	4,075	—	—	—	239	1,342	—	—
Chicago	3,042,738	710,536	2,206,156	1,068	83,807	1,638	32,109	3,766	5	3,654
Des Moines	95,265	23,483	59,098	322	3,699	160	2,068	6,434	—	—
Fargo	24,863	7,897	14,971	49	836	306	510	295	—	—
Helena	19,276	9,246	2,923	16	4,904	108	1,408	671	—	—
Milwaukee	255,526	31,975	202,873	594	9,508	2,745	3,416	4,370	—	45
Omaha	96,796	12,773	76,603	116	2,710	123	1,364	2,988	—	120
Springfield	117,918	60,053	31,793	852	5,961	3,821	2,912	12,525	—	1
St. Louis	455,549	45,923	363,508	785	7,180	225	34,177	3,073	—	678
St. Paul	565,874	80,717	459,778	73	6,494	3,442	13,521	1,655	—	195
Kansas City S.C.	132,826	128,511	4,129	31	86	—	3	65	—	—
Southwest Region:										
Albuquerque	37,277	20,163	11,130	81	4,059	135	991	717	—	—
Austin	581,158	375,185	131,319	4,948	10,693	1,347	39,972	17,670	—	24
Cheyenne	11,278	6,402	2,573	15	63	—	479	1,747	—	—
Dallas	1,059,141	140,021	854,250	94	25,712	2,095	29,861	5,064	984	1,059
Denver	375,462	103,577	240,739	5,292	6,818	2,017	13,172	3,154	—	694
Houston	1,076,272	85,179	892,913	25	7,220	1,200	43,354	18,029	27,979	374
Oklahoma City	523,841	94,804	401,261	19	4,338	1,635	4,489	5,665	10,881	749
Phoenix	252,247	77,012	155,667	—	4,097	2,072	10,953	2,446	—	—
Salt Lake City	161,282	37,591	122,626	21	—	—	794	249	—	—
Wichita	102,095	36,101	54,154	3,986	3,238	1,091	2,839	686	—	—
Austin S.C.	110,847	108,252	1,405	459	—	—	9	—	576	146
Ogden S.C.	129,671	126,468	3,128	60	—	—	1	—	—	13
Western Region:										
Anchorage	70,081	46,631	21,512	—	112	—	1,428	399	—	—
Boise	30,857	14,824	11,709	12	1,517	398	1,782	539	—	77
Honolulu	59,773	19,975	33,882	407	2,313	—	2,423	773	—	—
Laguna Niguel	637,805	272,118	273,963	15	30,032	3,112	41,888	16,660	—	18
Las Vegas	103,921	57,677	29,204	—	8,461	3,733	2,085	2,762	—	—
Los Angeles	1,452,044	221,237	1,151,729	—	32,103	4,715	32,418	9,643	—	199
Portland	168,602	30,186	126,248	859	4,421	2,123	2,950	1,814	—	2
Sacramento	176,287	110,954	49,395	548	6,339	2,281	2,886	3,863	—	21
San Francisco	645,072	99,960	518,048	623	11,538	1,663	9,571	3,647	—	21
San Jose	491,890	126,286	324,678	510	25,686	583	3,470	10,586	—	90
Seattle	155,841	57,844	72,975	133	15,555	856	6,753	1,510	—	216
Fresno S.C.	233,895	230,354	3,441	84	—	—	—	—	—	16

Table 14 — Additional Tax and Penalties Recommended After Examination (1991)

(By Class of tax and by Internal Revenue Regions, Districts, Service Centers (S.C.), and Other Areas; October, 1990–September 27, 1991.)
(In thousands of Dollars)

	Taxable Returns									
	Total	Individual	Corporation	Fiduciary	Estate	Gift	Employment	Excise	Windfall Profit	Misc. Taxable
United States	**30,836,670**	**6,892,527**	**21,934,578**	**53,260**	**822,174**	**140,902**	**505,067**	**300,616**	**153,814**	**33,734**
Regions										
North Atlantic	4,974,248	854,892	3,822,499	10,634	140,330	26,594	73,758	26,811	—	18,730
Mid Atlantic	1,535,666	489,581	902,950	876	85,653	11,609	22,260	22,103	—	633
Southeast	3,278,309	1,190,219	1,632,828	3,949	224,820	63,371	76,490	83,641	543	2,449
Central	1,923,043	510,316	1,223,101	4,044	60,807	3,926	85,744	32,175	3	2,925
Midwest	3,744,596	957,128	2,607,057	9,114	70,574	3,855	68,276	25,018	8	3,566
Southwest	10,404,119	1,100,031	8,887,537	19,571	109,188	20,336	73,038	40,308	153,259	851
Western	4,745,764	1,765,867	2,663,857	5,071	120,935	11,139	103,859	70,458	—	4,579
A/C International	230,925	24,493	194,749	—	9,867	71	1,642	102	—	—
North Atlantic Region:										
Albany	80,443	23,877	43,840	297	10,410	16	502	1,501	—	—
Augusta	68,925	22,440	44,702	—	—	—	309	1,115	—	359
Boston	341,674	68,073	218,778	2,151	31,049	532	13,807	7,239	—	45
Brooklyn	239,051	127,939	98,834	—	—	—	6,356	5,861	—	61
Buffalo	206,785	43,249	148,482	368	4,933	719	2,091	6,569	—	374
Burlington	12,024	6,356	5,312	—	—	—	125	231	—	—
Hartford	587,562	68,781	491,818	4,822	14,521	2,892	1,926	2,505	—	297
Manhattan	3,012,531	179,137	2,665,973	1,197	77,979	22,436	47,822	1,196	—	16,792
Portsmouth	35,579	20,924	11,668	1,347	—	—	664	494	—	482
Providence	41,559	19,262	22,055	—	—	—	142	99	—	—
Andover S.C.	71,745	67,624	2,524	120	1,435	—	—	—	—	43
Brookhaven S.C.	276,369	207,229	68,514	333	2	—	12	—	—	278
Mid Atlantic Region:										
Baltimore	205,603	58,229	116,691	149	16,942	1,239	5,865	6,435	—	54
Newark	473,928	94,672	345,702	278	19,364	3,539	8,204	1,831	—	336
Philadelphia	345,087	80,930	240,943	171	15,347	5,689	2,006	1	—	—
Pittsburgh	151,115	39,303	92,392	108	12,504	240	2,065	4,367	—	136
Richmond	201,495	73,006	100,099	67	21,495	902	3,955	1,911	—	59
Wilmington	22,528	8,423	6,387	—	—	—	159	7,558	—	—
Philadelphia S.C.	135,909	135,017	737	103	—	—	5	—	—	47
Southeast Region:										
Atlanta	738,083	173,880	433,495	1,769	43,394	44,401	8,210	32,913	—	22
Birmingham	149,935	57,373	79,305	2	—	55	5,001	7,595	—	603
Columbia	70,129	42,351	19,333	37	—	—	2,367	6,039	—	2
Ft. Lauderdale	603,222	293,313	183,492	944	100,453	1,410	16,984	6,465	—	161
Greensboro	546,665	105,536	408,276	218	16,244	1,986	11,310	2,889	—	205
Jackson	63,883	30,549	28,838	7	—	—	1,984	2,505	—	—
Jacksonville	351,300	150,882	162,642	94	14,402	1,123	14,728	7,277	—	153
Little Rock	54,743	29,310	21,140	—	—	—	1,703	2,577	—	14
Nashville	318,148	79,572	185,812	138	32,737	10,762	3,522	4,465	—	1,139
New Orleans	223,470	81,901	97,762	685	17,270	3,633	10,680	10,917	543	81
Atlanta S.C.	99,321	89,734	9,219	27	314	—	—	—	—	26
Memphis S.C.	59,410	55,817	3,516	27	5	—	1	—	—	44

Table 14 — Additional Tax and Penalties Recommended After Examination (1991), continued

(By Class of tax and by Internal Revenue Regions, Districts, Service Centers (S.C.), and Other Areas; October, 1990–September 27, 1991.)
(In thousands of Dollars)

	Taxable Returns									
	Total	Individual	Corporation	Fiduciary	Estate	Gift	Employment	Excise	Windfall Profit	Misc. Taxable
Central Region:										
Cincinnati	170,291	71,988	76,427	3,102	11,533	224	5,188	1,588	—	241
Cleveland	241,790	80,897	119,834	366	14,290	2,315	13,560	10,456	—	72
Detroit	1,070,666	106,912	898,750	205	16,169	638	42,810	4,607	3	573
Indianapolis	174,655	82,182	64,093	190	16,329	632	3,911	7,316	—	2
Louisville	106,811	26,412	56,666	22	—	—	19,660	3,954	—	96
Parkersburg	32,801	16,063	7,299	24	2,487	118	614	4,255	—	1,941
Cincinnati S.C.	126,029	125,861	33	135	—	—	—	—	—	—
Midwest Region:										
Aberdeen	16,661	5,529	9,475	—	914	—	189	554	—	—
Chicago	1,413,143	579,898	788,935	28	29,258	150	3,123	11,751	—	—
Des Moines	113,670	25,571	81,171	97	3,762	15	1,562	1,469	—	23
Fargo	19,506	12,024	3,558	—	952	264	2,139	548	—	21
Helena	11,999	7,088	2,416	—	587	150	1,286	470	—	—
Milwaukee	342,336	29,074	302,937	78	4,699	324	3,507	1,645	—	73
Omaha	114,517	14,546	91,638	45	4,650	701	1,807	1,130	—	—
Springfield	82,655	22,333	42,595	8,470	5,263	1,042	2,464	481	—	7
St. Louis	714,548	61,530	588,588	261	15,331	348	42,464	2,963	8	3,054
St. Paul	769,110	55,845	695,019	70	5,084	861	7,837	4,007	—	388
Kansas City S.C.	146,451	143,691	725	65	72	—	1,899	—	—	—
Southwest Region:										
Albuquerque	43,682	15,532	20,193	883	3,107	2,846	685	437	—	—
Austin	987,443	180,575	757,102	317	8,900	1,116	37,712	1,646	—	74
Cheyenne	13,409	9,181	2,783	—	646	—	450	233	—	117
Dallas	637,423	219,288	344,873	13,452	31,179	1,115	9,184	9,644	8,628	60
Denver	214,792	100,408	92,230	94	9,779	702	7,985	3,476	1	117
Houston	7,218,248	86,809	6,986,660	3,174	25,976	8,840	3,608	9,327	93,853	2
Oklahoma City	560,670	92,161	390,466	32	11,244	4,547	4,081	8,797	49,343	—
Phoenix	255,655	68,007	171,152	240	6,646	1,041	5,693	2,553	—	324
Salt Lake City	37,516	19,084	17,014	—	—	—	990	421	—	7
Wichita	150,835	33,242	99,469	4	11,641	129	2,515	3,766	—	69
Austin S.C.	94,952	90,591	2,589	48	72	—	135	7	1,435	76
Ogden S.C.	189,493	185,152	3,007	1,328	—	—	—	—	—	6
Western Region:										
Anchorage	100,150	29,411	68,650	4	120	33	1,443	490	—	—
Boise	55,296	16,213	32,366	—	1,560	2,787	1,019	1,352	—	—
Honolulu	54,262	11,310	39,887	88	1,577	—	1,036	364	—	—
Laguna Niguel	752,145	317,640	342,698	580	24,134	3,497	43,388	20,124	—	84
Las Vegas	87,939	57,005	11,437	586	10,265	59	8,038	549	—	—
Los Angeles	1,411,816	382,465	987,590	355	22,629	766	11,669	6,303	—	39
Portland	256,397	24,552	222,772	502	2,260	367	3,974	1,692	—	280
Sacramento	167,688	98,419	49,628	512	10,937	2,278	3,471	2,240	—	203
San Francisco	444,304	80,868	334,507	1,343	16,294	109	9,512	1,671	—	—
San Jose	726,273	111,922	533,377	208	27,012	1,244	16,273	33,640	—	2,595
Seattle	111,060	59,707	39,950	7	4,148	—	4,035	2,031	—	1,184
Fresno S.C.	578,433	576,355	996	885	—	—	—	1	—	195

Table 14 — Additional Tax and Penalties Recommended After Examination (1990)

(By Class of tax and by Internal Revenue Regions, Districts, Service Centers (S.C.), and Other Areas; October, 1989–September 28, 1990.)
(In thousands of Dollars)

	Taxable Returns									
	Total	Individual	Corporation	Fiduciary	Estate	Gift	Employment	Excise	Windfall Profit	Misc. Taxable
United States	**22,326,294**	**5,336,063**	**13,665,510**	**117,025**	**1,829,440**	**246,775**	**339,490**	**219,140**	**555,201**	**17,649**
Regions										
North Atlantic	3,686,192	729,025	2,638,363	42,677	154,133	14,949	78,369	27,525	1	1,152
Mid Atlantic	1,542,739	469,428	875,157	9,510	69,310	63,380	20,145	35,191	—	617
Southeast	2,354,335	861,978	1,226,087	2,806	135,700	25,063	55,311	44,805	39	2,546
Central	2,926,600	406,786	1,432,965	16,285	921,588	25,085	50,767	26,856	41,620	4,648
Midwest	2,886,890	602,998	2,091,449	7,836	95,914	22,160	44,394	21,560	9	571
Southwest	4,948,124	1,085,150	2,839,688	27,453	319,151	82,480	37,279	38,246	513,511	5,167
Western	3,873,134	1,155,528	2,484,706	10,458	129,767	13,655	51,902	24,149	21	2,948
A/C International	108,279	25,172	77,096	—	3,878	4	1,322	807	—	—
North Atlantic Region:										
Albany	125,650	15,427	90,108	362	16,283	1,586	992	889	—	2
Augusta	93,259	6,630	84,774	—	—	—	878	977	1	—
Boston	431,172	83,168	295,610	2,360	29,059	2,450	18,194	329	—	—
Brooklyn	300,717	101,106	191,979	—	337	—	3,483	3,813	—	—
Buffalo	320,929	58,481	236,418	548	6,262	628	3,697	14,792	—	105
Burlington	4,615	2,574	1,504	—	—	—	86	451	—	—
Hartford	425,396	64,315	329,915	464	19,674	3,776	6,592	597	—	64
Manhattan	1,623,258	163,267	1,286,163	36,608	82,513	6,508	43,461	4,598	—	138
Portsmouth	50,432	18,207	31,443	—	—	—	597	146	—	39
Providence	93,832	12,209	80,295	6	—	—	388	934	—	—
Andover S.C.	66,302	63,877	1,088	1,331	5	—	—	—	—	1
Brookhaven S.C.	150,632	139,764	9,066	998	—	—	1	—	—	804
Mid Atlantic Region:										
Baltimore	343,108	66,887	192,978	237	14,903	61,159	6,077	573	—	295
Newark	449,438	117,006	293,053	374	17,815	1,173	8,042	11,924	—	51
Philadelphia	195,582	67,955	97,482	7,695	20,333	510	1,562	44	—	—
Pittsburgh	118,842	40,290	53,325	372	4,410	427	1,106	18,671	—	240
Richmond	170,980	53,889	99,229	101	11,849	112	3,298	2,470	—	31
Wilmington	145,855	5,570	138,721	—	—	—	55	1,509	—	—
Philadelphia S.C.	118,935	117,831	369	730	—	—	6	—	—	—
Southeast Region:										
Atlanta	479,892	109,498	289,797	77	32,615	14,859	21,719	9,092	—	2,237
Birmingham	73,842	50,652	16,838	31	—	—	3,498	2,809	—	14
Columbia	46,569	25,099	16,616	—	—	—	1,468	3,387	—	—
Ft. Lauderdale	303,734	169,810	90,319	71	31,621	1,911	8,611	1,283	—	108
Greensboro	223,777	57,617	141,469	61	15,668	710	5,824	2,351	—	76
Jackson	100,942	38,467	59,196	1,571	—	—	960	709	39	—
Jacksonville	211,148	123,005	65,807	306	11,591	491	5,530	4,339	—	78
Little Rock	40,836	23,090	11,760	—	—	3,334	588	2,047	—	18
Nashville	415,875	52,168	330,808	27	13,697	2,850	3,157	13,158	—	8
New Orleans	296,766	55,558	200,304	9	30,395	908	3,956	5,630	—	6
Atlanta S.C.	105,649	102,915	1,981	641	113	—	—	—	—	—
Memphis S.C.	55,306	54,100	1,194	12	—	—	—	—	—	—

Table 14 — Additional Tax and Penalties Recommended After Examination (1990), continued

(By Class of tax and by Internal Revenue Regions, Districts, Service Centers (S.C.), and Other Areas; October, 1989–September 28, 1990.)
(In thousands of Dollars)

	Taxable Returns									
	Total	Individual	Corporation	Fiduciary	Estate	Gift	Employment	Excise	Windfall Profit	Misc. Taxable
Central Region:										
Cincinnati	1,172,577	56,124	202,823	13,265	876,525	18,821	3,127	994	—	898
Cleveland	535,889	59,892	397,460	617	12,901	1,629	15,496	6,182	41,506	206
Detroit	796,747	95,066	669,090	307	16,857	1,751	8,753	4,071	114	738
Indianapolis	156,355	50,796	62,622	1,649	13,068	1,549	18,732	5,385	—	2,554
Louisville	129,229	32,171	87,590	154	—	—	1,778	7,284	—	251
Parkersburg	41,247	18,567	13,256	54	2,238	1,334	2,881	2,917	—	—
Cincinnati S.C.	94,557	94,171	124	239	—	—	—	22	—	—
Midwest Region:										
Aberdeen	9,153	5,342	2,228	2	1,102	—	311	158	9	—
Chicago	1,106,293	250,039	778,061	321	69,907	453	5,330	2,150	—	32
Des Moines	75,924	22,738	41,336	613	2,286	523	3,235	5,191	—	2
Fargo	15,727	8,278	4,696	6	1,106	264	931	446	—	—
Helena	17,947	8,910	3,392	9	1,029	3,960	441	120	—	86
Milwaukee	321,046	36,211	274,436	1,104	4,598	61	3,604	958	—	73
Omaha	130,480	11,116	112,404	266	2,380	893	1,600	1,821	—	—
Springfield	212,165	26,489	171,816	189	4,224	6,951	2,126	136	—	233
St. Louis	396,860	75,171	289,893	269	3,916	8,150	11,134	8,317	—	10
St. Paul	488,213	47,931	412,859	4,075	5,351	907	14,694	2,261	—	134
Kansas City S.C.	113,084	110,772	328	980	15	—	990	—	—	—
Southwest Region:										
Albuquerque	167,710	15,531	8,384	128	142,938	103	269	343	14	—
Austin	229,481	144,952	60,577	144	13,152	1,412	5,782	3,462	—	—
Cheyenne	14,403	9,262	4,141	—	511	86	310	92	—	—
Dallas	1,185,963	331,748	435,105	20,902	107,161	44,553	11,714	3,592	230,960	227
Denver	192,666	80,241	68,278	1	5,708	25,729	1,793	9,670	—	1,246
Houston	2,244,516	96,682	1,985,054	12	10,786	7,641	7,529	13,710	119,968	3,133
Oklahoma City	294,608	74,910	86,596	102	7,376	1,251	3,092	3,114	118,168	—
Phoenix	181,337	56,218	105,858	36	13,384	896	3,478	1,296	—	171
Salt Lake City	37,060	17,898	16,456	—	—	—	994	1,342	—	370
Wichita	122,675	29,995	65,310	4,691	17,921	810	2,313	1,624	—	12
Austin S.C.	144,086	96,388	2,176	898	215	—	3	—	44,400	5
Ogden S.C.	133,619	131,324	1,752	540	—	—	—	—	—	3
Western Region:										
Anchorage	34,013	24,566	6,554	3	1,268	—	1,229	393	—	—
Boise	57,453	16,566	36,140	12	3,266	364	367	738	—	—
Honolulu	30,276	9,946	10,638	50	8,206	—	598	839	—	—
Laguna Niguel	759,250	227,678	472,215	6,736	21,099	2,680	22,634	6,009	21	179
Las Vegas	141,697	44,173	90,584	104	1,215	84	4,273	1,263	—	—
Los Angeles	1,128,159	344,595	745,733	—	24,546	607	9,274	3,404	—	—
Portland	116,421	40,231	60,351	350	10,962	1,142	1,401	1,162	—	822
Sacramento	162,387	112,874	27,738	650	11,115	4,192	2,873	1,947	—	997
San Francisco	845,453	81,386	740,029	191	15,882	2,702	4,821	440	—	—
San Jose	324,577	82,076	209,732	255	23,692	67	1,418	7,318	—	19
Seattle	147,581	47,487	84,013	1,422	8,332	1,815	3,005	637	—	870
Fresno S.C.	125,866	123,951	978	685	185	—	9	—	—	60

Table 14 — Additional Tax and Penalties Recommended After Examination (1989)

(By Class of tax and by Internal Revenue Regions, Districts, Service Centers (S.C.), and Other Areas; October, 1988–September 29, 1989.)
(In thousands of Dollars)

	Taxable Returns									
	Total	Individual	Corporation	Fiduciary	Estate	Gift	Employment	Excise	Windfall Profit	Misc. Taxable
United States	**21,796,588**	**4,736,884**	**12,922,551**	**110,526**	**746,937**	**409,437**	**284,438**	**258,370**	**2,310,990**	**16,455**
Regions										
North Atlantic	3,275,619	620,480	2,381,052	44,099	153,641	14,476	33,864	15,491	12,180	336
Mid Atlantic	2,218,680	432,842	1,631,736	2,643	69,255	8,678	28,954	43,479	—	1,093
Southeast	2,321,152	783,266	964,157	5,905	117,088	321,135	75,265	40,125	13,283	926
Central	2,191,111	339,526	1,719,337	6,871	51,972	10,293	12,326	45,877	3,076	1,834
Midwest	3,519,313	600,160	2,763,505	6,860	71,448	19,326	26,437	22,337	1	9,241
Southwest	4,613,687	925,356	2,206,518	21,176	159,792	26,995	42,813	19,183	1,209,315	2,540
Western	3,602,008	1,018,047	1,226,677	22,973	116,974	8,468	63,374	71,877	1,073,135	484
A/C International	55,018	17,208	29,570	—	6,769	67	1,405	—	—	—
North Atlantic Region:										
Albany	66,086	14,728	34,278	182	7,801	104	8,140	852	—	—
Augusta	47,611	6,776	39,204	—	—	—	942	689	—	—
Boston	315,571	70,379	198,860	5,084	28,079	5,566	7,413	69	—	122
Brooklyn	264,995	87,359	172,799	3	—	—	1,349	3,485	—	—
Buffalo	230,360	39,652	179,337	270	5,005	32	592	5,472	—	—
Burlington	3,610	2,882	309	5	—	—	152	263	—	—
Hartford	532,750	43,585	467,519	1,249	18,573	258	772	794	—	—
Manhattan	1,494,076	135,849	1,191,919	35,032	94,094	8,515	13,016	3,407	12,180	64
Portsmouth	97,599	17,011	78,776	36	—	—	1,439	336	—	—
Providence	26,414	12,293	13,860	—	89	—	49	124	—	—
Andover S.C.	86,784	85,369	675	739	—	—	—	—	—	—
Brookhaven S.C.	109,763	104,597	3,517	1,498	—	—	1	—	—	150
Mid Atlantic Region:										
Baltimore	276,976	99,367	123,421	114	23,880	7,161	20,731	1,826	—	476
Newark	806,830	111,195	640,889	1,771	12,637	614	4,324	34,852	—	550
Philadelphia	475,889	56,714	394,908	3	21,124	862	1,291	987	—	—
Pittsburgh	301,018	34,526	263,900	69	—	—	1,148	1,307	—	68
Richmond	159,895	58,187	83,456	667	11,614	41	1,439	4,491	—	—
Wilmington	135,489	10,800	124,653	—	—	—	20	17	—	—
Philadelphia S.C.	62,582	62,052	508	20	—	—	2	—	—	—
Southeast Region:										
Atlanta	426,437	81,205	291,306	1,064	29,177	297	10,054	13,044	—	290
Birmingham	80,210	37,238	31,244	79	876	—	2,738	8,035	—	1
Columbia	39,944	21,092	15,409	2	—	—	624	2,774	—	42
Ft. Lauderdale	559,096	162,641	38,307	3,077	30,919	317,784	4,283	2,085	—	—
Greensboro	119,685	47,740	48,917	210	15,505	106	5,409	1,638	—	161
Jackson	37,618	24,722	12,209	—	—	—	421	266	—	—
Jacksonville	253,584	95,093	131,046	21	11,260	1,320	12,717	1,767	—	360
Little Rock	107,936	15,576	85,712	270	—	—	1,458	3,121	1,760	39
Nashville	266,158	52,806	161,973	—	10,681	1,555	35,098	4,011	—	33
New Orleans	235,490	51,442	147,829	340	18,433	73	2,464	3,385	11,524	—
Atlanta S.C.	129,614	128,910	153	353	199	—	—	—	—	—
Memphis S.C.	65,380	64,801	53	488	38	—	—	—	—	—

Table 14 — Additional Tax and Penalties Recommended After Examination (1989), continued

(By Class of tax and by Internal Revenue Regions, Districts, Service Centers (S.C.), and Other Areas; October, 1988–September 29, 1989.)
(In thousands of Dollars)

	Taxable Returns									
	Total	Individual	Corporation	Fiduciary	Estate	Gift	Employment	Excise	Windfall Profit	Misc. Taxable
Central Region:										
Cincinnati	248,272	37,571	165,552	394	18,068	1,805	466	23,939	—	478
Cleveland	759,632	45,936	684,085	1,476	11,298	506	3,879	8,537	2,616	1,299
Detroit	834,277	75,417	733,028	38	10,201	7,707	4,754	3,071	39	21
Indianapolis	133,472	61,288	53,361	3,127	9,027	102	796	5,323	421	27
Louisville	108,565	22,508	80,952	1,233	—	—	1,611	2,260	—	—
Parkersburg	23,300	13,871	2,338	—	3,378	173	818	2,722	—	—
Cincinnati S.C.	83,593	82,934	19	603	—	—	—	26	—	10
Midwest Region:										
Aberdeen	8,990	6,517	1,051	10	625	388	97	301	—	—
Chicago	1,583,928	196,967	1,345,645	1,752	22,973	607	8,237	7,747	—	—
Des Moines	78,905	45,342	24,043	528	3,422	82	1,945	3,519	—	25
Fargo	9,908	7,545	720	—	1,181	20	291	150	—	—
Helena	15,714	8,430	3,265	283	2,828	348	399	139	—	22
Milwaukee	477,680	34,533	432,384	177	2,660	528	1,705	5,694	—	—
Omaha	95,030	14,280	73,875	134	3,670	348	938	1,762	1	21
Springfield	244,183	30,896	206,351	685	4,269	36	1,573	171	—	201
St. Louis	352,211	114,911	186,692	2,487	23,692	12,125	2,859	1,098	—	8,346
St. Paul	558,897	53,201	488,728	419	6,127	4,843	3,198	1,754	—	626
Kansas City S.C.	93,866	87,537	752	384	—	—	5,195	—	—	—
Southwest Region:										
Albuquerque	29,034	13,899	7,774	42	6,395	29	388	500	7	—
Austin	158,785	94,339	40,408	334	10,249	1,042	2,690	7,943	172	1,607
Cheyenne	20,100	15,601	3,386	—	918	—	41	153	—	—
Dallas	1,538,985	190,917	774,603	1,240	26,976	3,746	3,805	1,329	536,028	341
Denver	271,344	89,336	157,138	10	9,514	11,606	1,553	1,801	387	—
Houston	1,364,563	90,652	648,487	15,648	10,559	163	27,271	4,549	566,733	502
Oklahoma City	456,820	45,764	259,982	57	62,738	2,616	1,211	1,732	82,671	48
Phoenix	218,154	58,059	136,147	1,014	12,914	7,222	2,694	103	—	—
Salt Lake City	140,398	22,941	116,883	15	—	—	404	155	—	—
Wichita	117,054	31,719	60,461	1,117	19,529	571	2,694	917	45	—
Austin S.C.	142,939	118,361	426	819	—	—	61	—	23,272	—
Ogden S.C.	155,512	153,767	824	880	—	—	—	—	—	41
Western Region:										
Anchorage	69,535	31,730	34,276	11	421	—	2,445	651	—	—
Boise	39,920	18,245	17,743	170	1,300	107	1,860	486	—	10
Honolulu	22,909	13,713	5,850	7	2,647	157	446	89	—	—
Laguna Niguel	430,250	224,639	141,969	763	26,273	516	34,128	1,912	30	20
Las Vegas	69,578	59,654	7,168	312	545	—	1,582	316	—	—
Los Angeles	1,651,076	208,196	690,835	21,307	19,843	719	13,901	3,032	693,197	45
Portland	132,257	30,893	91,133	56	7,583	309	1,049	1,235	—	—
Sacramento	129,836	97,239	16,243	106	11,079	1,992	2,232	847	—	98
San Francisco	581,119	76,908	127,360	—	14,663	1,058	2,063	59,611	299,456	—
San Jose	268,797	110,227	45,637	—	27,309	645	1,310	3,046	80,452	171
Seattle	105,873	46,842	47,730	21	5,312	2,965	2,316	648	—	40
Fresno S.C.	100,858	99,761	733	218	—	—	42	5	—	101

Table 14 — Additional Tax and Penalties Recommended After Examination (1988)

(By Class of tax and by Internal Revenue Regions, Districts, Service Centers (S.C.), and Other Areas; October, 1987–September 30, 1988.)
(In thousands of Dollars)

	Taxable Returns									
	Total	Individual	Corporation	Fiduciary	Estate	Gift	Employment	Excise	Windfall Profit	Misc. Taxable
United States	**20,685,911**	**6,038,857**	**11,744,109**	**281,952**	**891,407**	**240,807**	**204,428**	**190,383**	**1,073,488**	**20,479**
Regions										
North Atlantic	4,828,007	1,096,987	3,424,086	21,268	200,470	6,799	52,746	13,391	36	12,222
Mid Atlantic	1,957,491	508,297	1,251,720	16,863	68,604	67,069	20,391	23,302	346	900
Southeast	1,840,752	695,083	911,324	4,025	152,366	12,124	25,468	36,860	62	3,441
Central	1,526,854	461,585	728,257	96,042	104,873	100,660	21,177	11,685	1,989	587
Midwest	3,030,632	751,257	2,097,173	7,855	91,435	23,846	39,686	18,514	281	585
Southwest	3,903,312	1,270,814	1,716,158	29,080	149,750	15,050	20,710	70,724	629,831	1,196
Western	3,498,919	1,222,716	1,559,337	106,819	114,613	15,260	21,777	15,907	440,943	1,548
A/C International	99,943	32,119	56,055	—	9,295	—	2,474	—	—	—
North Atlantic Region:										
Albany	53,959	12,271	36,471	67	3,275	—	1,262	613	—	—
Augusta	49,993	22,993	22,040	3,327	4	—	669	960	—	—
Boston	320,432	65,071	213,023	2,146	27,851	1,103	10,201	1,037	—	—
Brooklyn	287,731	160,564	120,757	2	—	—	2,671	3,702	26	11
Buffalo	179,944	37,160	127,760	264	10,498	797	395	3,071	—	—
Burlington	9,818	7,825	1,765	—	—	—	154	74	—	—
Hartford	198,094	31,726	149,710	3,158	10,649	98	1,054	1,699	—	—
Manhattan	3,025,491	149,011	2,667,090	7,414	148,192	4,802	35,904	2,092	11	10,974
Portsmouth	71,124	10,597	58,811	1,183	—	—	398	136	—	—
Providence	23,147	9,104	13,998	—	—	—	38	7	—	—
Andover S.C.	157,611	155,197	2,359	53	—	—	—	—	—	1
Brookhaven S.C.	450,662	435,468	10,303	3,655	—	—	—	—	—	1,237
Mid Atlantic Region:										
Baltimore	515,488	104,732	288,995	3,320	27,301	64,003	16,910	9,174	341	711
Newark	268,167	120,016	118,911	11,245	13,874	264	502	3,166	—	187
Philadelphia	357,684	124,700	214,879	662	11,704	2,387	1,961	1,389	—	1
Pittsburgh	610,611	40,403	561,246	46	307	—	118	8,485	5	1
Richmond	124,329	42,614	62,918	1,514	15,417	414	593	858	—	—
Wilmington	12,287	7,006	4,701	46	—	—	305	230	—	—
Philadelphia S.C.	68,926	68,826	69	29	—	—	1	—	—	—
Southeast Region:										
Atlanta	357,224	89,204	211,668	1,278	41,755	4,113	5,155	3,842	—	209
Birmingham	79,486	38,929	32,789	3	759	23	2,042	2,664	—	2,278
Columbia	40,652	22,692	14,082	—	—	—	329	3,549	—	—
Ft. Lauderdale	249,056	93,869	119,220	91	25,540	126	6,782	2,749	11	668
Greensboro	384,512	44,376	320,149	19	14,330	239	2,340	3,048	—	12
Jackson	38,662	17,938	20,265	—	—	—	128	329	2	—
Jacksonville	149,217	97,442	37,832	436	7,544	76	2,652	2,963	6	265
Little Rock	31,308	13,509	17,028	13	—	—	219	540	—	—
Nashville	163,866	44,463	60,834	58	32,267	4,592	4,988	16,664	—	—
New Orleans	169,309	58,058	76,469	812	29,617	2,955	835	511	42	9
Atlanta S.C.	117,642	117,076	12	—	554	—	—	—	—	—
Memphis S.C.	59,819	57,528	977	1,314	—	—	—	—	—	—

Table 14 — Additional Tax and Penalties Recommended After Examination (1988), continued

(By Class of tax and by Internal Revenue Regions, Districts, Service Centers (S.C.), and Other Areas; October, 1987–September 30, 1988.)
(In thousands of Dollars)

	Taxable Returns									
	Total	Individual	Corporation	Fiduciary	Estate	Gift	Employment	Excise	Windfall Profit	Misc. Taxable
Central Region:										
Cincinnati	621,744	144,651	272,928	94,651	43,873	57,728	5,747	1,587	1	577
Cleveland	276,599	59,577	148,797	751	13,235	41,758	8,619	3,852	2	9
Detroit	247,444	81,511	127,576	265	28,616	933	5,055	3,360	129	—
Indianapolis	139,003	43,508	79,362	139	13,041	41	517	540	1,854	—
Louisville	135,534	36,702	96,985	105	—	—	698	1,043	2	—
Parkersburg	21,796	11,107	2,403	131	6,108	201	542	1,303	—	—
Cincinnati S.C.	84,735	84,528	205	—	—	—	—	—	—	1
Midwest Region:										
Aberdeen	6,737	4,942	408	2	409	225	244	508	—	—
Chicago	1,188,537	382,507	742,420	5,309	46,116	4,598	4,960	2,609	3	17
Des Moines	123,455	23,486	75,896	199	4,942	116	13,268	5,548	—	—
Fargo	13,932	8,906	2,547	24	1,380	411	49	170	—	445
Helena	12,269	8,154	1,332	—	2,194	120	38	430	—	—
Milwaukee	209,230	37,858	164,556	93	2,424	492	1,659	2,083	—	66
Omaha	47,036	16,059	9,674	412	5,247	5,851	9,053	742	—	—
Springfield	410,956	33,590	355,107	334	9,946	9,301	1,689	988	—	1
St. Louis	361,736	84,389	257,312	793	9,337	991	5,046	3,533	278	57
St. Paul	556,408	52,111	486,977	559	9,441	1,741	3,675	1,904	—	—
Kansas City S.C.	100,335	99,257	944	130	—	—	4	—	—	1
Southwest Region:										
Albuquerque	23,101	14,660	4,470	203	1,870	—	398	1,500	—	—
Austin	216,436	87,418	96,396	1,144	24,911	3,996	1,313	1,039	86	133
Cheyenne	18,975	11,809	5,322	187	1,073	17	285	278	—	4
Dallas	907,007	419,932	360,775	4,061	62,469	2,848	7,686	3,922	44,425	889
Denver	211,714	73,988	66,445	4,048	19,614	1,152	659	45,296	441	71
Houston	1,492,158	180,603	771,447	17,869	12,587	3,880	6,634	12,170	486,916	51
Oklahoma City	429,427	91,339	237,180	378	8,872	2,087	1,113	3,941	84,487	30
Phoenix	129,037	56,189	60,311	11	9,851	905	1,271	498	—	—
Salt Lake City	34,004	28,278	4,766	275	—	—	285	400	—	—
Wichita	163,019	41,866	108,748	874	8,504	164	1,068	1,679	114	2
Austin S.C.	122,267	108,754	134	19	—	—	—	—	13,360	—
Ogden S.C.	156,168	155,977	164	10	—	—	—	—	—	16
Western Region:										
Anchorage	28,296	26,050	1,329	—	511	—	345	60	—	—
Boise	93,543	18,475	67,718	8	1,593	162	4,312	1,276	—	—
Honolulu	28,062	16,660	9,813	29	615	377	400	168	—	—
Laguna Niguel	877,420	215,339	618,231	38	30,028	466	10,048	3,044	82	143
Las Vegas	208,280	37,829	85,134	71,622	12,976	186	301	231	1	—
Los Angeles	709,487	324,799	302,192	526	29,157	1,615	2,850	5,456	42,798	95
Portland	85,907	44,545	29,993	593	6,767	155	1,152	1,461	—	1,240
Sacramento	169,921	95,754	24,275	31,995	12,973	3,001	1,122	802	—	—
San Francisco	789,464	114,247	261,195	1,150	7,858	6,033	482	437	398,062	—
San Jose	233,089	123,872	97,238	87	8,216	828	422	2,416	—	10
Seattle	106,176	53,620	44,516	770	3,918	2,437	338	556	—	20
Fresno S.C.	169,273	151,525	17,703	—	—	—	5	—	—	40

Table 15 — Civil Penalties Assessed and Abated (1993)

(in thousands of dollars)

	Assessements		Reasonable Cause Abatements[1]		Other Abatements		Net penalties	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Total, all civil penalties	**32,966,713**	**13,120,826**	**494,762**	**403,056**	**3,513,794**	**4,747,988**	**28,958,157**	**7,969,782**
Individual Total	**19,520,256**	**3,931,968**	**127,743**	**72,991**	**1,507,186**	**823,823**	**17,885,327**	**3,035,154**
Delinquency	2,451,449	1,317,295	49,411	40,813	364,181	291,447	2,037,857	985,034
Estimated tax	5,463,861	1,001,181	18,918	8,957	227,875	114,520	5,217,068	877,704
Failure to pay	10,950,978	912,205	51,968	17,609	718,019	88,057	10,180,991	806,539
Bad check	226,846	7,192	3,082	368	13,013	1,370	210,751	5,454
Fraud	7,984	174,053	8	51	1,610	36,288	6,366	137,713
Negligence	61,205	256,259	3,009	3,451	155,969	228,191	(97,773)	24,616
Other[2]	357,933	263,784	1,347	1,741	26,519	63,950	330,067	198,093
Corporation Total[3]	**707,956**	**1,267,918**	**11,734**	**17,931**	**115,647**	**701,080**	**580,575**	**548,907**
Delinquency	137,355	551,851	5,330	9,747	17,542	337,535	114,483	204,569
Estimated tax	247,686	201,033	672	1,248	20,040	100,484	226,974	99,301
Failure to pay	308,945	276,033	5,663	6,668	77,369	66,183	225,913	203,183
Bad check	2,464	153	40	28	183	113	2,241	12
Fraud	555	35,739	0	0	73	4,820	482	30,918
Negligence	2,376	72,842	10	146	220	146,817	2,146	(74,121)
Other	8,575	130,267	19	94	220	45,129	8,336	85,045
Employment Total[4]	**11,422,054**	**3,521,205**	**273,031**	**224,390**	**1,604,907**	**807,440**	**9,544,116**	**2,489,375**
Delinquency	2,297,885	665,395	50,666	29,521	280,092	151,236	1,967,127	635,873
Failure to pay	4,864,277	401,183	61,660	10,133	714,692	96,101	4,087,925	391,050
Federal tax deposits	4,145,470	2,431,180	160,040	184,601	606,687	557,878	3,378,743	2,246,579
Bad check	104,208	4,704	576	78	2,071	235	101,561	4,626
Fraud	927	9,298	0	0	110	411	817	9,298
Other	9,287	9,445	89	57	1,255	1,579	7,943	9,388
Excise Total[5]	**407,681**	**170,134**	**29,238**	**41,832**	**64,637**	**43,040**	**313,806**	**85,261**
Delinquency	131,957	30,201	3,687	2,357	12,131	5,186	116,139	22,658
Daily delinquency	46,911	58,694	19,372	31,812	14,426	15,997	13,113	10,884
Failure to pay	193,066	11,176	3,599	566	32,129	3,220	157,338	7,390
Federal tax deposits	25,547	41,250	2,521	7,071	4,137	12,517	18,889	21,661
Bad check	3,481	89	16	0	224	3	3,241	86
Fraud	1,432	19,587	0	0	169	4,273	1,263	15,314
Other	5,287	9,137	43	26	1,421	1,843	3,823	7,268
Estate and Gift Total	**19,387**	**124,697**	**1,543**	**11,068**	**8,207**	**67,662**	**9,637**	**45,968**
Delinquency	7,397	79,196	605	7,288	2,873	43,929	3,919	27,980
Failure to pay	11,224	30,959	902	3,624	5,049	20,294	5,273	7,041
Bad check	229	210	24	64	34	96	171	49
Fraud	6	750	0	0	2	390	4	360
Negligence	27	806	0	0	11	294	16	512
Other	504	12,776	12	92	238	2,659	254	10,025
All Other Total[6]	**355,217**	**371,072**	**51,473**	**34,843**	**84,938**	**220,431**	**218,806**	**115,798**
Delinquency	180,694	329,342	45,964	32,850	43,310	204,635	91,420	91,857
Estimated tax	59,983	13,997	380	381	7,689	6,607	51,914	7,010
Failure to pay	104,419	14,362	5,026	1,599	33,798	8,570	65,595	4,193
Bad check	1,964	49	102	12	117	124	1,745	(87)
Negligence	40	207	1	2	15	462	24	(257)
Missing information	8,063	12,642	0	0	0	0	8,063	12,642
Other	54	473	0	0	9	33	45	440
Non-return[7]	**534,162**	**3,733,832**	**0**	**0**	**128,272**	**2,084,512**	**405,890**	**1,649,320**

Table 16 — Examined Returns Involving Protection of Revenue Base (1993)

October, 1992–September 24, 1993

	Returns					Amount Protected (in thousands of dollars)				
	Revenue Agent					Revenue Agent				
	Non CEP	CEP	Tax Auditor	Service Center	Total	Non CEP	CEP	Tax Auditor	Service Center	Total
Grand Total	**21,597**	**1,341**	**22,692**	**7,176**	**52,806**	**1,218,132**	**2,511,384**	**68,225**	**40,631**	**3,838,371**
Income, Estate & Gift, Total**	**16,898**	**928**	**22,648**	**7,170**	**47,644**	**960,865**	**2,417,822**	**68,192**	**40,089**	**3,486,968**
Individual, Total**	**12,438**	**82**	**22,648**	**7,114**	**42,282**	**461,821**	**18,374**	**68,192**	**39,280**	**587,667**
1040A, TPI under $25,000	859	—	4,863	1,327	7,049	3,333	—	8,369	1,745	13,447
Non 1040A, TPI under $25,000	690	—	1,848	379	2,917	301,569	—	5,882	499	307,950
TPI $25,000 under $50,000	1,678	2	4,976	1,523	8,179	4,939	2	8,954	4,242	18,137
TPI $50,000 under $100,000	2,286	—	4,244	2,308	8,838	12,835	—	14,588	16,216	43,638
TPI $100,000 and over	3,783	75	2,782	1,331	7,971	76,319	14,596	18,343	15,774	125,032
Sch C-TGR under $25,000	159	—	555	44	758	853	—	792	36	1,681
Sch C-TGR $25,000 under $100,000	583	—	1,727	113	2,423	2,608	—	4,693	491	7,792
Sch C-TGR $100,000 and over	2,026	4	1,417	72	3,519	55,442	531	6,048	237	62,258
Sch F-TGR under $100,000	121	—	109	9	239	477	—	185	16	678
Sch F-TGR $100,000 and over	253	1	127	8	389	3,447	3,246	338	23	7,053
Corporation, Total**	**3,095**	**835**	**—**	**9**	**3,939**	**409,453**	**2,397,591**	**—**	**20**	**2,807,064**
No Balance Sheet	178	20	—	1	199	6,191	20,596	—	20	26,807
Under $250,000	423	1	—	—	424	2,414	—	—	—	2,414
$250,000 under $1 Mil	328	—	—	3	331	3,226	—	—	—	3,226
$1 Mil under $5 Mil	472	5	—	4	481	11,055	655	—	—	11,710
$5 Mil under $10 Mil	240	6	—	—	246	15,986	385	—	—	16,371
$10 Mil under $50 Mil	491	30	—	—	521	50,842	4,741	—	—	55,583
$50 Mil under $100 Mil	238	14	—	—	252	31,962	6,291	—	—	38,253
$100 Mil under $250 Mil	314	61	—	—	375	49,861	67,798	—	—	117,658
$250 Mil and over	374	685	—	1	1,060	150,025	2,287,495	—	—	2,437,520
Form 1120F	37	13	—	—	50	87,892	9,630	—	—	97,522
Fiduciary**	**249**	**10**	**—**	**4**	**263**	**8,410**	**1,822**	**—**	**12**	**10,244**
Estate Total**	**1,001**	**1**	**—**	**43**	**1,045**	**73,491**	**34**	**—**	**777**	**74,302**
Gross Estate under $1 Mil	243	—	—	7	250	3,386	—	—	42	3,428
Gross Estate $1 Mil under $5 Mil	617	1	—	26	644	34,911	34	—	216	35,161
Gross Estate $5 Mil and over	141	—	—	10	151	35,194	—	—	518	35,713
Gift**	**115**	**—**	**—**	**—**	**115**	**7,691**	**—**	**—**	**—**	**7,691**
Employment	**2,698**	**74**	**22**	**1**	**2,795**	**130,634**	**13,566**	**7**	**9**	**144,217**
Excise	**1,905**	**329**	**22**	**4**	**2,260**	**30,702**	**79,353**	**26**	**507**	**110,587**
Windfall Profit	**67**	**—**	**—**	**1**	**68**	**95,444**	**—**	**—**	**25**	**95,469**
Miscellaneous Taxable	**29**	**10**	**—**	**—**	**39**	**488**	**643**	**—**	**—**	**1,130**

Table 16 — Examined Returns Involving Protection of Revenue Base (1992)

October, 1991–September 25, 1992

	Returns					Amount Protected (in thousands of dollars)				
	Revenue Agent					Revenue Agent				
	Non CEP	CEP	Tax Auditor	Service Center	Total	Non CEP	CEP	Tax Auditor	Service Center	Total
Grand Total	**18,745**	**1,400**	**22,222**	**6,155**	**48,522**	**733,684**	**3,350,649**	**56,714**	**37,827**	**4,178,874**
Income, Estate & Gift, Total**	**14,707**	**907**	**22,172**	**5,992**	**43,778**	**570,624**	**3,313,837**	**56,669**	**15,678**	**3,956,808**
Individual, Total**	**10,274**	**27**	**22,172**	**5,928**	**38,401**	**192,533**	**1,351**	**56,669**	**14,666**	**265,219**
1040A, TPI under $25,000	824	—	5,355	2,260	8,439	4,295	—	11,233	2,828	18,355
Non 1040A, TPI under $25,000	434	—	2,100	579	3,113	1,064	—	2,264	403	3,731
TPI $25,000 under $50,000	1,099	—	5,166	1,077	7,342	3,780	—	9,811	1,894	15,486
TPI $50,000 under $100,000	1,550	1	3,466	1,057	6,074	9,746	13	8,414	4,308	22,481
TPI $100,000 and over	3,544	14	2,408	639	6,605	107,047	1,148	14,543	4,287	127,024
Sch C-TGR under $25,000	189	—	585	77	851	690	—	941	29	1,661
Sch C-TGR $25,000 under $100,000	627	—	1,704	114	2,445	1,864	—	4,267	580	6,710
Sch C-TGR $100,000 and over	1,709	8	1,150	104	2,971	35,706	176	4,839	323	41,045
Sch F-TGR under $100,000	64	—	114	12	190	687	—	182	13	881
Sch F-TGR $100,000 and over	234	4	124	9	371	27,655	14	174	2	27,845
Corporation, Total**	**2,910**	**879**	**—**	**9**	**3,798**	**280,899**	**3,312,487**	**—**	**6**	**3,593,392**
No Balance Sheet	129	19	—	—	148	7,328	98,263	—	—	105,591
Under $250,000	274	—	—	3	277	2,158	—	—	2	2,159
$250,000 under $1 Mil	366	2	—	3	371	2,481	—	—	3	2,483
$1 Mil under $5 Mil	537	10	—	1	548	12,797	112	—	2	12,911
$5 Mil under $10 Mil	208	6	—	—	214	7,694	152	—	—	7,845
$10 Mil under $50 Mil	558	23	—	—	581	32,754	2,160	—	—	34,914
$50 Mil under $100 Mil	237	21	—	—	258	19,115	2,883	—	—	21,998
$100 Mil under $250 Mil	292	65	—	—	357	61,720	19,944	—	—	81,664
$250 Mil and over	280	725	—	2	1,007	115,467	3,176,936	—	—	3,292,403
Form 1120F	29	8	—	—	37	19,387	12,036	—	—	31,423
Fiduciary**	**279**	**1**	**—**	**—**	**280**	**16,495**	**—**	**—**	**—**	**16,495**
Estate Total**	**1,064**	**—**	**—**	**55**	**1,119**	**67,793**	**—**	**—**	**1,006**	**68,799**
Gross Estate under $1 Mil	305	—	—	10	315	5,994	—	—	98	6,093
Gross Estate $1 Mil under $5 Mil	624	—	—	35	659	34,634	—	—	370	35,004
Gross Estate $5 Mil and over	135	—	—	10	145	27,165	—	—	538	27,703
Gift**	**180**	**—**	**—**	**—**	**180**	**12,903**	**—**	**—**	**—**	**12,903**
Employment	**2,260**	**107**	**37**	**1**	**2,405**	**15,780**	**5,618**	**20**	**8**	**21,425**
Excise	**1,626**	**383**	**13**	**151**	**2,173**	**24,448**	**31,166**	**25**	**22,113**	**77,752**
Windfall Profit	**132**	**—**	**—**	**11**	**143**	**122,694**	**—**	**—**	**27**	**122,722**
Miscellaneous Taxable	**20**	**3**	**—**	**—**	**23**	**138**	**28**	**—**	**—**	**166**

Table 16 — Examined Returns Involving Protection of Revenue Base (1991)

October, 1990–September 27, 1991

	Returns					Amount Protected (in thousands of dollars)				
	Revenue Agent					Revenue Agent				
	Non CEP	CEP	Tax Auditor	Service Center	Total	Non CEP	CEP	Tax Auditor	Service Center	Total
Grand Total	**14,735**	**1,384**	**14,575**	**3,939**	**34,633**	**857,111**	**2,360,129**	**39,545**	**12,701**	**3,269,486**
Income, Estate & Gift, Total**	**11,103**	**840**	**14,539**	**3,933**	**30,415**	**440,592**	**1,322,252**	**39,509**	**12,701**	**1,815,053**
Individual, Total**	**7,439**	**22**	**14,539**	**3,883**	**25,883**	**104,742**	**521**	**39,509**	**9,880**	**154,652**
1040A, TPI under $25,000	577	2	3,208	1,308	5,095	2,677	—	7,143	1,974	11,795
Non 1040A, TPI under $25,000	337	—	1,652	414	2,403	2,212	—	1,794	305	4,311
TPI $25,000 under $50,000	806	3	3,797	758	5,364	2,794	20	6,266	1,457	10,536
TPI $50,000 under $100,000	1,086	1	2,162	547	3,796	5,174	—	6,445	2,166	13,786
TPI $100,000 and over	2,691	12	1,543	580	4,826	68,967	66	11,867	3,476	84,376
Sch C-TGR under $25,000	102	—	375	69	546	245	—	611	39	895
Sch C-TGR $25,000 under $100,000	404	—	1,008	95	1,507	1,665	—	2,386	151	4,202
Sch C-TGR $100,000 and over	1,180	3	641	92	1,916	19,031	435	2,773	177	22,416
Sch F-TGR under $100,000	64	—	83	8	155	404	—	111	5	519
Sch F-TGR $100,000 and over	192	1	70	12	275	1,575	—	112	130	1,817
Corporation, Total**	**2,371**	**796**	**—**	**10**	**3,177**	**250,920**	**1,321,680**	**—**	**489**	**1,573,089**
No Balance Sheet	103	16	—	—	119	2,857	18,236	—	—	21,093
Under $250,000	252	5	—	2	259	2,440	318	—	—	2,758
$250,000 under $1 Mil	226	1	—	2	229	1,655	187	—	—	1,841
$1 Mil under $5 Mil	359	11	—	1	371	14,206	2,253	—	13	16,473
$5 Mil under $10 Mil	222	2	—	2	226	10,274	22	—	—	10,296
$10 Mil under $50 Mil	589	203	—	—	792	60,142	3,563	—	—	63,705
$50 Mil under $100 Mil	179	11	—	—	190	19,226	1,196	—	—	20,421
$100 Mil under $250 Mil	211	66	—	—	277	33,283	63,675	—	—	96,958
$250 Mil and over	208	476	—	3	687	99,862	1,230,457	—	475	1,330,794
Form 1120F	22	5	—	—	27	6,976	1,773	—	—	8,750
Fiduciary**	**458**	**22**	**—**	**1**	**481**	**13,439**	**51**	**—**	**—**	**13,490**
Estate Total**	**781**	**—**	**—**	**39**	**820**	**67,605**	**—**	**—**	**2,332**	**69,937**
Gross Estate under $1 Mil	206	—	—	10	216	5,128	—	—	74	5,201
Gross Estate $1 Mil under $5 Mil	444	—	—	20	464	18,864	—	—	150	19,015
Gross Estate $5 Mil and over	131	—	—	9	140	43,613	—	—	2,108	45,721
Gift**	**54**	**—**	**—**	**—**	**54**	**3,885**	**—**	**—**	**—**	**3,885**
Employment	**1,829**	**90**	**33**	**—**	**1,952**	**18,506**	**32,426**	**37**	**—**	**50,968**
Excise	**1,584**	**448**	**3**	**—**	**2,035**	**39,413**	**1,003,286**	**—**	**—**	**1,042,699**
Windfall Profit	**204**	**1**	**—**	**6**	**211**	**358,536**	**—**	**—**	**—**	**358,536**
Miscellaneous Taxable	**15**	**5**	**—**	**—**	**20**	**63**	**2,166**	**—**	**—**	**2,229**

Table 17 — Examined Returns Resulting in Refunds (1993)

October, 1992–September 24, 1993

	Returns					Recommended Refunds (in thousands of dollars)				
	Revenue Agent					Revenue Agent				
	Non CEP	CEP	Tax Auditor	Service Center	Total	Non CEP	CEP	Tax Auditor	Service Center	Total
Grand Total	**35,929**	**1,058**	**31,454**	**18,387**	**86,828**	**914,053**	**822,454**	**119,532**	**81,854**	**1,937,894**
Income, Estate & Gift, Total**	**31,408**	**712**	**31,395**	**18,380**	**81,895**	**863,853**	**736,155**	**119,430**	**79,856**	**1,799,295**
Individual, Total**	**22,544**	**70**	**31,395**	**18,141**	**72,150**	**225,904**	**10,469**	**119,430**	**72,319**	**428,123**
1040A, TPI under $25,000	6,488	1	7,560	6,573	20,622	21,089	4	37,491	11,538	70,122
Non 1040A, TPI under $25,000	1,443	—	2,953	1,624	6,020	2,821	—	4,339	1,910	9,070
TPI $25,000 under $50,000	1,724	1	5,694	1,388	8,807	4,547	1	10,220	1,781	16,549
TPI $50,000 under $100,000	1,874	1	5,122	1,835	8,832	7,417	52	12,526	3,753	23,748
TPI $100,000 and over	4,999	62	4,105	5,492	14,658	121,254	9,769	32,254	43,736	207,012
Sch C-TGR under $25,000	827	—	1,102	93	2,022	1,447	—	1,567	444	3,458
Sch C-TGR $25,000 under $100,000	1,415	—	2,402	341	4,158	4,415	—	7,652	542	12,610
Sch C-TGR $100,000 and over	3,261	4	1,810	704	5,779	55,677	523	11,534	7,909	75,642
Sch F-TGR under $100,000	137	—	393	27	557	865	—	745	23	1,633
Sch F-TGR $100,000 and over	376	1	254	64	695	6,372	120	1,104	683	8,278
Corporation, Total**	**5,886**	**591**	**—**	**113**	**6,590**	**467,322**	**725,158**	**—**	**4,133**	**1,196,614**
No Balance Sheet	261	19	—	16	296	9,541	14,272	—	79	23,893
Under $250,000	1,199	1	—	24	1,224	4,225	86	—	143	4,453
$250,000 under $1 Mil	1,208	2	—	16	1,226	9,891	4	—	58	9,953
$1 Mil under $5 Mil	1,241	6	—	18	1,265	22,795	2,587	—	74	25,455
$5 Mil under $10 Mil	427	4	—	11	442	17,198	293	—	232	17,723
$10 Mil under $50 Mil	674	31	—	15	720	121,325	2,748	—	1,001	125,074
$50 Mil under $100 Mil	251	15	—	1	267	37,398	4,616	—	35	42,049
$100 Mil under $250 Mil	296	42	—	1	339	66,587	9,812	—	234	76,633
$250 Mil and over	299	463	—	11	773	172,383	673,288	—	2,276	847,946
Form 1120F	30	8	—	—	38	5,981	17,452	—	—	23,434
Fiduciary**	**254**	**50**	**—**	**87**	**391**	**6,488**	**434**	**—**	**517**	**7,438**
Estate Total**	**2,619**	**1**	**—**	**39**	**2,659**	**156,702**	**94**	**—**	**2,888**	**159,683**
Gross Estate under $1 Mil	683	—	—	6	689	11,513	—	—	53	11,566
Gross Estate $1 Mil under $5 Mil	1,616	1	—	23	1,640	75,475	94	—	1,242	76,811
Gross Estate $5 Mil and over	320	—	—	10	330	69,714	—	—	1,592	71,306
Gift**	**105**	**—**	**—**	**—**	**105**	**7,438**	**—**	**—**	**—**	**7,438**
Employment	**1,224**	**17**	**30**	**4**	**1,275**	**6,811**	**367**	**47**	**20**	**7,245**
Excise	**3,186**	**263**	**29**	**—**	**3,478**	**34,164**	**18,748**	**55**	**—**	**52,966**
Windfall Profit	**34**	**—**	**—**	**2**	**36**	**4,081**	**—**	**—**	**1,970**	**6,051**
Miscellaneous Taxable	**77**	**66**	**—**	**1**	**144**	**5,145**	**67,185**	**—**	**8**	**72,338**

Table 17 — Examined Returns Resulting in Refunds (1992)

October, 1991–September 25, 1992

	Returns					Recommended Refunds (in thousands of dollars)				
	Revenue Agent					Revenue Agent				
	Non CEP	CEP	Tax Auditor	Service Center	Total	Non CEP	CEP	Tax Auditor	Service Center	Total
Grand Total	**30,023**	**939**	**35,192**	**26,148**	**92,302**	**882,217**	**1,037,189**	**128,995**	**122,630**	**2,171,031**
Income, Estate & Gift, Total**	**25,378**	**566**	**35,144**	**26,057**	**87,145**	**796,451**	**1,000,511**	**128,896**	**108,645**	**2,034,503**
Individual, Total**	**16,684**	**45**	**35,144**	**25,748**	**77,621**	**236,175**	**3,766**	**128,896**	**95,741**	**464,579**
1040A, TPI under $25,000	1,151	—	6,836	9,056	17,043	14,138	—	38,493	13,195	65,827
Non 1040A, TPI under $25,000	851	—	3,864	1,774	6,489	2,059	—	4,516	1,949	8,524
TPI $25,000 under $50,000	1,486	—	7,230	2,153	10,869	5,263	—	13,660	3,995	22,918
TPI $50,000 under $100,000	1,908	2	6,424	2,781	11,115	8,165	18	16,518	4,327	29,029
TPI $100,000 and over	5,292	27	5,026	8,158	18,503	114,833	843	35,522	58,685	209,883
Sch C-TGR under $25,000	404	—	1,102	132	1,638	1,315	—	1,679	82	3,077
Sch C-TGR $25,000 under $100,000	1,320	—	2,383	477	4,180	5,696	—	7,523	849	14,069
Sch C-TGR $100,000 and over	3,604	14	1,525	1,077	6,220	73,273	2,693	9,287	11,454	96,708
Sch F-TGR under $100,000	158	—	481	57	696	763	—	662	60	1,485
Sch F-TGR $100,000 and over	510	2	273	83	868	10,668	212	1,035	1,145	13,060
Corporation, Total**	**5,608**	**520**	**—**	**121**	**6,249**	**387,939**	**996,513**	**—**	**7,668**	**1,392,119**
No Balance Sheet	196	20	—	12	228	7,614	23,530	—	1,109	32,253
Under $250,000	1,014	—	—	32	1,046	4,944	—	—	123	5,067
$250,000 under $1 Mil	1,201	2	—	14	1,217	8,780	203	—	215	9,198
$1 Mil under $5 Mil	1,284	10	—	22	1,316	24,627	586	—	492	25,705
$5 Mil under $10 Mil	406	2	—	9	417	32,966	907	—	499	34,372
$10 Mil under $50 Mil	741	20	—	13	774	74,566	14,536	—	614	89,716
$50 Mil under $100 Mil	264	24	—	6	294	39,736	7,454	—	315	47,505
$100 Mil under $250 Mil	256	50	—	3	309	85,621	20,582	—	1,022	107,225
$250 Mil and over	228	389	—	10	627	96,178	926,803	—	3,279	1,026,260
Form 1120F	18	3	—	—	21	12,906	1,912	—	—	14,819
Fiduciary**	**355**	**1**	**—**	**131**	**487**	**14,650**	**232**	**—**	**129**	**15,011**
Estate Total**	**2,623**	**—**	**—**	**57**	**2,680**	**154,309**	**—**	**—**	**5,107**	**159,415**
Gross Estate under $1 Mil	681	—	—	9	690	11,167	—	—	150	11,316
Gross Estate $1 Mil under $5 Mil	1,634	—	—	37	1,671	73,211	—	—	1,229	74,441
Gross Estate $5 Mil and over	308	—	—	11	319	69,931	—	—	3,727	73,658
Gift**	**108**	**—**	**—**	**—**	**108**	**3,379**	**—**	**—**	**—**	**3,379**
Employment	**1,134**	**26**	**36**	**1**	**1,197**	**22,285**	**3,840**	**68**	**—**	**26,193**
Excise	**3,355**	**310**	**12**	**—**	**3,677**	**31,464**	**21,326**	**31**	**—**	**52,821**
Windfall Profit	**96**	**—**	**—**	**88**	**184**	**28,710**	**—**	**—**	**13,942**	**42,652**
Miscellaneous Taxable	**60**	**37**	**—**	**2**	**99**	**3,307**	**11,511**	**—**	**43**	**14,861**

Table 17 — Examined Returns Resulting in Refunds (1991)

October, 1990–September 27, 1991

	Returns					Recommended Refunds (in thousands of dollars)				
	Revenue Agent					Revenue Agent				
	Non CEP	CEP	Tax Auditor	Service Center	Total	Non CEP	CEP	Tax Auditor	Service Center	Total
Grand Total	**31,116**	**1,017**	**35,306**	**26,926**	**94,365**	**983,532**	**674,899**	**107,035**	**172,481**	**1,937,947**
Income, Estate & Gift, Total**	**26,149**	**610**	**35,274**	**26,884**	**88,917**	**869,836**	**639,308**	**107,015**	**97,763**	**1,713,921**
Individual, Total**	**17,670**	**44**	**35,274**	**26,514**	**79,502**	**286,402**	**2,098**	**107,015**	**91,169**	**486,684**
1040A, TPI under $25,000	968	2	6,575	9,022	16,567	13,592	33	27,402	14,138	55,165
Non 1040A, TPI under $25,000	994	—	4,173	1,717	6,884	2,234	—	5,292	1,430	8,956
TPI $25,000 under $50,000	1,624	1	7,801	2,541	11,967	4,468	4	13,837	2,857	21,166
TPI $50,000 under $100,000	2,043	1	7,109	2,813	11,966	12,072	4	13,021	11,442	36,539
TPI $100,000 and over	5,631	31	4,146	8,505	18,313	167,419	1,068	28,353	53,861	250,701
Sch C-TGR under $25,000	422	—	1,151	175	1,748	4,124	—	2,014	92	6,230
Sch C-TGR $25,000 under $100,000	1,290	1	2,202	432	3,925	5,018	10	6,363	648	12,040
Sch C-TGR $100,000 and over	3,311	5	1,347	1,170	5,833	65,732	563	8,932	6,002	81,229
Sch F-TGR under $100,000	338	—	506	45	889	1,065	—	808	66	1,938
Sch F-TGR $100,000 and over	1,049	3	264	94	1,410	10,678	418	992	633	12,721
Corporation, Total**	**5,506**	**556**	**—**	**108**	**6,170**	**411,022**	**637,059**	**—**	**1,820**	**1,049,900**
No Balance Sheet	166	19	—	4	189	14,587	5,669	—	18	20,274
Under $250,000	1,076	4	—	38	1,118	4,535	196	—	556	5,287
$250,000 under $1 Mil	888	4	—	21	913	8,665	1,132	—	144	9,941
$1 Mil under $5 Mil	975	9	—	24	1,008	27,792	188	—	182	28,163
$5 Mil under $10 Mil	416	5	—	2	423	22,467	679	—	26	23,172
$10 Mil under $50 Mil	1,034	38	—	12	1,084	89,804	14,974	—	322	105,100
$50 Mil under $100 Mil	338	28	—	3	369	53,055	6,932	—	165	60,152
$100 Mil under $250 Mil	319	75	—	1	395	82,276	65,464	—	7	147,747
$250 Mil and over	275	370	—	3	648	97,595	538,313	—	399	636,307
Form 1120F	19	4	—	—	23	10,246	3,513	—	—	13,759
Fiduciary**	**395**	**10**	**—**	**213**	**618**	**23,681**	**151**	**—**	**2,187**	**26,018**
Estate Total**	**2,491**	**—**	**—**	**49**	**2,540**	**146,177**	**—**	**—**	**2,587**	**148,764**
Gross Estate under $1 Mil	662	—	—	10	672	11,874	—	—	88	11,961
Gross Estate $1 Mil under $5 Mil	1,486	—	—	28	1,514	63,821	—	—	859	64,680
Gross Estate $5 Mil and over	343	—	—	11	354	70,482	—	—	1,640	72,122
Gift**	**87**	**—**	**—**	**—**	**87**	**2,554**	**—**	**—**	**—**	**2,554**
Employment	**1,238**	**55**	**25**	**2**	**1,320**	**15,348**	**5,270**	**17**	**—**	**20,635**
Excise	**3,434**	**326**	**7**	**—**	**3,767**	**41,275**	**20,010**	**3**	**—**	**61,288**
Windfall Profit	**212**	**1**	**—**	**38**	**251**	**45,809**	**3**	**—**	**74,702**	**120,514**
Miscellaneous Taxable	**83**	**25**	**—**	**2**	**110**	**11,264**	**10,309**	**—**	**16**	**21,589**

Table 17 — Examined Returns Resulting in Refunds (1990)

October, 1989–September 30, 1990

	Returns					Recommended Refunds (in thousands of dollars)				
	Revenue Agent					Revenue Agent				
	Non CEP	CEP	Tax Auditor	Service Center	Total	Non CEP	CEP	Tax Auditor	Service Center	Total
Grand Total	**30,974**	**1,036**	**36,507**	**20,424**	**88,941**	**887,477**	**553,492**	**119,804**	**67,076**	**1,627,849**
Income, Estate & Gift, Total**	**26,526**	**602**	**36,478**	**20,417**	**84,023**	**719,607**	**502,439**	**119,759**	**66,937**	**1,408,743**
Individual, Total**	**17,384**	**46**	**36,478**	**20,207**	**74,115**	**216,071**	**14,571**	**119,759**	**61,376**	**411,777**
1040A, TPI under $25,000	950	—	5,870	3,122	9,942	10,560	—	29,128	5,875	45,563
Non 1040A, TPI under $25,000	935	1	4,204	2,175	7,315	2,284	—	7,479	1,819	11,583
TPI $25,000 under $50,000	1,684	—	9,956	4,051	15,691	4,862	—	15,524	4,516	24,901
TPI $50,000 under $100,000	2,360	7	7,074	3,305	12,746	12,150	5,740	13,852	5,560	37,303
TPI $100,000 and over	5,386	20	3,783	5,712	14,901	118,591	2,251	28,027	38,050	186,920
Sch C-TGR under $25,000	418	—	1,084	219	1,721	1,375	—	5,343	204	6,921
Sch C-TGR $25,000 under $100,000	1,285	1	2,319	559	4,164	3,829	1	8,157	727	12,714
Sch C-TGR $100,000 and over	3,222	14	1,387	890	5,513	51,373	3,102	10,398	4,023	68,896
Sch F-TGR under $100,000	341	—	543	78	962	1,716	—	591	92	2,399
Sch F-TGR $100,000 and over	803	3	258	96	1,160	9,330	3,476	1,260	510	14,576
Corporation, Total**	**6,051**	**547**	**—**	**71**	**6,669**	**363,210**	**480,701**	**—**	**3,135**	**847,046**
No Balance Sheet	184	18	—	3	205	9,384	11,469	—	2	20,854
Under $250,000	1,653	2	—	23	1,678	7,487	468	—	537	8,491
$250,000 under $1 Mil	974	3	—	6	983	8,934	28	—	49	9,011
$1 Mil under $5 Mil	849	16	—	24	889	19,488	3,273	—	351	23,112
$5 Mil under $10 Mil	428	6	—	4	438	23,714	128	—	55	23,896
$10 Mil under $50 Mil	1,061	55	—	9	1,125	120,642	10,652	—	2,138	133,432
$50 Mil under $100 Mil	351	25	—	1	377	57,295	10,037	—	—	67,332
$100 Mil under $250 Mil	307	70	—	—	377	46,145	19,415	—	—	65,560
$250 Mil and over	206	352	—	—	558	61,244	425,232	—	—	486,477
Form 1120F	38	—	—	1	39	8,879	—	—	2	8,881
Fiduciary**	**475**	**9**	**—**	**107**	**591**	**15,060**	**7,167**	**—**	**729**	**22,956**
Estate Total**	**2,568**	**—**	**—**	**32**	**2,600**	**124,264**	**—**	**—**	**1,698**	**125,962**
Gross Estate under $1 Mil	844	—	—	13	857	13,437	—	—	105	13,542
Gross Estate $1 Mil under $5 Mil	1,462	—	—	12	1,474	64,182	—	—	491	64,673
Gross Estate $5 Mil and over	262	—	—	7	269	46,644	—	—	1,102	47,747
Gift**	**48**	**—**	**—**	**—**	**48**	**1,002**	**—**	**—**	**—**	**1,002**
Employment	**1,095**	**67**	**29**	**1**	**1,192**	**16,556**	**23,811**	**45**	**1**	**40,413**
Excise	**3,114**	**341**	**—**	**—**	**3,455**	**76,414**	**16,673**	**—**	**—**	**93,087**
Windfall Profit	**193**	**1**	**—**	**3**	**197**	**72,751**	**—**	**—**	**—**	**72,751**
Miscellaneous Taxable	**46**	**25**	**—**	**3**	**74**	**2,149**	**10,568**	**—**	**138**	**12,855**

Table 17 — Examined Returns Resulting in Refunds (1989)

October, 1988–September 30, 1989

	Returns					Recommended Refunds (in thousands of dollars)				
	Revenue Agent					Revenue Agent				
	Non CEP	CEP	Tax Auditor	Service Center	Total	Non CEP	CEP	Tax Auditor	Service Center	Total
Grand Total	**33,231**	**553**	**35,397**	**22,530**	**91,711**	**880,393**	**427,990**	**91,532**	**46,617**	**1,446,532**
Income, Estate & Gift, Total**	**28,279**	**472**	**35,348**	**22,527**	**86,626**	**694,663**	**424,622**	**91,462**	**46,587**	**1,257,334**
Individual, Total**	**19,893**	**16**	**35,348**	**22,385**	**77,642**	**226,736**	**330**	**91,462**	**42,329**	**360,857**
1040A, TPI under $25,000	1,207	—	5,170	3,562	9,939	12,681	—	16,655	4,107	33,444
Non 1040A, TPI under $25,000	1,106	4	4,277	2,777	8,164	1,842	11	3,979	1,500	7,332
TPI $25,000 under $50,000	2,737	—	12,115	4,430	19,282	5,970	—	17,801	3,872	27,643
TPI $50,000 under $100,000	2,775	1	4,610	4,089	11,475	15,495	55	10,906	5,368	31,824
TPI $100,000 and over	5,272	8	4,371	5,398	15,049	105,844	63	27,359	20,697	153,962
Sch C-TGR under $25,000	527	—	882	312	1,721	1,304	—	1,362	251	2,917
Sch C-TGR $25,000 under $100,000	1,634	—	2,137	720	4,491	4,639	—	4,537	1,006	10,182
Sch C-TGR $100,000 and over	3,943	1	1,181	838	5,963	67,639	1	7,580	5,032	80,252
Sch F-TGR under $100,000	204	—	408	132	744	881	—	580	75	1,535
Sch F-TGR $100,000 and over	488	2	197	127	814	10,440	201	703	423	11,767
Corporation, Total**	**4,912**	**415**	**—**	**59**	**5,386**	**325,035**	**423,989**	**—**	**3,651**	**752,675**
No Balance Sheet	189	8	—	—	197	4,290	1,558	—	—	5,848
Under $250,000	1,345	3	—	26	1,374	5,427	32	—	53	5,512
$250,000 under $1 Mil	676	5	—	11	692	5,956	157	—	41	6,153
$1 Mil under $5 Mil	594	11	—	13	618	21,186	583	—	215	21,984
$5 Mil under $10 Mil	282	3	—	5	290	15,023	12	—	81	15,116
$10 Mil under $50 Mil	922	22	—	4	948	72,382	3,052	—	3,261	78,695
$50 Mil under $100 Mil	318	22	—	—	340	39,576	2,012	—	—	41,588
$100 Mil under $250 Mil	284	66	—	—	350	55,245	14,686	—	—	69,931
$250 Mil and over	271	271	—	—	542	103,157	300,679	—	—	403,835
Form 1120F	31	4	—	—	35	2,793	101,218	—	—	104,012
Fiduciary**	**686**	**41**	**—**	**66**	**793**	**21,063**	**303**	**—**	**320**	**21,686**
Estate Total**	**2,733**	**—**	**—**	**17**	**2,750**	**120,449**	**—**	**—**	**287**	**120,736**
Gross Estate under $1 Mil	1,042	—	—	7	1,049	17,201	—	—	79	17,281
Gross Estate $1 Mil under $5 Mil	1,422	—	—	10	1,432	53,782	—	—	208	53,990
Gross Estate $5 Mil and over	269	—	—	—	269	49,465	—	—	—	49,465
Gift**	**55**	**—**	**—**	**—**	**55**	**1,380**	**—**	**—**	**—**	**1,380**
Employment	**1,022**	**6**	**49**	**—**	**1,077**	**12,314**	**370**	**70**	**—**	**12,754**
Excise	**3,589**	**69**	**—**	**—**	**3,658**	**53,059**	**2,373**	**—**	**—**	**55,432**
Windfall Profit	**311**	**—**	**—**	**1**	**312**	**119,571**	**—**	**—**	**—**	**119,572**
Miscellaneous Taxable	**30**	**6**	**—**	**2**	**38**	**786**	**627**	**—**	**29**	**1,441**

Table 17 — Examined Returns Resulting in Refunds (1988)

October, 1987–September 30, 1988

	Returns					Recommended Refunds (in thousands of dollars)				
	Revenue Agent					Revenue Agent				
	Non CEP	CEP	Tax Auditor	Service Center	Total	Non CEP	CEP	Tax Auditor	Service Center	Total
Grand Total	**39,211**	**548**	**39,294**	**28,724**	**107,777**	**869,309**	**248,237**	**105,446**	**60,180**	**1,283,171**
Income, Estate & Gift, Total**	**35,029**	**432**	**39,251**	**28,717**	**103,429**	**664,942**	**245,025**	**105,367**	**60,100**	**1,075,434**
Individual, Total**	**27,683**	**18**	**39,251**	**28,607**	**95,559**	**206,905**	**2,441**	**105,367**	**58,849**	**373,562**
1040A, TPI under $25,000	2,191	—	5,956	5,555	13,702	19,650	—	19,677	5,437	44,764
Non 1040A, TPI under $25,000	1,812	—	5,003	3,496	10,311	6,599	—	4,017	1,677	12,293
TPI $25,000 under $50,000	4,775	—	14,133	7,486	26,394	5,307	—	16,743	6,585	28,635
TPI $50,000 under $100,000	2,471	—	3,311	3,845	9,627	5,575	—	9,029	4,448	19,052
TPI $100,000 and over	8,690	12	6,641	5,835	21,178	119,804	429	41,432	32,751	194,415
Sch C-TGR under $25,000	672	—	802	474	1,948	679	—	1,249	397	2,326
Sch C-TGR $25,000 under $100,000	1,913	—	1,725	823	4,461	3,998	—	4,065	3,199	11,262
Sch C-TGR $100,000 and over	4,042	2	1,236	796	6,076	38,029	227	7,677	3,625	49,557
Sch F-TGR under $100,000	391	—	292	152	835	648	—	506	181	1,335
Sch F-TGR $100,000 and over	726	4	152	145	1,027	6,616	1,785	973	548	9,922
Corporation, Total**	**3,825**	**327**	**—**	**29**	**4,181**	**341,524**	**242,375**	**—**	**798**	**584,696**
No Balance Sheet	152	16	—	1	169	5,225	9,295	—	35	14,555
Under $250,000	806	2	—	8	816	4,510	7	—	16	4,533
$250,000 under $1 Mil	372	10	—	6	388	4,696	8	—	97	4,801
$1 Mil under $5 Mil	539	20	—	11	570	17,298	3,837	—	633	21,768
$5 Mil under $10 Mil	291	10	—	2	303	15,834	514	—	16	16,365
$10 Mil under $50 Mil	716	16	—	1	733	47,659	1,579	—	1	49,239
$50 Mil under $100 Mil	293	12	—	—	305	45,403	3,264	—	—	48,666
$100 Mil under $250 Mil	284	35	—	—	319	36,653	8,772	—	—	45,425
$250 Mil and over	348	203	—	—	551	152,262	210,834	—	—	363,096
Form 1120F	24	3	—	—	27	11,983	4,264	—	—	16,248
Fiduciary**	**796**	**85**	**—**	**78**	**959**	**16,964**	**130**	**—**	**438**	**17,532**
Estate Total**	**2,661**	**2**	**—**	**3**	**2,666**	**98,275**	**79**	**—**	**15**	**98,370**
Gross Estate under $1 Mil	1,234	1	—	—	1,235	19,111	13	—	—	19,123
Gross Estate $1 Mil under $5 Mil	1,208	1	—	3	1,212	43,733	67	—	15	43,815
Gross Estate $5 Mil and over	219	—	—	—	219	35,431	—	—	—	35,431
Gift**	**64**	**—**	**—**	**—**	**64**	**1,274**	**—**	**—**	**—**	**1,274**
Employment	**977**	**24**	**43**	**1**	**1,045**	**21,636**	**1,042**	**78**	**2**	**22,758**
Excise	**2,947**	**92**	**—**	**1**	**3,040**	**83,360**	**2,170**	**—**	**1**	**85,530**
Windfall Profit	**242**	**—**	**—**	**3**	**245**	**99,146**	**—**	**—**	**2**	**99,148**
Miscellaneous Taxable	**16**	**—**	**—**	**2**	**18**	**225**	**—**	**—**	**75**	**300**

Table 18 — Information Reporting Program (1993)

(in millions)

Information returns received	
Other than paper	965
Paper	75
Total	1.040
Contacts	
Underreporter program	2.724
Nonfiler first notice	1.567
Total	4.291
Additional tax, penalty, and interest assessed	
Underreporter program	$1.527
Nonfiler	$2.175
Total	$3.702

Table 19 — Delinquent Collection Activity (1993)

(in thousands)

	1992	1993
Total yield from taxpayer delinquent accounts	**$24,234,723**	**$22,814,013**
First bill	$ 9,006,254	$ 7,442,896
Subsequent bills (1)	$ 6,926,407	$ 7,641,396
Additional action on taxpayer del. accounts (2)	$ 8,302,062	$ 7,729,721
Taxpayer delinquent accounts		
Opening inventory	3,999	4,346
Issuances (3)	4,322	3,538
Dispositions	3,975	3,762
Closing Inventory		
(a) Number of Accounts	4,346	4,122
(b) Balance of assessed tax, pen. and interest	$27,184,311	$27,269,257
Delinquent return dollars assessed	**$11,426,025**	**$11,404,048**
Delinquent return investigations		
Opening inventory	2,289	2,303
Issuances (3)	1,499	1,451
Dispositions	1,485	1,895
Closing inventory	2,303	1,859
Returns compliance investigations closed	**5**	**6**
Miscellaneous investigations closed	**28**	**23**
Offers in compromise received	**18**	**50**
Enforcement activity		
Notice of federal tax lien filed	1,453	959
Notice of levy served upon third party	3,253	2,585
Seizures of property made	11	10

Table 20 — Criminal Investigation Program (1993)

	Initiated	Discontinued	Referred For Pros	Info. Indictments	Convictions	Total Sentenced	Sent To Prison	% To Prison
Program: Financial/Compliance Crimes								
North Atlantic	515	189	341	285	283	198	93	47%
Mid-Atlantic	519	172	381	286	263	267	122	46%
Southeast	640	215	338	284	255	281	181	64%
Central	362	144	268	194	166	173	107	62%
Midwest	275	96	213	134	122	119	84	71%
Southwest	466	189	300	235	236	221	160	72%
Western	502	136	330	222	222	198	134	68%
AC International	2	8	0	3	3	1	0	0%
U.S. Total	**3281**	**1149**	**2171**	**1643**	**1550**	**1458**	**881**	**60%**
Program: Narcotics Crimes								
North Atlantic	196	85	117	108	76	68	52	76%
Mid-Atlantic	200	25	175	166	120	119	101	85%
Southeast	327	51	247	238	260	258	228	88%
Central	230	41	176	166	136	135	121	90%
Midwest	177	39	184	190	167	160	149	93%
Southwest	383	68	282	288	332	294	260	88%
Western	284	68	249	202	180	154	127	82%
AC International	7	0	14	17	1	5	4	80%
U.S. Total	**1804**	**377**	**1444**	**1375**	**1272**	**1193**	**1042**	**87%**
Program: Organized Crime								
North Atlantic	138	25	101	97	42	60	31	52%
Mid-Atlantic	36	11	36	33	17	12	9	44%
Southeast	70	10	73	66	77	65	42	65%
Central	45	16	43	53	38	49	37	76%
Midwest	37	17	23	31	20	36	27	75%
Southwest	27	6	22	19	17	13	9	69%
Western	51	8	44	21	16	15	11	73%
AC International	0	0	0	0	0	0	0	0%
U.S. Total	**404**	**93**	**342**	**320**	**227**	**250**	**166**	**66%**
Program: Public Corruption Tax Crimes								
North Atlantic	47	15	22	18	20	22	11	50%
Mid-Atlantic	14	6	15	12	16	22	12	55%
Southeast	29	8	19	21	23	25	15	60%
Central	19	4	11	10	6	8	5	63%
Midwest	22	8	21	19	20	10	9	90%
Southwest	29	18	23	16	15	13	8	62%
Western	30	3	16	20	14	22	19	86%
AC International	0	0	0	0	0	0	0	0%
U.S. Total	**190**	**62**	**127**	**116**	**114**	**122**	**79**	**65%**
Program: Other Illegal Crimes								
North Atlantic	48	4	19	11	8	6	1	17%
Mid-Atlantic	36	2	11	8	7	4	4	100%
Southeast	71	6	26	20	16	6	5	83%
Central	76	17	21	15	2	2	2	100%
Midwest	41	1	13	7	7	5	3	60%
Southwest	89	5	43	33	7	2	2	100%
Western	104	11	46	23	4	1	1	100%
AC International	2	0	2	2	2	2	2	100%
U.S. Total	**467**	**46**	**181**	**119**	**53**	**28**	**20**	**71%**
Program: All Programs								
North Atlantic	944	318	600	519	429	354	188	53%
Mid-Atlantic	805	216	618	505	423	424	248	58%
Southeast	1137	290	703	629	631	635	471	74%
Central	732	222	519	438	348	367	272	74%
Midwest	552	161	454	381	336	330	272	82%
Southwest	994	286	670	591	607	543	439	81%
Western	971	226	685	488	436	390	292	75%
AC International	11	8	16	22	6	8	6	75%
U.S. Total	**6146**	**1727**	**4265**	**3573**	**3216**	**3051**	**2188**	**72%**

Table 21 — Internal Audit (1993)

Number of audit reports issued	**111**
National Audits	53
Regional Audits	19
Single office audits	39
Staff time allocation	
Program reviews	62.6%
Compliance reviews	5.5%
Integrity program	15.0%
Systems development reviews	9.1%
Inspection systems modernization	3.8%
Financial reviews	2.2%
Computer assistance to management	1.4%
Treasury IG projects	.3%
Potential monetary benefits added from Internal Audit recommendations	**$266,737,000**
Total monetary benefits realized from Internal Audit recommendations	**$221,761,469**

Table 22 — Internal Security Activities Employee/Non-Employee Violations (1993)

	Guilty	Pre-Trial Diversion	Not Guilty	Cases Dismissed	Criminal Misconduct	Background Investigations
Cases Initiated					3,180	3,830
Theft/Embezzlement	44	9	0	2		
Bribery	31	3	0	3		
False/Fraud. Statement	22	4	1	3		
Assault	17	5	2	1		
Impersonation	12	3	0	4		
Narcotics	12	0	1	0		
Mail Fraud	10	0	0	1		
Other	40	7	3	2		
Totals	**188**	**31**	**7**	**16**	**3,180**	**3,830**

Table 23 — Employee Plans and Exempt Organizations Tax Rulings and Technical Advice (Closings) (1993)

Subject	Total	Taxpayer requests for tax rulings	Field requests for technical advice
Total	**4,085**	**3,957**	**128**
Actuarial matters	300	298	2
Exempt organizations	3,399	3,308	91
Employee plans	386	351	35

Table 24 — Determination Letters Issued on Employee Benefit Plans (1993)

Letters Issued	Stock bonus	Money purchase	Target benefit	Profit sharing	401(k)[1]	ESOP	Total defined contribution	Total defined benefit	Total
Initial qualification:									
Qualified	57	1,528	2	9,934	982	0	11,521	384	11,905
Participating Employees[2]	5,489	59,698	13	391,710	129,418	0	456,910	228,009	684,919
Not Qualified	0	1	0	0	0	0	1	0	1
Amendment:									
Qualified	102	6,262	9	18,389	1,162	0	24,762	2,009	26,771
Participating Employees[2]	196,574	327,060	666	1,259,396	911,301	0	1,783,696	2,271,382	4,055,078
Not Qualified	0	0	0	1	0	0	1	0	1
Termination:									
Qualified	62	2,352	258	4,967	0	7	7,646	7,098	14,744
Participating Employees[2]	11,327	488,918	4,264	401,615	0	1,253	907,377	356,139	1,263,416
Not Qualified	0	1	0	4	0	0	5	4	9
Total									
Qualified	221	10,142	269	33,290	2,144	7	43,929	9,491	53,420
Not Qualified	0	2	0	5	0	0	7	4	11

Table 25 — Exempt Organizations and Other Entities Listed on Exempt Organizations and Business Master File (1993)

	1992	1993
Section 501(c):		
(1) Corporation organized under act of Congress	9	7
(2) Titleholding corps	6,529	6,739
(3) Religious, charitable, etc	546,100[1]	575,690[1]
(4) Social welfare	142,673	142,325
(5) Labor, agriculture organizations	71,012	70,416
(6) Business Leagues	70,871	72,901
(7) Social and recreation clubs	64,681	64,924
(8) Fraternal beneficiary societies	93,544	93,728
(9) Voluntary employees' beneficiary associations	14,986	15,048
(10) Domestic fraternal beneficiary societies	21,415	20,827
(11) Teachers' retirement funds	10	11
(12) Benevolent life insurance assns.	6,103	6,177
(13) Cemetery companies	9,025	9,184
(14) State chartered credit unions	5,559	5,637
(15) Mutual insurance companies	1,157	1,165
(16) Corps. to finance crop operation	23	22
(17) Supplemental unemployment benefit trusts	625	611
(18) Employee funded pension trusts	8	4
(19) War veterans' organizations	28,096	29,974
(20) Legal service organizations	217	213
(21) Black lung trusts	23	22
(22) Multiemployer pension plan	0	0
(23) Veterans associations founded prior to 1880	2	2
(24) Trusts described in section 4049 of ERISA	1	1
(25) Holding companies for pensions etc.	290	374
501(d) Religious and apostolic organizations	**92**	**96**
501(e) Cooperative hospital service organizations	**68**	**69**
501(f) Cooperative service organizations of operating educational organizations	**1**	**1**
521 Farmers' cooperatives	**2,086**	**1,950**
Sub-total exempt organization (EO)	1,085,206	1,118,118
Taxable farmers'cooperatives	3,161	3,123
Nonexempt charitable trusts[2]	52,021	56,518
Total EOs and other entities	**1,140,388**	**1,177,759**

Table 26 — Exempt Organizations Applications (Disposals) (1993)

	Approved	Denied	Other[1]	Total
Section 501(c):				
(1) Corporation organized under act of Congress	0	0	1	1
(2) Titleholding corps	299	0	93	392
(3) Religious, charitable, etc	36,999	439	11,548	48,986
(4) Social welfare	2,053	24	769	2,846
(5) Labor, agriculture organizations	390	2	78	470
(6) Business Leagues	1,997	34	433	2,464
(7) Social and recreation clubs	1,052	36	610	1,698
(8) Fraternal beneficiary societies	18	2	28	48
(9) Voluntary employees' beneficiary associations	670	4	285	959
(10) Domestic fraternal beneficiary societies	36	0	31	67
(11) Teachers' retirement funds	0	0	1	1
(12) Benevolent life insurance assns.	104	3	80	187
(13) Cemetery companies	177	1	17	195
(14) State chartered credit unions	6	0	4	10
(15) Mutual insurance companies	4	0	77	81
(16) Corps. to finance crop operation	0	0	0	0
(17) Supplemental unemployment benefit trusts	11	0	4	15
(18) Employee funded pension trusts	0	0	0	0
(19) War veterans' organizations	131	0	42	173
(20) Legal service organizations	3	0	7	10
(21) Black lung trusts	0	0	0	0
(22) Multiemployer pension plan	0	0	0	0
(23) Veterans associations founded prior to 1880	0	0	0	0
(24) Trusts described in section 4049 of ERISA	0	0	0	0
(25) Holding companies for pensions etc.	2	0	81	83
501(d) Religious and apostolic organizations	**1**	**0**	**0**	**1**
501(e) Cooperative hospital service organizations	**0**	**0**	**1**	**1**
501(f) Cooperative service organizations of operating educational organizations	**0**	**0**	**1**	**1**
521 Farmers' cooperatives	**16**	**0**	**7**	**23**
Nonexempt charitable trusts	**6**	**0**	**1**	**7**
National Office rulings and determination letters	**—**	**—**	**—**	**3,308**
Total EOs and other entities	**43,975**	**545**	**14,199**	**62,027**

Table 27 — Internal Revenue Collections, Costs, Employees and U.S. Population (1993)

Fiscal year	Operating cost (1)	Collections (2)	Cost of collecting $100 (3)	Population (Thousands) (4)	Tax per captia (5)	Average positions realized: Total (6)	Average positions realized: National Office (7)	Average positions realized: Field (8)
1960	363,735,359	91,774,802,823	0.40	180,671	507.97	51,047	2,910	48,137
1961	413,295,238	94,401,086,398	0.44	183,691	513.91	53,206	3,042	50,164
1962	450,080,420	99,440,839,245	0.45	186,538	533.09	56,481	3,401	53,080
1963	500,804,314	105,925,395,281	0.47	189,242	559.74	59,711	3,657	56,054
1964	549,692,131	112,260,257,115	0.49	191,889	585.03	61,059	3,839	57,220
1965	597,387,471	114,434,633,721	0.52	194,303	588.95	62,098	3,881	58,217
1966	624,861,929	128,879,961,342	0.48	196,560	655.68	63,508	3,982	59,526
1967	667,080,295	148,374,814,552	0.45	198,712	746.68	65,946	3,894	62,052
1968	699,190,304	153,363,837,665	0.46	200,706	764.12	67,574	3,967	63,607
1969	758,785,475	187,919,559,668	0.40	202,677	927.19	66,064	3,862	62,202
1970	886,159,162	195,722,096,497	0.45	204,878	955.31	68,683	4,103	64,580
1971	981,065,297	191,647,198,138	0.51	207,053	925.59	68,972	4,358	64,614
1972	1,127,390,411	209,855,736,878	0.54	208,846	1,004.83	68,549	4,134	64,415
1973	1,162,009,945	237,787,204,058	0.49	210,410	1,130.11	74,170	4,505	69,665
1974	1,312,894,661	268,952,253,663	0.49	211,901	1,269.24	78,921	4,310	74,611
1975	1,584,711,486[1]	293,822,725,772	0.54	213,559	1,375.84	82,339	4,531	77,808
1976	1,667,311,689[1]	302,519,791,922	0.55	215,142	1,406.14	84,264	4,732	79,532
1977	1,790,588,738[1]	358,139,416,730	0.50	217,329	1,647.91	83,743	4,994	78,749
1978	1,962,129,287[1]	399,776,389,362	0.49	219,033	1,825.19	85,329	4,919	80,410
1979	2,116,166,276[1]	460,412,185,013	0.46	220,999	2,083.32	86,168	4,978	81,190
1980	2,280,838,622[1]	519,375,273,361	0.44	228,231[2]	2,275.66[2]	87,464	5,114	82,350
1981	2,465,468,704[1]	606,799,120,630	0.41	230,613[2]	2,631.24[2]	86,156	5,110	81,046
1982	2,626,338,036[1]	632,240,505,595	0.42	232,962[2]	2,713.92[2]	82,857	5,098	77,759
1983	2,968,525,840[1]	627,246,792,581	0.47	235,225[2]	2,666.58[2]	83,605[3]	4,357[3]	79,248
1984	3,279,067,495[1]	680,475,229,453	0.48	237,454[2]	2,865.71[2]	87,635[3]	5,327[3]	82,308
1985	3,600,952,523[1]	742,871,541,283	0.48	239,714[2]	3,098.99[2]	92,254	5,454	86,800
1986	3,841,983,050[1]	782,251,812,225	0.49	241,995[2]	3,232.51[2]	95,880	5,361	90,519
1987	4,365,816,254[1]	886,290,589,996	0.49	244,344[2]	3,627.22[2]	102,188	6,253	95,935
1988	5,069,376,692[1]	935,106,594,000	0.54	246,329[2]	3,796.17[2]	114,873	6,934	107,939
1989	5,198,546,063[1]	1,013,322,133,000	0.51	249,412[2]	4,062.84[2]	114,758	7,895	106,863
1990	5,440,417,630[1]	1,056,365,651,631	0.52	250,205[2]	4,222.00[2]	111,858	7,459	104,399
1991	6,097,627,226[1]	1,086,851,401,315	0.56	253,432[2]	4,288.53[2]	115,628	8,286	107,342
1992	6,536,336,443[1]	1,120,799,558,292	0.58	256,219[2]	4,374.38[2]	116,673	9,333	107,340
1993	7,076,898,354[1]	1,176,685,625,083[4]	0.60	258,992	4,543.33	113,352	9,320	104,032

Table 28 — Internal Revenue Service by Activity (1993)

(Amounts in thousands of dollars)

	Total		Pers. Comp. and Benefits		Other	
	1992	**1993**	**1992**	**1993**	**1992**	**1993**
Total Obligations, Appropriations and Reimbursements	6,652,835	7,201,678	4,819,826	5,090,308	1,833,009	2,111,370
Obligations against appropriated funds *	6,536,336	7,076,898	4,760,496	5,025,636	1,775,840	2,051,262
Administration and Management (Salaries & Expenses)						
Total	**141,130**	**155,289**	**110,404**	**127,295**	**30,726**	**27,994**
Executive Direction	13,112	13,395	10,682	11,350	2,430	2,045
Management Services	31,868	38,127	20,973	29,626	10,895	8,501
Internal Audit and Internal Security	96,150	103,767	78,749	86,319	17,401	17,448
Processing Tax Returns and Assistance (Processing Tax Returns)						
Total	**1,660,706**	**1,633,066**	**1,174,954**	**1,188,059**	**485,752**	**445,007**
Returns Processing and Revenue Accounting	1,265,712	1,246,072	853,733	869,936	411,979	376,136
Statistics of Income	25,088	25,279	19,871	20,547	5,217	4,732
Taxpayer Service	369,906	361,715	301,350	297,576	68,556	64,139
Tax Law Enforcement (Examination & Appeals; Investigation, Collection & Taxpayer Service)						
Total	**3,577,666**	**3,830,691**	**3,027,557**	**3,191,552**	**550,109**	**639,139**
Tax Fraud and Financial Investigations	309,292	343,537	266,783	298,866	42,509	44,671
Examination	1,605,490	1,728,245	1,378,442	1,461,550	227,048	266,695
Appeals and Tax Litigation	374,041	378,420	343,601	339,715	30,440	38,705
Employee Plans and Exempt Organizations	140,918	143,118	124,576	126,086	16,342	17,032
International	57,559	63,809	45,319	48,141	12,240	15,668
Collection	921,731	961,491	767,313	794,365	154,418	167,126
Document Matching	168,635	212,071	101,523	122,829	67,112	89,242
Information Systems						
Total	**1,156,834**	**1,457,852**	**447,581**	**518,730**	**709,253**	**939,122**
Processing and Services	637,333	694,137	247,385	300,229	389,948	393,908
Compliance and Enforcement	118,035	121,754	14,798	27,474	103,237	94,280
Program Support	104,675	94,216	68,249	37,562	36,426	56,654
Tax Systems Modernization	**296,791**	**547,745**	**117,149**	**153,465**	**179,642**	**394,280**
Reimbursable Obligations, Total	**116,499**	**124,780**	**59,330**	**64,672**	**57,169**	**60,108**

Table 29 — Costs incurred by the Internal Revenue Service by Office (1993)

(in thousands of dollars)

Internal Revenue Office, District or Region	Total (1)	Personnel Compensation (2)	Travel (3)	Equipment (4)	Other (5)
A. Total Internal Revenue Service	**7,201,678**	**5,090,308**[1]	**136,432**	**342,158**[2]	**1,632,780**[3]
National Office	1,828,937	708,620	31,367	246,409	842,541
North Atlantic	798,827	631,482	11,417	14,858	141,070
Mid Atlantic	558,869	450,702	9,357	8,856	89,954
Southeast	779,138	643,900	15,247	12,285	107,706
Central	497,751	393,577	10,149	7,671	86,354
Midwest	559,074	453,785	12,035	6,924	86,330
Southwest	827,770	691,529	16,849	10,959	108,433
Western	868,430	698,517	15,492	21,687	132,734
Regional Appeals	155,346	144,460	3,592	2,505	4,789
Regional Counsel	132,471	119,152	4,736	2,895	5,688
Regional Inspection	79,602	69,644	4,818	741	4,399
Martinsburg Computing Center	43,006	31,655	536	1,885	8,930
Detroit Computing Center	72,457	53,285	837	4,483	13,852
B. Regional Commissioners Office	**559,983**	**129,881**	**19,956**	**17,663**	**392,483**
(excluding District Directors Offices and Service Centers)					
North Atlantic	36,737	18,165	2,112	3,223	13,237
Mid Atlantic	80,186	16,776	1,572	2,379	59,459
Southeast	83,127	19,972	1,759	1,761	59,635
Central	80,576	18,488	3,093	2,880	56,115
Midwest	81,746	16,577	3,634	1,837	59,698
Southwest	87,443	20,826	4,164	3,567	58,886
Western	110,168	19,077	3,622	2,016	85,453
C. Distrcit Directors Offices and Service Centers	**4,329,876**	**3,833,611**	**70,590**	**65,577**	**360,098**
North Atlantic	762,090	613,317	9,305	11,635	127,833
Albany	25,353	20,349	606	168	4,230
Augusta	11,816	9,763	304	194	1,555
Boston	78,952	63,446	1,273	315	13,918
Brooklyn	100,176	76,446	1,243	337	22,150
Buffalo	48,232	40,147	1,117	205	6,763
Burlington	6,408	5,249	231	35	893
Hartford	44,867	37,418	937	244	6,268
Manhattan	147,208	114,859	1,457	8,637	22,255
Portsmouth	12,457	10,309	341	82	1,725
Providence	11,815	9,757	293	86	1,679
Boston ACS	3,639	3,639	0	0	0
Buffalo ACS	2,971	2,961	10	0	0
Manhattan ACS	4,385	4,385	0	0	0
North Atlantic Region centralized training	704	0	670	0	34
Deputy Regional Commissioner, Operations	4,076	4,075	1	0	0
Andover Service Center	114,880	93,052	431	334	21,063
Brookhaven Service Center	144,151	117,462	391	998	25,300
Mid Atlantic	**478,683**	**433,926**	**7,785**	**6,477**	**30,495**
Baltimore	71,118	65,552	1,452	573	3,541
Newark	83,716	76,775	1,673	1,366	3,902
Philadelphia	65,181	59,582	988	1,041	3,570
Pittsburgh	38,509	34,564	866	1,151	1,928
Richmond	52,871	47,223	1,439	1,347	2,862
Wilmington	9,232	8,579	203	22	428
Forms Distribution Center	7,456	6,833	33	191	399
Baltimore ACS Site	5,514	5,340	19	0	155
Newark ACS Site	3,560	3,347	14	0	199
Philadelphia ACS Site	4,557	4,351	6	0	200
Mid Atlantic Region centralized training	516	0	498	0	18
Philadelphia Service Center	135,867	121,649	590	695	12,933
Cooperative Administrative Support Unit, Baltimore	586	131	4	91	360
Southeast	**696,011**	**623,928**	**13,488**	**10,524**	**48,071**
Atlanta	86,808	80,337	2,416	534	3,521
Birmingham	26,022	23,690	872	211	1,249
Columbia	19,277	17,504	624	351	798
Fort Lauderdale District	70,587	64,222	1,630	1,157	3,578
Greensboro	42,775	39,099	1,453	575	1,648
Jackson	16,879	15,339	560	308	672
Jacksonville	71,212	65,737	1,546	606	3,323
Little Rock	17,856	15,994	629	581	652
Nashville	46,696	42,245	1,272	910	2,269
New Orleans	36,960	33,506	862	464	2,128
Southeast Region centralized training	832	0	752	0	80
Atlanta Service Center	127,406	115,396	474	1,779	9,757
Memphis Service Center	115,817	94,014	373	3,047	18,383
Charlotte Regional Development Center	1,631	1,592	25	1	13
Atlanta ACS Site	3,905	3,905	0	0	0
Jacksonville ACS Site	6,069	6,069	0	0	0
Nashville ACS Site	5,279	5,279	0	0	0
Central	**417,175**	**375,089**	**7,056**	**4,791**	**30,239**
Cincinnati	56,189	51,928	1,120	363	2,778
Cleveland	54,028	48,759	1,046	428	3,795
Detroit	77,283	71,826	1,557	263	3,637
Indianapolis	44,410	41,091	895	170	2,254
Louisville	23,996	22,224	613	162	997
Parkersburg	12,889	11,430	441	100	918
Aministratve Servcices Center - Beckley	276	46	34	139	57
Cooperative Administrative Support Unit, Indianapolis	0	0	0	0	0
Cooperative Administrative Support Unit, Cleveland	172	67	2	0	103
Cooperative Administrative Support Unit, Cincinnati	990	445	3	4	538
Treasury Complaints Processing Center	1,016	856	104	34	22
Detroit ACS Site	2,940	2,940	0	0	0
Cleveland ACS Site	2,669	2,669	0	0	0
Indianapolis ACS Site	2,786	2,786	0	0	0
Central Region centralized training	2,289	0	477	0	1,812
Cincinnati Service Center	135,242	118,022	764	3,128	13,328
Midwest	**477,328**	**437,208**	**8,401**	**5,087**	**26,632**
Aberdeen	5,777	5,231	249	34	263
Chicago	113,898	107,463	1,920	778	3,737
Des Moines	20,116	18,508	507	85	1,016
Fargo	6,920	6,300	254	51	315
Helena	8,553	7,638	324	196	395
Milwaukee	35,649	33,068	703	225	1,653
Omaha	17,240	16,048	359	121	712
St. Louis	52,210	48,403	1,111	221	2,475
St. Paul	46,031	42,795	968	293	1,975
Springfield	17,941	16,464	515	106	856
Forms Distribution Center	6,485	5,909	31	195	350
Midwest Region centralized training	698	0	678	0	20
Kansas City Service Center	132,437	118,436	450	2,492	11,059
Treasury Complaints Processing Center	1,161	855	140	37	129
National Forensic Laboratory	2,820	2,226	167	204	223
Cooperative Administrative Support Unit, Chicago	2,160	786	6	47	1,321
Chicago ACS Site	4,067	3,978	9	2	78
St. Louis ACS Site	3,165	3,100	10	0	55

Table 29 — Costs incurred by the Internal Revenue Service by Office, (1993) continued

(in thousands of dollars)

Internal Revenue Office, District or Region	Total (1)	Personnel Compensation (2)	Travel (3)	Equipment (4)	Other (5)
Southwest	**740,327**	**670,703**	**12,685**	**7,392**	**49,547**
Albuquerque	12,533	11,219	457	135	722
Austin	51,182	46,920	1,376	336	2,550
Cheyenne	6,785	6,002	381	55	347
Dallas	112,844	103,723	2,272	1,229	5,620
Denver	54,885	50,873	1,248	335	2,429
Houston	76,256	70,544	1,391	393	3,928
Oklahoma City	36,471	33,048	1,017	496	1,910
Phoenix	33,810	31,335	703	278	1,494
Salt Lake City	13,156	11,837	299	124	896
Wichita	22,302	20,786	488	184	844
Treasury Complaints Center	1,068	867	182	1	18
Dallas ACS Site	3,702	3,702	0	0	0
Denver ACS Site	3,898	3,898	0	0	0
Houston ACS Site	4,590	4,588	2	0	0
Oklahoma City ACS Site	1,445	1,439	6	0	0
Southwest Region centralized training	986	0	895	0	91
Austin Service Center	98,213	85,056	610	1,221	11,326
Ogden Service Center	160,973	143,104	1,042	1,592	15,235
Austin Compliance Center	45,165	41,762	312	973	2,118
Automated Examination System Project	63	0	4	40	19
Western	**758,262**	**679,440**	**11,870**	**19,671**	**47,281**
Anchorage	14,952	13,552	627	74	699
Boise	10,444	9,314	365	224	541
Honolulu	14,758	13,255	370	191	942
Laguna Niguel	103,518	95,332	1,592	1,768	4,826
Los Angeles	138,276	127,817	2,385	1,686	6,388
Portland	28,807	26,643	537	236	1,391
Las Vegas	22,201	19,602	464	669	1,466
Sacramento	42,525	39,072	805	501	2,147
San Francisco	67,093	60,404	805	947	4,937
San Jose	56,513	51,719	1,261	640	2,893
Seattle	45,900	41,962	889	565	2,484
San Francisco Quality Review Office	3,168	3,079	54	1	34
Cooperative Administrative Support Unit, Los Angeles	3,037	240	9	47	2,741
Cooperative Administrative Support Unit, Fresno	71	0	0	0	71
Treasury Complaints Processing Center	899	731	106	0	62
Forms Distribution Center	3,942	3,345	20	309	268
San Francisco ACS Site	5,819	5,819	0	0	0
Seattle ACS Site	5,993	5,953	5	16	19
Laguna Niguel ACS Site	7,545	7,514	29	0	2
Kearney Mesa ACS Site	0	0	0	0	0
Fresno Service Center	182,068	154,087	830	11,797	15,354
Western Region centralized training	733	0	717	0	16

Table 30 — Internal Revenue Service Personnel Summary[1] (1993)

Location and Type	Average Positions Realized 1992	Average Positions Realized 1993	Number of Employees at Close of Year 1992	Number of Employees at Close of Year 1993
Service Total[1]	**117,945**	**114,642**	**114,819**	**110,680**
Permanent[2]	116,638	113,318	113,028	109,133
Temporary	1,307	1,324	1,791	1,547
National Office[3]	**9,567**	**9,516**	**9,757**	**9,482**
Field Offices[4]	**108,378**	**105,126**	**105,062**	**101,198**
Data Processing Operations[5]	**39,847**	**38,868**	**36,747**	**35,292**
Collection[6]	**18,518**	**18,214**	**18,790**	**18,161**
Revenue Officers	8,054	7,666	7,916	7,613
Other	10,464	10,548	10,874	10,548
Taxpayer Services	**8,232**	**7,964**	**7,771**	**7,743**
Taxpayer Service Specialists	1,625	1,609	1,693	1,617
Taxpayer Service Representatives	2,873	2,767	2,870	2,762
Other	3,734	3,588	3,208	3,364
Examination	**28,393**	**27,490**	**28,294**	**27,842**
Revenue Agents	15,947	15,541	15,894	15,567
Tax Auditors	2,704	2,556	2,678	2,568
Other	9,742	9,393	9,722	9,707
Employee Plans/Employee Organizations	**2,413**	**2,338**	**2,448**	**2,361**
EP/EO Technicals	1,407	1,358	1,403	1,358
Other	1,006	980	1,045	1,003
Appeals	**2,780**	**2,662**	**2,783**	**2,660**
Appeals Officers	1,243	1,181	1,223	1,178
Appeals Auditors	239	214	236	213
Other	1,298	1,267	1,324	1,269
Tax Fraud	**4,863**	**5,048**	**4,583**	**4,562**
Special Agents	2,943	3,136	2,976	3,147
Other	1,920	1,912	1,607	1,415
Executive Direction	**197**	**189**	**200**	**193**
Management Services[7]	**1,653**	**1,658**	**1,683**	**1,671**
Resources Management	**5,787**	**5,049**	**6,289**	**5,022**
Counsel[8]	**3,109**	**3,024**	**3,058**	**3,041**
Inspection[9]	**1,468**	**1,458**	**1,489**	**1,442**
International	**685**	**680**	**684**	**690**

Table 31 — Chief Counsel Workload by Function (1993)

Function	Type of Case	Pending Oct 1, 1992	Received[1]	Closed		Pending Sept. 30, 1993
				Agreed[2]	Unagreed	
Appeals[3]	**Nondocketed:**					
	Regular Work (excl TEFRA)	32,544	40,525	38,844	3,651	30,574
	Tax Shelters (excl TEFRA)	1,395	78	776	11	686
	TEFRA regular work	516	212	316	4	408
	TEFRA tax shelters	278	75	133	3	217
	Docketed:					
	Regular Work (excl. TEFRA)	15,943	22,013	20,336	2,299	15,321
	Tax Shelters (excl. TEFRA)	3,044	2,877	3,042	383	2,496
	TEFRA regular work	235	140	176	35	164
	TEFRA tax shelters	1,470	–491	339	53	587
	Total	**55,425**	**65,429**	**63,962**	**6,439**	**50,453**
Criminal Tax	Requests for grand jury	7,426	3,271	2,058		8,639
	Grand Jury Evaluations	69	1,414	1,368		115
	Administrative	2,220	931	787		2,364
	Forfeiture cases	1,477	1,230	887		1,820
	National Office	0	5,089	5,089		0
	Total	**11,192**	**11,935**	**10,189**		**12,938**
Disclosure Litigation	Disclosure opinions	106	462	518		50
	FOIA other	2,635	1,801	2,755		1,681
	Privacy Act other	3	40	39		4
	FOIA litigation	142	46	61		127
	Privacy Act litigation	5	7	6		6
	Sections 7217 and 7431 litigation	81	29	64		46
	Appellate litigation	43	25	48		20
	Coordinations	10	16	24		2
	Total	**3,025**	**2,426**	**3,515**		**1,936**
Domestic	Request for rulings	657	2,551	2,176		1,032
	Technical advice	96	271	257		110
	Revenue rulings and revenue procedures	622	204	224		602
	Changes in accounting methods	3,805	6,253	6,582		3,476
	Changes in accounting periods	103	1,017	1,039		81
	Congressional correspondence	38	547	545		40
	Technical and general correspondence	36	462	433		65
	Regulations projects	341	418	377		382
	Legislative projects	132	–76	22		34
	Assistance outside technical	120	2,180	2,038		262
	Rulings disclosure	244	840	981		103
	Field Service	0	7,238	7,238		0
	Refund	531	127	173		485
	Tax Court	163	–14	28		121
	Other	190	–21	64		105
	Total	**7,078**	**21,997**	**22,177**		**6,898**
Employee Benefits & Exempt Organizations	Request for rulings	144	511	491		164
	Technical advice	18	53	50		21
	Revenue rulings and revenue procedures	43	10	11		42
	News releases	2	2	3		1
	Congressional correspondence	51	245	284		12
	Technical and general correspondence	78	369	410		37
	Regulations projects	73	12	9		76
	Legislative projects	10	9	8		11
	Assistance outside technical	211	650	639		222
	Refund	55	12	5		62
	Tax Court	28	4	4		28
	Other	32	15	28		19
	Total	**745**	**1,892**	**1,942**		**695**

Function	Type of Case	Pending Oct 1, 1992	Received[1]	Closed	Pending Sept. 30, 1993
General Legal Services	Adverse actions	94	210	182	122
	Grievance arbitration	403	438	408	433
	Discrimination	319	565	498	386
	Unfair labor practice	78	115	125	68
	Contracts	73	228	242	59
	Forfeiture	0	8	8	0
	Bivens	115	201	192	124
	Claims collection	171	126	158	139
	Labor or personnel	165	536	608	93
	Tort claims	84	319	345	58
	Expert witness	100	337	311	126
	Miscellaneous other	372	4,570	4,395	175
	Total	**1,974**	**7,653**	**7,472**	**2,155**
General Litigation	Chapter 7 Bankruptcies	3,032	4,088	4,129	2,991
	Chapter 11 Bankruptcies	6,608	6,596	7,089	6,115
	Chapter 13 Bankuptcies	7,622	15,145	14,708	8,059
	Collection suits (U.S plaintiff)	2,207	3,124	3,506	1,825
	Suits against U.S	2,179	1,601	1,759	2,021
	Summons enforcement	2,851	4,706	4,882	2,675
	Offers in compromise	447	20,409	19,560	1,296
	Other advisory opinions	1,810	5,751	5,278	2,283
	Miscellaneous	785	1,169	1,243	711
	Appeals cases	354	311	313	352
	Other Cases[4]	30	283	293	20
	Total	**27,925**	**63,183**	**62,760**	**28,348**
International	Competent authority	10	2	9	3
	Private letter rulings	141	385	161	365
	Regulations	94	9	6	97
	Revenue rulings	97	27	28	96
	Technical advice memoranda	20	24	20	124
	Technical assistance — non-ISP	176	377	283	270
	Litigating tax	125	58	52	131
	Treaties	46	3	3	46
	Criminal tax function	6	11	15	2
	General litigation function	117	524	478	163
	Refund	232	6	71	167
	Tax Court	26	–8	0	18
	Other	162	285	209	238
	Total	**1,252**	**1,703**	**1,335**	**1,620**
Tax Litigation[5] (dollars in millions)	Tax Court cases total	46,478	28,166	32,737	41,907
	tax & penalty in dispute	$35,792	$6,605	$6,376	$36,021
	tax & penalty determined	N/A	N/A	$1,761	N/A
	of cases tried & decided:				
	won	N/A	N/A	688	N/A
	lost	N/A	N/A	122	N/A
	split	N/A	N/A	612	N/A
	Cases on appeal (decided/pending)	N/A	N/A	N/A	697
	tax and penalty decided/pending	N/A	N/A	N/A	$625
	Refund suits:				
	District Courts	2,199	696	816	2,079
	Amount in suits[5]	$760	$328	$209	$879
	Amount not refunded[7]	N/A	N/A	$161/77%	N/A
	Claims Court	28	–4	6	18
	Amount in suits[6]	$1,684	$665	$197	$2,152
	Amount not refunded[7]	N/A	N/A	$158 / 80%	N/A
	Cases on appeal	N/A	N/A	N/A	203
	tax and penalty decided/pending	N/A	N/A	N/A	$87
	Total	**48,705**	**28,858**	**33,559**	**44,004**
Total Chief Counsel Workload		**157,321**	**205,076**	**213,350**	**149,047**

Table 32 — Chief Counsel Workload by Region/Office (1993)

Region/Office	Pending Oct. 1, 1992	Received[1]	Closed	Pending Sept. 30, 1993
Central	8,411	8,911	9,487	7,835
Mid-Atlantic	10,374	10,391	9,911	10,854
Midwest	9,206	11,012	11,702	8,516
North Atlantic	12,480	10,508	11,681	11,307
Southeast	10,684	19,044	18,698	11,030
Southwest	16,487	17,743	18,418	15,812
Western	21,214	23,252	23,463	21,003
Total Regions	**88,856**	**100,861**	**103,360**	**86,357**
International Function	1,252	1,703	1,335	1,620
Total National Office	67,213	102,512	108,655	61,070
Total Chief Counsel Workload	**157,321**	**205,076**	**213,350**	**149,047**

Table 33 — Full-time, Part-time and Seasonal Workforce by Race/National Origin (1993)

As of 9/30/93

	White		Black		Hispanic		Asian-American Pacific Islander		American Indian/ Alaskan Native		
	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Total
Full-time and Part-time	27,930	36,490	4,315	16,338	2,096	4,121	1,178	1,490	226	474	94,667
Seasonal	5,084	11,893	1,162	5,603	482	1,530	167	278	44	239	26,482
Total	**33,014**	**48,383**	**5,477**	**21,941**	**2,578**	**5,651**	**1,345**	**1,768**	**270**	**713**	**121,149**
Federal civilian labor force — (Source OPM's Central Personnel Data file)	43.8%	28.2%	6.7%	10.6%	3.2%	2.3%	3.2%	1.3%	0.9%	0.9%	100%
Internal Revenue Service Full-time and Part-time	29.5%	38.5%	4.6%	17.3%	2.2%	4.4%	1.2%	1.6%	.2%	.5%	100%
Seasonal	19.2%	44.9%	4.4%	21.2%	1.8%	5.8%	.6%	1.0%	.2%	.9%	100%
Civilian Labor Force Source: (1990 census data file)	60%	26.5%	3.6%	3.1%	2.8%	1.3%	1.1%	.5%	0.3%	0.2%	100%

Footnotes for Table 1

* Less than 0.1%

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

1. Includes Presidential Election Campaign Fund contributions of $29,622,465 in fiscal year 1992 and $27,643,464 in fiscal year 1993.

2. Collections of individual income tax are not reported separately from old-age, survivor's, disability and hospital insurance (OASDHI) taxes on wages, salaries, and self- employment income. The amount of OASDHI tax collections shown is based on estimates made by the Secretary of the Treasury pursuant to the provisions of section 201(a) of the Social Security Act as amended and includes all OASDHI taxes. The amounts shown for the two categories of individual income taxes were derived by subtracting the OASDHI tax estimates from the combined totals collected.

3. Does not include interest paid on refunds.

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

Footnotes for Table 2

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

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

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

Footnotes for Table 3

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

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

2. Includes taxes of $173.6 million on unrelated business income of exempt organizations (Forms 990T).

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

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

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

Footnote for Table 4

1. Transition Quarter

Footnotes for Table 5

* Less than $500

1. IRS issued 83.8 million refunds totaling $103 billion which includes $2.1 billion in interest.

2. Includes $1.5 billion paid in interest.

3. Includes earned income credits refunded in the amount of $9.4 billion, direct deposit refunds of 13.6 billion, and refunds of $1,125.1 million (including interest of $31.6 million) paid on partnership and fiduciary returns. The average refund for all individual income tax returns was $1021.

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

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

6. These refunds and credits are not distributed by district, region, or state.

7. Includes Highway and Airport Trust Fund reclassification.

8. Includes credits for excess payments under the Federal Old Age and Survivors, Federal Disability, and Federal Hospital Funds of $530.7 million.

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

10. Includes refunds issued in September, 1993, minus refund reversals received in September, 1993, that were not classified by district before September 30 (the end of the fiscal year). For accounting and comparative purposes, the data included in this table must agree with the actual transactions affecting the refund and interest appropriation accounts for the fiscal year.

Footnotes for Table 6

1. Includes 282,645 refunds issued to fiduciaries and partnerships, and 9.8 million refunds issued through direct deposit.

2. These refunds and credits are not distributed by district, region, or state.

3. Includes refunds issued in September, 1993, minus refund reversals received in September, 1993, that were not classified by district before September 30 (the end of the fiscal year). For accounting and comparative purposes, the data included in this table must agree with the actual transactions affecting the refund and interest appropriation accounts for the fiscal year.

Footnotes for Table 7

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

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

(3) Form 1040ES.

(4) Form 1041.

(5) Form 1041ES.

(6) Form 1065.

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

(8) Form 706 series of returns.

(9) Form 709.

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

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

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

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

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

Footnotes for Table 8

1. The "—" indicates the district did not participate in electronic filing that year. Electronic filing was available for individual returns nationwide for the first time in 1990.

2. For 1991, district counts are as of May 24, 1991. The total for 1991 through August 27, 1991, was 7,575,000, however this count is not available by district.

3. 1992 volumes are as of December 1, 1992. Partnership and Employee Pension Plan returns were filed nationwide to Andover Service Center for processing. Fiduciary returns were filed and processed at the Philadelphia Service Center.

4. Volumes include electronic Forms K-1 filed with paper forms 1065 (Paper/Parent Option).

Footnotes for Table 10

1. As measured by the Integrated Test Call Survey System (ITCSS). Period covered is from 2/1/93 through 4/24/93.

2. During 1993 we did not have a valid means of collecting data on the number of students participating in the Understanding Taxes (UT) Program.

3. The reports used for 1992 tax supplement figures are not longer in service. 1993 supplement figures are taken from an independent press clipping service report.

Notes for Tables 11, 13, 14, 16 and 17

1. New format for 1993 has three major concept changes.

a. All Service Center return data is considered examinations. 1992 and prior reports separated Service Center return data between examinations and Service Center correspondence contacts.

b. Revenue agent data is now separated by CEP (Coordinated Examination Program) data and NON CEP data. CEP is the examination of large U.S. Corporations and related returns. 1992 and prior reports reflected all data as revenue agent (no separation).

c. Protection of Revenue Base is now reflected in more detail. This data was reflected in 1992 for the first time. Protection of Revenue Base — Actions taken by the Internal Revenue Service to prevent the release of funds from the Treasury in response to a taxpayers efforts to recoup all, or part, of previously assessed and paid tax and penalty. Data available only from 1991 forward.

2. Miscellaneous taxable in new format includes the following:

a. Taxable 1120S Corporations

b. 1120FSC (Foreign Sales Corporations)

c. FIRPTA (U.S. Withholding Tax Return for Disposition by Foreign Persons of U.S. Property Interests, Form 8288)

d. Other Miscellaneous taxable forms not specified.

3. Miscellaneous nontaxable in new format includes the following:

a. 1120 DISC/1120 IC DISC (DISC, Domestic International Sales Corporation), (IC, Interest Charge)

b. REMIC (Real Estate Mortgage Investment Conduit), Form 1066

c. Other Miscellaneous non taxable forms not specified.

4. Lines marked with ** in new format are included in the line titled: Income, Estate & Gift. Total.

5. Data for 1988, 1989, 1990, 1991, and 1992 have been restated in the new format. There are some difference in returns, dollars and the amount distributed between locations when comparing the old format to the new format. The new format is totally computerized whereas the prior reports were basically prepared manually.

6. The program Requirements for the new format for 1993 are in Document 9128 (6-93), Examination's Commissioner's Annual Report Data.

Footnote for Table 12

1. Number of EO Returns Examined by Type — FY 1993

501 (c) (3) Private Foundations	608
501 (c) (3) All Others	1,779
501 (c) (4) Civic Leagues, Social Welfare	417
501 (c) (5) Labor, Agricultural, Horticultural	487
501 (c) (6) Business Leagues	703
501 (c) (7) Social and Recreational Clubs	728
501 (c) All Others	750
Form 1120-POL	135
Farmers Cooperatives	175
Employment Tax	4,446
Form 990-T	1,930
Form 4720	188
Discrepancy Adjustments	243
Total	12,589

Footnotes for Table 15

Note: Detail may not add to your totals due to rounding. With the exception of estimated tax, assessments and abatements can apply to any tax year. In addition to penalties, the law requires that interest be charged on late payments. Net interest charges totaled $4.0 billion on individual returns. Net interest charged to business returns totaled $5.3 billion.

1. Certain civil penalties have been identified as having been abated due to a reasonable cause judgement made by an IRS employee following specific guidelines. Other abatements are made because of a decrease in the underlying tax.

2. Includes failure to supply taxpayer identification number and failure to report tips.

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

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

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

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

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

Footnotes for Table 19

(1) Includes subsequent notices and Installment Agreement yield.

(2) Includes TDA, Deferred and NMF yield.

(3) Adjusted to balance in accounting method.

Footnotes for Table 24

1. IRC 401(k) arrangements and participants are reported and counted under the types of plans to which they are attached (e.g., profit sharing, stock bonus, etc.); therefore, they are not separately included in the totals.

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

Footnotes for Table 25

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

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

Footnote for Table 26

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

Footnotes for Table 27

1. This figure represents actual IRS operating costs from fiscal year 1975 exclusive of reimbursements received from other agencies for services performed. While the operating cost figures for fiscal years prior to 1975 may in some cases include reimbursements, those amounts are small and do not alter the cost figures in column 3.

— Economic stabilization program average positions included in 1972, 1973 and 1974.

— Federal energy program average positions included in 1974.

— 1972 adjusted by 3,990 average positions to reflect the AT&F transfer–July 1972. AT&F included in years 1960–71.

— Eleven average positions transferred to office of the Secretary in 1965. Twenty average positions transferred to office of the Secretary in 1963.

2. Population and Tax per capita figures have been revised to agree with the Census Bureau's adjusted data on population.

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

4. This gross collections amount differs from the adjusted collections figure of $1,176,522,055,993 included in the Chief Financial Officer's Report for the IRS. The $163,569,090 difference results from adjustments made to advances relating to earned income credits, reclassification of arbitrage rebates and foreign treaty money previously included in the "other collections" category.

Footnotes for Table 29

Note : Reimbursements are included in the above figures.

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

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

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

Footnotes for Table 30

1. Reimbursements are included in the above figures.

2. Permanent includes all permanent, permanent part-time and seasonal career employees.

3. National Office includes only employees employed at the National Office and the International activity. It excludes Appeals, Counsel, and Inspection employees that are not employed at the National Office.

4. Includes the Martinsburg and Detroit Computing Centers.

5. Data Processing Operations includes Returns Processing, Statistics of Income, Information Systems Management, Information Systems Development, Document Matching - Returns Processing, and Service Center Resources Management.

6. Collection includes Document Matching - Collection.

7. Management Services includes Procurement, Planning and Research, Finance, and Human Resources.

8. Counsel includes International Counsel.

9. Inspection includes Internal Audit and Internal Security.

Footnotes for Table 31

1. Received statistics (except for Criminal Tax) are net numbers, i.e., actual number of cases received plus or minus transfers and adjustments to prior years' receipts.

2. Nondocketed agreed category includes disallowed service center claims, offers in compromise, abatements of interest, administrative costs, and penalty appeals which were fully sustained, partially sustained or not sustained.

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

4. Includes actions for injunctions and/or declaratory relief and district counsel cases handled by the National Office.

5. Domestic, Employee Benefits & Exempt Organizations, and International workload data is not included. See those functions above for workload information. Beginning inventory has been adjusted to reflect this change. All dollar data is included.

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

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

Principal Officers of the Internal Revenue Service (1993)

as of September 30, 1993

National Office

COMMISSIONER

MARGARET MILNER RICHARDSON

Deputy Commissioner
Michael P. Dolan

Assistants to the Commissioner
Attorney Advisors
J.Paul Whitehead III
Michael Danilack

Assistant to the Deputy Commissioner
John C. Stocker

Executive Secretariat
Maryclare Whitehead (Acting)

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

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

Assistant to the Commissioner (Public Affairs)
Ellen Murphy

Assistant to the Commissioner (Quality)
Michael D. Goldman (Acting)

Assistant to the Commissioner (Taxpayer Ombudsman)
Lee R. Monks

Special Assistant to the Assistant Commissioner (Legislative Liaison)
Frank Spiegelberg

CHIEF FINANCIAL OFFICER

PHILIP G. BRAND

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C. Morgan Kinghorn

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Budget
Carl Moravitz

Financial Management
Joseph Donlon

Systems & Accounting Standards
Anthony Musick

Automated Financial Systems Project Manager
David Biehler

Planning & Research

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Gary H. Matthews

Deputy Assistant Commissioner
Roger K. Burgess

Directors:

Planning
Frank Nixon

Research
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Deputy Assistant Commissioner
Tyrone B. Ayers

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Facilities & Information Management Support
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Practice
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Deputy Assistant Commissioner
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Office of Procurement Policy
Frances C. Wray

Operations
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Contract Administration
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Office of Tax Systems Acquisition
Fred Martin

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Compliance 2000 Executive
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Program Manager-Tax Systems Modernization
Larry G. Westfall

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Directors:

Office of Operations
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Quality, Budget & Research
Ronald S. Rhodes

Automative Systems
Michael Fulton (Acting)

Criminal Investigation

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Deputy Assistant Commissioner
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Operations
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Resources & Development
Douglas S. Evaul

Review & Information Systems Management
J. Wayne Loving

Employee Plans & Exempt Organizations

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Deputy Assistant Commissioner
Edward J. Weiler

Directors:

Office of Employee Plans & Exempt Organizations Field Compliance
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Employee Plans Technical & Actuarial
Evelyn A. Petschek

Exempt Organizations Technical
Marcus S. Owens

Office of System Development & Administration
Garland A. Carter

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Coordinated Examination Programs
Vacant

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Office of Automation
Richard Lehman

Office of Financial Management Operations Research
William Roth

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William R. Stiff

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Information Reporting Program
John F. Devlin

International

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Deputy Assistant Commissioner
Louis E. Carlow

Directors:

International Programs
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Tax Administration Advisory Services
Socorro Velazquez

Taxpayer Service & Compliance
Margaret J. Connell

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Input Processing Division
Beverly Stowell

Case Processing Division
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Management Operations
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FedState Relations
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Detroit Computing Center Detroit, MI
Ronald W. Kirby

Martinsburg Computing Center Martinsburg, WV
Gerald A. Rabe

Quality Assurance
Edward J. Curvey

Systems Management
David L. Gaugler

Input Systems
Edmund St. Jean

Planning, Budgeting & Review
Andy Buckler

Case Systems
Joyce Ruthven

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Projects
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Renee O. Shaw

Systems Design
Fred Thompson (Acting)

Systems Integration
Theodore F. Gonter

Telecommunications
Walter Irvine

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as of September 30, 1993

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Criminal Investigation
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Data Processing
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Examination
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Omaha, NE
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St. Paul, MN
Inar Morics

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Providence, RI
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Data Processing
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Merlin W. Heye

Greensboro, NC
J. Robert Starkey

Jackson, MS
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Jacksonville, FL
Dale F. Hart

Little Rock, AR
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Gary O. Booth

Denver, CO
Gerald F. Swanson

Houston, TX
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Oklahoma City, OK
Kenneth J. Sawyer

Phoenix, AZ
Mark D. Cox

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Wichita, KS
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Donovan H. Williams

Director, Austin Service Center
Charles J. Peoples

Director, Ogden Service Center
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Las Vegas, NV
Brian P. McMahon

Los Angeles, CA
Richard R. Orosco

Portland, OR
Carolyn K. Leonard

Sacramento, CA
Raymond A. Spillman

San Francisco, CA
Calvin E. Esselstrom

San Jose, CA
Billy J. Brown

Seattle, WA
Ann Brown

Director, Fresno Service Center
Theron C. Polivka

Principal Officials of Inspection

as of September 30, 1993

National Office Chief Inspector

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Douglas C. Crouch

Assistant Chief Inspector
Internal Audit
Billy G. Morrison

Assistant Chief Inspector
Internal Security
Sebastian R. Lorigo

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Assistant Regional Inspector
Internal Audit
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Assistant Regional Inspector
Internal Security
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Regional Inspector
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Assistant Regional Inspector
Internal Audit
Vacant

Assistant Regional Inspector
Internal Security
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Midwest Region

Regional Inspector
Vacant

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Internal Audit
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Assistant Regional Inspector
Internal Security
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Internal Audit
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Internal Security
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Internal Audit
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Assistant Regional Inspector
Internal Security
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Regional Inspector
Vacant

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Internal Audit
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Assistant Regional Inspector
Internal Security
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Regional Inspector
Aldwyn K. Hyatt

Assistant Regional Inspector
Internal Audit
Walter E. Arrison

Assistant Regional Inspector
Internal Security
Kenneth W. Davidson

Principal Officers of the IRS Office of Chief Counsel

as of September 30, 1993

National Office

CHIEF COUNSEL

VACANT

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David L. Jordan

Special Assistant to the Deputy Chief Counsel
Vacant

Counsel to the Chief Counsel
Vacant

Special Counsel (Large Case)
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Financial Institutions and Products
James F. Malloy

Income Tax and Accounting
Glen R. Carrington

Passthroughs and Special Industries
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Deputy Regional Counsel (Tax Litigation)
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Appeals- Joseph R. Brimacomb

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Counsel- Oksana O. Xenos
Appeals- Zora S. Hargrave

Indianapolis, IN
Counsel- Ross E. Springer
Appeals- Gerald W. Wendel

Louisville, KY,
Counsel- Vacant
Appeals- Walter Jernigan

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Assistant Regional Counsel (Large Case)
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Appeals- Patrick J. Glynn

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Appeals- Vincent S. Caniello

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Appeals- Malvern P. Powell

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Counsel- T. Keith Fogg
Appeals- John D. Piper

Washington, DC
Counsel- Melvin E. Lefkowitz
Appeals- David M. Gerber

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Regional Director of Appeals
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Rosabel I. Seigan

Deputy Regional Counsel (General Litigation)
William J. York

Deputy Regional Counsel (Tax Litigation)
Harmon B. Dow

Assistant Regional Counsel (General Legal Services)
William P. Lehman

Assistant Regional Counsel (Large Case)
James C. Lanning

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Chicago, IL
Counsel- Vacant
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Des Moines, IA
Counsel- Mark E. O'Leary

Helena, MT
Counsel- Virginia E. Cochran

Kansas City, MO
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Milwaukee, WI
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Appeals- Robert J. Collins

Omaha, NE
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Appeals- Edwin L. Brooke

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St. Louis, MO
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Appeals- Douglas E. Kelley

St. Paul, MN
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Appeals- Kenneth J. Wielinski

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Regional Counsel
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Vacant

Deputy Regional Counsel (General Litigation)
Myron Levine

Deputy Regional Counsel (Tax Litigation)
Jay S. Hamelburg

Assistant Regional Counsel (General Legal Services)
Elliot M. Carlin

Assistant Regional Counsel (Large Case)
Bernard Goldstein

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Albany, NY
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Boston, MA
Counsel- Gerald J. O'Toole
Appeals- Linda M. Gerrard

Brooklyn, NY
Counsel- Martha Sullivan

Buffalo, NY
Counsel- John D. Steele
Appeals- Joseph Graim

Hartford, CT
Counsel- Powell W. Holly, Jr.
Appeals- Joseph F. Scherzinger

Long Island, NY
Appeals- Murray Navarro

New York City, NY
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Appeals- Edward M. Schaeffer

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Counsel- John B. Harper
Appeals- Robert D. Holt

Greensboro, NC
Counsel- Alan I. Weinberg
Appeals- Larry L. Davis

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Counsel- Benjamin A. de Luna
Appeals- Christine Havels

Miami, FL
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Appeals- Steven D. Herscovitz

Nashville, TN
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Appeals- Louie C. Mays

New Orleans, LA
Counsel- Louis J. Zeller, Jr.
Appeals- Sandra T. Freeland

Tampa, FL
Appeals- William E. Oppenheim, Jr.

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Regional Director of Appeals
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Vacant

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Appeals- Dwight M. Sumner

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Appeals- William C. Reitan

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Appeals- Brian W. Haley

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Appeals- Darrell P. Ladmirault

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Counsel- Marion K. Mortensen
Appeals- Robert B. Stipek

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Los Angeles, CA
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Appeals- Bruce Coyne

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Appeals- George F. Kaufer

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Appeals- Oris McMillian

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Appeals- Chris Beck (Acting)

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Counsel- James W. Clark
Appeals- Jerald M. Peterson

Thousand Oaks, CA
Counsel- Vacant

1993 IRS Organization Chart

1994

Statistical Tables
Footnotes
List of Officials
IRS Organization Chart

able 1 — Summary: Internal Revenue Collections (1994)

n thousands of dollars. For details see Statistical Table 3.)

ource	Gross collections			Net collections		
	Percent of 1994 collections	1993	1994	1994 Refunds[3]	Amount	Percent of 1994 collections
irand total	**100.0%**	**1,176,685,625**	**1,276,466,776**	**93,891,218**	**1,182,575,558**	**100.0%**
ncome taxes, total	**60.6%**	**717,321,668**	**774,023,837**			
Corporation	12.1%	131,547,509	154,204,684	13,926,531	140,278,154	11.9%
Regular	12.0%	131,204,785	153,633,187			
Exempt organizations business income tax	*	342,725	571,497			
ndividual, total[1]	**48.6%**	**585,774,159**	**619,819,153**	**76,962,974[4]**	**542,856,179**	**45.9%**
Withheld by employers[1,2]	36.0%	431,002,453	459,772,143			
Other[2]	12.5%	154,771,705	160,047,010			
Employment taxes, total	**34.8%**	**411,510,516**	**443,831,352**	**1,058,823**	**442,772,529**	**37.4%**
Old-age survivors disability and hospital insurance, total	34.0%	401,687,664	434,067,244	897,380	433,169,864	36.6%
Federal insurance contributions	32.1%	381,084,414	409,633,986			
Self-employment insurance contributions	1.9%	20,603,250	24,433,258			
Unemployment insurance	0.4%	5,561,301	5,570,356	110,238	5,460,119	0.5%
Railroad retirement	0.3%	4,261,551	4,193,751	51,205	4,142,546	0.4%
Estate and gift taxes, total	**1.2%**	**12,890,965**	**15,606,793**	**387,161**	**15,219,632**	**1.3%**
Estate	1.1%	11,433,495	13,500,126			
Gift	0.2%	1,457,470	2,106,667			
Excise taxes, total	**3.4%**	**34,962,476**	**43,004,794**	**1,555,730**	**41,449,064**	**3.5%**

Table 2 — Summary: Number of Returns by Principal Type of Return (1994)

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

Type of return	1993	1994
Grand total	**207,423**	**204,975**
Income taxes, total	**165,208**	**161,009**
Individual	**114,155**	**114,889**
1040	69,580	68,138
1040A	22,346	23,310
1040EZ	17,082	18,895
1040 other[1]	5,147	4,546
Individual estimated tax	**41,201**	**36,221**
Fiduciary	**2,970**	**3,066**
Fiduciary estimated tax	**706**	**654**
Partnership	**1,583**	**1,550**
Corporation	**4,593**	**4,630**
Estate tax	**73**	**78**
Gift tax	**211**	**214**
Employment taxes	**28,879**	**29,225**
Exempt organizations	**543**	**522**
Employee plans	**1,206**	**1,176**
Excise taxes	**860**	**852**
Supplemental documents[2]	**10,443**	**11,898**

Table 3 — Internal Revenue Collections by Region and State (1994)

(In thousands of dollars)

Internal Revenue regions and districts, states and other areas. States represented by single districts indicated in parentheses; totals for other states shown at bottom of table.[1]	Total internal revenue collections (1)	Corporation income tax[2] (2)	Individual income and employment taxes: Total (3)	Income tax not withheld and SECA[3,4] (4)	Income tax withheld and FICA[3] (5)	Railroad retirement (6)	Unemployment insurance (7)	Estate tax (8)	Gift tax (9)	Excise tax (10)
United States, total	**1,276,466,776**	**154,204,684**	**1,063,650,505**	**184,480,268**	**869,406,129**	**4,193,751**	**5,570,356**	**13,500,126**	**2,106,667**	**43,004,794**
North Atlantic Region	**195,307,738**	**27,657,709**	**163,023,576**	**27,462,049**	**134,587,733**	**255,122**	**718,672**	**2,451,820**	**351,493**	**1,823,141**
Albany (See (d) below)	9,005,955	1,151,825	7,727,009	1,066,513	6,613,290	11,466	35,740	70,894	1,704	54,523
Augusta (Maine)	3,525,560	226,443	3,157,564	629,028	2,504,023	4,138	20,375	48,114	10,678	82,760
Boston (Massachusetts)	34,612,878	3,255,210	30,440,231	5,363,841	24,902,072	18,465	155,853	360,657	38,752	518,029
Brooklyn (See (d) below)	23,242,295	1,743,512	21,080,884	4,716,282	16,154,643	109,443	100,516	242,616	31,455	143,827
Buffalo (See (d) below)	18,604,973	1,842,156	16,460,078	1,951,018	14,418,482	7,532	83,046	112,165	11,312	179,263
Burlington (Vermont)	1,929,334	194,035	1,680,158	354,747	1,311,333	4,334	9,744	37,926	902	16,312
Hartford (Connecticut)	24,412,038	3,658,849	20,219,933	3,618,940	16,516,536	1,285	83,172	326,272	22,253	184,731
Manhattan (See (d) below)	71,122,467	14,750,425	54,437,931	8,230,753	45,922,868	98,258	186,052	1,141,015	207,149	585,947
Portsmouth (New Hampshire)	4,527,268	373,979	4,057,502	871,308	3,162,830	170	23,194	43,613	6,383	45,790
Providence (Rhode Island)	4,324,970	461,275	3,762,286	659,619	3,081,655	33	20,980	68,547	20,903	11,958
Mid-Atlantic Region	**184,799,417**	**23,057,881**	**154,222,948**	**23,342,219**	**128,795,987**	**1,356,411**	**728,331**	**1,782,555**	**199,922**	**5,536,111**
Baltimore (Maryland & D.C.)	33,714,403	3,717,713	28,951,471	4,126,754	24,389,068	324,040	111,609	382,642	26,136	636,440
Newark (New Jersey)	58,160,741	7,477,732	48,287,371	6,642,902	41,365,160	61,458	217,852	401,775	43,079	1,950,784
Philadelphia (See (f) below)	40,685,497	4,687,756	34,107,251	5,460,733	27,913,058	565,022	168,438	445,276	57,042	1,388,172
Pittsburgh (See (f) below)	17,713,862	2,107,371	15,064,994	2,406,450	12,556,144	21,722	80,678	173,174	36,562	331,760
Richmond (Virginia)	28,296,923	3,043,218	23,872,428	4,142,321	19,216,702	384,126	129,279	344,584	29,747	1,006,946
Wilmington (Delaware)	6,227,992	2,024,091	3,939,433	563,059	3,355,855	44	20,475	35,104	7,356	222,008
Southeast Region	**190,484,675**	**21,412,562**	**162,486,034**	**31,798,781**	**129,102,924**	**591,930**	**992,400**	**2,232,041**	**416,583**	**3,937,454**
Atlanta (Georgia)	35,464,308	5,750,043	27,472,152	4,106,419	23,183,149	3,429	179,155	343,801	35,756	1,862,557
Birmingham (Alabama)	12,582,893	1,240,668	11,027,217	2,094,049	8,858,658	1,918	72,592	123,853	29,383	161,772
Columbia (South Carolina)	11,109,582	828,761	10,039,006	1,621,902	8,346,246	900	69,958	105,915	6,699	129,201
Ft.Lauderdale (See (b) below)	25,414,202	1,752,522	22,550,871	7,670,676	14,750,589	379	129,227	698,578	189,341	222,890
Greensboro (North Carolina)	25,830,404	3,460,048	21,873,125	3,965,087	17,759,558	1,470	147,010	272,095	25,969	199,167
Jackson (Mississippi)	6,089,437	495,671	5,426,511	1,147,961	4,234,704	4,913	38,933	51,724	1,261	114,270
Jacksonville (See (b) below)	27,498,540	2,341,273	24,622,645	4,692,039	19,281,063	531,626	117,917	330,184	60,866	143,571
Little Rock (Arkansas)	10,137,176	1,899,053	7,667,829	1,238,693	6,351,675	4,443	73,019	56,663	44,113	469,518
Nashville (Tennessee)	21,861,437	2,633,159	18,672,109	3,015,498	15,531,228	23,559	101,824	135,364	16,852	403,952
New Orleans (Louisiana)	14,496,694	1,011,364	13,134,569	2,246,456	10,806,054	19,293	62,766	113,864	6,342	230,555
Central Region	**151,868,869**	**18,565,867**	**127,668,658**	**17,328,178**	**109,543,444**	**106,621**	**690,415**	**1,117,677**	**111,104**	**4,405,562**
Cincinnati (See (e) below)	24,063,587	3,938,553	19,748,874	2,930,770	16,712,846	5,184	100,074	204,633	21,444	150,082
Cleveland (See (e) below)	32,321,930	3,176,196	26,321,478	3,508,541	22,652,402	18,196	142,339	283,332	20,044	2,520,880
Detroit (Michigan)	53,692,311	7,670,313	45,287,816	4,976,226	40,000,937	57,827	252,826	345,506	38,151	350,525
Indianapolis (Indiana)	25,549,353	2,133,839	22,801,375	3,362,377	19,311,512	19,550	107,936	173,586	23,382	417,170
Louisville (Kentucky)	12,120,562	1,419,536	9,755,508	1,858,625	7,825,077	5,636	66,169	79,547	6,363	859,609
Parkersburg (West Virginia)	4,121,125	227,429	3,753,607	691,637	3,040,671	228	21,071	31,073	1,720	107,296
Midwest Region	**184,888,436**	**25,541,485**	**151,792,252**	**24,249,112**	**125,528,821**	**1,238,677**	**775,643**	**1,634,216**	**200,732**	**5,719,751**
Aberdeen (South Dakota)	2,167,727	164,459	1,941,422	613,817	1,313,244	3,587	10,774	15,006	1,489	45,351
Chicago (See (c) below)	63,364,986	9,390,623	50,031,232	8,187,451	41,325,768	273,315	244,698	663,400	93,151	3,186,579
Des Moines (Iowa)	9,827,439	1,396,159	8,255,390	1,715,836	6,480,319	10,989	48,246	75,946	10,621	89,322
Fargo (North Dakota)	1,950,505	150,075	1,752,947	479,523	1,263,347	624	9,453	18,247	430	28,806
Helena (Montana)	2,186,027	153,264	1,963,705	592,225	1,344,297	15,283	11,899	33,889	6,105	29,064
Milwaukee (Wisconsin)	23,005,926	2,853,685	19,685,497	3,151,130	16,412,166	4,797	117,404	198,062	28,072	240,610

Table 3 — Internal Revenue Collections by Region and State, (1994) continued

(In thousands of dollars)

Internal Revenue regions and districts, states and other areas. States represented by single districts indicated in parentheses; totals for other states shown at bottom of table.[1]	Total internal revenue collections (1)	Corporation income tax[2] (2)	Individual income and employment taxes: Total (3)	Income tax not withheld and SECA[3,4] (4)	Income tax withheld and FICA[3] (5)	Railroad retirement (6)	Unemployment insurance (7)	Estate tax (8)	Gift tax (9)	Excise tax (10)
Midwest Region, continued										
Omaha (Nebraska)	7,931,236	1,334,577	6,430,923	1,125,150	4,950,422	320,282	35,069	63,212	4,192	98,331
St. Louis (Missouri)	28,562,958	4,247,308	23,107,801	3,337,881	19,615,283	30,237	124,399	287,548	27,363	892,940
St. Paul (Minnesota)	34,791,307	4,574,887	29,103,305	3,313,185	25,093,344	571,797	124,979	176,647	24,552	911,915
Springfield (See (c) below)	11,100,325	1,276,448	9,520,029	1,732,913	7,730,630	7,765	48,720	102,257	4,758	196,833
Southwest Region	**153,060,092**	**14,744,461**	**121,021,599**	**23,511,728**	**96,528,821**	**292,684**	**688,367**	**1,272,178**	**403,498**	**15,618,356**
Albuquerque (New Mexico)	4,022,155	213,172	3,658,320	825,927	2,808,018	325	24,051	42,432	4,228	104,003
Austin (See (g) below)	18,360,398	1,800,804	15,807,976	3,334,606	12,398,109	9,347	65,913	173,618	22,045	555,954
Cheyenne (Wyoming)	1,544,455	59,570	1,260,734	410,160	843,812	44	6,718	11,283	4,699	208,168
Dallas (See (g) below)	36,310,671	3,909,390	28,888,893	5,520,372	23,170,052	6,868	191,601	308,738	236,688	2,966,963
Denver (Colorado)	19,843,690	1,133,140	17,758,933	3,086,765	14,586,052	3,055	83,061	151,072	16,073	784,472
Houston (See (g) below)	29,415,606	3,987,876	19,219,627	3,506,984	15,594,774	13,627	104,242	141,998	60,575	6,005,531
Oklahoma City (Oklahoma)	14,311,349	1,022,500	9,512,556	1,722,014	7,733,352	1,637	55,552	96,456	35,861	3,643,977
Phoenix (Arizona)	11,554,211	562,139	10,528,986	2,357,797	8,101,429	1,832	67,928	172,591	13,780	276,715
Salt Lake City (Utah)	6,065,344	762,426	5,122,132	1,011,494	4,074,299	2,356	33,983	37,694	1,876	141,217
Wichita (Kansas)	11,632,213	1,293,445	9,263,442	1,735,609	7,218,922	253,592	55,318	136,296	7,673	931,357
Western Region	**190,494,557**	**20,038,486**	**162,043,546**	**34,342,105**	**126,491,357**	**330,340**	**879,744**	**2,618,595**	**419,331**	**5,374,598**
Anchorage (Alaska)	2,636,131	121,932	2,200,162	503,436	1,684,664	717	11,345	4,674	838	308,524
Boise (Idaho)	4,638,512	802,816	3,661,666	749,094	2,886,005	392	26,175	36,038	4,349	133,644
Honolulu (Hawaii)	4,613,645	389,484	4,060,861	873,167	3,165,905	2	21,787	85,516	6,995	70,788
Laguna Niguel (See (a) below)	29,326,551	2,061,620	26,488,322	6,077,163	20,236,964	205	173,991	424,082	56,181	296,346
Las Vegas (Nevada)	6,169,396	542,704	5,484,310	1,588,257	3,859,427	31	36,594	61,730	9,390	71,261
Los Angeles (See (a) below)	38,887,355	3,985,865	32,719,662	5,923,321	26,611,136	114	185,091	646,226	113,276	1,422,326
Portland (Oregon)	11,902,566	1,143,365	10,395,343	2,333,770	8,018,107	2,820	40,646	192,731	33,660	137,466
Sacramento (See (a) below)	16,552,555	686,526	15,065,486	4,069,746	10,917,897	3,034	74,809	301,285	51,374	447,884
San Francisco (See (a) below)	27,590,504	4,913,314	20,360,018	3,317,377	16,648,310	317,837	76,494	366,401	59,254	1,891,517
San Jose (See (a) below)	23,809,298	2,905,905	20,206,218	4,402,258	15,689,874	1,956	112,131	348,931	67,816	280,429
Seattle (Washington)	24,368,043	2,484,954	21,401,497	4,504,515	16,773,070	3,233	120,679	150,981	16,198	314,413
International	**7,876,193**	**2,252,656**	**5,485,064**	**1,404,153**	**4,031,398**	**3,026**	**46,487**	**34,473**	**4,004**	**99,996**
Puerto Rico	2,567,146	410,966	2,131,322	150,594	1,942,530	5	38,193	1,066	789	23,002
Other	5,309,047	1,841,690	3,353,742	1,253,559	2,088,868	3,021	8,294	33,407	3,215	76,994
Undistributed[5]	**17,686,799**	**933,577**	**15,906,826**	**1,041,944**	**14,795,644**	**18,940**	**50,298**	**356,572**	**—**	**489,825**
Totals for states not shown above										
(a) California	136,166,264	14,553,230	114,839,707	23,789,866	90,104,180	323,145	622,516	2,086,925	347,900	4,338,502
(b) Florida	52,912,742	4,093,796	47,173,516	12,362,715	34,031,652	532,005	247,143	1,028,762	250,207	366,462
(c) Illinois	74,465,311	10,667,071	59,551,261	9,920,364	49,056,398	281,081	293,418	765,658	97,909	3,383,412
(d) New York	121,975,689	19,487,917	99,705,902	15,964,566	83,109,283	226,699	405,354	1,566,690	251,620	963,560
(e) Ohio	56,385,517	7,114,749	46,070,352	6,439,312	39,365,248	23,379	242,413	487,966	41,488	2,670,962
(f) Pennsylvania	58,399,359	6,795,128	49,172,245	7,867,183	40,469,203	586,744	249,115	618,449	93,605	1,719,932
(g) Texas	84,086,676	9,698,069	63,916,496	12,361,962	51,162,935	29,842	361,756	624,354	319,308	9,528,449

Table 4 — Internal Revenue Collections by Principal Sources (1994)

(In thousands of dollars)

Fiscal year	Total Internal Revenue Collections (1)	Income and profits taxes: Total (2)	Corporation income and profit taxes (3)	Individual income taxes (4)	Employment taxes (5)	Estate and gift taxes (6)	Excise taxes (7)
1965	114,434,634	79,792,016	26,131,334	53,660,683	17,104,306	2,745,532	14,792,779
1966	128,879,961	92,131,794	30,834,243	61,297,552	20,256,133	3,093,922	13,398,112
1967	148,374,815	104,288,420	34,917,825	69,370,595	26,958,241	3,014,406	14,113,748
1968	153,636,838	108,148,565	29,896,520	78,252,045	28,085,898	3,081,979	14,320,396
1969	187,919,560	135,778,052	38,337,646	97,440,406	33,068,657	3,530,065	15,542,787
1970	195,722,096	138,688,568	35,036,983	103,651,585	37,449,188	3,680,076	15,904,264
1971	191,647,198	131,072,374	30,319,953	100,752,421	39,918,690	3,784,283	16,871,851
1972	209,855,737	143,804,732	34,925,546	108,879,186	43,714,001	5,489,969	16,847,036
1973	237,787,204	164,157,315	39,045,309	125,112,006	52,081,709	4,975,862	16,572,318
1974	268,952,254	184,648,094	41,744,444	142,903,650	62,093,632	5,100,675	17,109,853
1975	293,822,726	202,146,097	45,746,660	156,399,437	70,140,809	4,688,079	16,847,741
1976	302,519,792	205,751,753	46,782,956	158,968,797	74,202,853	5,307,466	17,399,118
1976 (TQ)*	75,462,780	49,567,484	9,808,905	39,758,579	19,892,041	1,485,247	4,518,008
1977	358,139,417	246,805,067	60,049,804	186,755,263	86,076,316	7,425,325	17,832,707
1978	399,776,389	278,438,289	65,380,145	213,058,144	97,291,653	5,381,499	18,664,949
1979	460,412,185	322,993,733	71,447,876	251,545,857	112,849,874	5,519,074	19,049,504
1980	519,375,273	359,927,392	72,379,610	287,547,782	128,330,480	6,498,381	24,619,021
1981	606,799,103	406,583,302	73,733,156	332,850,146	152,885,816	6,910,386	40,419,598
1982	632,240,506	418,599,768	65,990,832	352,608,936	168,717,936	8,143,373	36,779,428
1983	627,246,793	411,407,523	61,779,556	349,627,967	173,847,854	6,225,877	35,765,538
1984	680,475,229	437,071,049	74,179,370	362,891,679	199,210,028	6,176,667	38,017,486
1985	742,871,541	474,072,327	77,412,769	396,659,558	225,214,568	6,579,703	37,004,944
1986	782,251,812	497,406,391	80,441,620	416,964,771	243,978,380	7,194,956	33,672,086
1987	886,290,590	568,311,471	102,858,985	465,452,486	277,000,469	7,667,670	33,310,980
1988	935,106,594	583,349,120	109,682,554	473,666,566	318,038,990	7,784,445	25,934,040
1989	1,013,322,133	632,746,069	117,014,564	515,731,504	345,625,586	8,973,146	25,977,333
1990	1,056,365,652	650,244,947	110,016,539	540,228,408	367,219,321	11,761,939	27,139,445
1991	1,086,851,401	660,475,445	113,598,569	546,876,876	384,451,220	11,473,141	30,451,596
1992	1,120,799,558	675,673,952	117,950,796	557,723,156	400,080,904	11,479,116	33,565,587
1993	1,176,685,625	717,321,668	131,547,509	585,774,159	411,510,516	12,890,965	34,962,476
1994	1,276,466,776	774,023,837	154,204,684	619,819,153	443,831,352	15,606,793	43,004,794

* Fiscal year transition quarter.

Table 5 — Amount of Internal Revenue Refunds Including Interest (1994)

(in thousands of dollars)

Internal revenue regions and districts, states and other areas. (States represented by single districts indicated in parentheses; totals for other states shown at bottom of table.)	Total (1)	Corporation income[2] (2)	Individual income[3] (3)	Employment taxes[4] (4)	Estate tax (5)	Gift tax (6)	Excise taxes[5] (7)
United States, total[1]	**108,384,700**	**16,250,589**	**87,337,775**	**2,477,509**	**423,120**	**18,319**	**1,877,388**
North-Atlantic Region	**15,679,693**	**3,045,737**	**12,338,097**	**189,199**	**62,410**	**5,067**	**39,182**
Albany (See (d) below)	787,430	34,406	741,900	8,487	1,725	48	865
Augusta (Maine)	397,795	33,518	359,556	3,033	881	*	808
Boston (Massachusetts)	2,673,147	355,274	2,270,789	32,673	9,225	731	4,455
Brooklyn (See (d) below)	2,833,621	84,296	2,706,231	30,002	9,455	352	3,285
Buffalo (See (d) below)	2,439,519	474,611	1,946,877	13,686	2,196	84	2,065
Burlington (Vermont)	193,448	23,814	166,501	2,152	460	53	468
Hartford (Connecticut)	2,184,718	649,474	1,500,568	21,975	7,883	285	4,534
Manhattan (See (d) below)	3,341,809	1,349,577	1,868,444	69,507	29,668	2,986	21,627
Portsmouth (New Hampshire)	447,371	20,559	421,411	4,455	435	8	503
Providence (Rhode Island)	380,834	20,210	355,820	3,227	484	521	572
Mid-Atlantic Region	**14,368,252**	**2,309,353**	**11,718,714**	**237,119**	**51,908**	**3,888**	**47,271**
Baltimore (Maryland & D.C.)	2,874,942	584,630	2,189,330	76,761	16,893	540	6,789
Newark (New Jersey)	4,295,971	802,259	3,377,775	69,360	17,635	1,167	27,776
Philadelphia (See (f) below)	2,949,055	307,026	2,585,183	40,891	9,698	545	5,711
Pittsburgh (See (f) below)	1,507,860	233,214	1,256,479	13,644	1,598	406	2,520
Richmond (Virginia)	2,399,308	298,563	2,065,470	25,220	5,700	1,207	3,148
Wilmington (Delaware)	341,115	83,662	244,477	11,243	384	23	1,326
Southeast Region	**17,389,006**	**1,328,675**	**15,745,446**	**210,394**	**78,756**	**1,940**	**23,795**
Atlanta (Georgia)	2,478,951	217,050	2,223,713	32,688	12,291	131	(6,922)
Birmingham (Alabama)	1,512,378	110,384	1,384,850	13,875	1,179	197	1,893
Columbia (South Carolina)	1,170,224	75,744	1,076,257	12,299	3,946	20	1,958
Fort Lauderdale (See (b) below)	2,239,453	178,653	1,995,950	34,468	20,748	855	8,780
Greensboro (North Carolina)	2,458,380	182,791	2,244,306	23,431	3,185	159	4,508
Jackson (Mississippi)	876,378	35,591	828,091	8,417	1,716	24	2,538

Table 5 — Amount of Internal Revenue Refunds Including Interest, (1994) continued

(in thousands of dollars)

Internal revenue regions and districts, states and other areas. (States represented by single districts indicated in parentheses; totals for other states shown at bottom of table.)	Total (1)	Corporation income[2] (2)	Individual income[3] (3)	Employment taxes[4] (4)	Estate tax (5)	Gift tax (6)	Excise taxes[5] (7)
Southeast Region, continued							
Jacksonville (See (b) below)	2,333,830	136,848	2,141,168	33,452	17,907	121	4,334
Little Rock (Arkansas)	856,915	45,964	799,106	7,860	2,671	7	1,306
Nashville (Tennessee)	2,014,572	219,960	1,757,636	22,345	11,804	366	2,462
New Orleans (Louisiana)	1,447,925	125,691	1,294,369	21,558	3,309	60	2,937
Central Region	**12,456,306**	**1,253,602**	**10,991,082**	**157,240**	**25,353**	**1,056**	**27,973**
Cincinnati (See (e) below)	2,078,157	222,569	1,820,508	29,031	2,545	346	3,158
Cleveland (See (e) below)	2,314,196	280,569	1,997,561	24,617	5,525	(21)	5,946
Detroit (Michigan)	3,627,015	297,443	3,237,152	73,024	7,406	617	11,374
Indianapolis (Indiana)	2,182,523	212,864	1,942,195	15,745	7,747	81	3,891
Louisville (Kentucky)	1,300,595	203,858	1,082,320	10,566	1,404	21	2,427
Parkersburg (West Virginia)	953,818	36,300	911,344	4,258	727	13	1,177
Midwest Region	**12,599,606**	**2,716,539**	**9,548,343**	**244,732**	**33,488**	**(1,187)**	**49,451**
Aberdeen (South Dakota)	187,359	18,690	165,838	1,851	201	*	779
Chicago (See (c) below)	4,590,077	1,149,819	3,295,879	119,063	11,991	(1,229)	14,554
Des Moines (Iowa)	809,725	114,287	685,185	8,332	458	(163)	1,625
Fargo (North Dakota)	159,965	16,168	140,482	1,948	355	3	1,009
Helena (Montana)	211,476	12,233	195,195	2,688	519	1	840
Milwaukee (Wisconsin)	1,606,820	253,461	1,330,496	15,161	4,946	60	2,696
Omaha (Nebraska)	515,971	76,316	406,864	30,330	1,252	8	1,202
St. Louis (Missouri)	1,861,265	330,264	1,482,386	37,742	7,768	8	3,097
St. Paul (Minnesota)	1,368,403	266,807	1,055,462	21,097	3,277	16	21,744
Springfield (See (c) below)	1,288,545	486,734	790,556	6,521	2,721	108	1,905
Southwest Region	**13,641,061**	**1,914,779**	**10,992,216**	**168,507**	**48,654**	**3,157**	**513,748**
Albuquerque (New Mexico)	963,747	26,414	924,025	4,823	7,730	15	739
Austin (See (g) below)	2,711,426	385,247	1,914,511	26,594	8,624	403	376,048
Cheyenne (Wyoming)	149,247	15,504	131,632	1,396	167	3	545
Dallas (See (g) below)	2,876,923	386,685	2,421,378	44,010	11,711	1,113	12,026
Denver (Colorado)	1,093,883	82,934	983,395	21,678	3,956	48	1,872
Houston (See (g) below)	2,364,263	713,267	1,551,759	28,396	7,985	1,200	61,655
Oklahoma City (Oklahoma)	1,000,885	69,811	861,186	10,723	1,956	8	57,201
Phoenix (Arizona)	1,206,053	80,201	1,107,074	12,873	4,494	328	1,082
Salt Lake City (Utah)	459,753	32,865	416,147	9,135	553	7	1,046
Wichita (Kansas)	814,882	121,852	681,109	8,879	1,477	32	1,533
Western Region	**18,963,417**	**3,577,626**	**14,889,245**	**330,443**	**119,488**	**4,488**	**42,127**
Anchorage (Alaska)	213,977	24,269	185,230	3,484	190	*	803
Boise (Idaho)	324,137	73,397	245,032	4,273	382	65	988
Honolulu (Hawaii)	452,911	78,214	362,245	7,751	2,832	21	1,847
Laguna Niguel (See (a) below	3,664,707	416,660	3,178,964	42,436	20,595	372	5,681
Las Vegas (Nevada)	566,268	57,023	490,893	7,756	7,181	(21)	3,436
Los Angeles (See (a) below)	5,115,644	1,848,907	3,143,898	84,031	29,525	1,289	7,993
Portland (Oregon)	1,186,053	95,046	1,065,975	14,614	7,502	297	2,618
Sacramento (See (a) below	1,621,572	95,414	1,500,831	15,790	6,154	181	3,201
San Francisco (See (a) below)	1,708,591	406,179	1,169,476	96,060	30,255	696	5,925
San Jose (See (a) below	2,211,916	240,259	1,925,620	29,291	9,402	1,073	6,271
Seattle (Washington)	1,897,643	242,258	1,621,081	24,957	5,469	513	3,365
International	**1,349,890**	**463,119**	**821,780**	**42,045**	**3,063**	**(90)**	**19,973**
Puerto Rico	64,937	1,454	51,324	11,214	112	495	338
Other	1,284,953	461,665	770,456	30,831	2,951	(585)	19,635
Other miscellaneous refunds and credits[6]	**13,385,428**	**(358,843)**	**11,968,308**	**897,830**	**—**	**—**	**1,113,870**
Highway and Airport Trust Fund[7]	503,480	(358,843)	(2,952)	—	—	—	865,275
Excess FICA credits[8]	897,830	—	—	897,830	—	—	—
U.S. Customs and BATF[9]	248,595	—	—	—	—	—	248,595
Earned Income Credit, Refund	10,915,192	—	10,915,192	—	—	—	—
Earned Income Credit, Advance	31,510	—	31,510	—	—	—	—
Health Insurance Supplement to EIC	788,821	—	788,821	—	—	—	—
Refund reversal unclassified[10]	235,737	—	235,737	—	—	—	—
Totals for states not shown above							
(a) California	14,322,429	3,007,419	10,918,789	267,608	95,931	3,611	29,070
(b) Florida	4,573,283	315,501	4,137,118	67,920	38,654	976	13,114
(c) Illinois	5,878,622	1,636,553	4,086,435	125,585	14,712	(1,121)	16,459
(d) New York	9,402,380	1,942,889	7,312,068	121,683	43,043	3,470	27,843
(e) Ohio	4,392,354	503,138	3,818,069	53,648	8,069	325	9,104
(f) Pennsylvania	4,456,915	540,240	3,841,662	54,535	11,296	951	8,231
(g) Texas	7,952,611	1,485,199	5,887,648	99,000	28,320	2,716	449,729

Table 6 — Number of Internal Revenue Refunds Issued (1994)

Internal revenue regions and districts, states and other areas. (States represented by single districts indicated in parentheses; totals for other states shown at bottom of table.)	Total (1)	Corporation income (2)	Individual income[1] (3)	Employment taxes (4)	Estate tax (5)	Gift tax (6)	Excise taxes (7)
United States, total	**85,550,243**	**580,987**	**82,821,914**	**2,049,094**	**13,577**	**2,025**	**82,646**
North-Atlantic Region	**10,703,747**	**57,544**	**10,394,597**	**240,949**	**2,268**	**344**	**8,045**
Albany (See (d) below)	740,465	4,101	720,397	15,370	80	13	504
Augusta (Maine)	406,983	2,771	394,395	9,300	56	2	459
Boston (Massachusetts)	2,022,119	12,240	1,963,976	44,218	410	61	1,214
Brooklyn (See (d) below)	2,144,762	7,315	2,089,456	46,449	373	39	1,130
Buffalo (See (d) below)	1,984,252	8,644	1,951,357	23,219	175	27	830
Burlington (Vermont)	190,305	1,434	182,403	6,177	33	5	253
Hartford (Connecticut)	1,192,764	7,282	1,152,510	31,222	433	54	1,263
Manhattan (See (d) below)	1,282,410	9,808	1,221,378	48,622	613	134	1,855
Portsmouth (New Hampshire)	400,820	2,234	388,159	10,083	44	7	293
Providence (Rhode Island)	338,867	1,715	330,566	6,289	51	2	244
Mid-Atlantic Region	**10,909,448**	**59,853**	**10,568,637**	**267,923**	**1,928**	**282**	**10,825**
Baltimore (Maryland & D.C.)	1,982,669	12,547	1,911,838	55,990	489	62	1,743
Newark (New Jersey)	2,754,182	16,015	2,654,691	78,543	740	76	4,117
Philadelphia (See (f) below)	2,501,605	11,192	2,435,071	53,094	283	64	1,901
Pittsburgh (See (f) below)	1,371,340	6,154	1,336,713	27,095	128	24	1,226
Richmond (Virginia)	2,058,563	12,097	1,996,986	47,596	253	43	1,588
Wilmington (Delaware)	241,089	1,848	233,338	5,605	35	13	250
Southeast Region	**15,907,261**	**91,756**	**15,392,763**	**404,920**	**2,194**	**363**	**15,265**
Atlanta (Georgia)	2,155,364	13,312	2,086,593	52,803	165	50	2,441
Birmingham (Alabama)	1,353,118	6,479	1,317,431	28,016	80	25	1,087
Columbia (South Carolina)	1,010,420	5,906	979,796	23,678	67	12	961
Fort Lauderdale (See (b) below)	1,642,846	12,947	1,554,267	73,545	405	128	1,554
Greensboro (North Carolina)	2,364,278	12,862	2,301,207	48,229	238	30	1,712
Jackson (Mississippi)	816,093	4,895	792,767	17,591	88	7	745
Jacksonville (See (b) below)	2,094,823	13,224	2,010,085	67,924	635	60	2,895
Little Rock (Arkansas)	1,384,374	5,032	1,359,777	18,755	47	5	758
Nashville (Tennessee)	1,789,184	8,917	1,737,520	40,583	309	30	1,825
New Orleans (Louisiana)	1,296,761	8,182	1,253,320	33,796	160	16	1,287
Central Region	**11,210,689**	**64,241**	**10,925,891**	**210,907**	**1,204**	**189**	**8,257**
Cincinnati (See (e) below)	2,215,804	9,960	2,172,725	31,542	259	45	1,273
Cleveland (See (e) below)	2,139,932	13,318	2,085,560	39,175	252	37	1,590
Detroit (Michigan)	3,152,108	22,993	3,058,561	67,946	340	58	2,210
Indianapolis (Indiana)	1,960,281	9,380	1,912,325	36,861	170	31	1,514
Louisville (Kentucky)	1,158,540	5,650	1,127,768	23,886	136	13	1,087
Parkersburg (West Virginia)	584,024	2,940	568,952	11,497	47	5	583
Midwest Region	**10,197,863**	**100,214**	**9,844,114**	**238,182**	**1,447**	**189**	**13,717**
Aberdeen (South Dakota)	218,999	3,504	208,574	6,139	22	3	757
Chicago (See (c) below)	2,845,100	19,897	2,755,114	66,300	523	80	3,186
Des Moines (Iowa)	838,234	13,075	805,070	18,598	80	9	1,402
Fargo (North Dakota)	193,777	3,440	183,959	5,671	33	1	673
Helena (Montana)	244,799	3,958	231,837	8,518	49	3	434
Milwaukee (Wisconsin)	1,575,275	14,928	1,523,889	34,559	188	14	1,697
Midwest Region, continued							
Omaha (Nebraska)	507,381	7,940	485,448	12,847	106	9	1,031
St Louis (Missouri)	1,571,834	13,091	1,519,194	37,646	208	20	1,675
St Paul (Minnesota)	1,301,336	13,903	1,255,849	29,623	132	25	1,804
Springfield (See (c) below)	901,128	6,478	875,180	18,281	106	25	1,058
Southwest Region	**12,533,359**	**96,463**	**12,135,655**	**287,964**	**1,254**	**280**	**11,743**
Albuquerque (New Mexico)	2,071,527	2,848	2,055,350	12,823	44	7	455
Austin (See (g) below)	1,989,880	11,686	1,927,689	47,555	260	45	2,645
Cheyenne (Wyoming)	151,671	2,368	144,223	4,858	21	6	195
Dallas (See (g) below)	2,337,664	17,108	2,251,408	66,207	261	68	2,612
Denver (Colorado)	1,115,105	8,886	1,072,490	32,504	129	23	1,073
Houston (See (g) below)	1,434,540	10,463	1,383,615	39,131	152	49	1,130
Oklahoma City (Oklahoma)	949,954	7,545	918,092	22,862	95	14	1,346
Phoenix (Arizona)	1,178,321	6,466	1,142,616	28,240	166	38	795
Salt Lake City (Utah)	535,429	20,808	499,469	14,634	29	8	481
Wichita (Kansas)	769,268	8,285	740,703	19,150	97	22	1,011
Western Region	**12,333,995**	**106,142**	**11,831,844**	**378,944**	**3,107**	**367**	**13,591**
Anchorage (Alaska)	178,980	1,391	170,873	6,345	8	1	362
Boise (Idaho)	307,938	3,278	294,039	10,062	26	7	526
Honolulu (Hawaii)	377,466	4,899	363,110	9,079	94	12	272
Laguna Niguel (See (a) below)	2,721,847	18,419	2,636,631	64,175	502	64	2,056
Las Vegas (Nevada)	465,530	2,971	449,977	12,109	59	3	411
Los Angeles (See (a) below)	2,300,566	16,884	2,215,069	66,010	637	92	1,874
Portland (Oregon)	95,000	9,722	55,759	26,886	363	31	2,239
Sacramento (See (a) below	1,405,408	10,730	1,356,853	36,447	241	31	1,106
San Francisco (See (a) below)	1,038,661	9,257	973,723	53,366	640	53	1,622
San Jose (See (a) below	1,776,004	14,177	1,714,920	45,103	343	39	1,422
Seattle (Washington)	1,666,595	14,414	1,600,890	49,362	194	34	1,701
International	**630,295**	**4,774**	**604,827**	**19,305**	**175**	**11**	**1,203**
Puerto Rico	68,172	84	50,954	17,091	7	3	33
Other	562,123	4,690	553,873	2,214	168	8	1,170
Other miscellaneous refunds[2]	**1,123,586**	**—**	**1,123,586**	**—**	**—**	**—**	**—**
Earned Income Credit, Advance	57,235	—	57,235	—	—	—	—
Earned Income Credit, Refund	11,024,412	—	11,024,412	—	—	—	—
Health Insurance Supplement to EIC	3,000,651	—	3,000,651	—	—	—	—
Refund reversals unclassified[3]	1,123,586	—	1,123,586	—	—	—	—
Totals for states not shown above							
(a) California	9,242,486	69,467	8,897,196	265,101	2,363	279	8,080
(b) Florida	3,737,669	26,171	3,564,352	141,469	1,040	188	4,449
(c) Illinois	3,746,228	26,375	3,630,294	84,581	629	105	4,244
(d) New York	6,151,889	29,868	5,982,588	133,660	1,241	213	4,319
(e) Ohio	4,355,736	23,278	4,258,285	70,717	511	82	2,863
(f) Pennsylvania	3,872,945	17,346	3,771,784	80,189	411	88	3,127
(g) Texas	5,762,084	39,257	5,562,712	152,893	673	162	6,387

Table 7 — Number of Returns Filed[1] (1994)

Internal revenue regions and districts, states and other areas. (States represented by single districts indicated in parentheses; totals for other states shown at bottom of table.)	Total tax returns (1)	Individual income tax (2)	Estimated tax (3)	Fiduciary (4)	Fiduciary estimated tax (5)	Partnership (6)	Corporation income tax (7)	Estate tax (8)	Gift tax (9)	Employment taxes (10)	Exempt organizations (11)	Employee plans (12)	Excise taxes (13)	Supplemental documents (14)
United States, total	**204,974,551**	**114,889,084**	**36,220,674**	**3,066,051**	**653,863**	**1,549,897**	**4,629,589**	**78,267**	**214,302**	**29,225,275**	**521,555**	**1,176,226**	**851,533**	**11,898,235**
North-Atlantic Region	**25,824,954**	**13,964,054**	**4,623,669**	**472,609**	**122,477**	**194,236**	**723,499**	**11,756**	**37,966**	**3,818,459**	**84,063**	**202,231**	**69,314**	**1,500,621**
Albany (See (d) below)	1,755,043	1,026,039	304,819	19,050	3,375	11,591	41,647	685	2,503	237,040	4,895	10,674	6,491	86,234
Augusta (Maine)	1,012,281	548,115	183,287	20,147	2,664	5,866	22,709	354	1,095	159,271	3,002	5,376	6,784	53,611
Boston (Massachusetts)	5,166,285	2,783,281	999,072	132,549	40,558	30,954	119,510	2,389	6,821	696,490	20,792	40,640	12,349	280,880
Brooklyn (See (d) below)	5,223,528	2,976,922	887,292	32,057	9,297	33,634	177,499	2,062	5,625	740,087	7,671	34,702	7,876	308,804
Buffalo (See (d) below)	3,336,635	2,008,974	565,154	47,959	8,346	23,703	61,267	1,160	5,268	432,410	9,484	24,409	11,879	136,622
Burlington (Vermont)	532,559	264,508	105,286	8,357	2,336	3,905	14,699	192	497	96,387	2,002	3,063	3,091	28,236
Hartford (Connecticut)	2,950,727	1,552,204	597,274	47,731	12,928	28,057	70,509	1,683	7,078	414,084	9,034	23,485	8,182	178,478
Manhattan (See (d) below)	4,042,269	1,820,907	663,597	122,637	34,882	44,732	169,713	2,576	6,859	775,500	22,074	48,378	5,448	324,966
Portsmouth (New Hampshire)	977,367	536,292	179,545	12,579	3,363	6,471	22,287	336	1,324	142,422	2,824	5,897	4,919	59,108
Providence (Rhode Island)	828,260	446,812	138,343	29,543	4,728	5,323	23,659	319	896	124,768	2,285	5,607	2,295	43,682
Mid-Atlantic Region	**26,866,488**	**14,987,832**	**4,896,554**	**654,305**	**79,775**	**209,668**	**629,569**	**10,563**	**27,425**	**3,713,657**	**73,617**	**174,629**	**90,179**	**1,318,715**
Baltimore (Maryland & D.C.)	4,814,722	2,592,763	792,911	272,269	14,622	36,608	113,770	1,982	5,050	668,808	16,422	31,873	11,767	255,877
Newark (New Jersey)	6,962,697	3,751,539	1,274,353	98,888	22,516	60,238	220,133	3,136	7,217	1,010,004	15,682	50,158	19,419	429,414
Philadelphia (See (f) below)	6,127,976	3,464,995	1,221,468	150,333	19,996	48,951	117,624	2,286	6,280	774,989	17,353	41,292	22,651	239,758
Pittsburgh (See (f) below)	3,278,282	1,910,571	641,139	50,116	7,949	25,103	48,471	929	2,921	434,377	9,033	20,858	18,382	108,433
Richmond (Virginia)	5,075,126	2,937,525	863,015	66,643	11,963	34,299	110,564	1,936	5,251	733,607	12,676	26,951	15,632	255,064
Wilmington (Delaware)	607,685	330,439	103,668	16,056	2,729	4,469	19,007	294	706	91,872	2,451	3,497	2,328	30,169
Southeast Region	**37,964,639**	**21,782,198**	**6,445,737**	**416,910**	**87,269**	**229,068**	**963,310**	**12,726**	**39,681**	**5,557,565**	**74,639**	**151,951**	**156,669**	**2,046,916**
Atlanta (Georgia)	5,032,647	3,015,392	700,975	40,039	11,364	28,915	121,317	1,394	4,535	756,900	9,884	22,565	20,998	298,369
Birmingham (Alabama)	2,844,054	1,756,744	406,013	27,698	5,459	16,878	50,851	749	2,997	425,512	5,583	10,630	15,196	119,744
Columbia (South Carolina)	2,564,313	1,579,794	374,996	23,001	4,199	17,362	54,780	793	2,329	379,031	5,019	9,801	9,768	103,440
Fort Lauderdale (See (b) below)	6,049,783	2,845,024	1,390,792	70,959	20,631	29,733	254,254	3,421	11,435	910,805	9,204	22,790	12,161	468,574
Greensboro (North Carolina)	5,317,356	3,157,347	857,507	91,462	10,175	36,895	108,847	1,736	5,482	769,193	12,733	24,448	23,362	218,169
Jackson (Mississippi)	1,705,664	1,055,612	236,855	12,617	3,043	10,957	30,850	366	1,281	263,570	3,268	6,054	11,413	69,778
Jacksonville (See (b) below)	6,165,787	3,431,097	1,193,583	72,226	10,919	29,381	170,416	2,162	5,386	822,477	11,396	21,627	18,381	376,736
Little Rock (Arkansas)	1,740,253	994,316	297,022	16,324	5,533	12,401	35,319	405	1,337	264,011	3,903	6,441	13,882	89,359
Nashville (Tennessee)	3,673,776	2,250,067	558,547	39,895	9,227	29,623	59,502	1,076	3,061	530,957	8,066	15,976	17,843	149,936
New Orleans (Louisiana)	2,871,006	1,696,805	429,447	22,689	6,719	16,923	77,174	624	1,838	435,109	5,583	11,619	13,665	152,811
Central Region	**23,635,131**	**14,023,855**	**4,008,195**	**333,466**	**54,318**	**156,100**	**512,284**	**7,395**	**22,371**	**3,232,790**	**65,707**	**134,921**	**109,911**	**973,818**
Cincinnati (See (e) below)	3,745,669	2,244,484	639,438	77,749	8,418	26,693	69,415	1,401	3,875	467,152	11,515	23,591	13,884	158,054
Cleveland (See (e) below)	4,824,450	2,851,871	836,952	63,851	11,977	31,566	102,973	1,541	5,049	639,759	13,305	31,264	21,751	212,591
Detroit (Michigan)	6,958,040	4,138,013	1,127,658	78,280	14,368	48,356	171,778	2,004	6,159	984,900	17,117	41,174	26,289	301,944
Indianapolis (Indiana)	4,312,832	2,546,341	770,408	61,888	10,071	23,412	92,291	1,344	4,087	583,940	14,595	21,883	25,587	156,985
Louisville (Kentucky)	2,617,808	1,548,208	432,441	35,225	5,892	18,026	54,284	745	2,319	381,449	5,921	11,745	15,298	106,255
Parkersburg (West Virginia)	1,176,332	694,938	201,298	16,473	3,592	8,047	21,543	360	882	175,590	3,254	5,264	7,102	37,989
Midwest Region	**27,023,506**	**14,906,437**	**5,072,269**	**482,341**	**101,978**	**198,708**	**570,120**	**10,256**	**30,970**	**3,957,806**	**82,677**	**182,188**	**180,590**	**1,247,166**
Aberdeen (South Dakota)	617,669	320,485	117,957	10,226	1,576	5,634	11,294	225	892	105,801	2,070	3,318	9,026	29,165
Chicago (See (c) below)	7,081,529	3,988,569	1,227,393	150,424	40,024	50,007	177,154	3,103	7,149	965,679	17,975	53,914	20,739	379,399
Des Moines (Iowa)	2,355,855	1,255,536	500,362	44,224	9,207	18,601	45,928	1,052	2,187	356,122	7,989	16,098	16,090	82,459
Fargo (North Dakota)	567,040	283,525	116,500	7,531	2,230	5,579	10,333	230	1,049	97,569	2,336	4,505	10,529	25,124
Helena (Montana)	757,861	374,039	148,356	7,259	1,877	7,543	17,788	300	1,064	130,302	2,411	4,023	7,457	55,442
Milwaukee (Wisconsin)	4,070,347	2,291,769	766,042	67,185	13,144	27,271	77,761	1,237	5,052	593,309	11,740	28,476	21,793	165,568
Omaha (Nebraska)	1,381,027	740,113	257,476	19,292	3,376	11,887	31,311	638	2,005	220,938	4,401	8,423	19,450	61,717
St. Louis (Missouri)	4,146,480	2,279,742	788,457	96,384	13,956	26,527	83,117	1,436	3,644	613,407	12,397	21,860	19,814	185,739
St. Paul (Minnesota)	3,745,687	2,058,535	679,855	49,529	9,640	31,679	81,980	995	5,867	551,947	14,716	29,538	43,457	187,949
Springfield (See (c) below)	2,300,011	1,314,124	469,871	30,287	6,948	13,980	33,454	1,040	2,061	322,732	6,642	12,033	12,235	74,604

Table 7 — Number of Returns Filed[1], continued (1994)

Internal revenue regions and districts, states and other areas. (States represented by single districts indicated in parentheses; totals for other states shown at bottom of table.)	Total tax returns (1)	Individual income tax (2)	Estimated tax (3)	Fiduciary (4)	Fiduciary estimated tax (5)	Partnership (6)	Corporation income tax (7)	Estate tax (8)	Gift tax (9)	Employment taxes (10)	Exempt organizations (11)	Employee plans (12)	Excise taxes (13)	Supplemental documents (14)
Southwest Region	**27,108,457**	**15,176,944**	**4,359,815**	**351,199**	**106,425**	**243,143**	**582,988**	**8,523**	**26,855**	**3,906,603**	**59,811**	**122,161**	**112,724**	**2,051,266**
Albuquerque (New Mexico)	1,202,556	698,187	192,113	9,886	3,933	8,961	22,041	357	812	173,645	2,737	4,513	7,688	77,683
Austin (See (g) below)	4,236,986	2,514,366	602,076	49,926	17,353	33,465	69,022	1,103	4,525	588,018	8,915	12,500	15,235	320,482
Cheyenne (Wyoming)	413,850	213,650	73,562	3,751	1,105	4,959	9,913	116	630	73,806	1,321	1,658	3,066	26,313
Dallas (See (g) below)	5,804,426	3,229,626	874,743	85,526	30,635	60,852	120,566	1,724	5,614	849,767	12,579	25,382	25,534	481,878
Denver (Colorado)	3,168,201	1,682,861	544,252	36,702	9,800	32,280	88,438	1,054	3,320	487,127	8,285	17,795	12,437	243,850
Houston (See (g) below)	3,423,833	1,955,652	468,602	48,825	16,914	27,436	80,109	993	4,172	469,455	5,852	15,987	10,732	319,104
Oklahoma City (Oklahoma)	2,427,677	1,326,873	418,810	32,275	7,984	18,061	55,206	809	2,030	361,276	5,613	9,898	13,234	175,608
Phoenix (Arizona)	3,055,053	1,702,912	579,786	33,601	7,179	24,819	67,461	1,171	2,465	400,565	5,813	14,633	7,082	207,566
Salt Lake City (Utah)	1,277,178	745,246	179,022	17,303	3,143	15,870	30,157	274	831	179,379	2,425	7,446	5,058	91,024
Wichita (Kansas)	2,098,697	1,107,571	426,849	33,404	8,379	16,440	40,075	922	2,456	323,565	6,271	12,349	12,658	107,758
Western Region	**34,797,049**	**18,995,869**	**6,595,050**	**353,551**	**101,245**	**317,074**	**622,516**	**16,424**	**28,523**	**4,812,858**	**80,344**	**205,820**	**126,217**	**2,541,558**
Anchorage (Alaska)	556,513	350,287	59,101	2,086	829	4,638	9,030	83	247	69,417	1,694	2,240	2,924	53,937
Boise (Idaho)	860,192	467,502	150,330	7,592	1,715	8,680	18,055	260	594	142,471	1,860	4,212	8,498	48,423
Honolulu (Hawaii)	1,005,219	554,871	182,990	10,728	3,526	6,264	24,198	557	1,917	125,142	2,168	7,005	1,620	84,233
Laguna Niguel (See (a) below	6,937,577	3,942,199	1,311,356	62,226	15,515	61,193	114,888	3,140	4,366	876,629	12,776	38,947	13,200	481,142
Las Vegas (Nevada)	1,166,900	683,190	184,861	9,371	2,733	9,399	29,267	343	1,051	144,802	1,641	4,544	9,741	85,957
Los Angeles (See (a) below)	5,745,207	3,170,575	901,338	67,982	17,851	61,133	124,090	3,000	4,135	859,331	14,980	40,125	9,015	471,652
Portland (Oregon)	2,620,806	1,354,862	530,214	28,296	6,033	18,354	56,039	914	2,583	393,737	6,510	15,445	13,888	193,931
Sacramento (See (a) below	4,241,627	2,204,229	964,932	36,799	12,591	40,166	52,774	2,243	3,260	567,422	9,423	23,720	13,875	310,193
San Francisco (See (a) below)	2,602,569	1,311,839	563,944	43,686	12,685	25,915	42,009	2,007	2,576	367,215	8,967	20,161	3,811	197,754
San Jose (See (a) below	4,554,212	2,559,151	880,127	39,991	14,653	43,790	62,208	2,266	3,554	606,111	9,890	26,685	14,437	291,349
Seattle (Washington)	4,506,227	2,397,164	865,857	44,794	13,114	37,542	89,958	1,611	4,240	660,581	10,435	22,736	35,208	322,987
Foreign Operations	**1,754,327**	**1,051,895**	**219,385**	**1,670**	**376**	**1,900**	**25,303**	**624**	**511**	**225,537**	**697**	**2,325**	**5,929**	**218,175**
Puerto Rico	422,551	117,918	85,044	786	101	226	735	19	50	210,314	183	1,978	99	5,098
Other	1,331,776	933,977	134,341	884	275	1,674	24,568	605	461	15,223	514	347	5,830	213,077
Totals for states not shown above														
(a) California	24,081,192	13,187,993	4,621,697	250,684	73,295	232,197	395,969	12,656	17,891	3,276,708	56,036	149,638	54,338	1,752,090
(b) Florida	12,215,570	6,276,121	2,584,375	143,185	31,550	59,114	424,670	5,583	16,821	1,733,282	20,600	44,417	30,542	845,310
(c) Illinois	9,381,540	5,302,693	1,697,264	180,711	46,972	63,987	210,608	4,143	9,210	1,288,411	24,617	65,947	32,974	454,003
(d) New York	14,357,475	7,832,842	2,420,862	221,703	55,900	113,660	450,126	6,483	20,255	2,185,037	44,124	118,163	31,694	856,626
(e) Ohio	8,570,119	5,096,355	1,476,390	141,600	20,395	58,259	172,388	2,942	8,924	1,106,911	24,820	54,855	35,635	370,645
(f) Pennsylvania	9,406,258	5,375,566	1,862,607	200,449	27,945	74,054	166,095	3,215	9,201	1,209,366	26,386	62,150	41,033	348,191
(g) Texas	13,465,245	7,699,644	1,945,421	184,277	64,902	121,753	269,697	3,820	14,311	1,907,240	27,346	53,869	51,501	1,121,464

Table 8 — Number Of Returns Filed Electronically (1994)

Individual Returns[1]

Service Centers and districts	1989	1990	1991	1992	1993	1994
United States	**1,160,516**	**4,193,242**	**7,515,861[2]**	**10,923,895**	**12,341,683**	**13,509,688**
Andover	**74,672**	**291,168**	**483,374**	**622,057**	**677,568**	**728,097**
Albany	10,692	34,677	57,917	73,736	79,048	85,973
Augusta	2,448	15,660	27,789	39,120	40,612	45,941
Boston	11,151	55,334	112,410	146,132	163,349	176,716
Buffalo	36,016	95,491	144,074	187,736	194,436	205,977
Burlington	1,546	6,583	8,888	12,155	12,962	14,312
Hartford	5,446	47,764	76,241	91,293	103,106	105,432
Portsmouth	2,744	23,550	36,762	46,750	48,097	52,125
Providence	4,629	12,109	19,293	25,135	35,958	41,621
Brookhaven	**14,404**	**186,433**	**358,244**	**522,378**	**593,417**	**666,433**
Brooklyn	11,193	58,864	109,474	161,713	182,392	210,533
Manhattan	3,211	42,670	85,737	127,284	144,623	159,705
Newark	—	84,899	163,033	233,381	266,402	296,195
Philadelphia	**69,198**	**319,449**	**621,124**	**928,675**	**1,076,684**	**1,205,096**
Baltimore	8,559	61,903	145,894	237,137	270,912	308,819
Philadelphia	—	85,103	152,712	227,942	273,413	291,732
Pittsburgh	—	42,603	80,941	120,143	164,625	191,022
Richmond	60,639	120,166	223,112	313,051	336,201	376,865
Wilmington	—	9,674	18,465	30,402	31,533	36,658
A/C International	—	—	—	—	—	—
Atlanta	**92,897**	**520,871**	**1,058,337**	**1,540,275**	**1,747,791**	**1,979,935**
Altanta	—	187,501	366,902	507,109	545,382	626,327
Columbia	35,081	106,655	226,780	306,991	339,411	380,148
Fort Lauderdale	9,096	69,092	150,705	291,013	331,621	389,458
Jacksonville	48,720	157,623	313,950	435,162	531,377	584,002
Memphis	**238,122**	**699,407**	**1,288,898**	**1,797,452**	**1,947,517**	**2,128,613**
Birmingham	47,150	110,585	192,913	269,486	293,082	325,514
Greensboro	142,943	251,058	413,220	531,051	561,894	605,483
Jackson	—	45,758	123,469	198,941	227,826	254,037
Little Rock	—	67,352	120,872	164,470	179,492	191,564
Nashville	48,029	143,207	258,016	365,347	387,555	426,088
New Orleans	—	81,447	180,408	268,157	297,668	325,927
Cincinnati	**267,458**	**612,306**	**987,676**	**1,361,442**	**1,520,653**	**1,659,779**
Cincinnati	61,288	105,062	162,585	205,875	231,859	258,030
Cleveland	20,882	82,192	151,599	207,242	233,124	262,237
Detroit	51,582	136,678	228,868	325,689	356,121	381,850
Indianapolis	82,482	161,324	251,216	355,075	402,255	435,156
Louisville	43,902	91,466	135,770	192,769	215,033	234,568
Parkersburg	7,322	35,584	57,638	74,792	82,261	87,938
Kansas City	**42,776**	**474,214**	**827,228**	**1,190,303**	**1,479,714**	**1,587,564**
Chicago	12,471	166,019	305,567	424,755	519,534	563,842
Des Moines	—	35,181	61,760	95,261	105,507	120,514
Milwaukee	14,001	64,880	105,013	167,780	240,111	204,205
Springfield	16,304	67,840	107,524	151,576	165,036	177,979
St. Louis	—	96,540	173,329	239,956	286,543	345,386
St. Paul	—	43,754	74,035	110,975	162,983	175,638
Austin	**141,766**	**474,204**	**880,217**	**1,377,581**	**1,573,388**	**1,667,315**
Albuquerque	—	35,424	63,963	83,372	98,306	115,043
Austin	26,623	88,593	182,831	296,687	357,966	419,517
Dallas	97,565	203,411	347,017	537,212	586,705	535,551
Houston	17,578	51,496	114,679	197,006	236,310	278,967
Oklahoma City	—	50,128	99,522	151,641	159,444	171,359
Wichita	—	45,152	72,205	111,663	134,657	146,878
Fresno	**43,342**	**225,048**	**399,685**	**682,437**	**739,084**	**790,376**
Honolulu	—	10,926	19,589	30,902	31,741	35,013
Laguna Niguel	10,536	120,148	165,181	276,526	292,792	321,173
Los Angeles	5,462	38,816	105,921	206,845	226,159	229,860
San Francisco	9,460	17,110	30,943	44,912	47,139	51,742
San Jose	17,884	38,048	78,051	123,252	141,253	152,588
Ogden	**175,777**	**390,142**	**611,078**	**901,295**	**985,867**	**1,096,480**
Aberdeen	1,404	8,873	15,238	21,640	22,892	24,703
Anchorage	883	6,222	10,108	15,981	18,608	22,087
Boise	7,296	14,336	21,337	28,170	30,364	33,262
Cheyenne	4,721	10,365	15,189	22,850	25,911	28,600
Denver	22,018	52,863	79,532	145,406	165,979	180,675
Fargo	408	6,647	12,247	17,102	18,630	21,981
Helena	3,192	11,162	16,865	24,184	27,438	31,696
Las Vegas	3,618	14,885	37,214	60,910	82,712	97,422
Omaha	12,491	30,447	43,164	58,306	60,557	64,425
Phoenix	45,702	66,509	102,667	144,526	157,084	168,131
Portland	19,087	31,311	55,001	71,502	70,214	80,828
Sacramento	14,759	30,062	57,207	84,021	87,497	92,204
Salt Lake City	12,391	33,582	38,570	48,786	50,867	58,255
Seattle	27,807	72,878	106,739	157,911	167,114	192,211
Other	**00,000**	**000**				
Non-Individual Returns[3]						
United States						
Fiduciary	73,224	117,144	216,791	314,310	421,135	563,238
Schedule K-1	336,244	745,861	897,342	810,268	818,700	994,081
Partnership	509	500	498	60	28	0
Schedule K-1[4]	460,000	500,000	830,754	1,275,396	1,596,341	1,945,499
Employee Plans						
5500 C	408					
5500 R	572					
5500 C/R	900	795	1,171	5,384	6,695	
5500 EZ	2	183	154			

Table 9 — Selected Information From Returns Filed (1994)

Presidential Election Campaign Fund	Returns Showing Designations	Dollar Amount	Cumulative Dollar Amounts Since 1972	
	16.3 million	$69.7 million[1]	$759.7 million	
Contribution to Reduce the Public Debt			Cumulative Since 1982	
	Contributions	Dollar Amount	Contributions	Dollar Amount
	764	$6,358,331	14,210	$8.7 million
Earned Income Credit	Returns	Dollars Claimed	Refunds Issued	Refund Dollars
	14.8 million	$15.2 billion	11.0 million	$11.4 billion
Debtor Master File			Cumulative	
			Since 1981 (CS) and 1986 (NFD)	
	Returns	Collections	Returns	Collections
Child Support (CS)	1,012,966	$698 million	7.5 million	$4.5 billion
Nontax Federal Debts (NFD)	987,193	$675.2 million	5.7 million	$3.5 billion
Master File Accounts	Individual Master File Accounts	Business Master File Accounts		
	161,447,797	34,942,613		

Table 10 — Taxpayer Assistance and Education Programs (1994)

Assisting Taxpayers	**1994**
Write, call or walk-in	
Telephone (including tele-tax)	66,252,822
Correspondence	270,018
Walk-In (at 517 sites)	7,149,285
Accuracy	
Toll-Free Technical Tax Law[1]	89.5%
Forms and publications	
Forms and publications orders	9,831,527
Libraries, banks, postal service distribution sites	63,000
Disaster/emergency assistance	
States	26
Counties	585
Taxpayer education	
Outreach taxpayers assisted	750,695
Outreach community sites	9,164
VITA & TCE taxpayers assisted	3,170,318
Volunteers	86,197
Students using understanding taxes	6,614,384
Small business workshop attendees	66,875
Tax practitioner institute attendees	69,821
Taxpayer information	
Value of free advertising received	20,589,962
Broadcast (radio and television)	17,833,543
Print and outdoor	2,756,419
Television clinics/special programs	23
Estimated viewers/listeners	87,930,000
Newspapers using tax supplement	3,599
Estimated tax supplement circulation	44,197,021

Table 11 — Returns Filed, Examination Coverage (1994)

October, 1993–September 30, 1994

	Returns Filed CY 1993	Returns Examined: Revenue Agent Non CEP	Revenue Agent CEP	Tax Auditor	Service Center	Total	Percent Coverage
Grand Total	**152,732,800**	**534,706**	**6,988**	**467,469**	**417,410**	**1,426,573**	**.93**
Income, Estate & Gift, Total**	**122,962,700**	**452,035**	**3,774**	**456,216**	**417,003**	**1,329,028**	**1.08**
Individual, Total**	**113,754,400**	**363,696**	**320**	**456,216**	**405,475**	**1,225,707**	**1.08**
1040A, TPI < $25,000	45,341,900	102,234	6	151,353	217,130	470,723	1.04
Non 1040A, TPI < $25,000	14,718,900	30,704	25	57,016	41,387	129,132	.88
TPI $25,000 < $50,000	26,963,400	29,711	14	77,183	36,335	143,243	.53
TPI $50,000 < $100,000	15,229,900	23,167	11	54,289	32,726	110,193	.72
TPI $100,000 and over	3,745,700	37,937	194	28,199	43,674	110,004	2.94
Sch C-TGR < $25,000	2,418,300	56,779	—	36,583	12,807	106,169	4.39
Sch C-TGR $25,000 < $100,000	2,911,200	43,724	5	32,740	11,092	87,561	3.01
Sch C-TGR $100,000 and over	1,619,500	35,307	55	14,306	8,098	57,766	3.57
Sch F-TGR < $100,000	535,500	1,759	2	3,382	1,060	6,203	1.16
Sch F-TGR $100,000 and over	270,100	2,374	8	1,165	1,166	4,713	1.74
Corporation, Total**	**2,516,300**	**50,772**	**2,924**	**—**	**4,414**	**58,110**	**2.31**
No Balance Sheet	291,300	2,669	66	—	2,721	5,456	1.87
Under $250,000	1,555,700	12,196	8	—	823	13,027	.84
$250,000 < $1 Mil	412,800	9,957	27	—	229	10,213	2.47
$1 Mil < $5 Mil	166,000	11,499	59	—	245	11,803	7.11
$5 Mil < $10 Mil	24,100	3,698	38	—	80	3,816	15.83
$10 Mil < $50 Mil	27,300	5,829	179	—	132	6,140	22.49
$50 Mil < $100 Mil	7,200	1,615	126	—	37	1,778	24.69
$100 Mil < $250 Mil	6,100	1,612	235	—	30	1,877	30.77
$250 Mil and over	6,400	1,336	2,125	—	68	3,529	55.14
Form 1120F	19,400	361	61	—	49	471	2.43
Fiduciary**	**2,950,200**	**1,584**	**218**	**—**	**2,930**	**4,732**	**.16**
Estate Total**	**73,000**	**10,860**	**—**	**—**	**217**	**11,077**	**15.17**
Gross Estate < $1 Mil	42,400	3,395	—	—	80	3,475	8.20
Gross Estate $1 Mil < $5 Mil	28,100	6,280	—	—	122	6,402	22.78
Gross Estate $5 Mil and over	2,500	1,185	—	—	15	1,200	48.00
Gift**	**217,800**	**1,853**	**—**	**—**	**—**	**1,853**	**.85**
Employment	**28,911,300**	**51,867**	**1,766**	**8,217**	**339**	**62,189**	**.22**
Excise	**858,800**	**30,547**	**1,267**	**3,036**	**9**	**34,859**	**4.06**
Windfall Profit	**—**	**23**	**—**	**—**	**24**	**47**	**—**
Miscellaneous Taxable	**—**	**234**	**181**	**—**	**35**	**450**	**—**
Partnerships**	**1,545,200**	**5,245**	**234**	**—**	**2,598**	**8,077**	**.52**
S-Corporations**	**1,905,800**	**17,978**	**38**	**—**	**1,369**	**19,385**	**1.02**
Miscellaneous Nontaxable**	**—**	**47**	**40**	**—**	**—**	**87**	**—**

No Change Percent			Recommended Additional Tax and Penalties (in thousands of dollars)					Average Tax and Penalty Per Return			
			Revenue Agent					Revenue Agent			
Revenue Agent	Tax Auditor	Service Center	Non CEP	CEP	Tax Auditor	Service Center	Total	Non CEP	CEP	Tax Auditor	Service Center
			8,931,014	**12,745,552**	**1,437,206**	**811,825**	**23,925,598**				
7	**11**	**24**	**8,216,635**	**12,376,070**	**1,420,275**	**811,228**	**22,824,208**	**18,177**	**3,279,298**	**3,113**	**1,945**
4	**11**	**24**	**3,875,143**	**75,561**	**1,420,275**	**796,047**	**6,167,026**	**10,655**	**236,130**	**3,113**	**1,963**
2	7	20	686,084	12	416,630	355,723	1,458,449	6,711	1,940	2,753	1,638
4	11	20	215,235	4,442	111,298	75,032	406,007	7,010	177,664	1,952	1,813
5	13	21	162,021	560	156,489	73,331	392,401	5,453	39,979	2,028	2,018
7	17	30	204,684	674	152,546	64,851	422,755	8,835	61,275	2,810	1,982
8	24	39	1,149,210	62,053	159,559	145,380	1,516,202	30,293	319,862	5,658	3,329
1	6	30	183,650	—	104,030	27,733	315,412	3,234	—	2,844	2,165
3	9	30	373,496	44	175,575	21,720	570,837	8,542	8,900	5,363	1,958
8	14	37	762,850	3,238	135,080	28,384	929,553	21,606	58,879	9,442	3,505
5	24	36	8,870	93	5,471	1,242	15,676	5,042	46,657	1,618	1,172
9	24	22	129,042	4,445	3,596	2,651	139,734	54,356	555,650	3,087	2,274
20	**—**	**35**	**2,856,251**	**12,276,754**	**—**	**12,966**	**15,145,970**	**56,256**	**4,198,616**	**—**	**2,937**
17	—	24	119,426	151,434	—	4,978	275,838	44,745	2,294,460	—	1,829
21	—	51	128,901	4,162	—	1,754	134,817	10,569	520,224	—	2,132
23	—	55	157,463	755	—	608	158,826	15,814	27,973	—	2,654
23	—	56	308,997	9,931	—	397	319,324	26,872	168,316	—	1,619
23	—	51	197,259	1,250	—	119	198,628	53,342	32,892	—	1,489
19	—	47	480,813	35,628	—	2,171	518,612	82,486	199,038	—	16,448
14	—	43	199,540	30,332	—	168	230,041	123,554	240,734	—	4,554
10	—	60	428,521	154,475	—	117	583,113	265,832	657,342	—	3,887
5	—	44	757,844	11,233,629	—	2,649	11,994,122	567,248	5,286,414	—	38,959
21	—	59	77,488	655,157	—	4	732,650	214,648	10,740,286	—	89
16	**—**	**61**	**22,171**	**23,754**	**—**	**846**	**46,771**	**13,997**	**108,965**	**—**	**289**
10	**—**	**3**	**1,250,927**	**—**	**—**	**1,369**	**1,252,296**	**115,187**	**—**	**—**	**6,311**
11	—	3	83,221	—	—	970	84,192	24,513	—	—	12,128
9	—	3	323,150	—	—	395	323,545	51,457	—	—	3,238
10	—	—	844,555	—	—	4	844,559	712,705	—	—	278
25	**—**	**—**	**212,144**	**—**	**—**	**—**	**212,144**	**114,487**	**—**	**—**	**—**
6	**2**	**3**	**492,728**	**327,205**	**14,962**	**517**	**835,411**	**9,500**	**185,280**	**1,821**	**1,524**
13	**2**	**78**	**214,258**	**21,699**	**1,970**	**—**	**237,927**	**7,014**	**17,126**	**649**	**—**
4	**—**	**8**	**1,180**	**—**	**—**	**58**	**1,237**	**51,290**	**—**	**—**	**2,408**
17	**—**	**66**	**6,214**	**20,579**	**—**	**22**	**26,815**	**26,555**	**113,694**	**—**	**634**
24	**—**	**57**									
29	**—**	**54**									
16	**—**	**—**									

Table 11-A — Examined Returns Involving Unagreed Recommended Additional Tax and Penalties (1994)

October, 1993–September 30, 1994

	Returns				
	Revenue Agent				
	Non CEP	CEP	Tax Auditor	Service Center	Total
Grand Total	**39,352**	**1,905**	**23,769**	**5,694**	**70,720**
Income, Estate & Gift, Total**	**27,371**	**1,235**	**22,866**	**5,680**	**57,152**
Individual, Total**	**19,411**	**113**	**22,866**	**5,647**	**48,037**
1040A, TPI < $25,000	2,737	—	3,341	1,838	7,916
Non 1040A, TPI < $25,000	1,169	7	2,094	709	3,979
TPI $25,000 < $50,000	1,829	—	4,758	788	7,375
TPI $50,000 < $100,000	2,228	—	4,886	811	7,925
TPI $100,000 and over	5,277	88	2,999	816	9,180
Sch C-TGR < $25,000	806	—	1,159	163	2,128
Sch C-TGR $25,000 < $100,000	1,613	2	2,183	264	4,062
Sch C-TGR $100,000 and over	3,401	11	1,302	234	4,948
Sch F-TGR < $100,000	95	2	90	11	198
Sch F-TGR $100,000 and over	256	3	54	13	326
Corporation, Total**	**6,844**	**1,119**	**—**	**32**	**7,995**
No Balance Sheet	347	18	—	19	384
Under $250,000	1,532	2	—	7	1,541
$250,000 < $1 Mil	1,372	6	—	1	1,379
$1 Mil < $5 Mil	1,496	8	—	2	1,506
$5 Mil < $10 Mil	487	11	—	1	499
$10 Mil < $50 Mil	826	52	—	1	879
$50 Mil < $100 Mil	230	38	—	—	268
$100 Mil < $250 Mil	266	95	—	—	361
$250 Mil and over	236	863	—	1	1,100
Form 1120F	52	26	—	—	78
Fiduciary**	**151**	**3**	**—**	**1**	**155**
Estate Total**	**694**	**—**	**—**	**—**	**694**
Gross Estate < $1 Mil	175	—	—	—	175
Gross Estate $1 Mil < $5 Mil	405	—	—	—	405
Gross Estate $5 Mil and over	114	—	—	—	114
Gift**	**271**	**—**	**—**	**—**	**271**
Employment	**9,251**	**562**	**778**	**13**	**10,604**
Excise	**2,683**	**85**	**125**	**—**	**2,893**
Windfall Profit	**9**	**—**	**—**	**—**	**9**
Miscellaneous Taxable	**38**	**23**	**—**	**1**	**62**

Table 12 — Returns Filed, Examinations Covered, Exempt Organizations and Employee Plans (1994)

		Returns Examined			
	Returns Filed CY 1993	Non CEP	CEP	Total[1]	Percent Coverage
Exempt Organizations	561,773	11,378	388	11,766	2.09
Employee Plans	1,156,901	29,384	—	29,384	2.54

Amount Unagreed (in thousands of dollars)				
Revenue Agent				
Non CEP	CEP	Tax Auditor	Service Center	Total
4,407,765	**10,056,542**	**234,201**	**32,246**	**14,730,754**
4,093,041	**9,745,163**	**232,144**	**32,239**	**14,102,588**
1,340,921	**71,030**	**232,144**	**31,852**	**1,675,947**
79,475	—	23,836	7,383	110,694
30,995	4,370	22,924	4,568	62,857
51,394	—	23,613	3,621	78,628
70,310	—	38,814	3,324	112,448
635,286	60,529	53,615	8,339	757,770
15,811	—	8,023	529	24,363
60,726	25	24,618	1,278	86,647
287,201	1,707	35,216	2,373	326,497
3,712	87	697	58	4,554
106,011	4,311	787	381	111,490
1,656,517	**9,652,881**	**—**	**385**	**11,309,783**
44,910	46,405	—	321	91,636
53,443	4,161	—	22	57,625
77,426	298	—	25	77,750
151,787	8,087	—	16	159,891
108,495	62	—	—	108,557
303,845	29,442	—	—	333,286
111,523	25,707	—	—	137,231
226,841	134,896	—	—	361,737
556,899	8,830,441	—	—	9,387,341
21,346	573,383	—	—	594,729
11,601	**21,253**	**—**	**2**	**32,856**
900,205	**—**	**—**	**—**	**900,205**
32,753	—	—	—	32,753
183,693	—	—	—	183,693
683,759	—	—	—	683,759
183,797	**—**	**—**	**—**	**183,797**
253,202	**287,833**	**2,006**	**7**	**543,047**
58,670	**9,379**	**51**	**—**	**68,100**
—	**—**	**—**	**—**	**—**
2,851	**14,168**	**—**	**—**	**17,019**

Table 13 — Number of Returns Examined (1994)

(By Class of tax and by Internal Revenue Regions, Districts, Service Centers (S.C.), and Other Areas; October, 1993–September 30, 1994.)

	Taxable Returns										Nontaxable Returns		
	Total	Individual	Corporation	Fiduciary	Estate	Gift	Employment	Excise	Windfall Profit	Misc. Taxable	Partnership	S-corporation	Misc. Non-taxable
United States	**1,426,573**	**1,225,707**	**58,110**	**4,732**	**11,077**	**1,853**	**62,189**	**34,859**	**47**	**450**	**8,077**	**19,385**	**87**
Regions													
North Atlantic	169,484	144,227	9,344	838	2,266	438	3,527	3,634	—	46	1,548	3,581	35
Mid Atlantic	123,578	104,034	6,703	340	1,400	205	4,600	3,410	—	58	932	1,884	12
Southeast	248,093	212,361	10,473	541	1,515	249	11,122	6,224	—	76	981	4,545	6
Central	123,730	98,439	7,263	441	1,389	120	8,547	3,830	—	36	516	3,149	—
Midwest	152,709	125,902	6,465	1,091	1,422	263	8,021	6,725	4	99	813	1,897	7
Southwest	232,632	203,758	7,754	768	1,090	311	10,678	4,876	43	42	990	2,314	8
Western	369,111	334,978	9,908	713	1,850	256	11,711	5,286	—	81	2,295	2,014	19
A/C International	7,236	2,008	200	—	145	11	3,983	874	—	12	2	1	—
North Atlantic													
Albany	5,647	4,174	626	13	158	32	154	301	—	3	30	156	—
Augusta	5,291	4,046	176	21	—	—	586	154	—	2	38	268	—
Boston	17,785	14,140	930	126	453	160	867	592	—	15	74	427	1
Brooklyn	16,320	14,136	978	6	—	—	84	518	—	7	100	484	7
Buffalo	12,745	10,451	756	22	219	29	119	835	—	6	71	237	—
Burlington	2,415	1,918	92	4	1	—	227	105	—	—	8	60	—
Hartford	14,897	12,282	874	36	367	88	288	373	—	3	99	485	2
Manhattan	19,081	14,139	2,174	58	886	129	488	481	—	7	338	356	25
Portsmouth	4,295	3,534	263	16	—	—	155	92	—	—	57	178	—
Providence	5,227	4,230	329	7	—	—	268	183	—	—	19	191	—
Andover S.C.	30,177	27,007	1,793	187	108	—	291	—	—	2	177	612	—
Brookhaven S.C.	35,604	34,170	353	342	74	—	—	—	—	1	537	127	—
Mid Atlantic													
Baltimore	15,370	12,032	1,174	16	356	15	1,067	323	—	10	73	304	—
Newark	19,429	14,587	1,893	19	331	100	1,010	697	—	14	293	476	9
Philadelphia	17,967	15,036	1,295	17	334	57	557	145	—	7	138	379	2
Pittsburgh	11,911	8,682	912	18	143	20	1,165	640	—	14	94	222	1
Richmond	21,721	18,013	983	55	235	13	537	1,463	—	5	56	361	—
Wilmington	3,285	2,611	187	6	—	—	250	142	—	3	22	64	—
Philadelphia S.C.	33,895	33,073	259	209	1	—	14	—	—	5	256	78	—
Southeast													
Atlanta	37,866	32,773	1,377	67	214	33	888	1,526	—	10	162	814	2
Birmingham	13,653	11,088	739	14	—	—	981	501	—	8	44	278	—
Columbia	13,080	9,995	377	5	—	—	2,186	206	—	5	66	240	—
Ft. Lauderdale	28,972	24,364	1,513	49	352	89	955	530	—	6	128	986	—
Greensboro	19,331	15,428	1,078	19	287	41	1,351	750	—	6	87	284	—
Jackson	12,883	11,619	493	7	—	—	442	141	—	7	47	127	—
Jacksonville	27,920	23,559	1,500	50	198	48	1,033	511	—	4	72	945	—
Little Rock	10,479	9,063	414	2	—	—	410	328	—	11	53	198	—
Nashville	16,444	13,580	646	27	204	20	991	774	—	11	56	131	4
New Orleans	22,195	17,236	1,432	2	228	18	1,885	948	—	6	57	383	—
Atlanta S.C.	25,990	25,011	473	216	32	—	—	—	—	1	161	96	—
Memphis S.C.	19,280	18,645	431	83	—	—	—	9	—	1	48	63	—

Table 13 — Number of Returns Examined (1994), continued

(By Class of tax and by Internal Revenue Regions, Districts, Service Centers (S.C.), and Other Areas; October, 1993–September 30, 1994.)

	Taxable Returns										Nontaxable Returns		
	Total	Individual	Corporation	Fiduciary	Estate	Gift	Employment	Excise	Windfall Profit	Misc. Taxable	Partnership	S-corporation	Misc. Non-taxable
Central													
Cincinnati	10,844	7,728	1,173	51	363	37	548	614	—	—	102	228	—
Cleveland	14,504	9,443	1,642	66	392	36	1,412	1,024	—	10	55	424	—
Detroit	27,858	21,943	2,174	19	327	19	1,916	809	—	11	94	546	—
Indianapolis	22,451	15,931	971	42	238	25	3,247	429	—	5	83	1,480	—
Louisville	9,631	6,631	879	2	—	2	1,127	618	—	6	59	307	—
Parkersburg	4,618	3,405	384	1	67	1	297	336	—	1	6	120	—
Cincinnati S.C.	33,824	33,358	40	260	2	—	—	—	—	3	117	44	—
Midwest													
Aberdeen	3,346	2,560	155	—	—	—	211	337	—	—	16	67	—
Chicago	37,348	31,075	1,872	152	365	54	1,802	1,308	3	26	180	511	—
Des Moines	11,154	9,321	521	27	112	15	711	327	—	4	35	81	—
Fargo	3,306	2,539	109	—	38	2	423	135	—	—	5	55	—
Helena	3,691	3,133	129	—	45	5	241	66	—	—	14	58	—
Milwaukee	10,338	7,291	693	21	157	18	1,075	806	—	14	34	227	2
Omaha	6,412	4,074	314	18	157	36	496	1,228	1	4	40	44	—
Springfield	7,047	5,310	437	18	130	68	691	252	—	5	28	108	—
St. Louis	21,828	17,990	1,087	72	257	42	1,245	768	—	19	80	268	—
St. Paul	21,071	16,642	1,032	67	161	23	1,126	1,498	—	25	98	394	5
Kansas City S.C.	27,168	25,967	116	716	—	—	—	—	—	2	283	84	—
Southwest													
Albuquerque	4,642	3,268	273	12	23	8	364	535	—	—	18	141	—
Austin	22,168	17,565	1,155	61	163	38	2,203	512	—	1	103	367	—
Cheyenne	2,306	1,798	95	2	18	9	226	80	—	—	7	71	—
Dallas	33,673	28,510	1,334	125	300	61	1,615	1,262	—	4	140	319	3
Denver	18,241	15,176	782	21	81	19	1,046	612	—	3	131	370	—
Houston	19,479	16,584	1,024	17	82	5	1,296	307	10	5	28	116	5
Oklahoma City	18,398	14,208	1,001	14	132	71	1,721	887	9	7	43	305	—
Phoenix	15,716	13,332	536	6	159	23	1,161	221	—	3	71	204	—
Salt Lake City	5,034	4,187	181	11	—	—	521	68	—	—	20	46	—
Wichita	10,207	8,032	790	4	132	77	491	392	—	1	58	230	—
Austin S.C.	49,118	48,496	161	158	—	—	33	—	24	12	179	55	—
Ogden S.C.	33,650	32,602	422	337	—	—	1	—	—	6	192	90	—
Western													
Anchorage	5,204	4,457	147	1	5	11	213	324	—	1	17	28	—
Boise	6,191	5,235	161	4	41	13	431	182	—	4	52	68	—
Honolulu	3,216	2,543	314	4	35	4	107	151	—	—	16	42	—
Laguna Niguel	53,416	45,755	1,981	66	271	32	3,495	1,060	—	11	424	319	2
Las Vegas	20,788	19,949	256	5	36	3	339	112	—	—	8	80	—
Los Angeles	49,950	43,439	1,980	70	467	30	2,647	947	—	10	178	177	5
Portland	11,533	8,573	773	46	165	35	1,082	528	—	6	68	257	—
Sacramento	22,930	19,732	896	14	255	8	668	478	—	7	611	261	—
San Francisco	23,294	20,854	1,041	31	232	28	686	244	—	12	93	72	1
San Jose	22,378	19,130	1,140	22	201	52	985	538	—	22	99	178	11
Seattle	21,507	18,165	853	28	142	40	1,058	722	—	6	81	412	—
Fresno S.C.	128,704	127,146	366	422	—	—	—	—	—	2	648	120	—

Table 14 — Additional Tax and Penalties Recommended After Examination (1994)

(By Class of tax and by Internal Revenue Regions, Districts, Service Centers (S.C.), and Other Areas; October, 1993–September 30, 1994.)
(In thousands of Dollars)

	Taxable Returns									
	Total	Individual	Corporation	Fiduciary	Estate	Gift	Employment	Excise	Windfall Profit	Misc. Taxable
United States	**23,925,598**	**6,167,026**	**15,145,970**	**46,771**	**1,252,296**	**212,144**	**835,411**	**237,927**	**1,237**	**26,815**
Regions										
North Atlantic	5,006,930	598,444	4,174,191	3,939	161,387	9,522	37,736	21,177	—	534
Mid Atlantic	1,751,783	626,166	963,796	1,815	62,524	3,818	76,360	12,798	—	4,506
Southeast	3,525,666	1,072,794	2,108,784	26,667	127,692	27,296	84,587	62,677	—	15,168
Central	2,055,746	414,727	1,331,638	1,903	54,422	12,281	215,973	22,602	—	2,201
Midwest	2,490,242	517,770	1,693,451	5,167	55,443	28,229	170,777	17,418	—	1,988
Southwest	3,639,663	1,021,610	2,334,377	2,908	131,257	48,111	47,713	51,510	1,237	940
Western	5,336,052	1,888,348	2,498,111	4,373	624,195	80,264	191,760	47,525	—	1,477
A/C International	**119,514**	**27,167**	**41,622**	**—**	**35,376**	**2,623**	**10,505**	**2,222**	**—**	**—**
North Atlantic										
Albany	201,107	19,010	155,868	1,067	22,071	523	2,054	458	—	56
Augusta	29,788	14,026	14,090	203	—	—	1,234	223	—	12
Boston	278,186	73,254	175,169	484	11,602	1,842	11,286	4,252	—	298
Brooklyn	174,061	100,166	63,794	167	—	—	3,656	6,277	—	—
Buffalo	243,302	42,510	188,310	187	7,407	300	2,235	2,184	—	168
Burlington	25,900	4,925	20,151	115	—	—	546	162	—	—
Hartford	716,238	79,846	612,238	146	18,005	651	1,959	3,392	—	—
Manhattan	3,137,494	104,357	2,909,344	1,240	101,011	6,207	11,740	3,595	—	—
Portsmouth	24,351	17,449	5,953	88	—	—	515	346	—	—
Providence	59,580	31,341	25,749	67	—	—	2,135	288	—	—
Andover S.C.	45,724	41,051	2,880	130	1,289	—	374	—	—	—
Brookhaven S.C.	71,198	70,510	645	44	—	—	—	—	—	—
Mid Atlantic										
Baltimore	350,526	104,424	207,522	336	17,133	543	16,102	3,740	—	725
Newark	552,358	159,187	335,924	208	14,161	2,330	36,107	860	—	3,580
Philadelphia	311,839	109,946	187,495	840	8,721	832	3,085	903	—	18
Pittsburgh	121,472	50,815	46,704	34	6,571	62	11,995	5,238	—	53
Richmond	217,148	116,475	74,326	218	15,938	52	8,332	1,677	—	130
Wilmington	130,374	19,440	109,910	10	—	—	635	379	—	—
Philadelphia S.C.	68,068	65,879	1,915	169	—	—	104	—	—	—
Southeast										
Atlanta	1,325,258	186,203	1,062,774	21,406	29,302	2,915	15,163	7,378	—	116
Birmingham	142,674	54,400	80,224	23	—	—	4,843	2,767	—	416
Columbia	101,327	33,420	48,159	1,389	—	—	14,334	3,856	—	169
Ft. Lauderdale	363,658	194,882	115,416	2,652	25,381	4,219	9,222	11,885	—	—
Greensboro	256,249	101,992	114,958	37	20,911	7,655	4,283	5,574	—	838
Jackson	104,997	39,841	63,356	—	—	—	712	1,010	—	79
Jacksonville	343,048	141,930	154,516	752	18,730	8,888	13,880	4,190	—	162
Little Rock	58,704	30,043	14,314	—	—	—	675	341	—	13,332
Nashville	563,951	114,583	423,176	297	7,300	152	15,538	2,882	—	24
New Orleans	157,484	70,001	29,265	—	25,989	3,466	5,937	22,793	—	33
Atlanta S.C.	80,042	78,367	1,499	96	80	—	—	—	—	—
Memphis S.C.	28,272	27,132	1,127	14	—	—	—	—	—	—

Table 14 — Additional Tax and Penalties Recommended After Examination (1994), Continued

By Class of tax and by Internal Revenue Regions, Districts, Service Centers (S.C.), and Other Areas; October, 1993–September 30, 1994.)
In thousands of Dollars)

	Taxable Returns									
	Total	Individual	Corporation	Fiduciary	Estate	Gift	Employment	Excise	Windfall Profit	Misc. Taxable
Central										
Cincinnati	303,826	38,885	236,750	131	15,214	8,261	2,253	2,332	—	—
Cleveland	729,030	67,196	643,160	740	8,524	544	5,283	3,000	—	582
Detroit	544,054	138,860	183,555	6	19,797	862	192,426	6,970	—	1,577
Indianapolis	155,609	74,619	55,034	1,004	8,768	2,562	9,350	4,241	—	32
Louisville	243,664	32,366	201,604	18	—	41	5,954	3,670	—	10
Parkersburg	30,286	13,602	11,457	3	2,120	11	706	2,387	—	—
Cincinnati S.C.	49,277	49,199	78	—	—	—	—	—	—	1
Midwest										
Aberdeen	13,370	9,673	2,255	—	—	—	632	810	—	—
Chicago	875,276	171,655	654,354	688	13,099	797	27,418	8,950	—	315
Des Moines	151,422	23,610	114,523	2,678	3,595	4,109	1,737	1,170	—	—
Fargo	10,852	7,614	1,570	—	687	—	826	156	—	—
Helena	17,783	12,721	492	—	561	10	3,917	82	—	—
Milwaukee	232,763	29,473	98,580	52	4,304	202	98,699	1,383	—	70
Omaha	107,319	16,329	77,667	439	8,109	2,098	1,781	896	—	—
Springfield	76,305	22,419	33,465	4	10,629	6,491	1,476	1,723	—	99
St. Louis	413,739	101,719	281,875	68	9,057	879	18,497	1,118	—	526
St. Paul	528,163	59,595	428,589	1,033	5,403	13,642	15,794	3,129	—	978
Kansas City S.C.	63,250	62,963	82	205	—	—	—	—	—	—
Southwest										
Albuquerque	37,181	19,108	13,116	232	1,174	—	2,322	1,229	—	—
Austin	344,829	160,441	105,748	471	31,005	31,225	14,085	1,686	—	168
Cheyenne	19,163	8,833	1,489	3	1,615	166	760	6,297	—	—
Dallas	597,397	198,816	327,057	852	42,173	1,153	7,506	19,430	—	410
Denver	304,830	150,504	118,788	319	27,535	658	4,387	2,485	—	154
Houston	1,561,484	111,951	1,431,840	722	3,518	—	4,852	7,420	1,180	2
Oklahoma City	216,221	61,536	120,448	140	4,439	13,383	4,451	11,640	—	184
Phoenix	181,584	69,498	98,951	7	4,685	934	7,172	337	—	—
Salt Lake City	34,055	26,275	6,239	69	—	—	1,334	138	—	—
Wichita	147,607	23,097	107,151	2	15,113	592	805	848	—	—
Austin S.C.	112,232	111,984	102	55	—	—	33	—	58	—
Ogden S.C.	83,081	79,569	3,449	36	—	—	5	—	—	22
Western										
Anchorage	45,091	25,980	16,625	4	705	195	905	545	—	132
Boise	55,457	21,929	26,672	5	4,001	60	908	1,722	—	158
Honolulu	111,540	29,933	22,068	—	57,355	154	1,187	843	—	—
Laguna Niguel	1,049,210	588,063	325,436	401	24,462	1,496	100,765	8,586	—	—
Las Vegas	149,947	96,312	34,278	14	11,467	959	3,023	3,894	—	—
Los Angeles	2,168,200	298,840	1,347,000	29	428,106	38,065	46,308	9,792	—	60
Portland	135,133	48,951	62,631	2,779	3,544	12,709	2,822	1,495	—	202
Sacramento	205,632	154,535	31,432	78	12,664	1,290	2,927	2,689	—	17
San Francisco	587,052	146,605	387,720	858	26,334	5,140	18,737	1,642	—	15
San Jose	452,257	183,926	194,411	91	48,031	5,738	4,883	14,288	—	887
Seattle	165,854	83,880	48,647	17	7,526	14,456	9,296	2,028	—	6
Fresno S.C.	210,680	209,393	1,191	96	—	—	—	—	—	—

Table 15 — Civil Penalties Assessed and Abated (1994)

(in thousands of dollars)

	Assessements		Reasonable Cause Abatements[1]		Other Abatements		Net penalties	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Total, all civil penalties	**33,865,361**	**13,167,040**	**534,922**	**442,577**	**3,729,666**	**4,568,962**	**29,600,773**	**8,155,501**
Individual Total	**20,682,074**	**3,934,115**	**141,805**	**75,305**	**1,645,374**	**705,245**	**18,894,895**	**3,153,565**
Delinquency	2,677,425	1,517,576	55,790	41,625	372,295	300,917	2,249,340	1,175,034
Estimated tax	5,760,389	1,056,737	20,675	11,598	261,423	132,655	5,478,291	912,485
Failure to pay	11,957,070	1,015,852	60,064	18,307	920,433	98,501	10,976,573	899,045
Bad check	227,645	7,274	3,156	334	9,098	909	215,391	6,031
Fraud	6,275	155,411	12	412	1,474	39,323	4,789	115,675
Negligence	22,493	165,428	1,876	2,998	74,841	124,698	(54,224)	37,732
Other[2]	30,777	15,837	232	32	5,810	8,242	24,735	7,563
Corporation Total[3]	**696,398**	**1,334,517**	**12,000**	**20,881**	**102,928**	**466,498**	**581,470**	**847,138**
Delinquency	131,427	553,860	5,381	11,138	16,073	272,495	109,973	270,227
Estimated tax	252,442	184,294	632	1,986	17,648	71,441	234,162	110,867
Failure to pay	303,014	289,555	5,938	7,637	68,676	103,043	228,400	178,875
Bad check	2,372	132	32	14	104	12	2,236	105
Fraud	624	52,279	0	0	44	2,785	580	49,493
Negligence	1,234	177,762	2	9	163	4,743	1,069	173,010
Other	5,285	76,635	15	97	220	11,978	5,050	64,560
Employment Total[4]	**11,135,997**	**3,562,560**	**302,622**	**261,937**	**1,652,740**	**847,254**	**9,180,635**	**2,453,369**
Delinquency	2,209,407	630,737	55,639	32,137	252,400	130,713	1,901,368	467,887
Failure to pay	4,723,809	354,528	69,072	10,817	823,086	82,183	3,831,651	261,528
Federal tax deposits	4,101,285	2,555,697	177,228	218,608	574,734	632,850	3,349,323	1,704,239
Bad check	93,265	4,304	564	101	1,533	156	91,168	4,047
Fraud	653	7,522	0	0	83	354	570	7,168
Other	7,578	9,772	119	274	904	998	6,555	8,500
Excise Total[5]	**418,768**	**171,328**	**30,835**	**41,933**	**70,447**	**51,081**	**317,486**	**78,313**
Delinquency	136,969	32,693	4,057	1,809	11,636	7,457	121,276	23,426
Daily delinquency	53,269	64,467	20,257	34,370	20,009	17,839	13,003	12,258
Failure to pay	197,972	13,612	4,214	557	33,216	6,580	160,542	6,475
Federal tax deposits	22,186	33,409	2,250	5,183	4,499	14,537	15,437	13,688
Bad check	3,292	69	22	1	91	3	3,179	64
Fraud	972	21,336	0	0	268	1,826	704	19,510
Other	4,108	5,742	35	13	728	2,838	3,345	2,892
Estate and Gift Total	**18,912**	**114,159**	**1,818**	**13,773**	**8,727**	**99,170**	**8,367**	**1,216**
Delinquency	7,408	75,378	696	9,075	3,372	66,328	3,340	(25)
Failure to pay	10,816	33,395	1,086	4,616	5,127	23,706	4,603	5,073
Bad check	234	177	22	54	30	80	182	43
Fraud	5	276	0	0	0	0	5	276
Negligence	10	264	0	0	5	39	5	225
Other	439	4,668	14	28	193	9,017	232	(4,376)
All Other Total[6]	**379,050**	**316,529**	**45,842**	**28,747**	**121,178**	**315,202**	**212,030**	**(27,420)**
Delinquency	147,937	285,492	40,427	27,097	31,963	296,795	75,547	(38,399)
Estimated tax	70,032	12,762	322	211	4,853	4,356	64,857	8,195
Failure to pay	152,446	8,710	4,971	1,409	79,391	3,448	68,084	3,852
Bad check	2,009	106	121	26	75	10	1,813	70
Negligence	43	151	1	5	18	149	24	(3)
Missing information	6,549	8,935	0	0	4,866	10,319	1,683	(1,384)
Other	34	373	0	0	12	124	22	249
Non-return[7]	**534,162**	**3,733,832**	**0**	**0**	**128,272**	**2,084,512**	**405,890**	**1,649,320**

Table 16 — Examined Returns Involving Protection of Revenue Base (1994)

October, 1993–September 30, 1994

	Returns					Amount Protected (in thousands of dollars)				
		Revenue Agent					Revenue Agent			
	Non CEP	CEP	Tax Auditor	Service Center	Total	Non CEP	CEP	Tax Auditor	Service Center	Total
Grand Total	**17,958**	**1,375**	**17,547**	**4,795**	**41,675**	**572,268**	**2,687,253**	**48,810**	**12,474**	**3,320,806**
Income, Estate & Gift, Total**	**13,577**	**1,012**	**17,378**	**4,794**	**36,761**	**480,496**	**2,657,058**	**48,656**	**12,474**	**3,198,685**
Individual, Total**	**10,023**	**30**	**17,378**	**4,707**	**32,138**	**104,573**	**3,290**	**48,656**	**11,302**	**167,821**
1040A, TPI < $25,000	1,011	3	4,052	1,766	6,832	5,633	22	7,474	1,943	15,071
Non 1040A, TPI < $25,000	430	—	1,324	638	2,392	1,011	—	1,538	456	3,005
TPI $25,000 < $50,000	1,133	—	3,334	738	5,205	3,291	—	5,524	1,993	10,808
TPI $50,000 < $100,000	1,344	1	3,099	654	5,098	6,662	1	10,371	2,251	19,286
TPI $100,000 and over	3,271	17	2,279	580	6,147	60,795	906	14,246	4,100	80,047
Sch C-TGR < $25,000	138	—	434	76	648	285	—	557	49	892
Sch C-TGR $25,000 < $100,000	594	—	1,375	130	2,099	6,040	—	3,564	204	9,808
Sch C-TGR $100,000 and over	1,803	8	1,258	93	3,162	17,955	2,231	4,866	254	25,307
Sch F-TGR < $100,000	65	—	103	11	179	135	—	217	14	367
Sch F-TGR $100,000 and over	234	1	120	21	376	2,764	131	298	39	3,232
Corporation, Total**	**2,320**	**953**	**—**	**5**	**3,278**	**236,397**	**2,651,137**	**—**	**448**	**2,887,981**
No Balance Sheet	118	23	—	1	142	2,453	84,019	—	—	86,472
Under $250,000	256	2	—	—	258	1,179	6	—	—	1,185
$250,000 < $1 Mil	242	—	—	1	243	1,544	—	—	5	1,548
$1 Mil < $5 Mil	378	3	—	—	381	8,274	35	—	—	8,309
$5 Mil < $10 Mil	157	4	—	1	162	6,103	1,503	—	—	7,606
$10 Mil < $50 Mil	494	14	—	2	510	35,614	1,267	—	443	37,324
$50 Mil < $100 Mil	172	11	—	—	183	21,555	9,635	—	—	31,189
$100 Mil < $250 Mil	199	41	—	—	240	40,365	11,195	—	—	51,560
$250 Mil and over	262	838	—	—	1,100	105,498	2,486,306	—	—	2,591,804
Form 1120F	42	17	—	—	59	13,812	57,171	—	—	70,984
Fiduciary**	**222**	**29**	**—**	**6**	**257**	**5,518**	**2,631**	**—**	**275**	**8,425**
Estate Total**	**938**	**—**	**—**	**76**	**1,014**	**85,763**	**—**	**—**	**449**	**86,212**
Gross Estate < $1 Mil	223	—	—	16	239	3,918	—	—	91	4,009
Gross Estate $1 Mil < $5 Mil	556	—	—	48	604	24,633	—	—	312	24,944
Gross Estate $5 Mil and over	159	—	—	12	171	57,213	—	—	46	57,259
Gift**	**74**	**—**	**—**	**—**	**74**	**48,246**	**—**	**—**	**—**	**48,246**
Employment	**2,059**	**95**	**51**	**—**	**2,205**	**26,655**	**16,063**	**56**	**—**	**42,774**
Excise	**2,282**	**254**	**118**	**1**	**2,655**	**31,402**	**13,853**	**98**	**—**	**45,352**
Windfall Profit	**19**	**—**	**—**	**—**	**19**	**33,711**	**—**	**—**	**—**	**33,711**
Miscellaneous Taxable	**21**	**14**	**—**	**—**	**35**	**4**	**280**	**—**	**—**	**284**

Table 17 — Examined Returns Resulting in Refunds (1994)

October, 1993–September 30, 1994

	Returns					Recommended Refunds (in thousands of dollars)				
		Revenue Agent					Revenue Agent			
	Non CEP	CEP	Tax Auditor	Service Center	Total	Non CEP	CEP	Tax Auditor	Service Center	Total
Grand Total	**49,992**	**1,018**	**33,477**	**15,547**	**100,034**	**856,515**	**915,465**	**120,240**	**82,187**	**1,974,408**
Income, Estate & Gift, Total**	**46,048**	**702**	**33,311**	**15,546**	**95,607**	**805,804**	**856,458**	**120,023**	**82,186**	**1,864,472**
Individual, Total**	**38,765**	**44**	**33,311**	**15,205**	**87,325**	**249,195**	**7,392**	**120,023**	**65,740**	**442,350**
1040A, TPI < $25,000	16,439	3	11,045	4,823	32,310	39,202	213	41,888	8,687	89,990
Non 1040A, TPI < $25,000	3,380	—	3,605	1,599	8,584	4,601	—	3,943	1,472	10,016
TPI $25,000 < $50,000	2,896	—	4,938	1,395	9,229	5,689	—	8,677	2,029	16,396
TPI $50,000 < $100,000	2,137	—	4,272	1,425	7,834	7,681	—	12,582	3,227	23,490
TPI $100,000 and over	4,849	26	3,112	4,595	12,582	130,575	1,013	29,274	43,949	204,812
Sch C-TGR < $25,000	3,684	—	1,918	348	5,950	3,606	—	2,274	266	6,146
Sch C-TGR $25,000 < $100,000	1,829	—	2,185	322	4,336	6,023	—	7,619	797	14,439
Sch C-TGR $100,000 and over	2,942	12	1,697	604	5,255	41,536	5,661	12,266	4,720	64,183
Sch F-TGR < $100,000	233	—	358	34	625	625	—	517	65	1,207
Sch F-TGR $100,000 and over	376	3	181	60	620	9,658	504	982	527	11,671
Corporation, Total**	**4,414**	**623**	**—**	**99**	**5,136**	**382,212**	**848,798**	**—**	**11,361**	**1,242,371**
No Balance Sheet	161	20	—	8	189	15,246	17,546	—	43	32,835
Under $250,000	702	1	—	16	719	4,515	63	—	182	4,759
$250,000 < $1 Mil	776	3	—	17	796	7,021	28	—	157	7,205
$1 Mil < $5 Mil	943	14	—	19	976	21,805	172	—	318	22,295
$5 Mil < $10 Mil	295	3	—	5	303	14,425	42	—	69	14,537
$10 Mil < $50 Mil	687	22	—	12	721	58,070	7,601	—	1,077	66,748
$50 Mil < $100 Mil	256	21	—	5	282	49,963	3,663	—	255	53,881
$100 Mil < $250 Mil	275	47	—	3	325	56,195	31,114	—	13	87,322
$250 Mil and over	280	485	—	13	778	140,184	768,280	—	9,240	917,704
Form 1120F	39	7	—	1	47	14,789	20,290	—	6	35,084
Fiduciary**	**276**	**35**	**—**	**161**	**472**	**9,287**	**269**	**—**	**982**	**10,538**
Estate Total**	**2,483**	**—**	**—**	**81**	**2,564**	**160,687**	**—**	**—**	**4,103**	**164,790**
Gross Estate < $1 Mil	638	—	—	17	655	11,965	—	—	270	12,234
Gross Estate $1 Mil < $5 Mil	1,515	—	—	50	1,565	71,048	—	—	1,242	72,291
Gross Estate $5 Mil and over	330	—	—	14	344	77,674	—	—	2,591	80,265
Gift**	**110**	**—**	**—**	**—**	**110**	**4,424**	**—**	**—**	**—**	**4,424**
Employment	**1,169**	**49**	**28**	**—**	**1,246**	**8,940**	**15,236**	**20**	**—**	**24,197**
Excise	**2,706**	**186**	**138**	**1**	**3,031**	**39,223**	**10,408**	**197**	**1**	**49,830**
Windfall Profit	**3**	**—**	**—**	**—**	**3**	**81**	**—**	**—**	**—**	**81**
Miscellaneous Taxable	**66**	**81**	**—**	**—**	**147**	**2,466**	**33,362**	**—**	**—**	**35,828**

Table 18 — Information Reporting Program (1994)

(in millions)

Information returns received (millions)	
Other than paper	981
Paper	71
Total	1,052
Contacts (millions)	
Underreporter Program	2.645
Nonfiler First notice	1.906
Total	4.551
Additional tax, penalty, and interest assessed ($millions)	
Underreporter Program	$1,534
Nonfiler	$2,511
Total	$4,045

Table 19 — Delinquent Collection Activity (1994)

(in thousands)

	1993	1994
Total yield from taxpayer delinquent accounts	**$22,814,013**	**$23,454,777**
First bill	$ 7,442,896	$ 6,919,290
Subsequent bills[1]	$ 7,641,396	$ 8,756,274
Additional action on taxpayer del. accounts[2]	$ 7,729,721	$ 7,779,213
Taxpayer delinquent accounts		
Opening inventory	4,346	4,122
Issuances[3]	3,538	4,560
Dispositions	3,762	3,642
Closing Inventory		
(a) Number of Accounts	4,122	5,040
(b) Balance of assessed tax, pen. and interest	$27,269,257	$31,258,866
Delinquent return dollars assessed	**$11,404,048**	**$10,740,308**
Delinquent return investigations		
Opening inventory	2,303	1,859
Issuances[3]	1,451	1,601
Dispositions	1,895	1,592
Closing inventory	1,859	1,868
Returns compliance investigations closed[4]	**6**	**6**
Miscellaneous investigations closed	**23**	**19**
Offers in Compromise received	**50**	**52**
Enforcement activity		
Notice of federal tax lien filed	959	813
Notice of levy served upon third party	2,585	2,935
Seizures of property made	10	10

Table 20 — Criminal Investigation Program (1994)

	Initiated	Discontinued	Referred For Pros	Info. Indictments	Convictions	Total Sentenced	Sent To Prison	% To Prison
Program: Financial/Compliance Crimes								
North Atlantic	437	191	274	257	261	281	148	53%
Mid-Atlantic	421	158	290	291	293	238	147	62%
Southeast	472	211	347	282	246	261	189	72%
Central	294	118	182	165	159	155	114	74%
Midwest	255	97	150	151	124	138	90	65%
Southwest	473	164	264	229	205	211	169	80%
Western	418	190	301	246	213	238	166	70%
A/C International	7	1	6	6	0	2	1	50%
U.S. Total	**2777**	**1130**	**1814**	**1627**	**1501**	**1524**	**1024**	**67%**
Program: Narcotics Crimes								
North Atlantic	222	73	119	102	106	120	85	71%
Mid-Atlantic	187	37	183	170	180	166	153	92%
Southeast	285	53	257	242	199	232	208	90%
Central	182	48	164	140	136	137	123	90%
Midwest	139	45	110	117	125	143	133	93%
Southwest	342	118	280	283	227	273	236	86%
Western	244	79	198	200	124	155	121	78%
A/C International	11	1	11	11	13	7	5	71%
U.S. Total	**1612**	**454**	**1322**	**1265**	**1110**	**1233**	**1064**	**86%**
Program: Organized Crime								
North Atlantic	39	28	53	61	66	46	32	70%
Mid-Atlantic	34	5	26	21	31	23	11	48%
Southeast	39	4	37	25	41	72	44	61%
Central	44	10	41	33	36	40	25	63%
Midwest	23	10	28	31	32	25	15	60%
Southwest	38	9	15	16	15	19	10	53%
Western	56	8	38	43	26	17	11	65%
A/C International	0	0	0	0	0	0	0	0%
U.S. Total	**273**	**74**	**238**	**230**	**247**	**242**	**148**	**61%**
Program: Public Corruption Tax Crimes								
North Atlantic	56	17	36	33	37	27	16	59%
Mid-Atlantic	19	7	16	17	15	14	11	79%
Southeast	26	14	17	19	18	21	16	76%
Central	9	4	10	5	8	9	9	74%
Midwest	13	9	6	7	9	19	14	90%
Wouthwest	34	16	14	14	12	11	9	82%
Western	15	4	13	10	15	14	13	93%
A/C International	0	0	0	0	0	0	0	0%
U.S. Total	**172**	**71**	**112**	**105**	**114**	**115**	**88**	**77%**
Program: Other Illegal Crimes								
North Atlantic	75	15	21	22	18	11	10	91%
Mid-Atlantic	51	15	24	18	12	11	8	73%
Southeast	80	12	56	50	27	23	19	83%
Central	50	20	49	32	28	23	19	83%
Midwest	54	18	25	26	15	5	5	100%
Southwest	98	37	35	25	28	29	23	79%
Western	94	21	42	32	28	15	12	80%
A/C International	10	0	10	8	2	1	0	0%
U.S. Total	**512**	**138**	**262**	**213**	**158**	**118**	**96**	**81%**
Program: All Programs								
North Atlantic	829	324	503	475	488	485	291	60%
Mid-Atlantic	712	222	539	517	531	452	330	73%
Southeast	902	294	714	618	531	609	476	78%
Central	579	200	446	375	367	364	290	80%
Midwest	484	179	319	332	305	330	257	78%
Southwest	985	344	608	567	487	543	447	82%
Western	827	302	592	531	406	439	323	74%
A/C International	28	2	27	25	15	10	6	60%
U.S. Total	**5346**	**1867**	**3748**	**3440**	**3130**	**3232**	**2420**	**75%**

Table 21 — Internal Audit (1994)

Number of audit reports issued	**102**
National audits	58
Regional audits	32
Single office audits	12
Staff time allocation	
Program reviews	42.6%
Internal Control/Compliance Reviews	1.7%
Integrity Program	12.9%
Systems development reviews	6.6%
Inspection systems modernization	0.5%
Financial reviews	8.5%
Computer assistance to management	3.0%
Treasury IG projects	1.1%
Potential monetary benefits added from Internal Audit recommendations	**$401,254,000**
Total monetary benefits realized from Internal Audit recommendations	**$33,288,000**

Table 22 — Internal Security Activities Employee/Non-Employee Violations (1994)

	Guilty	Pre-Trial Diversion	Not Guilty	Cases Dismissed	Criminal Misconduct	Background Investigations
Cases Initiated					3,316	3,908
Theft/embezzlement	24	2	3	3		
Bribery	28	3	1	6		
False/fraud statement	23	12	0	2		
Assault	15	4	0	4		
Conspiracy	3	0	0	0		
Narcotics	5	1	0	4		
Other	61	8	2	11		
Totals	**159**	**30**	**6**	**30**	**3,316**	**3,908**

Table 23 — Employee Plans and Exempt Organizations Tax Rulings and Technical Advice (Closings) (1994)

Subject	Total	Taxpayer requests for tax rulings	Field requests for technical advice
Total	**4,032**	**3,926**	**106**
Actuarial matters	197	196	1
Exempt Organizations	3,538	3,477	61
Employee Plans	297	253	44

Table 24 — Determination Letters Issued on Employee Benefit Plans (1994)

Letters Issued	Stock bonus	Money purchase	Target benefit	Profit sharing	ESOP	Other defined contribution	Total defined contribution	Total defined benefit	Total	401k[1]
Initial qualification:										
Qualified	111	2,281	85	11,913	326	991	15,707	961	16,668	7,187
Participating Employees[2]	12,655	61,904	1,353	670,727	90,628	119,872	957,139	91,039	1,048,178	813,438
Not Qualified	1	2	0	1	0	0	4	3	7	0
Amendment:										
Qualified	244	5,549	208	19,948	568	1,257	27,774	3,703	31,477	9,292
Participating Employees[2]	137,944	446,544	8,451	2,796,712	212,562	399,309	4,001,522	2,371,951	6,373,473	2,102,849
Not Qualified	0	3	0	0	0	0	3	0	3	0
Terminations:										
Qualified	48	1,836	182	4,140	130	152	6,488	5,200	11,688	1,017
Participating Employees[2]	10,467	47,893	3,269	251,051	40,493	65,122	418,295	952,763	1,371,058	203,939
Not Qualified	0	1	0	3	0	0	4	1	5	1
Total										
Qualified	403	9,666	475	36,001	1,024	2,400	49,969	9,864	59,833	17,496
Not Qualified	1	6	0	4	0	0	11	4	15	1

Table 25 — Exempt Organizations and Other Entities Listed on Exempt Organizations and Business Master File (1994)

	1993	1994
Section 501(c):		
(1) Corporation organized under act of Congress	9	9
(2) Titleholding corps	6,739	6,967
(3) Religious, charitable, etc	575,690	599,745
(4) Social welfare	142,325	140,143
(5) Labor, agriculture organizations	70,416	68,144
(6) Business Leagues	72,901	74,273
(7) Social and recreation clubs	64,924	65,273
(8) Fraternal beneficiary societies	93,728	92,284
(9) Voluntary employees' beneficiary associations	15,048	14,835
(10) Domestic fraternal beneficiary societies	20,827	21,215
(11) Teachers' retirement funds	11	11
(12) Benevolent life insurance assns.	6,177	6,221
(13) Cemetery companies	9,184	9,294
(14) State chartered credit unions	5,637	5,391
(15) Mutual insurance companies	1,165	1,161
(16) Corps. to finance crop operation	33	23
(17) Supplemental unemployment benefit trusts	611	601
(18) Employee funded pension trusts	4	4
(19) War veterans' organizations	29,974	30,282
(20) Legal service organizations	213	181
(21) Black lung trusts	22	25
(22) Multiemployer pension plans	0	0
(23) Veterans associations founded prior to 1880	2	2
(24) Trusts described in section 4049 of ERISA	1	1
(25) Holding companies for pensions etc.	374	479
501(d) Religious and apostolic organizations	**96**	**99**
501(e) Cooperative hospital service organizations	**69**	**68**
501(f) Cooperative service organizations of operating educational organizations	**1**	**1**
521 Farmers' cooperatives	**1,950**	**1,866**
Sub-Total exempt organizations (EO)	1,118,131	1,138,598
Taxable farmers' cooperatives[1]	3,123	2,537
Nonexempt charitable trust[2]	56,518	62,103
Total EOs and other entities	**1,177,772**	**1,203,238**

Table 26 — Exempt Organizations Applications (Disposals) (1994)

	Approved	Denied	Other[1]	Total
Section 501(c):				
(1) Corporation organized under act of Congress	—	—	1	1
(2) Titleholding corps	314	—	83	397
(3) Religious, charitable, etc	40276	440	12298	53014
(4) Social welfare	1800	25	631	2456
(5) Labor, agriculture organizations	387	—	64	451
(6) Business Leagues	2059	34	383	2476
(7) Social and recreation clubs	991	15	552	1558
(8) Fraternal beneficiary societies	20	2	16	38
(9) Voluntary employees' beneficiary associations	626	1	189	816
(10) Domestic fraternal beneficiary societies	27	—	40	67
(11) Teachers' retirement funds	—	—	—	—
(12) Benevolent life insurance assns.	93	1	56	150
(13) Cemetery companies	148	1	21	170
(14) State chartered credit unions	5	—	2	7
(15) Mutual insurance companies	2	—	—	2
(16) Corps. to finance crop operation	—	—	—	—
(17) Supplemental unemployment benefit trusts	4	—	—	4
(18) Employee funded pension trusts	—	—	—	—
(19) War veterans' organizations	117	—	37	154
(20) Legal service organizations	3	—	—	3
(21) Black lung trusts	—	—	—	—
(22) Multiemployer pension plan	—	—	—	—
(23) Veterans associations founded prior to 1880	—	—	—	—
(24) Trusts described in section 4049 of ERISA	—	—	—	—
(25) Holding companies for pensions etc.	1	—	2	3
501(d) Religious and apostolic organizations	—	—	—	—
501(e) Cooperative hospital service organizations	—	—	—	—
501(f) Cooperative service organizations of operating educational organizations	—	—	—	—
521 Farmers' cooperatives	**14**	**1**	**7**	**22**
Nonexempt charitable trusts	**3**	—	**5**	**8**
National Office rulings and determination letters				**3477**
Total EOs and other entities	**46890**	**520**	**14387**	**65274**

Table 27 — Internal Revenue Collections, Costs, Employees and U.S. Population (1994)

Fiscal year	Operating cost (1)	Collections (2)	Cost of collecting $100 (3)	Population (Thousands) (4)	Tax per captia (5)	Average positions realized: Total (6)	National Office (7)	Centralized Plans (8)	Field (9)
1965	597,387,471	114,434,633,721	0.52	194,303	588.95	62,098	3,881		58,217
1966	624,861,929	128,879,961,342	0.48	196,560	655.68	63,508	3,982		59,526
1967	667,080,295	148,374,814,552	0.45	198,712	746.68	65,946	3,894		62,052
1968	699,190,304	153,363,837,665	0.46	200,706	764.12	67,574	3,967		63,607
1969	758,785,475	187,919,559,668	0.40	202,677	927.19	66,064	3,862		62,202
1970	886,159,162	195,722,096,497	0.45	204,878	955.31	68,683	4,103		64,580
1971	981,065,297	191,647,198,138	0.51	207,053	925.59	68,972	4,358		64,614
1972	1,127,390,411	209,855,736,878	0.54	208,846	1,004.83	68,549	4,134		64,415
1973	1,162,009,945	237,787,204,058	0.49	210,410	1,130.11	74,170	4,505		69,665
1974	1,312,894,661	268,952,253,663	0.49	211,901	1,269.24	78,921	4,310		74,611
1975	1,584,711,486 [1]	293,822,725,772	0.54	213,559	1,375.84	82,339	4,531		77,808
1976	1,667,311,689 [1]	302,519,791,922	0.55	215,142	1,406.14	84,264	4,732		79,532
1977	1,790,588,738 [1]	358,139,416,730	0.50	217,329	1,647.91	83,743	4,994		78,749
1978	1,962,129,287 [1]	399,776,389,362	0.49	219,033	1,825.19	85,329	4,919		80,410
1979	2,116,166,276 [1]	460,412,185,013	0.46	220,999	2,083.32	86,168	4,978		81,190
1980	2,280,838,622 [1]	519,375,273,361	0.44	228,231 [2]	2,275.66 [2]	87,464	5,114		82,350
1981	2,465,468,704 [1]	606,799,120,630	0.41	230,613 [2]	2,631.24 [2]	86,156	5,110		81,046
1982	2,626,338,036 [1]	632,240,505,595	0.42	232,962 [2]	2,713.92 [2]	82,857	5,098		77,759
1983	2,968,525,840 [1]	627,246,792,581	0.47	235,225 [2]	2,666.58 [2]	83,605 [3]	4,357 [3]		79,248
1984	3,279,067,495 [1]	680,475,229,453	0.48	237,454 [2]	2,865.71 [2]	87,635 [3]	5,327 [3]		82,308
1985	3,600,952,523 [1]	742,871,541,283	0.48	239,714 [2]	3,098.99 [2]	92,254	5,454		86,800
1986	3,841,983,050 [1]	782,251,812,225	0.49	241,995 [2]	3,232.51 [2]	95,880	5,361		90,519
1987	4,365,816,254 [1]	886,290,589,996	0.49	244,344 [2]	3,627.22 [2]	102,188	6,253		95,935
1988	5,069,376,692 [1]	935,106,594,000	0.54	246,329 [2]	3,796.17 [2]	114,873	6,934		107,939
1989	5,198,546,063 [1]	1,013,322,133,000	0.51	249,412 [2]	4,062.84 [2]	114,758	7,895		106,863
1990	5,440,417,630 [1]	1,056,365,651,631	0.52	250,205 [2]	4,222.00 [2]	111,858	7,459		104,399
1991	6,097,627,226 [1]	1,086,851,401,315	0.56	253,432 [2]	4,288.53 [2]	115,628	8,286		107,342
1992	6,536,336,443 [1]	1,120,799,558,292	0.58	256,219 [2]	4,374.38 [2]	116,673	9,333		107,340
1993	7,076,898,354 [1]	1,176,685,625,083 [4]	0.60	259,015 [2]	4,542.92 [2]	113,352	9,320		104,032
1994	7,401,676,761 [1]	1,276,466,775,871 [4]	0.58	261,698	4,877.63	110,665	9,467 [5]	11,184 [6]	90,014

Table 28 — Internal Revenue Service by Activity (1994)

(Amounts in thousands of dollars)

	Total		Pers. Comp. and Benefits		Other	
	1993	1994	1993	1994	1993	1994
Total Obligations, Appropriations and Reimbursements	**7,201,678**	**7,532,265**	**5,090,308**	**5,169,783**	**2,111,370**	**2,362,482**
Obligations against appropriated funds *	7,076,898	7,401,676	5,025,636	5,108,458	2,051,262	2,293,218
Administration and Management (Salaries & Expenses)						
Total	**155,289**	**169,876**	**127,295**	**140,578**	**27,994**	**29,298**
Executive Direction	13,395	12,785	11,350	10,541	2,045	2,244
Management Services	38,127	48,978	29,626	41,066	8,501	7,912
Internal Audit and Internal Security	103,767	108,113	86,319	88,971	17,448	19,142
Processing Tax Returns and Assistance (Processing Tax Returns)						
Total	**1,633,066**	**1,705,275**	**1,188,059**	**1,217,209**	**445,007**	**488,066**
Returns Processing and Revenue Accounting	1,246,072	1,221,054	869,936	832,985	376,136	388,069
Statistics of Income	25,279	28,004	20,547	21,680	4,732	6,324
Taxpayer Service	361,715	456,217	297,576	362,544	64,139	93,673
Tax Law Enforcement (Examination & Appeals; Investigation, Collection & Taxpayer Service)						
Total	**3,830,691**	**3,987,741**	**3,191,552**	**3,283,051**	**639,139**	**704,690**
Tax Fraud and Financial Investigations	343,537	384,222	298,866	331,170	44,671	53,052
Examination	1,728,245	1,785,980	1,461,550	1,483,875	266,695	302,105
Appeals and Tax Litigation	378,420	391,722	339,715	355,224	38,705	36,498
Employee Plans and Exempt Organizations	143,118	149,482	126,086	131,228	17,032	18,254
International	63,809	64,147	48,141	41,175	15,668	22,972
Collection	961,491	1,006,956	794,365	829,640	167,126	177,316
Document Matching	212,071	205,232	122,829	110,739	89,242	94,493
Information Systems						
Total	**1,457,852**	**1,538,784**	**518,730**	**467,620**	**939,122**	**1,071,164**
Processing and Services	694,137	602,797	300,229	279,244	393,908	323,553
Compliance and Enforcement	121,754	175,064	27,474	15,607	94,280	159,457
Program Support	94,216	132,096	37,562	30,833	56,654	101,263
Tax Systems Modernization	**547,745**	**628,827**	**153,465**	**141,936**	**394,280**	**486,891**
Reimbursable Obligations, Total	**124,780**	**130,589**	**64,672**	**61,325**	**60,108**	**69,264**

Table 29 — Costs incurred by the Internal Revenue Service by Office (1994)

(in thousands of dollars)

Internal Revenue Office, District or Region	Total (1)	Personnel Compensation (2)	Travel (3)	Equipment (4)	Other (5)
A. Total Internal Revenue Service	**7,532,265**	**5,169,783**[1]	**140,060**	**445,543**[2]	**1,776,879**[3]
National Office	2,390,307	963,330	45,077	371,810	1,010,090
North Atlantic	752,959	597,709	10,682	8,718	135,850
Mid Atlantic	548,270	439,799	8,402	7,555	92,514
Southeast	724,236	605,614	14,027	11,907	92,688
Central	471,597	368,462	9,325	6,549	87,261
Midwest	535,328	429,894	10,111	6,232	89,091
Southwest	801,287	673,190	13,130	10,765	104,202
Western	821,130	663,498	14,656	12,636	130,340
Regional Appeals	157,237	145,737	3,864	2,264	5,372
Regional Counsel	137,104	122,454	4,766	3,587	6,297
Regional Inspection	82,716	72,654	4,659	1,264	4,139
Martinsburg Computing Center	40,431	33,419	517	1,097	5,398
Detroit Computing Center	69,663	54,023	844	1,159	13,637
B. Regional Commissioners Office (excluding District Directors Offices and Service Centers)	**429,061**	**109,790**	**11,395**	**13,625**	**294,251**
North Atlantic	33,132	16,012	1,673	2,466	12,981
Mid Atlantic	19,467	13,694	695	1,060	4,018
Southeast	81,304	16,771	1,386	2,296	60,851
Central	80,385	13,993	2,380	863	63,149
Midwest	79,157	15,446	2,260	1,489	59,962
Southwest	31,603	18,198	1,793	4,295	7,317
Western	104,013	15,676	1,208	1,156	85,973
C. District Directors Offices and Service Centers	**4,225,746**	**3,668,376**	**68,938**	**50,737**	**437,695**
North Atlantic	719,827	581,697	9,009	6,252	122,869
Albany	25,675	20,154	593	429	4,499
Augusta	12,319	10,274	315	195	1,535
Boston	76,522	59,378	1,298	1,865	13,981
Brooklyn	89,822	66,768	1,083	300	21,671
Buffalo	44,650	36,321	1,066	562	6,701
Burlington	6,764	5,501	232	75	956
Hartford	41,388	34,178	958	191	6,061
Manhattan	107,081	83,619	1,330	991	21,141
Portsmouth	12,939	10,720	439	36	1,744
Providence	12,173	10,147	254	156	1,616
Boston ACS	3,681	3,681	0	0	0
Buffalo ACS	3,303	3,283	20	0	0
Manhattan ACS	11	11	0	0	0
North Atlantic Region centralized training	629	0	625	0	4
Deputy Regional Commissioner, Operations	3,680	3,679	1	0	0
Andover Service Center	109,778	90,075	405	637	18,661
Brookhaven Service Center	147,596	122,092	390	815	24,299
Taxpayer Education & Accounts Management	21,816	21,816	0	0	0
Mid Atlantic	**528,803**	**426,105**	**7,707**	**6,495**	**88,496**
Baltimore	82,898	64,194	1,573	884	16,247
Newark	86,371	69,105	1,765	933	14,568
Philadelphia	71,055	57,254	979	1,227	11,595
Pittsburgh	39,056	32,162	759	454	5,681
Richmond	53,748	44,490	1,305	720	7,233
Wilmington	9,846	7,780	229	217	1,620
Forms Distribution Center	9,474	6,647	31	76	2,720
Baltimore ACS Site	5,305	5,155	13	0	137
Newark ACS Site	3,140	2,950	11	0	179
Philadelphia ACS Site	4,664	4,495	3	0	166
Mid Atlantic Region centralized training	512	0	499	0	13
Philadelphia Service Center	160,399	130,756	469	1,913	27,261
Cooperative Administrative Support Unit, Baltimore	1,189	196	7	11	975
Treasury EEO Compliance Center	1,146	921	64	60	101
Southeast	**642,932**	**588,843**	**12,641**	**9,611**	**31,837**
Atlanta	85,248	79,222	2,280	261	3,485
Birmingham	24,339	22,036	745	592	966
Columbia	18,348	16,105	570	656	1,017
Fort Lauderdale District	60,408	55,094	1,289	612	3,413
Greensboro	39,568	35,793	1,411	621	1,743
Jackson	15,856	14,025	521	519	791
Jacksonville	66,086	61,606	1,300	478	2,702
Little Rock	15,897	14,370	575	398	554
Nashville	46,085	40,304	1,198	2,027	2,556
New Orleans	32,892	29,829	804	535	1,724
Southeast Region centralized training	1,091	0	1,064	0	27
Atlanta Service Center	131,896	121,158	450	1,486	8,802
Memphis Service Center	88,448	82,789	385	1,252	4,022
Charlotte Regional Development Center	2,029	1,771	49	174	35
Atlanta ACS Site	3,592	3,592	0	0	0
Jacksonville ACS Site	5,708	5,708	0	0	0
Nashville ACS Site	5,441	5,441	0	0	0
Central	**391,212**	**354,469**	**6,945**	**5,686**	**24,112**
Cincinnati	52,854	49,573	1,159	530	1,592
Cleveland	47,125	43,264	1,105	813	1,943
Detroit	66,533	62,611	1,431	479	2,012
Indianapolis	39,149	36,624	841	152	1,532
Louisville	20,937	19,175	603	247	912
Parkersburg	10,029	9,150	313	129	437
Aministratve Servcices Center - Beckley	1,589	996	99	209	285
Cooperative Administrative Support Unit, Indianapolis	0	0	0	0	0
Cooperative Administrative Support Unit, Cleveland	233	65	2	10	156
Cooperative Administrative Support Unit, Cincinnati	797	278	2	0	517
Treasury Complaints Processing Center	0	0	0	0	0
Detroit ACS Site	2,994	2,994	0	0	0
Cleveland ACS Site	2,787	2,787	0	0	0
Indianapolis ACS Site	2,865	2,865	0	0	0
Central Region centralized training	1,001	0	618	0	383
Cincinnati Service Center	129,019	116,689	471	2,129	9,730
Consolidated Information Systems Office	13,300	7,398	301	988	4,613
Midwest	**456,171**	**414,448**	**7,851**	**4,743**	**29,129**
Aberdeen	5,486	4,853	243	107	283
Chicago	107,623	100,722	1,830	881	4,190
Des Moines	18,871	17,060	546	358	907
Fargo	6,483	5,658	229	188	408
Helena	8,135	7,115	266	277	477
Milwaukee	33,557	30,771	729	229	1,828
Omaha	16,810	15,664	274	163	709
St. Louis	51,635	46,196	1,089	660	3,690
St. Paul	44,868	41,233	917	492	2,226
Springfield	16,134	14,804	449	150	731
Forms Distribution Center	6,752	6,309	12	48	383
Midwest Region centralized training	716	0	711	0	5
Kansas City Service Center	128,587	115,441	370	1,147	11,629
Treasury Complaints Processing Center	1,290	931	161	31	167
National Forensic Laboratory	0	0	0	0	0
Cooperative Administrative Support Unit, Chicago	2,031	586	6	12	1,427
Chicago ACS Site	3,990	3,949	10	0	31
St. Louis ACS Site	3,203	3,156	9	0	38

Table 29 — Costs incurred by the Internal Revenue Service by Office, continued (1994)

(in thousands of dollars)

Internal Revenue Office, District or Region	Total (1)	Personnel Compensation (2)	Travel (3)	Equipment (4)	Other (5)
Southwest	**769,684**	**654,992**	**11,337**	**6,470**	**96,885**
Albuquerque	13,281	10,743	409	331	1,798
Austin	46,898	39,007	1,212	246	6,433
Cheyenne	7,456	6,159	390	45	862
Dallas	116,676	100,973	1,845	233	13,625
Denver	53,403	45,224	1,034	267	6,878
Houston	78,044	66,767	1,240	456	9,581
Oklahoma City	34,889	29,783	916	100	4,090
Phoenix	35,601	28,707	758	495	5,641
Salt Lake City	14,740	12,304	377	603	1,456
Wichita	22,566	19,217	506	174	2,669
Treasury Complaints Center	1,154	937	192	8	17
Dallas ACS Site	3,686	3,686	0	0	0
Denver ACS Site	3,645	3,645	0	0	0
Houston ACS Site	3,855	3,855	0	0	0
Oklahoma City ACS Site	1,317	1,317	0	0	0
Southwest Region centralized training	984	0	949	0	35
Austin Service Center	114,054	94,321	607	1,095	18,031
Ogden Service Center	172,073	148,643	727	2,114	20,589
Austin Compliance Center	45,189	39,704	175	223	5,087
Automated Examination System Project	173	0	0	80	93
Western	**717,117**	**647,822**	**13,448**	**11,480**	**44,367**
Anchorage	14,176	12,418	656	210	892
Boise	9,140	8,112	287	266	475
Honolulu	12,594	11,148	287	177	982
Laguna Niguel	95,853	87,995	2,194	879	4,785
Los Angeles	128,617	119,136	2,662	1,478	5,341
Portland	27,295	25,183	543	393	1,176
Las Vegas	21,303	18,317	496	794	1,696
Sacramento	40,328	36,499	1,025	955	1,849
San Francisco	61,443	56,631	815	1,008	2,989
San Jose	52,708	47,882	1,516	598	2,712
Seattle	45,865	40,067	1,000	1,588	3,210
San Francisco Quality Review Office	3,158	3,082	47	19	10
Cooperative Administrative Support Unit, Los Angeles	4,948	237	11	65	4,635
Cooperative Administrative Support Unit, Fresno	87	0	0	0	87
Treasury Complaints Processing Center	1,059	900	106	9	44
Forms Distribution Center	4,272	3,458	23	352	439
San Francisco ACS Site	5,673	5,658	7	0	8
Seattle ACS Site	5,353	5,343	6	2	2
Laguna Niguel ACS Site	7,060	7,045	15	0	0
Kearney Mesa ACS Site	0	0	0	0	0
Fresno Service Center	175,241	158,711	831	2,687	13,012
Western Region centralized training	944	0	921	0	23

Table 30 — Internal Revenue Service Personnel Summary[1] (1994)

Location and Type	Average Positions Realized 1993	Average Positions Realized 1994	Number of Employees at Close of Year 1993	Number of Employees at Close of Year 1994
Service Total[1]	**114,642**	**112,128**	**110,680**	**109,505**
Permanent[2]	113,318	110,389	109,133	108,215
Temporary	1,324	1,739	1,547	1,290
National Office[3]	**9,516**	**9,344**	**9,482**	**9,678**
Field Offices[4]	**105,126**	**102,784**	**101,198**	**99,827**
Data Processing Operations[5]	**38,868**	**38,512**	**35,292**	**35,031**
Collection[6]	**18,214**	**17,539**	**18,161**	**17,986**
Revenue Officers	7,666	7,563	7,613	7,916
Other	10,548	9,976	10,548	10,070
Taxpayer Services	**7,964**	**7,859**	**7,743**	**7,595**
Taxpayer Service Specialists	1,609	1,531	1,617	1,360
Taxpayer Service Representatives	2,767	2,628	2,762	2,540
Other	3,588	3,700	3,364	3,695
Examination	**27,490**	**26,894**	**27,842**	**27,830**
Revenue Agents	15,541	15,206	15,567	15,409
Tax Auditors	2,556	2,460	2,568	2,587
Other	9,393	9,227	9,707	9,834
Employee Plans/Employee Organizations	**2,338**	**2,294**	**2,361**	**2,324**
EP/EO Technicals	1,358	1,430	1,358	1,556
Other	980	864	1,003	768
Appeals	**2,662**	**2,546**	**2,660**	**2,513**
Appeals Officers	1,181	1,145	1,178	1,126
Appeals Auditors	214	198	213	194
Other	1,267	1,203	1,269	1,193
Tax Fraud	**5,048**	**4,680**	**4,562**	**4,611**
Special Agents	3,136	3,193	3,147	3,199
Other	1,912	1,487	1,415	1,412
Executive Direction	**189**	**265**	**193**	**266**
Management Services[7]	**1,658**	**1,635**	**1,671**	**1,694**
Resources Management	**5,049**	**4,873**	**5,022**	**4,651**
Counsel[8]	**3,024**	**2,972**	**3,041**	**2,970**
Inspection[9]	**1,458**	**1,398**	**1,442**	**1,371**
International	**680**	**661**	**690**	**663**

Table 31 — Chief Counsel Workload by Function (1994)

Function	Type of Case	Pending Oct 1, 1993	Received[1]	Closed		Pending Sept. 30, 1994
				Agreed[2]	Unagreed	
Appeals[3]	**Nondocketed:**	31,885	41,130	34,778	7,023	31,214
	Docketed:	18,568	23,678	24,485	2,842	14,919
	Total	**50,453**	**64,808**	**59,263**	**9,865**	**46,133**
Criminal Tax	Requests for grand jury	8,639	3,076	2,250		9,465
	Grand Jury Evaluations	115	1,200	1,232		83
	Administrative	2,364	777	848		2,293
	Forfeiture cases	1,820	625	1,287		1,158
	National Office	0	3,961	3,961		0
	Total	**12,938**	**9,639**	**9,578**		**12,999**
Disclosure Litigation	Disclosure opinions	50	614	534		130
	FOIA Other	1,681	1,287	1,149		1,819
	Privacy Act Other	4	40	41		3
	FOIA litigation	127	75	127		75
	Privacy Act litigation	6	9	7		8
	Sections 7217 and 7431 litigation	46	27	33		40
	Appellate litigation	20	18	24		14
	Coordinations	2	12	13		1
	Total	**1,936**	**2,082**	**1,928**		**2,090**
Domestic	Request for rulings	1,032	2,713	2,550		1,195
	Technical advice	110	221	237		94
	Revenue rulings and revenue procedures	602	185	278		509
	Changes in accounting methods	3,476	4,869	4,590		3,755
	Changes in accounting periods	81	727	738		70
	Congressional correspondence	40	699	715		24
	Technical and general correspondence	65	530	532		63
	Regulations projects	382	207	216		373
	Legislative projects	34	19	23		30
	Assistance outside technical	262	1,751	1,760		253
	Rulings disclosure	103	891	879		115
	Field Service	0	8,168	8,168		0
	Refund	498	115	155		458
	Tax Court	122	–45	38		39
	Other	105	149	122		132
	Total[8]	**6,912**	**21,199**	**21,001**		**7,110**
Employee Benefits & Exempt Organizations	Request for rulings	164	360	443		81
	Technical advice	21	54	56		19
	Revenue rulings and revenue procedures	42	8	26		24
	News releases	1	7	4		4
	Congressional correspondence	12	286	290		8
	Technical and general correspondence	37	348	349		36
	Regulations projects	76	2	5		73
	Legislative projects	11	10	5		16
	Assistance outside technical	222	727	711		238
	Refund	67	12	17		62
	Tax Court	29	2	2		29
	Other	19	26	16		29
	Total[8]	**701**	**1,842**	**1,924**		**619**
General Legal Services	Adverse actions	122	243	239		126
	Grievance arbitration	433	345	350		428
	Discrimination	386	593	581		398
	Unfair labor practice	68	55	76		47
	Contracts	59	224	217		66
	Forfeiture	0	2	2		0
	Bivens	124	220	211		133
	Claims collection	139	52	80		111
	Labor or personnel	93	674	630		137
	Tort claims	58	343	294		107
	Expert witness	126	273	253		146
	Miscellaneous Other	547	6,837	6,235		1,149
	Total	**2,155**	**9,861**	**9,168**		**2,848**

Function	Type of Case	Pending Oct 1, 1993	Received[1]	Closed		Pending Sept. 30, 1994
General Litigation	Chapter 7 Bankruptcies	2,991	4,011	4,116		2,886
	Chapter 11 Bankruptcies	6,115	6,150	6,539		5,726
	Chapter 13 Bankruptcies	8,059	16,442	15,609		8,892
	Collection suits (U.S plaintiff)	1,825	3,050	3,108		1,767
	Suits against U.S	2,021	1,507	1,669		1,859
	Summons enforcement	2,677	3,908	4,176		2,409
	Offers in compromise	1,296	27,956	27,721		1,531
	Other advisory opinions	2,283	5,372	5,701		1,954
	Miscellaneous	711	1,116	1,151		676
	Appeals cases	352	373	366		359
	Other Cases[4]	20	117	122		15
	Total	**28,350**	**70,002**	**70,278**		**28,074**
International	Competent authority	3	5	2		6
	Private letter rulings	365	159	322		202
	Regulations	97	12	3		106
	Revenue rulings	96	18	28		86
	Technical advice memoranda	24	4	19		9
	Technical assistance - non-ISP	270	470	401		339
	Litigating tax	131	63	46		148
	Treaties	46	9	12		43
	Criminal tax function	2	13	7		8
	General litigation function	163	530	529		164
	Refund	168	2	30		140
	Tax Court	29	-1	0		28
	Other	238	285	224		299
	Total[8]	**1,632**	**1,569**	**1,623**		**1,578**
Tax Litigation-[5] Field	Tax Court cases total	41,907	24,022	33,597		32,412
	Cases on appeal (decided/pending)	684				604
	Refund Suits:					
	District Courts	2,079	596	899		1,779
	Claims Court	18	2	4		16
	Cases on Appeal (decided/pending)	184				181
	Total[8]	**44,872**	**24,620**	**34,500**		**34,992**
Total Chief Counsel Workload[8]		**149,949**	**205,622**	**219,128**		**136,443**
Tax Litigation[9] (dollars in millions) Note: N/A = Not Applicable	**Tax Court cases total**	**42,074**	**23,978**	**33,637**		**32,491**
	tax & penalty in dispute	$36,021	$5,009	$7,339		$32,959
	tax & penalty determined of cases tried & decided:	N/A	N/A	$2,467		N/A
	won	N/A	N/A	775		N/A
	lost	N/A	N/A	138		N/A
	split	N/A	N/A	668		N/A
	Cases on appeal (decided/pending)	697	N/A	N/A		621
	tax and penalty decided/pending	N/A	N/A	N/A		$638
	Refund suits:					
	District Courts	2,117	605	902		1,815
	Amount in suits[6]	$879	$397	$189		$988
	Amount not refunded[7]	N/A	N/A	$125	66%	N/A
	Claims Court	694	122	203		613
	Amount in suits[6]	$2,152	$ 86	$146		$2,052
	Amount not refunded[7]	N/A	N/A	$101	69%	N/A
	Cases on appeal	203	N/A	N/A		208
	tax and penalty decided/pending	N/A	N/A	N/A		$274
	Total[8]	**45,785**	**24,705**	**34,742**		**35,748**

Table 32 — Chief Counsel Workload by Region/Office (1994)

Region/Office	Pending Oct. 1, 1993	Received[1]	Closed	Pending Sept. 30, 1994
Central	7,914	8,703	9,292	7,325
Mid-Atlantic	10,956	10,745	11,999	9,702
Midwest	8,586	11,017	12,512	7,091
North Atlantic	11,406	10,151	12,098	9,459
Southeast	11,107	18,438	19,440	10,105
Southwest	15,947	17,802	18,391	15,358
Western	21,311	25,438	28,685	18,064
Total Regions	**87,227**	**102,294**	**112,417**	**77,104**
International Function	1,632	1,569	1,623	1,578
Total National Office	61,090	101,759	105,088	57,761
Total Chief Counsel Workload[6]	**149,949**	**205,622**	**219,128**	**136,443**

Table 33 — Comparison of Equal Employment Opportunity Statistics (1994)

	White		Black		Hispanic		Asian-American Pacific Islander		American Indian/ Alaskan Native		
	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Total
Full-time and part-time	27,038	35,249	4,157	15,879	2,066	4,081	1,172	1,479	233	485	91,839
Seasonal	4,696	11,211	975	5,032	476	1,510	171	289	43	229	24,632
Total	**31,734**	**46,460**	**5,132**	**20,911**	**2,542**	**5,591**	**1,343**	**1,768**	**276**	**714**	**116,471**
Federal civilian labor force — (Source OPM's Central Personnel Data File)	43.8%	28.2%	6.7%	10.6%	3.2%	2.3%	3.2%	1.3%	0.9%	0.9%	100%
Internal Revenue Service Full-time and part-time	30.0%	37.5%	4.6%	17.5%	2.3%	4.5%	1.3%	1.6%	0.3%	0.5%	100%
Seasonal	19.1%	45.5%	4.0%	20.4%	1.9%	6.1%	0.7%	1.2%	0.2%	0.9%	100%
Civilian Labor Force Source: (1990 census data file)	60%	26.5%	3.8%	3.1%	2.8%	1.3%	1.1%	.5%	0.3%	0.2%	100%

Footnotes for Table 1

* Less than 0.1%

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

1. Includes Presidential Election Campaign Fund contributions of $27,643,464 in fiscal year 1993 and $69,738,266 in fiscal year 1994. The value of each contribution increased from $1 to $3 in 1994.

2. Collections of individual income tax are not reported separately from old-age, survivor's, disability and hospital insurance (OASDHI) taxes on wages, salaries, and self-employment income. The amount of OASDHI tax collections shown is based on estimates made by the Secretary of the Treasury pursuant to the provisions of section 201(a) of the Social Security Act as amended and includes all OASDHI taxes. The amounts shown for the two categories of individual income taxes were derived by subtracting the OASDHI tax estimates from the combined totals collected.

3. Does not include interest paid on refunds.

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

Footnotes for Table 2

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

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

2. Includes Forms 1040X, 1120X, 2688, 4868, 7004, 1041A, and 8752. Note: The Form 4868 figure is cumulative from January 1, 1994, to December 4, 1994.

Footnotes for Table 3

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

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

2. Includes taxes of $372.4 million on unrelated business income of exempt organizations (Forms 990T).

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

4. Includes fiduciary income tax collections of $6.2 billion.

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

Footnotes for Table 5

* Less than $500

1. IRS issued 85.6 million refunds totaling $108 billion which includes $3.1 billion in interest.

2. Includes $2.3 billion paid in interest.

3. Includes earned income credits refunded in the amount of $11.4 billion, direct deposit refunds of 15.5 billion, and refunds of $899.6 million (including interest of $17.8 million) paid on partnership and fiduciary returns. The average refund for all individual income tax returns was $1059.

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

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

6. These refunds and credits are not distributed by district, region, or state.

7. Includes Highway and Airport Trust Fund reclassification.

8. Includes credits for excess payments under the Federal Old Age and Survivors, Federal Disability, and Federal Hospital Funds of $897.8 million.

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

10. Includes refunds issued in September, 1994, minus refund reversals received in September, 1994, that were not classified by district before September 30 (the end of the fiscal year). For accounting and comparative purposes, the data included in this table must agree with the actual transactions affecting the refund and interest appropriation accounts for the fiscal year.

Footnotes for Table 6

1. Includes 254,509 refunds issued to fiduciaries and partnerships, and 10.3 million refunds issued through direct deposit.

2. These refunds and credits are not distributed by district, region, or state.

3. Includes refunds issued in September, 1994, minus refund reversals received in September, 1994, that were not classified by district before September 30 (the end of the fiscal year). For accounting and comparative purposes, the data included in this table must agree with the actual transactions affecting the refund and interest appropriation accounts for the fiscal year.

Footnote for Table 7

1. Column contents for columns 2-14 are explained below by appropriate columns.
   (2) Forms 1040, 1040PC, 1040A, 1040EZ, 1040NR, 1040SS-PR and 1040C.
   (3) Form 1040ES.
   (4) Form 1041.
   (5) Form 1041ES.
   (6) Form 1065.
   (7) Form 1066 and the 1120 series of returns.
   (8) Form 706 series of returns.
   (9) Form 709.
   (10) Forms 940, 940EZ, 940PR, 941, 941PR & SS, 941E, 942, 942PR, 943, 943PR, CT-1, and 1042.
   (11) Forms 990, 990PF, 990T, 990C, 990EZ, 5227 and 4720.
   (12) Forms 5500, 5500C, 5500EZ, and 5500R.
   (13) Forms 720, 730, 2290 and 11C.
   (14) Forms 1040X, 1120X, 2688, 4868, 7004, 8752, and 1041A.

Note: The Form 4868 figures are cumulative from January 1, 1994, to December 4, 1994.

Footnotes for Table 8

1. The "—" indicates the district did not participate in electronic filing that year. Electronic filing was available for individual returns nationwide for the first time in 1990.

2. For 1991, district counts are as of May 24, 1991. The total for 1991 through August 27, 1991, was 7,575,000, however this count is not available by district.

3. 1992 volumes are as of December 1, 1992. Partnership and Employee Pension Plan returns were filed nationwide to Andover Service Center for processing. Fiduciary returns were filed and processsed at the Philadelphia Service Center.

4. Volumes include electronic Forms K-1 filed with paper forms 1065 (Paper/Parent Option).

Footnote for Table 9

1. The value of each contribution increased from $1 to $3 in 1994.

Footnote for Table 10

1. As measured by the Integrated Test Call Survey System (ITCSS). Period covered is from 2/1/93 through 4/24/93.

Notes for Table 11, 11-A, 13, 14, 16, & 17

1. Miscellaneous taxable includes the following:
   a. Taxable 1120S Corporations
   b. 1120FSC (Foreign Sales Corporations)
   c. FIRPTA (U.S. Withholding Tax Return for Disposition by Foreign Persons of U.S. Property Interests, Form 8288)
   d. Other Miscellaneous taxable forms not specified.
2. Miscellaneous nontaxable includes the following:
   a. 1120 DISC/1120 IC DISC (DISC, Domestic International Sales Corporation), (IC, Interest Charge)
   b. REMIC (Real Estate Mortgage Investment Conduit), Form 1066
   c. Other Miscellaneous non taxable forms not specified.
3. Lines marked with ** are included in the line titled: Income, Estate & Gift, Total.
4. Table 11-A is for 1994 forward.

Footnote for Table 12

I. Number of EO Returns Examined by Type — FY 1993

501(c)(3) Private Foundations	339
501(c)(3) All Others	1481
501(c)(4) Civic Leagues, Social Welfare	308
501(c)(5) Labor, Agricultural, Horticultural	581
501(c)(6) Business Leagues	532
501(c)(7) Social and Recreational Clubs	780
501(c) All Others	882
Form 1120-POL	90
Farmers Cooperatives	206
Employment Tax	3968
Form 990-T	2232
Form 4720	110
Discrepancy Adjustments	257
Total	11766

Footnotes for Table 15

Note: Detail may not add to your totals due to rounding. With the exception of estimated tax, assessments and abatements can apply to any tax year. In addition to penalties, the law requires that interest be charged on late payments. Net interest charges totaled $4.2 billion on individual returns. Net interest charged to business returns totaled $11.6 billion.

1. Certain civil penalties have been identified as having been abated due to a reasonable cause judgement made by an IRS employee following specific guidelines. Other abatements are made because of a decrease in the underlying tax.

2. Includes failure to supply taxpayer identification number and failure to report tips.

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

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

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

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

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

Footnotes for Table 19

1. Includes subsequent notices and Installment Agreement yield.

2. Includes TDA, Deferred and NMF yield.

3. Adjusted to balance in accounting method.

4. Excludes Compliance 2000 cases.

Footnotes for Table 24

1. IRC 401(k) arrangements and participants are reported and counted under the types of plans to which they are attached (e.g., profit sharing, stock bonus, etc.); therefore, they are already included in the totals.

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

Footnotes for Table 25

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

2. These organizations are not EOs, but are taxable entities for which the Exempt Organization function has program responsibility.

Footnotes for Table 26

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

Footnotes for Table 27

1 This figure represents actual IRS operating costs from fiscal year 1975 exclusive of reimbursements received from other agencies for services performed. While the operating cost figures for fiscal years prior to 1975 may in some cases include reimbursements, those amounts are small and do not alter the cost figures in column 3.

— Economic stabilization program average positions included in 1972, 1973 and 1974.

— Federal energy program average positions included in 1974.

— 1972 adjusted by 3,990 average positions to reflect the AT&F transfer—July 1972. AT&F included in years 1960–71.

— Eleven average positions transferred to office of the Secretary in 1965.

2. Population and Tax per capita figures have been revised to agree with the Census Bureau's adjusted data on population.

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

4. This gross collections amount does not include foreign treaty money and arbitrage rebates.

5. For Fiscal Year 1994, Detroit and Martinsburg Computing Centers are no longer viewed as separate plans. They are included in the National Office totals.

6. Centralized plans include Chief Counsel, Inspection and Criminal Investigations. These plans are no longer included in the field offices.

Footnotes for Table 29

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

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

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

Footnotes for Table 30

1. Reimbursements are included in the above figures.

2. Permanent includes all permanent, permanent part-time and seasonal career employees.

3. National Office includes employees employed at the National Office, and International activity. It excludes Appeals, Counsel and Inspection employees that are not employed at the National Office.

4. Includes the Martinsburg and Detroit Computing Centers.

5. Data Processing Operations includes Returns Processing, Statistics of Income, Information Systems Management, Information Systems Development, Document Matching - Returns Processing, and Service Center Resources Management.

6. Collection includes Document Matching - Collection.

7. Management Services includes Procurement, Planning and Research, Finance, and Human Resources.

8. Counsel includes International Counsel.

9. Inspection includes Internal Audit and Internal Security.

Footnotes for Table 31

1. Received statistics (except for Criminal Tax) are net numbers, i.e., actual number of cases received plus or minus transfers and adjustments to prior years' receipts

2. Nondocketed agreed category includes disallowed service center claims, offers in compromise, abatements of interest, administrative costs, and penalty appeals which were fully sustained, partially sustained or not sustained

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

4. Includes actions for injunctions and/or declaratory relief and district counsel cases handled by the National Office.

5. Domestic, Employee Benefits & Exempt Organizations, and International workload data is not included. See those functions above for workload information.

6. Amount of taxes and penalties sought as a refund but does not include counterclaims.

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

8. Totals have been adjusted to include cases on appeal.

9. Totals include all Chief Counsel functions.

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as of September 30, 1994

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Beth-Ann Gentile
Heather Maloy
J.Paul Whitehead III

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Special Assistant to the Commissioner
Helen Bolton (Designated)

Taxpayer Ombudsman
Lee Monks

Chief, Headquarters Operations
Roger K. Burgess

Chief Inspector

Gary D. Bell

Deputy Chief Inspector
Douglas Crouch

Assistant Chief Inspector
Billy Morrison

Assistant Chief Inspector
Sebastian Lorigo

Modernization Executive

Larry Westfall

District Office Transition Site Executive

Daniel L. Black, Jr.

Computing Center Transition Site Executive

Gerald Rabe

Customer Service Transition Site Executive

Marilyn Soulsburg

Submission Processing Transition Site Executive

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Vacant

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Assistant Commissioner (Examination)
John Monaco

Assistant Commissioner (International)
Regina Deanehan

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Carl Moravitz

Director, Systems & Accounting Standards Division
Anthony Musick

Director, Financial Management Division
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Privacy Advocate
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Systems Architects
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Vacant

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Tyrone Ayers (Designated)

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Audrey Saari

Director of Practice
Leslie Shapiro

Director, Communications Division
Anthony Ciotola

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Chief, Publishing Services
Raymona Stickell (Acting)

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Robert Carver

National Director, Submission Processing Division
Jimmy Smith

Executive for Electronic Filing Strategy
Peggy Rule

Director, Office of Financial Operations
Janet Balbo

Regions and Districts

as of September 30, 1994

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Robert Johnson

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Ted F. Brown

Data Processing
Angela Mackson

Director, Support Services
Jack Shroeder

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Indianapolis, IN
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Inar Morics

Springfield, IL
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Ladd Ellis, Jr.

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as of September 30, 1994

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Thousand Oaks, CA
Counsel- Margaret Tinagero

First Phase of the Internal Revenue Service National Office Transition, 1994

[1] *The Chief Counsel is part of the Legal Division, Department of the Treasury.*

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 to March 4, 1863

Joseph J. Lewis (acting)
Pennsylvania
March 5 to March 17, 1863

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

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

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

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

John W. Douglass (Acting)
Pennsylvania
Nov. 1, 1870 to Jan 2, 1871

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

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

Daniel D. Pratt
Indiana
May 15, 1875/Aug. 1, 1876

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

Henry C. Rogers (Acting)
Pennsylvania
May 1 to May 10, 1883

John J. Knox (Acting)
Minnesota
May 11 to May 20, 1883

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

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

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

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

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

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

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

Robert Williams, Jr., (Acting)
Ohio
Nov. 28 to Dec. 19, 1900

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

Henry C. Rogers (Acting)
Pennsylvania
May 1 to June 4, 1907

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

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

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

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

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

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

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

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

H. F. Mires (Acting)
Washington
Aug. 16 to Aug. 19, 1930

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

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

Guy T. Helvering
Kansas
June 6, 1933 to Oct. 8, 1943

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

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

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

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

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

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

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

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

O. Gordon Delk (Acting)
Virginia
Nov. 1 to Dec. 4, 1955

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

O. Gordon Delk (Acting)
Virginia
Oct. 1 to Nov. 4, 1958

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

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

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

Bertram M. Harding (Acting)
Texas
July 11, 1964 to Jan. 24, 1965

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

William H. Smith (Acting)
Virginia
Jan. 21 to March 31, 1969

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

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

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

Raymond F. Harless (Acting)
California
May 1 to May 25, 1973

Chief Counsel for the Internal Revenue Service

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

William E. Williams (Acting)
Illinois
Feb. 27 to May 4, 1977

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

William E. Williams (Acting)
Illinois
Nov. 1, 1980 to March 13, 1981

Roscoe L. Egger, Jr.
Indiana
March 14, 1981 to April 30, 1986

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

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

Michael J. Murphy (Acting)
Wisconsin
March 5 to July 4, 1989

Fred Goldberg
Missouri
July 5, 1989 to Feb. 2, 1992

Shirley D. Peterson
Colorado
Feb. 3, 1992 to Jan. 20, 1993

Michael P. Dolan (Acting)
Iowa
Jan. 21 to May 26, 1993

Margaret Milner Richardson
Texas
May 27, 1993 to present

Walter H. Smith, 1866
William McMichael, 1871
Charles Chesley, 1871
Thomas J. Smith, 1888
Alphonso Hart, 1890
Robert T. Hough, 1893
George M. Thomas, 1897
Albert W. Wishard, 1901
A.B. Hayes, 1903
Fletcher Maddox, 1908
Ellis C. Johnson, 1913
A.A. Ballantine, 1918
D.M. Kelleher, 1919
Robert N. Miller, 1919
Wayne Johnson, 1920
Carl A. Mapes, 1920
Nelson T. Hartson, 1923
Alexander W. Gregg, 1925
Clarance M. Charest, 1927
E. Barrett Prettyman, 1933
Robert H. Jackson, 1934
Morrison Shaforth, 1936
John P. Wenchel, 1937
Charles Oliphant, 1947
Charles W. Davis, 1952
Daniel A. Taylor, 1953
John Potts Barnes, 1955
Nelson P. Rose, 1957
Arch M. Cantrall, 1958
Hart H. Spiegel, 1959
Crane C. Hauser, 1961
Sheldon S. Cohen, 1964
Mitchell Rogovin, 1965
Lester R. Uretz, 1966
K. Martin Worthy, 1969
Lee H. Henkel, Jr., 1972
Meade Whitaker, 1973
Stuart E. Seigel, 1977
N. Jerold Cohen, 1979
Kenneth W. Gideon, 1981
Fred Goldberg, Jr., 1984
William F. Nelson, 1986
Abraham N. M. Shashy, Jr.,1990

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

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

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

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

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

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

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

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

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

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

Leon G. Wigrizer
April 16 to June 23, 1977

Lester Stein
June 1 to Nov. 16, 1979

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

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

Joel Gerber
May 28, 1983 to March 17, 1984

V. Jean Owens
March 14 to July 27, 1986

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

David L. Jordan
Jan. 20, 1993 to present

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.

Map and State Office Directory

Western Region (W)

Southwest Region (SW)

	Regional Commissioner	Regional Counsel	District Director	District Counsel	Regional Director of Appeals	Service Center
Alabama (SE)						
Birmingham			●	●		
Alaska (W)						
Anchorage			●	●		
Arizona (SW)						
Phoenix			●	●		
Arkansas (SE)						
Little Rock			●			
California (W)						
Sacramento			●	●		
San Francisco	●	●	●	●	●	
Fresno						●
San Jose			●	●		
Los Angeles			●	●		
Laguna Niguel			●	●		
San Diego				●		
Colorado (SW)						
Denver			●	●		
Connecticut (NA)						
Hartford			●	●		
Delaware (MA)						
Wilmington			●			
District of Columbia (National Office)						
Commissioner and Chief Counsel						
Florida (SE)						
Jacksonville			●	●		
Ft. Lauderdale			●			
Miami				●		
Georgia (SE)						
Atlanta	●	●	●	●	●	●
Hawaii (W)						
Honolulu			●	●		
Idaho (W)						
Boise			●	●		

	Regional Com.	Regional Counsel	District Director	District Counsel	RDA	SC
Illinois (MW)						
Chicago	●	●	●	●	●	
Springfield			●	●		
Indiana (C)						
Indianapolis			●	●		
Iowa (MW)						
Des Moines			●	●		
Kansas (SW)						
Wichita			●			
Kentucky (C)						
Louisville			●	●		
Louisiana (SE)						
New Orleans			●	●		
Maine (NA)						
Augusta			●			
Maryland (MA)						
Baltimore			●	●		
Massachusetts (NA)						
Andover						●
Boston			●	●		
Michigan (C)						
Detroit			●	●		
Detroit Computing Center						

	Regional Com.	Regional Counsel	District Director	District Counsel	RDA	SC
Minnesota (MW)						
St. Paul			●	●		
Mississippi (SE)						
Jackson			●			
Missouri (MW)						
St. Louis			●	●		
Kansas City				●		●
Montana (MW)						
Helena			●	●		
Nebraska (MW)						
Omaha			●	●		
Nevada (W)						
Las Vegas			●	●		
New Hampshire (NA)						
Portsmouth			●			

	Regional Com.	Regional Counsel	District Director	District Counsel	RDA	SC
New Jersey (MA)						
Newark			●	●		
New Mexico (SW)						
Albuquerque			●	●		
New York (NA)						
Manhattan (NYC)	●	●	●	●	●	
Albany			●	●		
Brooklyn			●			
Buffalo			●	●		
Brookhaven						●
North Carolina (SE)						
Greensboro			●	●		

	Regional Com.	Regional Counsel	District Director	District Counsel	RDA	SC
North Dakota (MW)						
Fargo			●			
Ohio (C)						
Cleveland			●	●		
Cincinnati	●	●	●	●	●	●
Oklahoma (SW)						
Oklahoma City			●	●		
Oregon (W)						
Portland			●	●		

	Regional Com.	Regional Counsel	District Director	District Counsel	RDA	SC
Pennsylvania (MA)						
Philadelphia	●	●	●	●	●	●
Pittsburgh			●	●		
Rhode Island (NA)						
Providence			●			
South Carolina (SE)						
Columbia			●			
South Dakota (MW)						
Aberdeen			●			

	Regional Com.	Regional Counsel	District Director	District Counsel	RDA	SC
Tennessee (SE)						
Nashville			●	●		
Memphis						●
Texas (SW)						
Dallas	●	●	●		●	
Houston			●	●		
Austin			●	●		●
Austin Compliance Center						
Utah (SW)						
Salt Lake City			●	●		
Ogden						●

	Regional Com.	Regional Counsel	District Director	District Counsel	RDA	SC
Vermont (NA)						
Burlington			●			
Virginia (MA)						
Richmond			●		●	
Washington (W)						
Seattle			●		●	
West Virginia (C)						
Martinsburg Computing Center						
Parkersburg			●			
Wisconsin (MW)						
Milwaukee			●		●	
Wyoming (SW)						
Cheyenne			●			

ISBN 0-16-048226-7