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INTERNAL REVENUE SERVICE • 1995 Data Book

Internal Revenue Service Data Book 1995

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Introduction

Welcome! For the second consecutive year we are proud to publish the *Internal Revenue Service Data Book (Publication 55B).* The Data Book contains IRS statistical data and organizational information for Fiscal Year 1995—October 1, 1994 through September 30, 1995.

The IRS is committed to its mission of collecting the proper amount of tax revenue at the least cost to the taxpayers; serving the public by continually improving the quality of its products and services; and performing in a manner warranting the highest degree of public confidence in its integrity, efficiency and fairness.

To fulfill this mission, it is essential that the IRS design and implement the most efficient processes possible. Next year, the *Data Book* will reflect changes to the IRS organizational profile. The IRS national structure of seven regions was consolidated to four regions on October 1, 1995. Districts are in the process of being realigned from 63 to 33. It is an organizational structure designed to be more efficient and supportive of the changes IRS is making to improve and modernize the way we do business in the future.

For a narrative of IRS objectives and activities during Fiscal Year 1995, please refer to the *IRS Chief Financial Officer's Annual Report, Fiscal Year 1995.*

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Table 1 — Summary: Internal Revenue Collections (1995)

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

Source	Gross collections: Percent of 1995 collections	Gross collections: 1994	Gross collections: 1995	Net collections: 1995 Refunds[3]	Net collections: Amount	Net collections: Percent of 1995 collections
Grand total	**100.0%**	**1,276,466,776**	**1,375,731,835**	**106,091,301**	**1,269,640,535**	**100.0%**
Income taxes, total	**61.8%**	**774,023,837**	**850,201,510**			
Corporation	12.7%	154,204,684	174,422,173	17,669,539	156,752,634	12.3%
Regular	12.6%	153,633,187	173,937,274			
Exempt organizations business income tax	*	571,497	484,899			
Individual, total[1]	**49.1%**	**619,819,153**	**675,779,337**	**85,325,074[4]**	**590,454,263**	**46.5%**
Withheld by employers[1,2]	38.8%	459,772,143	533,717,458			
Other[5]	10.3%	160,047,010	142,061,879			
Employment taxes, total	**33.8%**	**443,831,352**	**465,405,305**	**878,806**	**464,526,498**	**36.6%**
Old-age survivors disability and hospital insurance, total	33.1%	434,067,244	455,271,459	749,550	454,521,909	35.8%
Federal insurance contributions	28.7%	409,633,986	394,391,364			
Self-employment insurance contributions	4.4%	24,433,258	60,880,095			
Unemployment insurance	0.4%	5,570,356	5,803,748	105,877	5,697,871	0.4%
Railroad retirement	0.3%	4,193,751	4,330,098	23,380	4,306,718	0.3%
Estate and gift taxes, total	**1.1%**	**15,606,793**	**15,144,394**	**387,215**	**14,757,178**	**1.2%**
Estate	1.0%	13,500,126	13,326,051	360,859	12,980,165	1.0%
Gift	0.1%	2,106,667	1,818,343	26,356	1,777,014	0.1%
Excise taxes, total	**3.3%**	**43,004,794**	**44,980,627**	**1,830,666**	**43,149,961**	**3.4%**

Table 2 — Summary: Number of Returns by Principal Type of Return (1995)

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

Type of return	1994	1995
Grand total	**204,975**	**205,747**
Income taxes, total	**161,009**	**161,898**
Individual	**114,889**	**116,298**
1040	68,138	67,950
1040A	23,310	24,773
1040EZ	18,895	20,271
1040 other[1]	4,546	3,305
Individual estimated tax	**36,221**	**35,475**
Fiduciary	**3,066**	**3,187**
Fiduciary estimated tax	**654**	**583**
Partnership	**1,550**	**1,572**
Corporation	**4,630**	**4,781**
Estate tax	**78**	**83**
Gift tax	**214**	**215**
Employment taxes	**29,225**	**29,006**
Exempt organizations	**522**	**560**
Employee plans	**1,176**	**1,262**
Excise taxes	**852**	**787**
Supplemental documents[2]	**11,898**	**11,937**

Table 3 — Internal Revenue Collections by Region and State (1995)

(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	**1,375,731,835**	**174,422,173**	**1,141,184,642**	**202,941,974**	**928,108,822**	**4,330,098**	**5,803,748**	**13,326,051**	**1,818,343**	**44,980,627**
North Atlantic Region	**209,039,280**	**31,509,827**	**173,290,959**	**29,524,325**	**142,777,081**	**267,917**	**721,636**	**2,392,824**	**332,934**	**1,512,736**
Albany (See (d) below)	10,018,875	1,317,805	8,576,361	1,154,339	7,378,052	7,322	36,648	72,375	3,777	48,557
Augusta (Maine)	3,713,028	251,433	3,322,443	701,766	2,595,625	4,836	20,216	54,346	2,461	82,345
Boston (Massachusetts)	37,824,643	4,219,963	32,844,064	5,903,341	26,762,257	19,507	158,960	283,724	57,278	419,614
Brooklyn (See (d) below)	25,333,502	1,621,355	23,234,905	5,248,238	17,777,371	108,045	101,252	295,838	31,999	149,405
Buffalo (See (d) below)	21,161,721	3,293,222	17,588,763	2,137,818	15,353,691	7,544	89,710	109,835	9,813	160,088
Burlington (Vermont)	1,965,670	133,086	1,795,815	385,970	1,396,008	3,358	10,480	21,878	302	14,588
Hartford (Connecticut)	26,300,140	3,799,563	22,042,069	3,820,245	18,135,127	1,066	85,631	269,831	28,803	159,874
Manhattan (See (d) below)	72,984,848	15,820,495	55,365,606	8,606,612	46,469,215	116,134	173,646	1,194,413	175,014	429,320
Portsmouth (New Hampshire)	5,051,755	381,446	4,570,494	906,152	3,640,609	106	23,627	53,580	6,593	39,642
Providence (Rhode Island)	4,685,099	671,460	3,950,438	659,845	3,269,126	0	21,467	37,004	16,894	9,303
Mid-Atlantic Region	**205,824,687**	**27,635,068**	**170,676,714**	**25,674,742**	**143,015,748**	**1,233,461**	**752,763**	**1,660,630**	**191,728**	**5,660,546**
Baltimore (Maryland & D.C.)	38,674,452	3,152,399	34,484,026	4,684,727	29,320,088	368,285	110,925	344,286	30,007	663,735
Newark (New Jersey)	65,681,332	10,328,461	52,881,105	7,254,751	45,348,006	55,688	222,660	436,669	52,790	1,982,308
Philadelphia (See (f) below)	44,456,273	5,591,622	36,919,502	5,959,234	30,373,682	407,284	179,303	384,585	36,819	1,523,746
Pittsburgh (See (f) below)	20,122,011	2,731,090	16,851,620	2,648,146	14,098,486	21,957	83,031	135,993	21,405	381,903
Richmond (Virginia)	29,325,962	2,948,141	25,074,568	4,514,072	20,044,760	380,257	135,479	322,219	31,334	949,700
Wilmington (Delaware)	7,564,656	2,883,357	4,465,893	613,812	3,830,725	(9)	21,364	36,879	19,373	159,155
Southeast Region	**208,393,563**	**24,036,777**	**177,455,910**	**35,983,183**	**139,822,310**	**586,228**	**1,064,188**	**2,402,201**	**423,539**	**4,075,136**
Atlanta (Georgia)	39,661,869	7,037,284	30,342,440	4,674,093	25,467,605	3,529	197,213	284,548	33,712	1,963,884
Birmingham (Alabama)	13,890,651	1,379,924	12,124,400	2,425,372	9,621,016	2,207	75,806	162,208	17,512	206,606
Columbia (South Carolina)	12,262,248	948,391	11,087,804	1,851,643	9,164,628	913	70,621	90,531	6,299	129,223
Ft.Lauderdale (See (b) below)	27,180,329	1,776,577	24,241,776	8,532,339	15,580,106	650	128,680	755,348	223,529	183,099
Greensboro (North Carolina)	28,704,092	4,047,564	24,181,535	4,523,664	19,500,918	1,301	155,652	293,169	19,730	162,093
Jackson (Mississippi)	6,798,916	507,085	6,005,092	1,305,085	4,656,780	2,323	40,903	67,853	2,887	215,999
Jacksonville (See (b) below)	30,138,581	2,040,718	27,460,843	5,303,417	21,497,117	532,981	127,328	349,684	90,570	196,766
Little Rock (Arkansas)	11,457,981	2,306,120	8,708,700	1,442,045	7,176,319	4,743	85,593	75,573	3,325	364,262
Nashville (Tennessee)	23,945,747	2,764,776	20,578,129	3,394,911	17,047,610	19,431	116,177	166,308	13,203	423,332
New Orleans (Louisiana)	14,353,150	1,228,337	12,725,191	2,530,616	10,110,212	18,149	66,214	156,980	12,772	229,871
Central Region	**161,154,400**	**18,445,449**	**136,705,892**	**19,421,879**	**116,449,778**	**109,054**	**725,180**	**1,103,252**	**132,469**	**4,767,337**
Cincinnati (See (e) below)	26,252,909	4,327,858	21,555,055	3,150,292	18,302,281	1,416	101,066	216,365	28,995	124,635
Cleveland (See (e) below)	36,414,911	3,899,746	29,330,549	3,780,241	25,370,757	22,577	156,974	238,407	45,648	2,900,562
Detroit (Michigan)	56,903,363	6,588,676	49,646,862	5,885,142	43,442,133	58,540	261,046	337,781	28,957	301,087
Indianapolis (Indiana)	23,638,678	2,147,350	20,981,338	3,826,962	17,021,690	20,675	112,011	151,463	20,787	337,741
Louisville (Kentucky)	13,550,453	1,186,739	11,235,778	2,020,236	9,137,278	5,602	72,662	120,597	6,425	1,000,914
Parkersburg (West Virginia)	4,394,085	295,080	3,956,311	759,007	3,175,639	245	21,420	38,638	1,658	102,398
Midwest Region	**203,293,977**	**28,751,821**	**166,407,154**	**26,766,640**	**137,358,526**	**1,458,424**	**823,565**	**1,360,288**	**202,819**	**6,571,894**
Aberdeen (South Dakota)	2,319,112	215,450	2,069,548	625,782	1,428,345	3,815	11,606	11,857	2,578	19,680
Chicago (See (c) below)	70,014,931	10,357,630	55,412,868	9,441,136	45,430,316	285,102	256,315	542,274	88,752	3,613,406
Des Moines (Iowa)	10,454,252	1,422,745	8,865,989	1,786,385	7,016,623	11,582	51,398	79,889	5,325	80,304
Fargo (North Dakota)	2,006,739	136,844	1,835,967	478,681	1,346,094	1,096	10,095	11,955	375	21,598
Helena (Montana)	2,355,299	174,039	2,094,444	626,340	1,441,142	14,498	12,464	20,109	2,532	64,174
Milwaukee (Wisconsin)	25,062,424	3,403,621	21,235,148	3,529,925	17,578,594	1,713	124,917	163,976	24,617	235,061

Table 3 — Internal Revenue Collections by Region and State (1995), 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)	9,745,664	1,463,082	8,127,765	1,175,120	6,432,898	480,602	39,145	49,944	2,902	101,970
St. Louis (Missouri)	30,961,576	5,141,148	24,350,021	3,642,163	20,537,253	35,427	135,177	203,133	37,605	1,229,670
St. Paul (Minnesota)	37,677,226	4,944,705	31,604,380	3,649,336	27,208,632	615,645	130,767	160,035	33,299	934,806
Springfield (See (c) below)	12,696,754	1,492,556	10,811,023	1,811,771	8,938,627	8,944	51,681	117,117	4,833	271,224
Southwest Region	**167,124,879**	**16,577,828**	**131,498,800**	**26,044,738**	**104,461,256**	**324,660**	**668,146**	**1,322,266**	**227,825**	**17,498,160**
Albuquerque (New Mexico)	4,446,153	267,260	3,999,094	882,777	3,091,300	365	24,652	48,542	6,814	124,443
Austin (See (g) below)	20,162,596	1,889,566	17,367,270	3,718,986	13,600,128	11,266	36,889	190,749	65,097	649,914
Cheyenne (Wyoming)	1,698,322	57,035	1,351,257	445,173	898,878	134	7,072	26,275	4,425	259,330
Dallas (See (g) below)	39,137,447	4,036,935	31,410,090	6,016,775	25,213,582	6,196	173,537	303,012	54,915	3,332,495
Denver (Colorado)	21,031,976	1,707,769	18,409,798	3,478,001	14,835,453	13,419	82,925	135,250	16,622	762,537
Houston (See (g) below)	33,042,239	4,751,381	20,928,973	3,716,363	17,089,056	13,408	110,146	175,767	32,671	7,153,448
Oklahoma City (Oklahoma)	15,106,548	1,255,411	9,935,428	1,889,168	7,989,019	1,739	55,503	111,996	13,248	3,790,465
Phoenix (Arizona)	13,532,212	969,064	12,089,931	2,784,157	9,228,106	1,889	75,780	166,162	19,210	287,844
Salt Lake City (Utah)	7,006,969	778,007	5,999,582	1,246,078	4,711,283	2,724	39,498	69,974	1,234	158,172
Wichita (Kansas)	11,960,417	865,400	10,007,377	1,867,260	7,804,452	273,521	62,144	94,539	13,589	979,513
Western Region	**207,212,216**	**23,907,202**	**175,129,154**	**37,751,321**	**136,128,269**	**323,920**	**925,643**	**2,558,017**	**301,815**	**5,316,029**
Anchorage (Alaska)	2,489,526	124,704	2,316,113	546,805	1,757,414	773	11,121	4,617	900	43,193
Boise (Idaho)	5,131,023	994,407	3,993,740	799,585	3,165,857	391	27,908	31,389	10,110	101,377
Honolulu (Hawaii)	4,461,739	371,960	3,968,349	834,124	3,113,111	4	21,110	55,593	4,817	61,020
Laguna Niguel (See (a) below)	31,730,811	2,572,137	28,237,318	6,779,071	21,281,968	(1,781)	178,059	463,139	68,419	389,799
Las Vegas (Nevada)	7,026,998	732,302	6,107,100	1,843,668	4,224,293	119	39,021	98,711	10,622	78,262
Los Angeles (See (a) below)	42,235,308	5,382,066	34,781,707	6,692,292	27,883,371	113	205,932	566,236	62,399	1,442,899
Portland (Oregon)	13,407,129	1,451,209	11,695,202	2,564,902	9,097,934	1,105	31,261	118,145	18,940	123,633
Sacramento (See (a) below)	18,372,965	776,466	16,764,917	4,369,488	12,304,432	3,166	87,831	247,552	19,672	564,357
San Francisco (See (a) below)	30,437,047	5,839,145	22,131,229	3,596,196	18,143,739	315,382	75,912	474,464	59,409	1,932,800
San Jose (See (a) below)	26,408,956	3,729,107	22,112,558	4,830,562	17,159,339	2,334	120,323	315,005	27,680	224,607
Seattle (Washington)	25,510,715	1,933,699	23,020,921	4,894,628	17,996,811	2,316	127,165	183,165	18,849	354,082
International	**11,689,175**	**2,881,437**	**8,657,991**	**1,564,103**	**7,040,567**	**8,617**	**44,704**	**44,911**	**5,214**	**99,622**
Puerto Rico	3,306,895	972,829	2,307,778	161,518	2,111,237	(4)	35,027	2,356	921	23,011
Other	8,382,280	1,908,608	6,350,213	1,402,585	4,929,330	8,621	9,677	42,555	4,293	76,611
Undistributed[5]	**1,999,659**	**676,764**	**1,362,067**	**211,042**	**1,055,287**	**17,816**	**77,922**	**481,660**	**0**	**(520,833)**
Totals for states not shown above										
(a) California	149,185,087	18,298,922	124,027,728	26,267,610	96,772,849	319,213	668,057	2,066,396	237,578	4,554,462
(b) Florida	57,318,910	3,817,296	51,702,619	13,835,756	37,077,223	533,632	256,009	1,105,032	314,099	379,865
(c) Illinois	82,711,685	11,850,186	66,223,891	11,252,907	54,368,943	294,046	307,996	659,391	93,586	3,884,631
(d) New York	129,498,946	22,052,876	104,765,636	17,147,007	86,978,329	239,045	401,256	1,672,461	220,604	787,369
(e) Ohio	62,667,820	8,227,604	50,885,604	6,930,532	43,673,038	23,993	258,040	454,773	74,643	3,025,196
(f) Pennsylvania	64,578,284	8,322,711	53,771,122	8,607,380	44,472,168	429,240	262,334	520,577	58,224	1,905,648
(g) Texas	92,342,282	10,677,881	69,706,333	13,452,124	55,902,766	30,871	320,572	669,528	152,683	11,135,857

Table 4 — Internal Revenue Collections by Principal Sources (1995)

(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)
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
1995	1,375,731,835	850,201,510	174,422,173	675,779,337	465,405,305	15,144,394	44,980,627

*Fiscal year transition quarter.

Table 5 — Amount of Internal Revenue Refunds Including Interest (1995)

(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]	**123,810,486**	**19,349,715**	**99,099,986**	**2,721,172**	**399,807**	**34,166**	**2,205,641**
North-Atlantic Region	**19,012,576**	**4,346,491**	**14,065,137**	**482,593**	**78,363**	**8,038**	**31,955**
Albany (See (d) below)	1,301,463	461,544	829,616	8,159	1,516	(4)	633
Augusta (Maine)	467,786	60,724	401,599	3,630	639	744	450
Boston (Massachusetts)	2,928,324	384,559	2,496,360	29,635	13,494	623	3,653
Brooklyn (See (d) below)	3,095,585	141,403	2,913,898	30,288	5,943	267	3,785
Buffalo (See (d) below)	2,876,858	267,046	2,586,231	16,334	2,245	121	4,881
Burlington (Vermont)	233,894	41,785	188,277	3,260	372	(29)	230
Hartford (Connecticut)	2,230,757	543,827	1,643,441	23,527	12,959	3,813	3,191
Manhattan (See (d) below)	4,747,781	2,182,044	2,150,236	358,707	39,749	2,464	14,581
Portsmouth (New Hampshire)	509,409	36,463	465,773	6,046	681	23	422
Providence (Rhode Island)	620,720	227,097	389,706	3,006	766	16	130
Mid-Atlantic Region	**16,240,662**	**3,187,843**	**12,698,085**	**245,495**	**54,484**	**3,304**	**51,451**
Baltimore (Maryland & D.C.)	3,043,955	602,334	2,356,517	62,428	12,515	1,366	8,795
Newark (New Jersey)	5,223,367	1,430,135	3,651,469	91,152	19,471	373	30,767
Philadelphia (See (f) below)	3,350,814	476,834	2,818,244	36,759	12,752	498	5,726
Pittsburgh (See (f) below)	1,666,116	249,972	1,398,339	13,064	1,678	35	3,028
Richmond (Virginia)	2,529,961	271,822	2,211,900	36,994	6,910	448	1,886
Wilmington (Delaware)	426,449	156,746	261,615	5,099	1,157	584	1,249
Southeast Region	**19,587,185**	**1,448,008**	**17,800,032**	**232,031**	**74,456**	**5,587**	**27,071**
Atlanta (Georgia)	2,668,969	257,498	2,358,370	36,311	13,610	113	3,067
Birmingham (Alabama)	1,740,311	127,543	1,591,874	16,974	2,517	32	1,372
Columbia (South Carolina)	1,207,490	83,471	1,106,696	14,240	1,775	(1)	1,309
Fort Lauderdale (See (b) below)	2,456,855	175,087	2,223,385	36,711	16,933	1,476	3,264
Greensboro (North Carolina)	2,784,358	173,665	2,578,368	24,691	4,843	554	2,238
Jackson (Mississippi)	1,031,332	57,811	962,656	8,903	1,021	46	894

Table 5 — Amount of Internal Revenue Refunds Including Interest (1995), 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)	2,650,123	186,973	2,403,657	33,971	21,096	841	3,585
Little Rock (Arkansas)	1,102,433	55,759	1,029,572	13,783	754	2,028	537
Nashville (Tennessee)	2,300,848	208,645	2,052,125	28,038	6,506	387	5,149
New Orleans (Louisiana)	1,644,465	121,557	1,493,330	18,410	5,401	111	5,656
Central Region	**16,080,010**	**2,919,975**	**12,915,228**	**182,009**	**28,858**	**2,877**	**31,063**
Cincinnati (See (e) below)[6]	2,387,580	421,720	1,918,646	37,419	5,903	136	3,757
Cleveland (See (e) below)	3,216,329	842,508	2,297,580	56,137	6,753	84	13,267
Detroit (Michigan)	4,747,837	1,055,804	3,623,308	49,756	8,946	2,522	7,500
Indianapolis (Indiana)	2,739,328	467,667	2,245,830	21,904	4,648	55	(777)
Louisville (Kentucky)	1,405,474	107,754	1,277,556	11,716	1,860	75	6,514
Parkersburg (West Virginia)	1,583,461	24,523	1,552,308	5,077	747	4	802
Midwest Region	**13,328,511**	**2,364,482**	**10,676,478**	**203,650**	**35,784**	**7,210**	**40,908**
Aberdeen (South Dakota)	235,904	15,390	208,036	10,768	260	1	1,448
Chicago (See (c) below)	4,712,856	1,044,979	3,565,176	79,951	14,960	352	7,438
Des Moines (Iowa)	926,837	145,260	770,886	8,815	935	8	934
Fargo (North Dakota)	205,197	21,977	180,295	1,965	449	0	511
Helena (Montana)	257,697	18,253	234,622	2,639	1,328	68	787
Milwaukee (Wisconsin)	1,759,886	212,613	1,520,147	16,919	8,074	614	1,520
Omaha (Nebraska)	591,976	71,304	487,464	31,405	750	21	1,032
St. Louis (Missouri)	1,920,147	281,356	1,606,519	24,576	4,231	47	3,418
St. Paul (Minnesota)	1,600,213	324,572	1,225,536	19,048	2,346	6,088	22,624
Springfield (See (c) below)	1,117,799	228,779	877,798	7,565	2,451	9	1,197
Southwest Region	**16,236,696**	**1,955,934**	**13,301,480**	**188,676**	**37,615**	**2,712**	**750,278**
Albuquerque (New Mexico)	1,543,303	31,802	1,494,330	7,272	553	119	9,228
Austin (See (g) below)	3,473,601	496,840	2,326,885	34,198	10,669	877	604,133
Cheyenne (Wyoming)	184,817	23,615	157,759	1,676	374	172	1,221
Dallas (See (g) below)	3,329,428	456,787	2,805,373	52,498	7,053	302	7,414
Denver (Colorado)	1,356,630	168,669	1,161,868	21,476	2,845	131	1,641
Houston (See (g) below)	2,258,751	346,723	1,784,965	25,885	8,522	308	92,347
Oklahoma City (Oklahoma)	1,183,346	151,302	988,018	10,374	2,074	228	31,350
Phoenix (Arizona)	1,417,335	95,586	1,301,713	15,570	3,020	510	935
Salt Lake City (Utah)	554,788	38,075	504,081	10,983	811	12	826
Wichita (Kansas)	934,697	146,535	776,488	8,746	1,694	52	1,183
Western Region	**20,443,330**	**3,175,540**	**16,749,288**	**403,525**	**85,751**	**4,425**	**24,802**
Anchorage (Alaska)	228,345	14,337	208,136	4,762	330	5	774
Boise (Idaho)	357,577	46,732	305,178	4,448	497	69	652
Honolulu (Hawaii)	473,990	62,959	403,314	5,205	2,100	36	375
Laguna Niguel (See (a) below)	3,954,165	476,590	3,408,495	45,037	18,513	678	4,852
Las Vegas (Nevada)	624,105	44,556	567,564	7,726	1,529	1,264	1,466
Los Angeles (See (a) below)	4,481,654	825,874	3,519,228	117,146	21,059	393	(2,044)
Portland (Oregon)	1,964,050	532,397	1,404,290	15,384	8,470	82	3,427
Sacramento (See (a) below)	1,790,678	102,517	1,662,449	18,282	6,870	285	275
San Francisco (See (a) below)	1,896,082	466,251	1,280,019	134,376	11,579	723	3,134
San Jose (See (a) below)	2,410,395	242,904	2,120,222	25,765	11,067	259	10,177
Seattle (Washington)	2,262,289	360,422	1,870,394	25,393	3,737	630	1,714
International	**1,578,319**	**624,268**	**904,713**	**33,643**	**4,496**	**13**	**11,185**
Puerto Rico	72,771	7,071	53,754	11,675	15	11	245
Other	1,505,548	617,197	850,960	21,968	4,481	2	10,940
Other miscellaneous refunds and credits[7]	**1,303,197**	**(672,826)**	**(10,455)**	**749,550**	**0**	**0**	**1,236,928**
Highway and Airport Trust Fund[8]	327,964	(672,826)	(4,614)	0	0	0	1,005,404
Excess FICA credits[9]	749,550	0	0	749,550	0	0	0
U.S. Customs and BATF[10]	231,524	0	0	0	0	0	231,524
Earned Income Credit, Advance	81,957	0	81,957	0	0	0	0
Refund reversals unclassified[11]	(87,798)	0	(87,798)	0	0	0	0
Earned Income Credit, Refund[12]	**14,961,838**	**0**	**14,961,838**	**0**	**0**	**0**	**0**
Totals for states not shown above							
(a) California	14,532,974	2,114,136	11,990,413	340,606	69,088	2,338	16,393
(b) Florida	5,106,978	362,060	4,627,042	70,681	38,029	2,317	6,848
(c) Illinois	5,830,655	1,273,758	4,442,974	87,515	17,411	362	8,635
(d) New York	12,021,687	3,052,037	8,479,981	413,488	49,452	2,849	23,879
(e) Ohio	5,603,909	1,264,227	4,216,226	93,556	12,657	220	17,024
(f) Pennsylvania	5,016,930	726,806	4,216,583	49,823	14,431	533	8,753
(g) Texas	9,061,780	1,300,350	6,917,224	112,581	26,244	1,487	703,895

Table 6 — Number of Internal Revenue Refunds Issued (1995)

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	**91,633,274**	**569,698**	**88,736,980**	**2,239,261**	**13,615**	**1,965**	**71,755**
North-Atlantic Region	**11,520,517**	**53,760**	**11,218,968**	**238,388**	**2,158**	**337**	**6,906**
Albany (See (d) below)	773,664	3,783	754,515	14,877	73	4	412
Augusta (Maine)	430,200	3,018	417,471	9,294	58	8	351
Boston (Massachusetts)	2,102,609	11,710	2,047,681	41,919	383	60	856
Brooklyn (See (d) below)	2,193,456	6,472	2,138,631	46,922	310	44	1,077
Buffalo (See (d) below)	2,480,609	7,560	2,449,744	22,462	182	10	651
Burlington (Vermont)	202,137	1,649	193,677	6,589	22	(1)	201
Hartford (Connecticut)	1,221,685	6,751	1,182,303	30,803	461	48	1,319
Manhattan (See (d) below)	1,336,274	8,811	1,276,605	48,553	577	150	1,578
Portsmouth (New Hampshire)	424,079	2,328	410,557	10,881	43	6	264
Providence (Rhode Island)	355,804	1,678	347,784	6,088	49	8	197
Mid-Atlantic Region	**11,365,067**	**58,726**	**11,014,966**	**279,074**	**1,996**	**203**	**10,102**
Baltimore (Maryland)	2,078,172	11,766	2,008,900	55,282	501	38	1,685
Newark (New Jersey)	2,831,804	16,025	2,728,525	82,210	775	63	4,206
Philadelphia (See (f) below)	2,611,753	10,677	2,546,501	52,643	322	36	1,574
Pittsburgh (See (f) below)	1,439,312	6,110	1,405,208	26,737	108	23	1,126
Richmond (Virginia)	2,152,460	12,424	2,082,767	55,683	261	31	1,294
Wilmington (Delaware)	251,566	1,724	243,065	6,519	29	12	217
Southeast Region	**17,266,562**	**93,752**	**16,705,573**	**449,805**	**2,246**	**378**	**14,808**
Atlanta (Georgia)	2,291,910	14,320	2,215,732	59,328	198	34	2,298
Birmingham (Alabama)	1,507,932	6,793	1,467,007	32,493	80	14	1,545
Columbia (South Carolina)	1,154,967	5,850	1,118,998	28,971	70	6	1,072
Fort Lauderdale (See (b) below)	1,883,106	12,055	1,793,282	75,551	457	173	1,588
Greensboro (North Carolina)	2,596,273	12,787	2,526,595	55,315	207	35	1,334
Jackson (Mississippi)	945,047	5,578	918,391	20,353	52	11	662
Jacksonville (See (b) below)	2,445,816	13,527	2,355,477	73,032	700	56	3,024
Little Rock (Arkansas)	1,028,238	5,210	1,000,499	21,909	34	13	573
Nashville (Tennessee)	1,963,500	9,188	1,905,490	46,842	298	27	1,655
New Orleans (Louisiana)	1,449,773	8,444	1,404,102	36,011	150	9	1,057
Central Region	**12,629,124**	**64,240**	**12,337,051**	**219,434**	**1,248**	**147**	**7,004**
Cincinnati (See (e) below)[2]	1,895,206	9,946	1,849,505	34,298	289	35	1,133
Cleveland (See (e) below)	2,298,089	12,968	2,242,254	41,231	267	32	1,337
Detroit (Michigan)	3,335,798	22,676	3,244,451	66,435	357	49	1,830
Indianapolis (Indiana)	2,123,092	9,731	2,073,117	38,722	170	16	1,336
Louisville (Kentucky)	1,262,518	5,924	1,229,660	25,902	121	12	899
Parkersburg (West Virginia)	1,714,421	2,995	1,698,064	12,846	44	3	469
Midwest Region	**10,760,765**	**109,896**	**10,381,108**	**257,299**	**1,434**	**251**	**10,777**
Aberdeen (South Dakota)	245,564	4,390	233,885	6,866	27	7	389
Chicago (See (c) below)	2,928,103	18,631	2,837,269	68,883	500	103	2,717
Des Moines (Iowa)	883,170	14,712	846,743	20,688	92	8	927
Fargo (North Dakota)	215,347	4,738	203,919	6,255	30	1	404
Helena (Montana)	272,299	4,712	258,168	9,019	52	4	344
Milwaukee (Wisconsin)	1,656,961	16,574	1,601,077	37,717	186	39	1,368
Midwest Region, continued							
Omaha (Nebraska)	555,713	9,603	530,826	14,204	83	6	991
St. Louis (Missouri)	1,657,812	13,811	1,601,514	41,009	224	29	1,225
St. Paul (Minnesota)	1,392,122	15,202	1,342,670	32,374	139	43	1,694
Springfield (See (c) below)	953,674	7,523	925,037	20,284	101	11	718
Southwest Region	**12,794,211**	**86,086**	**12,315,899**	**380,909**	**1,306**	**288**	**9,723**
Albuquerque (New Mexico)	1,397,082	3,364	1,379,600	13,596	38	18	466
Austin (See (g) below)	2,250,732	12,813	2,108,242	126,937	292	56	2,392
Cheyenne (Wyoming)	165,370	2,971	157,038	5,178	26	9	148
Dallas (See (g) below)	2,556,165	18,024	2,465,385	70,332	244	53	2,127
Denver (Colorado)	1,194,607	10,228	1,148,429	34,971	136	27	816
Houston (See (g) below)	1,541,219	9,999	1,490,506	39,442	162	54	1,056
Oklahoma City (Oklahoma)	1,017,061	8,869	983,168	23,933	115	12	964
Phoenix (Arizona)	1,284,168	6,497	1,246,693	30,115	176	35	652
Salt Lake City (Utah)	567,944	3,620	548,193	15,742	22	4	363
Wichita (Kansas)	819,863	9,701	788,645	20,663	95	20	739
Western Region	**14,066,798**	**98,744**	**13,557,571**	**395,338**	**3,054**	**358**	**11,733**
Anchorage (Alaska)	187,906	1,284	179,672	6,592	16	4	338
Boise (Idaho)	338,002	3,867	322,804	10,893	39	2	397
Honolulu (Hawaii)	387,617	4,351	374,311	8,652	79	11	213
Laguna Niguel (See (a) below)	2,771,115	15,627	2,689,361	64,096	483	61	1,487
Las Vegas (Nevada)	513,039	3,045	496,675	12,873	57	20	369
Los Angeles (See (a) below)	2,316,714	13,839	2,226,711	74,053	525	79	1,507
Portland (Oregon)	1,467,600	10,144	1,424,806	29,643	342	34	2,631
Sacramento (See (a) below)	1,437,646	9,745	1,390,770	36,035	291	38	767
San Francisco (See (a) below)	1,065,979	8,220	999,285	56,391	592	51	1,440
San Jose (See (a) below)	1,806,634	13,433	1,747,206	44,366	370	32	1,227
Seattle (Washington)	1,774,546	15,189	1,705,970	51,744	260	26	1,357
International	**627,308**	**4,494**	**602,922**	**19,014**	**173**	**3**	**702**
Puerto Rico	67,803	81	50,213	17,451	7	2	49
Other	559,505	4,413	552,709	1,563	166	1	653
Other miscellaneous refunds[3]	**1,285,655**	**0**	**1,285,655**	**0**	**0**	**0**	**0**
Refund reversals unclassified[4]	1,285,655	0	1,285,655	0	0	0	0
Earned Income Credit, Refund[5]	**13,163,516**	**0**	**13,163,516**	**0**	**0**	**0**	**0**
Earned Income Credit, Advance[5]	**202,320**	**0**	**202,320**	**0**	**0**	**0**	**0**
Totals for states not shown above							
(a) California	9,398,088	60,864	9,053,333	274,941	2,261	261	6,428
(b) Florida	4,328,922	25,582	4,148,759	148,583	1,157	229	4,612
(c) Illinois	3,881,777	26,154	3,762,306	89,167	601	114	3,435
(d) New York	6,784,003	26,626	6,619,495	132,814	1,142	208	3,718
(e) Ohio	4,193,295	22,914	4,091,759	75,529	556	67	2,470
(f) Pennsylvania	4,051,065	16,787	3,951,709	79,380	430	59	2,700
(g) Texas	6,348,116	40,836	6,064,133	236,711	698	163	5,575

Table 7 — Number of Returns Filed[1] (1995)

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	**205,747,185**	**116,298,325**	**35,475,945**	**3,187,143**	**583,473**	**1,571,872**	**4,780,956**	**82,860**	**215,010**	**29,006,291**	**560,057**	**1,261,700**	**787,011**	**11,936,542**
North-Atlantic Region	**25,769,988**	**14,017,699**	**4,523,392**	**480,948**	**109,823**	**194,859**	**751,928**	**12,404**	**38,270**	**3,794,233**	**90,535**	**217,712**	**61,932**	**1,476,253**
Albany (See (d) below)	1,756,823	1,025,669	293,795	30,661	3,099	11,465	43,204	698	2,568	236,549	5,327	11,347	5,864	86,577
Augusta (Maine)	1,011,076	552,775	177,798	21,805	2,465	5,757	24,113	335	1,120	158,521	3,225	5,945	6,372	50,845
Boston (Massachusetts)	5,148,589	2,807,699	972,049	121,882	37,185	31,087	126,782	2,486	6,926	694,575	19,909	44,024	10,002	273,983
Brooklyn (See (d) below)	5,243,353	2,985,891	884,129	33,680	8,763	33,273	182,153	2,370	5,595	747,375	8,253	36,963	6,836	308,072
Buffalo (See (d) below)	3,297,063	1,998,672	543,944	48,980	7,462	23,578	63,170	1,256	5,445	424,105	9,919	26,501	11,324	132,707
Burlington (Vermont)	532,383	268,003	103,023	8,339	2,249	3,801	15,394	202	511	95,043	2,199	3,169	2,833	27,617
Hartford (Connecticut)	2,919,111	1,550,204	576,717	46,873	11,661	28,804	72,665	1,712	7,278	409,509	9,235	25,396	7,529	171,528
Manhattan (See (d) below)	4,045,188	1,832,940	662,258	124,776	30,283	45,321	175,545	2,695	6,660	758,267	25,475	51,704	4,755	324,509
Portsmouth (New Hampshire)	990,500	548,142	177,751	12,863	3,274	6,401	23,919	345	1,300	144,803	3,011	6,444	4,438	57,809
Providence (Rhode Island)	825,902	447,704	131,928	31,089	3,382	5,372	24,983	305	867	125,486	3,982	6,219	1,979	42,606
Mid-Atlantic Region	**26,856,128**	**15,093,270**	**4,836,545**	**689,352**	**71,237**	**211,481**	**650,511**	**11,499**	**27,287**	**3,652,481**	**79,360**	**187,135**	**81,733**	**1,264,237**
Baltimore (Maryland & D.C.)	4,815,669	2,608,150	788,903	303,977	13,623	37,199	117,587	2,128	5,034	634,942	17,602	34,288	10,305	241,931
Newark (New Jersey)	6,999,819	3,773,796	1,265,524	101,743	21,264	59,881	226,867	3,424	7,185	1,024,599	17,692	52,753	18,516	426,575
Philadelphia (See (f) below)	6,100,580	3,484,267	1,192,986	149,704	16,803	49,345	120,816	2,462	6,173	768,905	18,243	44,899	19,932	226,045
Pittsburgh (See (f) below)	3,255,146	1,915,582	621,523	50,500	6,208	25,121	49,260	1,090	3,028	431,785	9,673	22,645	16,658	102,073
Richmond (Virginia)	5,071,435	2,974,802	864,160	67,326	10,804	35,210	116,319	2,133	5,188	700,831	13,558	28,913	14,150	238,041
Wilmington (Delaware)	613,479	336,673	103,449	16,102	2,535	4,725	19,662	262	679	91,419	2,592	3,637	2,172	29,572
Southeast Region	**38,228,401**	**22,184,188**	**6,306,251**	**439,485**	**81,673**	**233,240**	**1,001,090**	**13,658**	**39,837**	**5,481,142**	**78,838**	**164,602**	**150,052**	**2,054,345**
Atlanta (Georgia)	5,108,922	3,095,198	687,796	41,668	10,301	29,686	127,817	1,446	4,611	750,932	10,600	24,629	20,360	303,878
Birmingham (Alabama)	2,854,087	1,779,911	401,645	31,142	5,310	17,111	52,868	748	2,765	410,885	5,807	11,966	14,455	119,474
Columbia (South Carolina)	2,577,565	1,601,932	371,970	24,336	4,239	17,777	57,350	843	2,377	369,330	4,937	10,459	9,558	102,457
Fort Lauderdale (See (b) below)	6,041,343	2,873,446	1,338,074	74,474	19,232	30,603	262,249	3,624	11,733	911,687	9,813	24,117	12,880	469,411
Greensboro (North Carolina)	5,372,669	3,217,947	852,854	92,746	9,899	37,399	113,102	1,942	5,369	759,555	13,560	26,915	21,415	219,966
Jackson (Mississippi)	1,712,672	1,078,870	230,293	13,482	2,822	10,855	32,214	384	1,258	250,572	3,490	6,559	11,125	70,748
Jacksonville (See (b) below)	6,207,773	3,495,149	1,159,527	75,509	10,070	29,513	177,812	2,299	5,322	824,050	11,974	23,353	17,979	375,216
Little Rock (Arkansas)	1,753,695	1,013,350	287,811	16,821	4,640	12,607	37,194	479	1,265	264,086	4,201	7,177	12,626	91,438
Nashville (Tennessee)	3,726,404	2,308,059	557,187	42,555	9,197	30,529	61,515	1,204	3,321	520,766	8,568	17,127	16,876	149,500
New Orleans (Louisiana)	2,873,271	1,720,326	419,094	26,752	5,963	17,160	78,969	689	1,816	419,279	5,888	12,300	12,778	152,257
Central Region	**23,842,939**	**14,282,719**	**3,960,941**	**340,894**	**47,726**	**158,351**	**510,121**	**7,671**	**22,697**	**3,200,691**	**67,855**	**144,359**	**98,119**	**1,000,795**
Cincinnati (See (e) below)	3,782,837	2,292,683	630,149	76,855	7,662	26,743	68,267	1,473	3,866	464,001	11,893	25,175	11,789	162,281
Cleveland (See (e) below)	4,851,752	2,893,269	821,292	64,294	10,394	31,693	101,147	1,547	4,855	637,683	13,505	32,742	18,694	220,637
Detroit (Michigan)	7,025,412	4,212,248	1,122,380	82,349	13,375	49,240	172,426	2,074	6,474	970,790	17,769	44,359	22,869	309,059
Indianapolis (Indiana)	4,365,989	2,602,450	765,201	63,214	7,595	24,513	92,043	1,479	4,065	583,024	14,994	23,787	25,110	158,514
Louisville (Kentucky)	2,637,363	1,577,518	425,142	37,620	5,362	18,017	54,855	756	2,582	372,291	6,296	12,600	13,310	111,014
Parkersburg (West Virginia)	1,179,586	704,551	196,777	16,562	3,338	8,145	21,383	342	855	172,902	3,398	5,696	6,347	39,290
Midwest Region	**27,040,225**	**15,112,805**	**4,879,498**	**497,864**	**85,804**	**202,299**	**607,748**	**11,399**	**32,197**	**3,967,270**	**87,393**	**196,459**	**174,086**	**1,185,403**
Aberdeen (South Dakota)	621,700	327,786	113,120	10,408	1,453	5,855	11,695	246	864	105,510	2,184	3,661	7,558	31,360
Chicago (See (c) below)	7,067,715	4,005,934	1,187,343	154,544	35,666	51,011	191,808	3,388	8,433	971,364	19,855	57,231	22,311	358,827
Des Moines (Iowa)	2,334,458	1,268,086	473,047	45,330	7,042	18,795	48,183	1,145	2,264	352,932	8,346	17,360	15,775	76,153
Fargo (North Dakota)	565,466	288,563	109,398	7,815	1,664	5,750	10,291	237	919	98,023	2,452	4,761	9,599	25,994
Helena (Montana)	772,728	385,665	146,242	7,244	1,629	7,869	18,937	282	1,053	132,450	2,688	4,540	6,239	57,890
Milwaukee (Wisconsin)	4,081,592	2,332,986	736,886	68,558	10,608	28,584	82,667	1,364	4,772	595,773	12,253	30,798	22,484	153,859
Omaha (Nebraska)	1,384,495	753,191	249,181	19,308	2,972	11,963	32,313	619	1,778	219,963	4,737	8,842	15,702	63,926
St. Louis (Missouri)	4,162,931	2,317,577	767,866	103,499	10,904	27,621	88,721	1,666	4,054	610,503	13,084	24,143	20,443	172,850
St. Paul (Minnesota)	3,753,372	2,099,091	644,948	50,769	8,047	30,740	87,641	1,159	5,848	561,102	14,870	32,191	40,562	176,404
Springfield (See (c) below)	2,295,768	1,333,926	451,467	30,389	5,819	14,111	35,492	1,293	2,212	319,650	6,924	12,932	13,413	68,140

Table 7 — Number of Returns Filed[1] (1995), 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)
Southwest Region	**27,456,950**	**15,512,395**	**4,285,264**	**358,356**	**96,026**	**253,088**	**601,511**	**8,763**	**26,483**	**3,905,126**	**66,462**	**131,503**	**102,892**	**2,109,081**
Albuquerque (New Mexico)	1,223,466	718,012	190,789	10,257	3,202	9,235	23,230	346	874	173,729	3,030	4,937	6,002	79,823
Austin (See (g) below)	4,301,958	2,585,557	593,608	51,450	16,442	35,039	71,507	1,176	4,266	574,697	9,663	13,473	14,084	330,996
Cheyenne (Wyoming)	421,940	217,661	74,614	3,875	1,022	5,252	10,296	151	589	75,373	1,506	1,749	2,724	27,128
Dallas (See (g) below)	5,833,903	3,284,816	847,777	83,982	27,141	61,776	124,467	1,772	5,321	839,893	13,792	26,861	23,859	492,446
Denver (Colorado)	3,250,132	1,735,764	541,577	36,825	8,050	34,599	91,947	1,040	3,279	503,017	9,367	19,855	10,829	253,983
Houston (See (g) below)	3,417,589	1,966,743	451,158	49,454	15,712	27,922	81,295	1,096	4,478	460,350	6,539	17,025	10,845	324,972
Oklahoma City (Oklahoma)	2,438,386	1,340,116	407,649	36,354	7,330	18,407	56,448	812	2,137	359,254	6,114	10,496	12,822	180,447
Phoenix (Arizona)	3,139,308	1,764,294	583,318	34,947	7,056	26,197	69,309	1,151	2,383	407,096	6,633	16,085	6,198	214,641
Salt Lake City (Utah)	1,331,010	780,880	180,320	17,739	3,310	17,591	31,612	249	770	188,524	2,724	7,859	4,271	95,161
Wichita (Kansas)	2,099,258	1,118,552	414,454	33,473	6,761	17,070	41,400	970	2,386	323,193	7,094	13,163	11,258	109,484
Western Region	**34,802,436**	**19,050,897**	**6,466,598**	**378,765**	**90,842**	**316,371**	**633,186**	**16,839**	**27,723**	**4,787,852**	**88,913**	**217,192**	**112,411**	**2,614,847**
Anchorage (Alaska)	570,216	357,849	61,631	2,184	761	4,502	9,043	96	246	70,012	1,919	2,454	2,970	56,549
Boise (Idaho)	882,037	482,209	148,122	7,678	1,524	9,184	19,179	277	611	147,112	2,082	4,554	7,048	52,457
Honolulu (Hawaii)	994,156	553,326	176,330	11,286	2,388	6,241	24,718	587	1,650	124,101	2,446	7,302	1,324	82,457
Laguna Niguel (See (a) below)	6,916,084	3,932,921	1,295,216	63,664	13,725	59,913	115,355	3,341	4,356	869,185	13,305	40,543	12,655	491,905
Las Vegas (Nevada)	1,218,970	715,613	186,327	9,712	2,740	10,421	31,829	327	1,077	151,959	1,775	5,109	9,665	92,416
Los Angeles (See (a) below)	5,655,031	3,110,428	876,853	67,776	16,146	60,850	125,290	3,121	3,936	851,074	17,835	40,935	8,446	472,341
Portland (Oregon)	2,674,922	1,388,646	514,354	45,273	5,704	18,977	58,372	912	2,536	400,947	7,524	16,976	10,760	203,941
Sacramento (See (a) below)	4,233,820	2,218,909	948,909	38,075	11,919	39,392	51,776	2,233	3,085	552,281	10,268	25,404	10,503	321,066
San Francisco (See (a) below)	2,594,732	1,314,689	558,242	46,841	10,807	25,944	41,672	1,987	2,339	355,434	9,364	21,498	3,343	202,572
San Jose (See (a) below)	4,524,173	2,535,817	868,317	41,276	13,208	43,344	62,537	2,377	3,583	599,109	10,617	28,296	13,690	302,002
Seattle (Washington)	4,538,295	2,440,490	832,297	45,000	11,920	37,603	93,415	1,581	4,304	666,638	11,778	24,121	32,007	337,141
International	**1,750,118**	**1,044,352**	**217,456**	**1,479**	**342**	**2,183**	**24,861**	**627**	**516**	**217,496**	**701**	**2,738**	**5,786**	**231,581**
Puerto Rico	418,904	121,199	84,833	633	108	245	773	18	52	203,522	188	2,355	134	4,844
Other	1,331,214	923,153	132,623	846	234	1,938	24,088	609	464	13,974	513	383	5,652	226,737
Totals for states not shown above														
(a) California	23,923,840	13,112,764	4,547,537	257,632	65,805	229,443	396,630	13,059	17,299	3,227,083	61,389	156,676	48,637	1,789,886
(b) Florida	12,249,116	6,368,595	2,497,601	149,983	29,302	60,116	440,061	5,923	17,055	1,735,737	21,787	47,470	30,859	844,627
(c) Illinois	9,363,483	5,339,860	1,638,810	184,933	41,485	65,122	227,300	4,681	10,645	1,291,014	26,779	70,163	35,724	426,967
(d) New York	14,342,427	7,843,172	2,384,126	238,097	49,607	113,637	464,072	7,019	20,268	2,166,296	48,974	126,515	28,779	851,865
(e) Ohio	8,634,589	5,185,952	1,451,441	141,149	18,056	58,436	169,414	3,020	8,721	1,101,684	25,398	57,917	30,483	382,918
(f) Pennsylvania	9,355,726	5,399,849	1,814,509	200,204	23,011	74,466	170,076	3,552	9,201	1,200,690	27,916	67,544	36,590	328,118
(g) Texas	13,553,450	7,837,116	1,892,543	184,886	59,295	124,737	277,269	4,044	14,065	1,874,940	29,994	57,359	48,788	1,148,414

Table 8 — Number Of Returns Filed Electronically (1995)

Individual Returns[1,2]

Service Centers and districts	1990	1991	1992	1993	1994	1995
United States	**4,193,242**	**7,515,861[3]**	**10,923,895**	**12,341,683**	**13,509,688**	**11,142,582**
Andover	**291,168**	**483,374**	**622,057**	**677,568**	**728,097**	**647,480**
Albany	34,677	57,917	73,736	79,048	85,973	73,746
Augusta	15,660	27,789	39,120	40,612	45,941	38,571
Boston	55,334	112,410	146,132	163,349	176,716	154,815
Buffalo	95,491	144,074	187,736	194,436	205,977	185,091
Burlington	6,583	8,888	12,155	12,962	14,312	12,419
Hartford	47,764	76,241	91,293	103,106	105,432	92,379
Portsmouth	23,550	36,762	46,750	48,097	52,125	54,370
Providence	12,109	19,293	25,135	35,958	41,621	36,089
Brookhaven	**186,433**	**358,244**	**522,378**	**593,417**	**666,433**	**533,927**
Brooklyn	58,864	109,474	161,713	182,392	210,533	160,060
Manhattan	42,670	85,737	127,284	144,623	159,705	129,476
Newark	84,899	163,033	233,381	266,402	296,195	244,391
Philadelphia	**319,449**	**621,124**	**928,675**	**1,076,684**	**1,205,096**	**1,003,575**
Baltimore	61,903	145,894	237,137	270,912	308,819	242,167
Philadelphia	85,103	152,712	227,942	273,413	291,732	247,805
Pittsburgh	42,603	80,941	120,143	164,625	191,022	164,738
Richmond	120,166	223,112	313,051	336,201	376,865	317,555
Wilmington	9,674	18,465	30,402	31,533	36,658	31,310
A/C International	—	—	—	—	—	—
Atlanta	**520,871**	**1,058,337**	**1,540,275**	**1,747,791**	**1,979,935**	**1,573,281**
Altanta	187,501	366,902	507,109	545,382	626,327	476,771
Columbia	106,655	226,780	306,991	339,411	380,148	323,756
Fort Lauderdale	69,092	150,705	291,013	331,621	389,458	296,956
Jacksonville	157,623	313,950	435,162	531,377	584,002	475,798
Memphis	**699,407**	**1,288,898**	**1,797,452**	**1,947,517**	**2,128,613**	**1,675,999**
Birmingham	110,585	192,913	269,486	293,082	325,514	239,344
Greensboro	251,058	413,220	531,051	561,894	605,483	476,180
Jackson	45,758	123,469	198,941	227,826	254,037	193,131
Little Rock	67,352	120,872	164,470	179,492	191,564	158,556
Nashville	143,207	258,016	365,347	387,555	426,088	359,879
New Orleans	81,447	180,408	268,157	297,668	325,927	248,909
Cincinnati	**612,306**	**987,676**	**1,361,442**	**1,520,653**	**1,659,779**	**1,435,289**
Cincinnati	105,062	162,585	205,875	231,859	258,030	228,424
Cleveland	82,192	151,599	207,242	233,124	262,237	227,485
Detroit	136,678	228,868	325,689	356,121	381,850	319,039
Indianapolis	161,324	251,216	355,075	402,255	435,156	375,513
Louisville	91,466	135,770	192,769	215,033	234,568	209,053
Parkersburg	35,584	57,638	74,792	82,261	87,938	75,775
Kansas City	**474,214**	**827,228**	**1,190,303**	**1,479,714**	**1,587,564**	**1,477,809**
Chicago	166,019	305,567	424,755	519,534	563,842	474,415
Des Moines	35,181	61,760	95,261	105,507	120,514	129,549
Milwaukee	64,880	105,013	167,780	240,111	204,205	275,839
Springfield	67,840	107,524	151,576	165,036	177,979	155,507
St. Louis	96,540	173,329	239,956	286,543	345,386	284,780
St. Paul	43,754	74,035	110,975	162,983	175,638	157,719
Austin	**474,204**	**880,217**	**1,377,581**	**1,573,388**	**1,667,315**	**1,363,971**
Albuquerque	35,424	63,963	83,372	98,306	115,043	87,878
Austin	88,593	182,831	296,687	357,966	419,517	344,540
Dallas	203,411	347,017	537,212	586,705	535,551	426,488
Houston	51,496	114,679	197,006	236,310	278,967	236,816
Oklahoma City	50,128	99,522	151,641	159,444	171,359	146,485
Wichita	45,152	72,205	111,663	134,657	146,878	121,764
Fresno	**225,048**	**399,685**	**682,437**	**739,084**	**790,376**	**474,271**
Honolulu	10,926	19,589	30,902	31,741	35,013	29,077
Laguna Niguel	120,148	165,181	276,526	292,792	321,173	177,661
Los Angeles	38,816	105,921	206,845	226,159	229,860	128,724
San Francisco	17,110	30,943	44,912	47,139	51,742	39,468
San Jose	38,048	78,051	123,252	141,253	152,588	99,341
Ogden	**390,142**	**611,078**	**901,295**	**985,867**	**1,096,480**	**956,980**
Aberdeen	8,873	15,238	21,640	22,892	24,703	27,522
Anchorage	6,222	10,108	15,981	18,608	22,087	20,241
Boise	14,336	21,337	28,170	30,364	33,262	29,669
Cheyenne	10,365	15,189	22,850	25,911	28,600	26,477
Denver	52,863	79,532	145,406	165,979	180,675	142,100
Fargo	6,647	12,247	17,102	18,630	21,981	26,173
Helena	11,162	16,865	24,184	27,438	31,696	31,047
Las Vegas	14,885	37,214	60,910	82,712	97,422	75,134
Omaha	30,447	43,164	58,306	60,557	64,425	60,843
Phoenix	66,509	102,667	144,526	157,084	168,131	135,704
Portland	31,311	55,001	71,502	70,214	80,828	73,267
Sacramento	30,062	57,207	84,021	87,497	92,204	76,136
Salt Lake City	33,582	38,570	48,786	50,867	58,255	51,423
Seattle	72,878	106,739	157,911	167,114	192,211	181,244
Non-Individual Returns[4]						
United States						
Fiduciary	117,000	216,791	314,310	421,135	560,891	689,074
Schedule K-1	746,000	897,962	768,364	818,700	994,081	1,069,489
Partnership	507	456	391	7	0	0
Schedule K-1[5]	536,557	1,142,305	1,625,047	1,694,737	1,828,475	2,097,338
Employee Plans						
5500				6	86	150
5500 C	230	278	358	1,370	2,214	5,227
5500 R	563	517	689	4,014	5,193	3,192
5500 C/R			2	183	159	118
5500 EZ				6	86	150

Table 9 — Selected Information From Returns Filed (1995)

Presidential Election Campaign Fund	Returns Showing Designations	Dollar Amount	Cumulative Dollar Amounts Since 1972	
	15.4 million	$68.5 million	$828.2 million	
Contribution to Reduce the Public Debt			Cumulative Since 1982	
	Contributions	Dollar Amount	Contributions	Dollar Amount
	513	$257,466	14,723	$8.9 million
Earned Income Credit	Returns	Dollars Claimed	Refunds Issued	Refund Dollars
	18.8 million	$20.9 billion	13.3 million	$14.9 billion
Debtor Master File			Cumulative	
			Since 1981 (CS) and 1986 (NFD)	
	Refund Offsets[1]	Net Collections[2]	Refund Offsets	Collections
Child Support (CS)	1,154,779	$820 million	8.7 million	$5.3 billion
Nontax Federal Debts (NFD)	1,018,644	$674 million	6.7 million	$4.2 billion
Master File Accounts	Individual Master File Accounts	Business Master File Accounts		
	163,497,738	35,748,768		

Table 10 — Taxpayer Assistance and Education Programs (1995)

Assisting Taxpayers	**1995**
Write, call or walk-in	
Telephone (including TeleTax)[1]	110,753,162
Correspondence (District Offices only)	218,659
Walk-in (at 535 sites)	7,483,617
Accuracy	
Toll-Free Technical Tax Law[2]	91%
Forms and Publications	
Forms and publications orders	8,503,464
Libraries, banks, postal service distribution sites	42,029
Disaster/emergency assistance	
States	23
Counties	527
Taxpayer education	
Outreach taxpayers assisted	667,833
Outreach Community Sites	7,230
VITA & TCE taxpayers assisted	3,430,040
Volunteers	84,306
Students using understanding taxes	8,320,850
Small business workshop attendees	66,172
Tax practitioner institute attendees	63,965
Taxpayer Information	
Value of free advertising received	$15,964,291
Broadcast (radio and television)	$14,051,578
Print and outdoor	$1,912,713
Television clinics/special programs	14
Estimated viewers/listeners	95,382,000
Newspapers using tax supplement	3,720
Estimated tax supplement circulation	43,555,019

Table 11 — Returns Filed, Examination Coverage (1995)

October, 1994–September 30, 1995

	Returns Filed CY 1994	Returns Examined: Revenue Agent Non CEP	Revenue Agent CEP	Tax Auditor	Service Center	Total	Percent Coverage
Grand Total	**154,293,700**	**497,348**	**6,835**	**465,182**	**1,130,779**	**2,100,144**	**1.36**
Income, Estate & Gift, Total**	**124,172,900**	**421,971**	**3,563**	**458,880**	**1,130,555**	**2,014,969**	**1.62**
Individual, Total**	**114,683,400**	**338,388**	**217**	**458,880**	**1,121,952**	**1,919,437**	**1.67**
1040A, TPI < $25,000	46,616,600	83,652	3	150,789	678,208	912,652	1.96
Non 1040A, TPI < $25,000	12,997,400	27,898	6	55,326	86,374	169,604	1.30
TPI $25,000 < $50,000	27,096,400	33,495	3	88,044	123,440	244,982	.90
TPI $50,000 < $100,000	15,861,800	24,914	2	53,843	87,468	166,227	1.05
TPI $100,000 and over	4,082,000	36,559	143	25,548	51,732	113,982	2.79
Sch C-TGR < $25,000	2,504,900	50,240	1	44,541	51,764	146,546	5.85
Sch C-TGR $25,000 < $100,000	3,025,600	40,170	2	27,441	25,538	93,151	3.08
Sch C-TGR $100,000 and over	1,698,600	36,630	45	9,920	12,317	58,912	3.47
Sch F-TGR < $100,000	522,600	1,914	1	2,110	2,379	6,404	1.23
Sch F-TGR $100,000 and over	277,500	2,916	11	1,318	2,732	6,977	2.51
Corporation, Total**	**2,529,700**	**46,625**	**2,931**	**—**	**2,252**	**51,808**	**2.05**
No Balance Sheet	292,700	2,552	55	—	953	3,560	1.22
Under $250,000	1,557,900	11,638	9	—	481	12,128	.78
$250,000 < $1 Mil	415,400	8,852	24	—	184	9,060	2.18
$1 Mil < $5 Mil	169,700	10,006	62	—	195	10,263	6.05
$5 Mil < $10 Mil	24,800	3,580	25	—	87	3,692	14.89
$10 Mil < $50 Mil	28,100	5,289	156	—	115	5,560	19.79
$50 Mil < $100 Mil	7,500	1,500	109	—	44	1,653	22.04
$100 Mil < $250 Mil	6,600	1,544	254	—	45	1,843	27.92
$250 Mil and over	7,000	1,333	2,189	—	102	3,624	51.77
Form 1120F	20,000	331	48	—	46	425	2.13
Fiduciary**	**3,087,900**	**1,366**	**48**	**—**	**3,013**	**4,427**	**.14**
Estate Total**	**80,400**	**11,188**	**1**	**—**	**230**	**11,419**	**14.20**
Gross Estate < $1 Mil	46,700	3,546	—	—	132	3,678	7.88
Gross Estate $1 Mil < $5 Mil	31,000	6,356	—	—	78	6,434	20.75
Gross Estate $5 Mil and over	2,700	1,286	1	—	20	1,307	48.41
Gift**	**215,700**	**1,884**	**8**	**—**	**1**	**1,893**	**.88**
Employment	**29,298,000**	**47,215**	**2,112**	**4,491**	**160**	**53,978**	**.18**
Excise	**822,800**	**27,909**	**921**	**1,811**	**5**	**30,646**	**3.72**
Windfall Profit	**—**	**22**	**10**	**—**	**3**	**35**	**—**
Miscellaneous Taxable	**—**	**231**	**229**	**—**	**56**	**516**	**—**
Partnerships**	**1,539,100**	**4,664**	**295**	**—**	**2,113**	**7,072**	**.46**
S-Corporations**	**2,036,700**	**17,816**	**29**	**—**	**994**	**18,839**	**.92**
Miscellaneous Nontaxable**	**—**	**40**	**34**	**—**	**—**	**74**	**—**

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
			9,768,544	**14,842,069**	**1,613,405**	**1,613,871**	**27,837,889**				
9	**13**	**46**	**8,961,200**	**14,367,898**	**1,604,588**	**1,613,703**	**26,547,390**	**21,237**	**4,032,528**	**3,497**	**1,427**
6	**13**	**46**	4,535,267	41,493	1,604,588	1,575,606	7,756,954	13,403	191,213	3,497	1,404
2	9	37	1,028,755	16	526,384	955,186	2,510,341	12,298	5,478	3,491	1,408
7	12	47	456,078	32	106,303	122,550	684,963	16,348	5,354	1,921	1,419
10	16	71	177,668	—	181,430	64,801	423,900	5,304	—	2,061	525
11	19	75	189,733	—	138,993	50,659	379,385	7,616	—	2,581	579
10	29	53	1,105,484	31,071	149,561	169,131	1,455,248	30,238	217,282	5,854	3,269
2	4	35	270,640	—	200,820	120,092	591,551	5,387	1	4,509	2,320
4	8	46	348,293	2,294	182,832	47,628	581,048	8,670	1,147,202	6,663	1,865
11	13	50	897,581	7,161	108,503	39,349	1,052,595	24,504	159,136	10,938	3,195
12	25	47	9,824	19	3,879	1,699	15,421	5,133	19,223	1,838	714
14	15	27	51,209	899	5,882	4,512	62,501	17,561	81,687	4,463	1,651
21	**—**	**40**	**3,356,821**	**14,279,652**	**—**	**33,673**	**17,670,145**	**71,996**	**4,871,939**	**—**	**14,952**
20	—	24	222,572	55,331	—	13,064	290,967	87,215	1,006,022	—	13,709
24	—	54	125,940	48,807	—	870	175,616	10,821	5,422,995	—	1,808
25	—	53	130,670	1,054	—	674	132,398	14,762	43,929	—	3,661
24	—	54	272,682	25	—	2,228	274,934	27,252	402	—	11,423
25	—	49	179,035	114	—	2,075	181,225	50,010	4,571	—	23,855
19	—	44	464,288	75,513	—	1,426	541,227	87,784	484,058	—	12,400
13	—	41	310,278	48,687	—	10,504	369,469	206,852	446,671	—	238,736
10	—	44	515,186	149,431	—	764	665,381	333,670	588,312	—	16,968
4	—	51	1,038,247	13,750,080	—	401	14,788,728	778,880	6,281,443	—	3,935
14	—	41	97,924	150,609	—	1,667	250,200	295,844	3,137,691	—	36,240
17	**—**	**64**	**19,474**	**6,767**	**—**	**1,514**	**27,755**	**14,256**	**140,971**	**—**	**503**
10	**—**	**5**	**888,022**	**—**	**—**	**2,911**	**890,933**	**79,373**	**—**	**—**	**12,657**
12	—	5	85,640	—	—	1,300	86,940	24,151	—	—	9,850
10	—	5	378,152	—	—	1,596	379,747	59,495	—	—	20,460
9	—	—	424,231	—	—	15	424,246	329,884	—	—	755
23	**—**	**—**	**161,616**	**39,986**	**—**	**—**	**201,603**	**85,784**	**4,998,283**	**—**	**—**
6	**4**	**17**	**495,574**	**323,843**	**7,315**	**100**	**826,832**	**10,496**	**153,335**	**1,629**	**625**
10	**1**	**80**	**258,872**	**84,629**	**1,501**	**2**	**345,005**	**9,276**	**91,888**	**829**	**419**
—	**—**	**—**	**3,011**	**—**	**—**	**1**	**3,011**	**136,843**	**—**	**—**	**303**
16	**—**	**38**	**49,887**	**65,699**	**—**	**64**	**115,650**	**215,963**	**286,893**	**—**	**1,148**
25	**—**	**50**									
28	**—**	**47**									
42	**—**	**—**									

Table 11-A — Examined Returns Involving Unagreed Recommended Additional Tax and Penalties (1995)

October, 1994–September 30, 1995

	Returns			
	Revenue Agent			
	Non CEP	CEP	Tax Auditor	Service Center
Grand Total	**37,859**	**1,500**	**22,018**	**6,859**
Income, Estate & Gift, Total**	**27,632**	**976**	**21,334**	**6,854**
Individual, Total**	**20,742**	**74**	**21,334**	**6,835**
1040A, TPI < $25,000	3,713	1	3,847	2,794
Non 1040A, TPI < $25,000	1,417	2	1,883	860
TPI $25,000 < $50,000	1,908	—	4,688	706
TPI $50,000 < $100,000	2,116	—	4,322	686
TPI $100,000 and over	4,554	50	2,213	732
Sch C-TGR < $25,000	1,289	1	1,373	420
Sch C-TGR $25,000 < $100,000	2,059	—	1,927	306
Sch C-TGR $100,000 and over	3,310	19	939	284
Sch F-TGR < $100,000	134	—	94	23
Sch F-TGR $100,000 and over	242	1	48	24
Corporation, Total**	**5,760**	**885**	**—**	**19**
No Balance Sheet	303	10	—	13
Under $250,000	1,153	2	—	—
$250,000 < $1 Mil	981	2	—	1
$1 Mil < $5 Mil	1,281	1	—	1
$5 Mil < $10 Mil	482	2	—	—
$10 Mil < $50 Mil	698	22	—	—
$50 Mil < $100 Mil	244	18	—	—
$100 Mil < $250 Mil	260	48	—	2
$250 Mil and over	269	761	—	2
Form 1120F	89	19	—	—
Fiduciary**	**113**	**9**	**—**	**—**
Estate Total**	**673**	**—**	**—**	**—**
Gross Estate < $1 Mil	171	—	—	—
Gross Estate $1 Mil < $5 Mil	389	—	—	—
Gross Estate $5 Mil and over	113	—	—	—
Gift**	**344**	**8**	**—**	**—**
Employment	**7,971**	**387**	**684**	**4**
Excise	**2,221**	**110**	**—**	**—**
Windfall Profit	**—**	**—**	**—**	**1**
Miscellaneous Taxable	**35**	**27**	**—**	**—**

Table 12 — Returns Filed, Returns Examined, Exempt Organizations and Employee Plans (1995)

		Returns Examined			Recommended Additional Tax and Penalties (in thousands)			Average Tax and Penalty Per Return	
		Revenue Agent			Revenue Agent			Revenue Agent	
	Returns Filed CY 1994	Non CEP	CEP	Total	Non CEP	CEP	Total	Non CEP	Cep
Exempt Organizations	523,191[1]	9,842	655	10,497[2]	86,521	40,038	126,559	8,791	61,127
Employee Plans	1,191,799[3]	19,137		19,137[4]	46,100		46,100	2,408	

	Amount Unagreed (In thousands of dollars)				
	Revenue Agent				
Total	Non CEP	CEP	Tax Auditor	Service Center	Total
68,236	**5,203,329**	**11,623,885**	**209,071**	**50,753**	**17,087,038**
56,796	**4,811,445**	**11,359,646**	**207,850**	**50,753**	**16,429,694**
48,985	**1,830,937**	**35,176**	**207,850**	**50,620**	**2,124,584**
10,355	242,040	16	33,976	14,710	290,743
4,162	356,883	14	9,783	5,156	371,837
7,302	42,006	—	23,942	3,023	68,972
7,124	52,924	—	29,560	3,830	86,314
7,549	676,612	28,400	48,402	11,812	765,225
3,083	23,100	—	12,081	7,198	42,380
4,292	47,457	—	22,974	1,485	71,916
4,552	368,063	6,104	25,249	3,120	402,536
251	3,015	—	916	193	4,124
315	18,836	642	966	93	20,537
6,664	**2,316,506**	**11,277,963**	**—**	**133**	**13,594,603**
326	187,246	43,959	—	111	231,316
1,155	60,227	48,806	—	—	109,032
984	63,673	764	—	5	64,442
1,283	151,724	—	—	18	151,742
484	92,083	95	—	—	92,178
720	311,145	68,195	—	—	379,340
262	206,995	40,904	—	—	247,899
310	375,860	115,963	—	—	491,823
1,032	817,786	10,884,707	—	—	11,702,493
108	49,768	74,570	—	—	124,338
122	**7,650**	**6,520**	**—**	**—**	**14,170**
673	**547,259**	**—**	**—**	**—**	**547,259**
171	40,327	—	—	—	40,327
389	228,912	—	—	—	228,912
113	278,020	—	—	—	278,020
352	**109,093**	**39,986**	**—**	**—**	**149,079**
9,046	**308,713**	**249,924**	**1,221**	**—**	**559,857**
2,331	**35,766**	**7,085**	**—**	**—**	**42,851**
1	**—**	**—**	**—**	**1**	**1**
62	**47,405**	**7,230**	**—**	**—**	**54,635**

Table 13 — Number of Returns Examined (1995)

(By Class of tax and by Internal Revenue Regions, Districts, Service Centers (S.C.), and Other Areas; October, 1994–September 30, 1995.)

United States	**2,100,144**	**1,919,437**	**51,808**	**4,427**	**11,419**	**1,893**	**53,978**	**30,646**	**35**	**516**	**7,072**	**18,839**	**74**
Regions													
North Atlantic	277,310	253,906	8,215	1,176	2,402	388	3,338	3,157	—	72	1,193	3,451	12
Mid Atlantic	203,836	184,145	7,021	612	1,496	235	4,451	2,787	—	96	924	2,060	9
Southeast	303,636	271,994	8,711	517	1,560	253	10,010	5,154	—	52	947	4,428	10
Central	141,831	118,337	6,756	339	1,394	97	8,049	3,089	—	33	723	3,008	6
Midwest	187,453	159,817	6,491	655	1,304	401	7,806	8,297	—	108	723	1,843	8
Southwest	346,919	323,640	6,473	580	1,072	225	8,186	3,877	35	43	812	1,976	—
Western	635,807	605,621	7,970	548	2,046	293	11,324	4,048	—	112	1,746	2,070	29
A/C International	3,352	1,977	171	—	145	1	814	237	—	—	4	3	—
North Atlantic													
Albany	4,533	3,614	369	1	125	16	128	79	—	7	19	175	—
Augusta	4,705	3,628	122	1	—	—	418	237	—	—	13	286	—
Boston	17,268	13,324	1,117	111	484	82	909	476	—	16	115	634	—
Brooklyn	19,861	17,515	925	21	—	—	177	689	—	7	60	457	10
Buffalo	11,213	9,494	606	17	216	24	148	483	—	1	66	158	—
Burlington	2,020	1,691	60	6	—	—	141	59	—	—	4	59	—
Hartford	15,072	12,339	794	42	389	71	350	587	—	14	74	412	—
Manhattan	25,505	19,481	3,143	69	1,031	195	595	250	—	16	243	480	2
Portsmouth	4,269	3,466	243	3	1	—	199	116	—	—	31	210	—
Providence	5,392	4,290	438	3	—	—	173	181	—	5	28	274	—
Andover S.C.	50,522	50,020	118	10	98	—	100	—	—	1	8	167	—
Brookhaven S.C.	116,950	115,044	280	892	58	—	—	—	—	5	532	139	—
Mid Atlantic													
Baltimore	14,343	11,783	1,024	9	387	36	515	279	—	8	42	260	—
Newark	19,820	14,677	1,975	39	379	86	1,153	743	—	29	268	462	9
Philadelphia	17,567	14,421	1,444	56	341	37	532	185	—	11	80	460	—
Pittsburgh	10,605	6,957	1,044	34	161	34	1,229	802	—	22	64	258	—
Richmond	16,756	13,353	1,042	29	226	42	797	778	—	10	76	403	—
Wilmington	2,479	1,952	181	6	—	—	218	—	—	7	19	96	—
Philadelphia S.C.	122,266	121,002	311	439	2	—	7	—	—	9	375	121	—
Southeast													
Atlanta	38,220	34,230	1,152	53	198	69	719	998	—	3	134	664	—
Birmingham	15,316	12,942	598	9	—	—	1,005	393	—	11	28	330	—
Columbia	11,135	8,457	312	1	—	—	1,816	395	—	1	35	118	—
Ft. Lauderdale	24,519	19,382	1,702	52	349	102	1,080	688	—	—	108	1,046	10
Greensboro	21,726	17,889	817	15	307	30	1,378	805	—	1	81	403	—
Jackson	13,538	12,089	442	—	—	—	630	195	—	5	35	142	—
Jacksonville	23,144	19,533	1,053	17	225	39	803	513	—	7	82	872	—
Little Rock	10,178	9,121	330	5	—	—	269	161	—	6	46	240	—
Nashville	14,951	12,161	592	18	253	9	917	765	—	11	78	147	—
New Orleans	18,369	15,355	829	14	202	3	1,393	236	—	1	56	280	—
Atlanta S.C.	67,653	66,379	688	239	26	1	—	—	—	3	208	109	—
Memphis S.C.	44,887	44,456	196	94	—	—	—	5	—	3	56	77	—

Table 13 — Number of Returns Examined (1995), continued

(By Class of tax and by Internal Revenue Regions, Districts, Service Centers (S.C.), and Other Areas; October, 1994–September 30, 1995.)

	Taxable Returns										Nontaxable Returns		
	Total	Individual	Corporation	Fiduciary	Estate	Gift	Employment	Excise	Windfall Profit	Misc. Taxable	Partnership	S-corporation	Misc. Non-taxable
Central													
Cincinnati	10,101	7,359	1,017	33	354	21	630	364	—	4	68	248	3
Cleveland	14,380	9,364	1,737	74	400	22	1,594	725	—	2	96	366	—
Detroit	24,486	19,319	2,036	4	304	21	1,375	677	—	20	108	619	3
Indianapolis	21,745	15,402	836	22	274	30	2,991	696	—	7	171	1,316	—
Louisville	7,235	4,987	672	17	—	3	981	225	—	—	73	277	—
Parkersburg	4,709	3,232	383	4	62	—	478	402	—	—	20	128	—
Cincinnati S.C.	59,175	58,674	75	185	—	—	—	—	—	—	187	54	—
Midwest													
Aberdeen	2,829	1,950	164	4	—	—	306	339	—	—	17	49	—
Chicago	27,916	22,171	2,322	54	334	69	1,342	1,042	—	25	74	482	1
Des Moines	7,826	6,349	368	8	138	23	711	122	—	4	12	91	—
Fargo	3,063	2,563	120	—	30	4	177	116	—	—	11	42	—
Helena	3,141	2,552	142	4	41	34	174	71	—	2	35	86	—
Milwaukee	14,594	10,697	730	5	128	81	1,692	968	—	28	73	192	—
Omaha	6,453	3,979	336	44	179	23	524	1,252	—	5	36	75	—
Springfield	6,890	5,143	437	25	102	68	669	272	—	3	64	107	—
St. Louis	16,011	12,526	1,021	31	237	48	1,260	480	—	19	109	280	—
St. Paul	17,878	11,839	760	54	115	51	951	3,635	—	13	80	373	7
Kansas City S.C.	80,852	80,048	91	426	—	—	—	—	—	9	212	66	—
Southwest													
Albuquerque	5,268	4,431	271	3	19	2	300	135	—	1	12	94	—
Austin	22,193	18,343	1,086	23	158	52	1,833	331	—	1	79	287	—
Cheyenne	2,486	1,961	113	2	30	11	230	62	—	—	21	56	—
Dallas	37,718	33,437	1,075	53	267	50	1,187	1,220	—	6	113	310	—
Denver	17,557	14,831	865	9	84	10	896	418	—	—	91	353	—
Houston	17,539	15,414	680	14	70	30	867	274	22	11	52	105	—
Oklahoma City	14,460	10,718	845	20	109	37	1,410	1,013	10	6	31	261	—
Phoenix	13,581	12,002	452	2	121	18	611	180	—	—	45	150	—
Salt Lake City	5,973	5,351	91	17	—	—	378	85	—	1	9	41	—
Wichita	7,766	6,101	681	6	168	15	421	159	—	3	34	178	—
Austin S.C.	96,510	95,977	101	120	46	—	53	—	3	10	171	29	—
Ogden S.C.	105,868	105,074	213	311	—	—	—	—	—	4	154	112	—
Western													
Anchorage	4,335	3,754	91	5	7	2	122	312	—	1	13	28	—
Boise	6,038	5,220	105	1	40	18	488	92	—	1	16	57	—
Honolulu	4,171	3,660	163	6	38	3	113	167	—	—	6	15	—
Laguna Niguel	69,184	62,034	2,014	50	334	45	3,496	621	—	10	236	339	5
Las Vegas	14,406	13,828	147	3	32	13	235	27	—	3	21	97	—
Los Angeles	47,944	42,551	1,598	26	434	32	1,857	784	—	37	279	336	10
Portland	12,391	8,958	760	12	144	28	1,796	323	—	5	60	305	—
Sacramento	25,961	23,273	626	33	338	41	656	234	—	6	534	220	—
San Francisco	20,116	17,879	777	22	278	38	653	254	—	6	119	90	—
San Jose	26,397	23,659	787	17	224	42	681	713	—	20	116	132	6
Seattle	18,768	15,527	723	76	177	31	1,227	521	—	11	136	331	8
Fresno S.C.	386,096	385,278	179	297	—	—	—	—	—	12	210	120	—

Table 14 — Additional Tax and Penalties Recommended After Examination (1995)

(By Class of tax and by Internal Revenue Regions, Districts, Service Centers (S.C.), and Other Areas; October, 1994–September 30, 1995.)
(In thousands of Dollars)

	Taxable Returns									
	Total	Individual	Corporation	Fiduciary	Estate	Gift	Employment	Excise	Windfall Profit	Misc. Taxable
United States	**27,837,889**	**7,756,954**	**17,670,145**	**27,755**	**890,933**	**201,603**	**826,832**	**345,005**	**3,011**	**115,650**
Regions										
North Atlantic	5,965,994	1,470,929	4,004,995	5,849	192,986	17,301	207,204	18,247	—	48,483
Mid Atlantic	3,017,531	605,376	2,105,169	1,087	83,222	7,492	176,250	27,279	—	11,657
Southeast	2,609,531	1,136,092	1,026,305	6,795	162,496	69,972	77,114	129,173	—	1,585
Central	2,496,479	435,129	1,885,249	1,207	86,198	5,090	48,231	33,598	—	1,779
Midwest	3,856,822	574,143	2,922,229	2,204	121,093	21,016	108,268	62,636	—	45,233
Southwest	2,993,044	1,026,993	1,647,248	7,942	108,133	59,895	95,527	41,458	3,011	2,837
Western	6,830,717	2,484,505	4,048,366	2,671	125,620	20,811	112,385	32,283	—	4,076
A/C International	67,771	23,789	30,585	—	11,186	26	1,854	331	—	—
North Atlantic										
Albany	1,061,899	245,726	769,891	—	3,915	88	724	443	—	41,113
Augusta	25,585	18,624	5,358	—	—	—	1,320	284	—	—
Boston	690,404	90,260	524,558	647	32,005	776	39,978	1,712	—	468
Brooklyn	246,718	182,550	50,132	133	—	—	4,412	9,448	—	45
Buffalo	369,650	47,604	221,438	323	4,726	8,563	83,929	3,067	—	—
Burlington	7,550	6,184	932	30	—	—	332	74	—	—
Hartford	458,616	68,426	334,514	346	20,159	2,079	25,020	1,786	—	6,286
Manhattan	2,614,502	538,529	1,885,346	3,652	130,560	5,794	49,826	794	—	2
Portsmouth	177,978	22,023	154,755	16	117	—	857	209	—	—
Providence	104,520	46,115	56,661	5	—	—	745	432	—	562
Andover S.C.	59,155	57,474	137	—	1,474	—	63	—	—	7
Brookhaven S.C.	149,416	147,415	1,274	698	30	—	—	—	—	—
Mid Atlantic										
Baltimore	296,835	93,086	169,520	—	26,015	1,547	3,810	2,804	—	53
Newark	1,310,698	115,898	984,558	408	34,137	4,259	150,736	13,867	—	6,835
Philadelphia	305,443	91,274	194,837	366	12,453	522	3,749	1,368	—	873
Pittsburgh	209,999	49,232	138,093	65	5,364	372	9,932	6,917	—	24
Richmond	515,772	89,431	411,991	101	5,253	792	5,883	2,322	—	—
Wilmington	221,629	13,751	201,852	17	—	—	2,138	—	—	3,872
Philadelphia S.C.	157,156	152,704	4,319	131	—	—	2	—	—	—
Southeast										
Atlanta	451,381	196,998	137,738	1,353	46,809	41,827	6,919	18,936	—	802
Birmingham	151,820	83,029	61,588	58	—	—	3,895	3,114	—	136
Columbia	57,872	28,418	20,770	—	—	—	4,137	4,537	—	10
Ft. Lauderdale	363,305	144,894	93,655	4,444	23,292	17,258	13,998	65,763	—	—
Greensboro	251,528	110,844	102,134	384	23,761	4,888	4,673	4,829	—	13
Jackson	90,606	57,086	29,234	—	—	—	3,369	753	—	164
Jacksonville	495,190	142,719	301,052	51	18,524	5,499	24,829	2,388	—	128
Little Rock	89,630	33,093	51,586	—	—	—	3,748	1,187	—	16
Nashville	130,999	84,479	21,760	452	13,941	433	2,475	7,144	—	315
New Orleans	336,522	67,531	203,462	2	35,871	66	9,069	20,521	—	—
Atlanta S.C.	143,350	140,204	2,834	14	298	—	—	—	—	—
Memphis S.C.	47,328	46,797	491	38	—	—	—	2	—	—

Table 14 — Additional Tax and Penalties Recommended After Examination (1995), Continued

(By Class of tax and by Internal Revenue Regions, Districts, Service Centers (S.C.), and Other Areas; October, 1994–September 30, 1995.)
(In thousands of Dollars)

	Taxable Returns									
	Total	Individual	Corporation	Fiduciary	Estate	Gift	Employment	Excise	Windfall Profit	Misc. Taxable
Central										
Cincinnati	427,982	38,442	336,195	554	46,009	628	4,210	1,882	—	61
Cleveland	233,487	50,981	134,734	497	10,145	1,289	27,371	8,407	—	64
Detroit	1,439,682	121,009	1,272,221	7	18,692	1,784	5,896	18,518	—	1,554
Indianapolis	167,738	64,338	83,503	124	9,850	810	6,110	2,904	—	99
Louisville	78,275	26,998	46,624	—	—	579	3,304	769	—	—
Parkersburg	30,668	14,989	11,721	—	1,501	—	1,340	1,118	—	—
Cincinnati S.C.	118,648	118,373	250	25	—	—	—	—	—	—
Midwest										
Aberdeen	21,363	9,355	10,914	57	—	—	512	524	—	—
Chicago	1,669,980	170,883	1,385,894	10	71,283	2,154	28,524	7,783	—	3,448
Des Moines	80,222	22,831	50,198	67	4,651	137	2,068	270	—	—
Fargo	45,201	11,503	28,033	—	4,932	25	365	343	—	—
Helena	11,486	8,081	1,048	27	811	1,241	225	14	—	40
Milwaukee	304,143	49,669	230,926	14	7,935	4,632	6,831	3,877	—	259
Omaha	100,405	16,254	69,852	240	10,760	256	819	2,224	—	—
Springfield	116,834	23,112	54,388	329	3,304	3,093	32,324	283	—	—
St. Louis	973,817	89,329	770,928	1,220	8,690	4,800	12,593	44,788	—	41,469
St. Paul	425,782	65,614	320,034	183	8,728	4,678	24,006	2,529	—	11
Kansas City S.C.	107,589	107,510	15	59	—	—	—	—	—	5
Southwest										
Albuquerque	41,190	22,243	3,992	1	9,203	—	3,638	2,050	—	64
Austin	387,662	141,400	194,260	57	11,060	6,171	30,174	4,489	—	52
Cheyenne	14,314	8,078	4,972	—	870	1	275	119	—	—
Dallas	943,540	209,206	663,490	405	50,777	4,319	8,401	6,931	—	12
Denver	329,744	109,132	201,140	6,720	2,018	83	9,214	1,438	—	—
Houston	427,812	95,902	237,152	26	10,903	47,037	18,601	12,567	3,011	2,614
Oklahoma City	294,743	60,120	211,118	225	8,118	1,338	5,232	8,548	—	44
Phoenix	118,598	67,023	30,305	—	10,998	839	7,423	2,010	—	—
Salt Lake City	62,590	37,960	22,397	—	—	—	1,449	783	—	—
Wichita	111,327	28,731	65,579	225	3,079	106	11,085	2,523	—	—
Austin S.C.	144,595	132,211	11,132	70	1,109	—	35	—	1	37
Ogden S.C.	116,929	114,988	1,713	213	—	—	—	—	—	15
Western										
Anchorage	29,505	19,720	8,576	21	271	21	522	367	—	6
Boise	45,862	34,624	7,541	—	1,822	427	1,347	100	—	—
Honolulu	42,295	23,379	11,870	448	1,586	107	901	4,004	—	—
Laguna Niguel	1,018,689	673,748	292,594	322	13,142	2,685	31,214	4,984	—	—
Las Vegas	98,871	79,974	10,508	161	5,123	1,919	976	209	—	—
Los Angeles	2,919,648	372,399	2,466,802	386	12,453	641	49,451	17,296	—	222
Portland	134,889	73,212	53,673	18	2,889	407	3,524	635	—	532
Sacramento	279,764	176,250	75,304	341	13,786	5,611	8,054	417	—	—
San Francisco	507,545	177,010	294,240	80	25,896	3,240	6,026	1,031	—	22
San Jose	754,643	188,362	523,089	5	33,390	2,778	4,332	2,687	—	—
Seattle	429,300	107,896	292,661	623	15,263	2,975	6,037	552	—	3,293
Fresno S.C.	569,706	557,930	11,508	267	—	—	—	—	—	—

Table 15 — Civil Penalties Assessed and Abated (1995)

(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	**34,013,588**	**15,613,521**	**548,758**	**495,599**	**3,652,536**	**5,052,446**	**29,811,563**	**10,065,477**
Individual Total	**21,344,971**	**4,006,290**	**134,710**	**76,202**	**1,568,086**	**596,019**	**19,642,175**	**3,334,069**
Delinquency	2,734,350	1,614,610	52,703	45,042	383,979	277,041	2,297,668	1,292,528
Estimated tax	5,619,851	1,015,559	17,625	8,699	233,646	97,056	5,368,580	909,804
Failure to pay	12,709,596	1,140,939	60,020	20,186	892,554	96,687	11,757,022	1,024,066
Bad check	226,829	7,517	2,869	359	7,942	894	216,018	6,264
Fraud	5,460	116,929	14	48	1,353	31,847	4,093	85,034
Negligence	12,730	102,592	1,290	1,840	44,655	85,644	(33,215)	15,108
Other[2]	36,155	8,143	189	28	3,957	6,850	32,009	1,265
Corporation Total[3]	**767,317**	**2,575,902**	**12,735**	**19,395**	**131,116**	**362,644**	**623,466**	**2,193,863**
Delinquency	134,102	1,591,912	5,663	11,530	18,119	192,254	110,320	1,388,128
Estimated tax	289,072	193,065	667	1,073	20,574	70,243	267,831	121,749
Failure to pay	335,558	452,899	6,361	6,568	92,116	94,694	237,081	351,637
Bad check	2,458	233	34	182	65	73	2,359	(22)
Fraud	509	35,127	0	0	29	2,210	480	32,917
Negligence	629	227,598	0	0	73	1,308	556	226,290
Other	4,989	75,068	10	42	140	1,862	4,839	73,164
Employment Total[4]	**10,612,221**	**4,769,223**	**317,612**	**289,244**	**1,673,126**	**1,748,797**	**8,621,483**	**2,731,182**
Delinquency	1,977,825	589,779	53,984	31,712	219,429	121,335	1,704,412	436,732
Failure to pay	4,273,678	359,210	68,788	9,926	784,187	59,318	3,420,703	289,966
Federal tax deposits	4,265,042	3,789,159	194,271	247,389	667,555	1,566,346	3,403,216	1,975,424
Bad check	89,082	4,273	491	136	987	139	87,604	3,998
Fraud	451	10,338	0	0	67	232	384	10,106
Other	6,143	16,465	78	81	901	1,428	5,164	14,956
Excise Total[5]	**404,338**	**170,194**	**32,915**	**49,957**	**61,798**	**39,462**	**309,625**	**80,775**
Delinquency	131,499	26,742	3,931	6,161	9,838	5,011	117,730	15,571
Daily delinquency	52,341	66,907	23,083	38,006	16,549	17,408	12,709	11,493
Failure to pay	198,746	10,495	4,216	850	31,334	3,417	163,196	6,228
Federal tax deposits	13,648	26,467	1,630	4,885	3,107	9,857	8,911	11,725
Bad check	3,190	61	15	0[6]	102	2	3,073	59
Fraud	569	22,045	0	0	128	2,283	441	19,762
Other	4,345	17,477	40	55	740	1,485	3,565	15,938
Estate and Gift Total	**19,288**	**122,826**	**1,894**	**14,615**	**8,221**	**72,039**	**9,173**	**36,171**
Delinquency	7,312	81,396	729	9,405	2,994	49,841	3,589	22,150
Failure to pay	11,270	35,650	1,121	5,035	5,023	20,448	5,126	10,167
Bad check	256	158	28	123	24	56	204	(22)
Fraud	5	1,963	0	0	1	9	4	1,954
Negligence	19	455	0	0	3	79	16	376
Other	426	3,203	16	52	176	1,605	234	1,545
All Other Total[7]	**331,291**	**235,255**	**48,892**	**46,186**	**81,917**	**148,972**	**199,751**	**40,097**
Delinquency	153,581	205,629	42,874	44,223	31,318	133,779	79,389	27,626
Estimated tax	57,451	11,102	308	163	4,541	3,403	52,602	7,537
Failure to pay	113,295	8,975	5,612	1,758	41,578	2,540	66,105	4,676
Bad check	1,773	58	98	41	68	6	1,607	11
Negligence	39	255	0	0	23	29	16	226
Missing information	5,116	9,139	0	0	4,385	9,184	0	(45)
Other	36	97	0	0	4	31	32	66
Non-return[8]	**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 (1995)

October, 1994–September 30, 1995

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

Table 17 — Examined Returns Resulting in Refunds (1995)

October, 1994–September 30, 1995

	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	**37,004**	**1,122**	**25,145**	**15,133**	**78,404**	**883,476**	**1,759,366**	**84,475**	**81,866**	**2,809,184**
Income, Estate & Gift, Total**	**32,806**	**744**	**25,025**	**15,121**	**73,696**	**782,016**	**1,636,221**	**84,158**	**81,861**	**2,584,256**
Individual, Total**	**26,382**	**24**	**25,025**	**14,880**	**66,311**	**197,351**	**4,777**	**84,158**	**73,794**	**360,080**
1040A, TPI < $25,000	7,993	1	7,323	5,548	20,865	29,805	281	26,842	8,303	65,232
Non 1040A, TPI < $25,000	2,209	—	2,403	1,387	5,999	2,514	—	2,766	1,735	7,014
TPI $25,000 < $50,000	2,230	2	4,461	1,140	7,833	5,090	2	7,587	1,575	14,254
TPI $50,000 < $100,000	2,061	—	3,575	1,192	6,828	7,915	—	9,174	2,183	19,272
TPI $100,000 and over	4,241	13	2,509	3,691	10,454	102,565	891	21,433	52,091	176,980
Sch C-TGR < $25,000	2,582	—	1,728	820	5,130	2,871	—	1,973	754	5,599
Sch C-TGR $25,000 < $100,000	1,701	—	1,687	421	3,809	4,649	—	5,439	662	10,750
Sch C-TGR $100,000 and over	2,826	8	1,078	567	4,479	36,491	3,604	8,067	5,896	54,057
Sch F-TGR < $100,000	183	—	166	46	395	605	—	418	60	1,083
Sch F-TGR $100,000 and over	356	—	95	68	519	4,844	—	460	536	5,840
Corporation, Total**	**3,700**	**719**	**—**	**60**	**4,479**	**440,708**	**1,625,947**	**—**	**3,475**	**2,070,130**
No Balance Sheet	140	17	—	3	160	11,149	11,019	—	57	22,225
Under $250,000	526	—	—	10	536	5,579	—	—	7	5,586
$250,000 < $1 Mil	559	5	—	11	575	5,683	1,463	—	18	7,164
$1 Mil < $5 Mil	761	15	—	6	782	16,931	2,105	—	26	19,063
$5 Mil < $10 Mil	302	3	—	2	307	16,907	112	—	207	17,225
$10 Mil < $50 Mil	607	23	—	6	636	60,126	15,718	—	216	76,059
$50 Mil < $100 Mil	246	18	—	4	268	55,064	1,523	—	589	57,176
$100 Mil < $250 Mil	263	51	—	3	317	53,360	12,040	—	166	65,566
$250 Mil and over	253	572	—	14	839	185,432	1,500,813	—	2,180	1,688,425
Form 1120F	43	15	—	1	59	30,479	81,153	—	9	111,641
Fiduciary**	**199**	**—**	**—**	**123**	**322**	**12,758**	**—**	**—**	**281**	**13,039**
Estate Total**	**2,391**	**1**	**—**	**57**	**2,449**	**124,214**	**5,497**	**—**	**4,110**	**133,821**
Gross Estate < $1 Mil	620	—	—	13	633	8,710	—	—	95	8,806
Gross Estate $1 Mil < $5 Mil	1,454	—	—	28	1,482	59,407	—	—	918	60,325
Gross Estate $5 Mil and over	317	1	—	16	334	56,097	5,497	—	3,097	64,691
Gift**	**134**	**—**	**—**	**1**	**135**	**6,986**	**—**	**—**	**201**	**7,186**
Employment	**1,265**	**77**	**27**	**9**	**1,378**	**58,723**	**17,619**	**42**	**4**	**76,388**
Excise	**2,885**	**185**	**93**	**—**	**3,163**	**41,068**	**13,648**	**276**	**—**	**54,992**
Windfall Profit	**1**	**10**	**—**	**—**	**11**	**261**	**—**	**—**	**—**	**261**
Miscellaneous Taxable	**47**	**106**	**—**	**3**	**156**	**1,408**	**91,878**	**—**	**1**	**93,287**

Table 18 — Information Reporting Program (1995)

(in millions)

Information returns received (millions)	
Other than paper	983
Paper	71
Total	1,054
Contacts (millions)	
Underreporter Program	2.711
Nonfiler First notice	1.756
Total	4.467
Additional tax, penalty, and interest assessed ($millions)	
Underreporter Program	$1,538
Nonfiler	$1,948
Total	$3,486

Table 19 — Delinquent Collection Activity (1995)

(in thousands)

	1994	1995
Total yield from taxpayer delinquent accounts	**$ 23,454,777**	**$25,149,857**
First bill	6,919,290	7,689,043
Subsequent bills[1]	8,756,274	9,451,244
Additional action on taxpayer del. Accounts[2]	7,779,213	8,009,571
Taxpayer delinquent accounts		
Opening inventory	4,122	5,040
Issuances[3]	4,560	4,900
Dispositions	3,642	4,229
Closing Inventory		
(a) Number of Accounts	5,040	5,711
(b) Balance of assessed tax, pen, and interest	$ 31,258,866	$ 33,631,177
Delinquent return dollars assessed	**$ 10,740,308**	**$ 13,267,220**
Delinquent return investigations		
Opening inventory	1,859	1,868
Issuances[3]	1,601	1,929
Dispositions	1,592	1,731
Closing inventory	1,868	2,066
Returns compliance investigations closed[4]	**6**	**6**
Miscellaneous investigations closed	**19**	**16**
Offers in Compromise received	**52**	**99**
Enforcement activity		
Notice of federal tax lien filed	813	799
Notice of levy served upon third party	2,935	2,722
Seizures of property made	10	11

Table 20 — Criminal Investigation Program (1995)[1]

	Initiated	Discontinued	Referred For Pros	Info. Indictments	Convictions[2]	Total Sentenced	Sent To Prison	% To Prison
Fraud Program								
Northeast	1,056	362	789	749	676	663	469	70.74
Southeast	983	338	645	570	467	430	357	83.02
Midstates	840	317	540	498	420	389	297	76.35
Western	819	288	496	435	382	358	264	73.74
U.S. Total	**3,698**	**1,305**	**2,470**	**2,252**	**1,945**	**1,840**	**1,387**	**75.38**
Narcotics Program								
Northeast	355	107	336	350	280	225	198	88.00
Southeast	356	57	314	317	276	267	237	88.76
Midstates	287	97	248	225	252	260	228	87.69
Western	304	83	246	242	195	209	179	85.65
U.S. Total	**1,302**	**344**	**1,144**	**1,134**	**1,003**	**961**	**842**	**87.62**
Total All Programs								
Northeast	1,411	469	1,125	1,099	956	888	667	75.11
Southeast	1,339	395	959	887	743	697	594	85.22
Midstates	1,127	414	788	723	672	649	525	80.89
Western	1,123	371	742	677	577	567	443	78.13
U.S. Total	**5,000**	**1,649**	**3,614**	**3,386**	**2,948**	**2,801**	**2,229**	**79.58**

Table 21 — Internal Audit (1995)

Number of Internal Audit reports issued	**11**
Systems audits	
National audits	6
Regional audits	3
Single office audits	1
Staff time allocation	
Systems development reviews	4.9
Program reviews	
National	45.6
Local	18.5
Integrity program	10.3
Inspection systems modernization	7.2
Financial reviews	10.3
Assistance to management (computer and technical)	1.9
Computer assistance to Internal Security	1.1
Internal Security reviews	.2

Table 22 — Internal Security Activities (1995)

Legal Actions—Employee Violations	
Guilty	33
Pre-trial Diversion	10
Not Guilty	0
Nolo Contendre	3
Dismissed	10
Total	**56**
Administrative Dispositions—Employee Violations	
Cleared	144
Closed No Action	142
Oral/Written Reprimand, Admonishment	166
Suspended/Reduction in Grade	166
Removed/Terminated/Other	173
Total	**791**
Legal Actions—Non-Employee Violations	
Guilty	147
Pre-trial Diversion	24
Not Guilty	2
Nolo Contendre	2
Dismissed	37
Total	**212**
Financial Accomplishments	
Bribe payments received	$108,600
Embezzlement/theft funds recovered	$261,496
Civil tax assessments (as a result of IS activity)	$377,379
Legal fines imposed by judicial order	$328,929
Restitution imposed by judicial order	$5,091,199

Table 23 — Employee Plans and Exempt Organizations Tax Rulings and Technical Advice (Closings) (1995)

Subject	Total	Taxpayer requests for tax rulings	Field requests for technical advice
Total	**7,225**	**7,138**	**87**
Actuarial matters	730	727	3
Exempt organizations	3,542	3,486	56
Employee plans	2,953	2,925[1]	28

Subject	Compliance Statements	Participants
EP Voluntary Compliance Resolution Program	514	603,814

Table 24 — Determination Letters Issued on Employee Benefit Plans (1995)

October 1994–September 1995

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	112	5,767	578	30,907	608	2,299	40,271	4,118	44,389	21,078
Participating Employees[2]	39,901	399,669	112,326	5,808,806	475,171	1,464,889	8,300,762	657,531	8,958,293	5,936,944
Not Qualified	0	0	0	0	0	0	0	0	0	0
Amendment:										
Qualified	495	13,302	1,266	54,471	1,614	3,905	75,053	21,098	96,151	30,498
Participating Employees[2]	251,679	1,816,051	62,500	12,180,865	1,209,474	2,739,519	18,260,088	17,078,600	35,338,688	13,215,159
Not Qualified	0	0	0	0	0	0	0	0	0	0
Terminations:										
Qualified	46	1,862	248	4,714	181	154	7,205	4,089	11,294	1,185
Participating Employees[2]	1,005	39,226	3,611	254,610	41,543	22,369	362,364	387,135	749,499	96,076
Not Qualified	0	0	0	1	0	0	1	1	2	0
Total										
Qualified	653	20,931	2,092	90,092	2,403	6,358	122,529	29,305	151,834	52,761
Not Qualified	0	0	0	1	0	0	1	1	2	0

Table 25 — Exempt Organizations and Other Entities Listed on Exempt Organizations and Business Master File (1995)

	1994	1995
Section 501(c):		
(1) Corporation organized under act of Congress	9	19
(2) Titleholding corps	6,967	7,025
(3) Religious, charitable, etc	599,745[1]	626,226[1]
(4) Social welfare	140,143	139,451
(5) Labor, agriculture organizations	68,144	66,662
(6) Business Leagues	74,273	75,695
(7) Social and recreation clubs	65,273	65,501
(8) Fraternal beneficiary societies	92,284	92,115
(9) Voluntary employees' beneficiary associations	14,835	14,681
(10) Domestic fraternal beneficiary societies	21,215	21,046
(11) Teachers' retirement funds	11	11
(12) Benevolent life insurance assns.	6,221	6,291
(13) Cemetery companies	9,294	9,433
(14) State chartered credit unions	5,391	5,225
(15) Mutual insurance companies	1,161	1,185
(16) Corps. to finance crop operation	23	23
(17) Supplemental unemployment benefit trusts	601	583
(18) Employee funded pension trusts	4	3
(19) War veterans' organizations	30,282	30,828
(20) Legal service organizations	181	141
(21) Black lung trusts	25	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.	479	638
501(d) Religious and apostolic organizations	**99**	**107**
501(e) Cooperative hospital service organizations	**68**	**61**
501(f) Cooperative service organizations of operating educational organizations	**1**	**1**
521 Farmers' cooperatives (Exempt)	**1,866**	**1,810**
Sub-Total exempt organizations (EO)	**1,138,598**	**1,164,789**
Taxable farmers' cooperatives[2]	**2,537**	**2,982**
Nonexempt charitable trust[2]	**62,103**	**68,134**
Total EOs and other entities	**1,203,238**	**1,235,905**

Table 26 — Exempt Organizations Applications (Disposals) (1995)

	Approved	Denied	Other[1]	Total
Section 501(c):				
(1) Corporation organized under act of Congress	0	0	0	0
(2) Titleholding corps	174	—	52	226
(3) Religious, charitable, etc	42,324	377	13,707	56,408
(4) Social welfare	1,717	27	538	2,282
(5) Labor, agriculture organizations	341	4	87	432
(6) Business Leagues	2003	35	454	2,492
(7) Social and recreation clubs	1,013	23	508	1,544
(8) Fraternal beneficiary societies	14	2	16	32
(9) Voluntary employees' beneficiary associations	556	—	167	723
(10) Domestic fraternal beneficiary societies	26	—	19	45
(11) Teachers' retirement funds	—	—	—	—
(12) Benevolent life insurance assns.	102	1	74	177
(13) Cemetery companies	171	1	21	193
(14) State chartered credit unions	3	—	1	4
(15) Mutual insurance companies	4	—	5	9
(16) Corps. to finance crop operation	—	—	—	—
(17) Supplemental unemployment benefit trusts	2	—	2	4
(18) Employee funded pension trusts	—	—	—	—
(19) War veterans' organizations	108	—	36	144
(20) Legal service organizations	1	—	3	4
(21) Black lung trusts	—	—	—	—
(22) Multiemployer pension plans	—	—	—	—
(23) Veterans associations founded prior to 1880	—	—	—	—
(24) Trusts described in section 4049 of ERISA	—	—	—	—
(25) Holding companies for pensions etc.	1	—	3	4
501(d) Religious and apostolic organizations	12	—	1	13
501(e) Cooperative hospital service organizations	—	—	—	—
501(f) Cooperative service organizations of operating educational organizations	—	—	—	—
521 Farmers' cooperatives	**14**	—	**8**	**22**
Nonexempt charitable trusts	1	—	4	5
National Office determination letters	2,026	149	356	2,531
Total EOs and other entities	**50,613**	**619**	**16,062**	**67,294**

Table 27 — Internal Revenue Collections, Costs, Employees and U.S. Population (1995)

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)	Field (8)
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 [3]
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 [3]
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	261,348 [2]	4,884.17 [2]	110,665 [5]	9,467 [5]	101,198 [5]
1995	7,500,468,574 [1]	1,375,731,835,498 [4]	0.55	263,730	5,216.44	112,023 [5]	3,040 [5]	108,983 [5]

Table 28 — Internal Revenue Service by Activity (1995)

(Amounts in thousands of dollars)

	Total		Pers. Comp. and Benefits		Other	
	1994	1995	1994	1995	1994	1995
Total Obligations, Appropriations and Reimbursements	**7,532,265**	**7,634,491**	**5,169,783**	**5,367,689**	**2,362,482**	**2,266,803**
Obligations against appropriated funds	7,401,676	7,500,445	5,108,458	5,302,651	2,293,218	2,197,794
Administation and Management (Salaries & Expenses)						
Total	**169,876**	**223,353**	**140,578**	**179,579**	**29,298**	**43,774**
Planning and Communication	61,763	122,063	51,607	90,797	10,156	31,266
Internal Audit and Internal Security	108,113	101,290	88,971	88,782	19,142	12,508
Processing Tax Returns and Assistance (Processing Tax Returns)						
Total	**1,677,271**	**1,541,074**	**1,195,529**	**1,107,668**	**481,742**	**433,406**
Returns Processing and Revenue Accounting	1,221,054	814,128	832,985	730,402	388,069	83,726
Taxpayer Service	456,217	447,602	362,544	297,413	93,673	150,189
Resources Management (Processing and Services)	0	279,344	0	79,853	0	199,491
Tax Law Enforcement (Examination & Appeals; Investigation, Collection & Taxpayer Service)						
Total	**4,015,745**	**4,241,851**	**3,304,731**	**3,531,643**	**711,014**	**710,208**
Tax Fraud and Financial Investigations	384,222	402,261	331,170	323,479	53,052	78,782
Examination	1,785,980	1,575,774	1,483,875	1,482,429	302,105	93,345
Appeals and Tax Litigation	391,722	375,302	355,224	352,040	36,498	23,262
Employee Plans and Exempt Organizations	149,482	132,559	131,228	125,794	18,254	6,765
International	64,147	40,972	41,175	32,437	22,972	8,535
Collection	1,006,956	882,582	829,640	820,733	177,316	61,849
Statistics of Income/Compliance Research	28,004	60,783	21,680	48,605	6,324	12,178
Document Matching	205,232	107,733	110,739	106,615	94,493	1,118
Resources Management Compliance		663,885		239,511		424,374
Information Systems						
Total	**1,538,784**	**1,494,167**	**467,620**	**483,761**	**1,071,164**	**1,010,406**
Processing and Services	602,797	0	279,244		323,553	
Compliance and Enforcement	175,064	0	15,607		159,457	
Program Support	132,096	0	30,833		101,263	
Tax Systems Modernization	628,827	222,218	141,936	85	486,891	222,133
TSM — Modernized Developmental		506,200		131,446		374,754
Modernized Operational		57,095		24,231		32,864
Services and Compliance		612,530		284,441		328,089
Support Systems		96,124		43,558		52,566
Reimbursable Obligations, Total	**130,589**	**134,046**	**61,325**	**65,038**	**69,264**	**69,009**

Table 29 — Costs incurred by the Internal Revenue Service by Office (1995)

(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	**7,634,491**	**5,367,689**[1]	**156,929**	**333,000**[2]	**1,776,873**[3]
National Office	3,262,336	1,732,998	54,962	290,230	1,184,146
North Atlantic	608,280	492,318	11,834	3,613	100,515
Mid Atlantic	469,187	386,025	9,752	5,188	68,222
Southeast	589,562	505,225	14,253	4,729	65,355
Central	388,895	306,646	9,459	4,030	68,760
Midwest	452,178	367,418	10,990	3,858	69,912
Southwest	641,272	546,104	13,638	6,053	75,477
Western	741,392	610,212	17,880	5,709	107,591
Regional Appeals	149,926	140,299	4,041	1,069	4,517
Regional Counsel	139,254	124,242	4,806	3,960	6,246
Regional Inspection	82,243	73,855	3,866	937	3,585
Martinsburg Computing Center	43,334	31,728	351	3,144	8,111
Detroit Computing Center	66,632	50,619	1,097	480	14,436
B. Regional Commissioners Office	**173,236**	**64,078**	**7,262**	**4,013**	**97,883**
(excuding District Directors Offices and Service Centers)					
North Atlantic	22,924	10,322	1,196	1,225	10,181
Mid Atlantic	12,537	9,548	492	198	2,299
Southeast	14,207	8,856	2,450	288	2,613
Central	6,900	5,767	341	140	652
Midwest	17,739	7,198	700	919	8,922
Southwest	16,455	11,116	1,210	914	3,215
Western	82,474	11,271	873	329	70,001
C. District Directors Offices and Service Centers	**3,717,530**	**3,149,870**	**80,544**	**29,167**	**457,949**
North Atlantic	**585,356**	**481,996**	**10,638**	**2,388**	**90,334**
Albany	19,640	15,654	839	16	3,131
Augusta	11,822	9,803	470	127	1,422
Boston	72,934	60,261	1,438	230	11,005
Brooklyn	87,083	65,029	1,336	551	20,167
Buffalo	45,840	37,026	1,259	147	7,408
Burlington	6,978	5,692	333	24	929
Hartford	42,644	34,706	1,339	170	6,429
Manhattan	122,492	93,209	1,446	110	27,727
Portsmouth	13,939	11,612	539	78	1,710
Providence	12,523	10,472	385	43	1,623
North Atlantic Region DSS	5,164	4,482	241	246	195
Deputy Regional Commissioner, Operations	177	177	0	0	0
Andover Service Center	30,779	26,520	219	99	3,941
Brookhaven Service Center	62,548	57,491	220	546	4,291
Boston ACS Call Site	3,785	3,785	0	0	0
Buffalo ACS Call Site	4,304	4,283	13	0	8
Andover Support Services Site	13,730	13,191	325	0	214
Brookhaven Support Services Site	10,198	10,012	165	0	21
New York Support Services Site	7,690	7,505	71	1	113
Taxpayer Education & Accounts Management	11,086	11,086	0	0	0
Mid Atlantic	**456,650**	**376,477**	**9,260**	**4,990**	**65,923**
Baltimore	89,923	70,792	1,951	1,566	15,614
Newark	86,035	68,644	2,315	1,085	13,991
Philadelphia	69,980	55,639	1,304	423	12,614
Pittsburgh	38,239	31,300	788	479	5,672
Richmond	54,165	45,459	1,634	290	6,782
Wilmington	9,862	7,983	286	171	1,422
Mid Atlantic Region DSS	3,763	3,033	179	376	175
Philadelphia Service Center	56,093	50,601	217	504	4,771
Baltimore ACS Call Site	5,433	5,270	23	0	140
Newark ACS Call Site	3,117	2,887	14	0	216
Philadelphia ACS Call Site	3,883	3,686	2	0	195
Newark Support Services Site	3,912	3,822	83	7	0
Philadelphia Service Center Support Services Site	9,524	9,394	109	6	15
Philadelphia Support Services Site	5,919	5,817	68	0	34
Mid Atlantic (continued)					
Richmond Support Services Site	5,045	4,877	138	11	19
Cooperative Administrative Support Unit, Baltimore	1,821	276	8	34	1,503
Area Distribution Center Mid Atlantic	8,734	5,962	30	21	2,721
Treasury EEO Compliance Center	1,202	1,035	111	24	32
Southeast	**575,355**	**496,369**	**11,803**	**4,441**	**62,742**
Atlanta	85,497	79,644	2,426	239	3,188
Birmingham	24,279	22,161	823	108	1,187
Columbia	17,372	15,942	603	108	719
Fort Lauderdale District	61,881	56,881	1,299	1,027	2,674
Greensboro	38,172	35,452	1,322	216	1,182
Jackson	15,670	14,178	603	301	588
Jacksonville	67,493	62,663	1,352	494	2,984
Little Rock	15,416	14,265	611	77	463
Nashville	49,831	46,287	1,246	120	2,178
New Orleans	32,167	29,599	799	369	1,400
South East Region DSS	47,979	5,799	280	1,214	40,686
Atlanta Service Center	52,154	47,179	134	165	4,676
Memphis Service Center	21,307	20,452	61	1	793
Atlanta ACS Call Site	6,417	6,417	0	0	0
Jacksonville ACS Call Site	7,346	7,346	0	0	0
Nashville ACS Call Site	1	1	0	0	0
Atlanta Support Services Site	20,109	19,992	117	0	0
Memphis Support Services Site	11,814	11,702	112	0	0
Charlotte Regional Development Center	450	409	15	2	24
Central	**381,995**	**300,879**	**9,118**	**3,890**	**68,108**
Cincinnati	50,915	48,327	1,230	40	1,318
Cleveland	45,199	41,840	1,213	535	1,611
Detroit	64,317	60,304	1,542	274	2,197
Indianapolis	37,991	35,344	899	160	1,588
Louisville	20,348	18,302	697	19	1,330
Parkersburg	9,215	8,611	323	18	263
Administrative Services Center — Beckley	2,222	1,149	69	703	301
Central Region DSS	49,880	2,060	2,317	113	45,390
Cincinnati Service Center	51,966	42,347	201	725	8,693
Cleveland ACS Call Site	3,777	3,738	3	14	22
Detroit ACS Call Site	3,654	3,565	4	14	71
Indianapolis ACS Call Site	3,532	3,478	4	18	32
Cincinnati Support Services Site	9,129	9,044	49	16	20
Cleveland Support Services Site	4,298	4,157	126	4	11
Detroit Support Services Site	4,494	4,446	34	8	6
Cooperative Administrative Support Unit, Cincinnati	775	304	4	0	467
Cooperative Administrative Support Unit, Cleveland	182	22	0	0	160
Centralized Activities	7,451	6,463	109	553	326
Consolidated Information Systems Office	12,650	7,378	294	676	4,302
Midwest	**434,439**	**360,220**	**10,290**	**2,939**	**60,990**
Aberdeen	5,750	4,735	334	15	666
Chicago	122,484	101,525	2,312	530	18,117
Des Moines	18,961	15,533	746	32	2,650
Fargo	6,449	5,454	299	16	680
Helena	8,251	6,965	365	12	909
Milwaukee	38,534	31,117	1,127	93	6,197
Omaha	17,170	14,726	429	24	1,991
St. Louis	57,935	47,784	1,585	1,239	7,327
St. Paul	48,073	39,330	1,334	299	7,110
Springfield	17,381	13,972	677	40	2,692
Midwest Region DSS	3,030	2,656	165	31	178
Kansas City Service Center	45,507	39,613	249	543	5,102
Chicago ACS Call Site	2,172	1,612	24	0	536
Kansas City Service Center ACS Call Site	1,439	1,439	0	0	0
St. Louis ACS Call Site	4,552	4,053	19	0	480
Chicago Support Services Site	6,707	6,628	72	0	7

Table 29 — Costs incurred by the Internal Revenue Service by Office (1995), continued

(in thousands of dollars)

Internal Revenue Office, District or Region	Total (1)	Personnel Compensation (2)	Travel (3)	Equipment (4)	Other (5)
Midwest (continued)					
Kansas City Support Services Site	8,680	8,574	102	0	4
St. Louis Support Services Site	4,293	4,179	112	0	2
St. Paul Support Services Site	3,177	3,050	119	0	8
Cooperative Administrative Support Unit, Chicago	2,271	539	10	28	1,694
Area Distribution Center—Midwest	8,972	5,705	28	16	3,223
National Forensic Laboratory—Chicago	1,248	0	0	5	1,243
Treasury Complaints Processing Center—Midwest	1,403	1,031	182	16	174
Southwest	**624,817**	**534,988**	**12,428**	**5,139**	**72,262**
Albuquerque	12,325	11,200	623	34	468
Austin	41,612	38,030	1,351	78	2,153
Cheyenne	6,673	6,073	346	25	229
Dallas	111,437	102,700	2,684	1,007	5,046
Denver	48,650	45,034	1,178	438	2,000
Houston	69,922	65,741	1,375	129	2,677
Oklahoma City	30,745	28,457	1,237	61	990
Phoenix	30,153	27,881	921	160	1,191
Salt Lake City	13,960	12,923	540	29	468
Wichita	19,540	18,289	684	14	553
Southwest Region DSS	48,213	5,581	210	795	41,627
Austin Service Center	25,975	19,642	160	235	5,938
Ogden Service Center	74,224	64,616	241	1,593	7,774
Austin Compliance Center	40,422	39,032	92	474	824
Dallas ACS Call Site	5,199	5,161	1	0	37
Denver ACS Call Site	4,138	4,136	0	0	2
Houston ACS Call Site	2,828	2,828	0	0	0
Oklahoma City ACS Call Site	759	759	0	0	0
Austin Support Services Site	12,074	11,964	102	0	8
Dallas Support Services Site	6,833	6,676	118	0	39
Denver Support Services Site	5,137	4,927	190	0	20
Ogden Support Services Site	12,543	12,348	163	0	32
Automated Examination System Project	215	0	0	58	157
Treasury Complaints Processing Center—Southwest Region	1,240	990	212	9	29
Western	**658,918**	**598,941**	**17,007**	**5,380**	**37,590**
Anchorage	12,062	10,655	604	58	745
Boise	9,019	8,047	527	50	395
Honolulu	12,566	11,146	543	125	752
Laguna Niguel	98,372	90,822	2,681	656	4,213
Las Vegas	17,254	15,593	638	85	938
Los Angeles	126,982	116,695	3,639	1,113	5,535
Portland	27,882	25,849	733	140	1,160
Sacramento	41,342	37,552	1,792	330	1,668
San Francisco	56,093	51,313	1,016	881	2,883
San Jose	55,392	50,822	2,049	311	2,210
Seattle	46,829	42,374	1,237	337	2,881
Western Region DSS	4,092	3,209	199	202	482
Fresno Service Center	82,203	74,818	528	703	6,154
Fresno Service Center ACS Call Site	393	393	0	0	0
Laguna Niguel ACS Call Site	4,633	4,625	8	0	0
San Francisco ACS Call Site	5,370	5,362	8	0	0
Seattle ACS Call Site	6,682	6,579	16	27	60
Fresno Support Services Site	11,335	11,206	72	0	57
Laguna Niguel Support Services Site	11,000	10,454	225	4	317
Oakland Support Services Site	9,108	8,716	102	116	174
Seattle Support Services Site	4,781	4,563	103	7	108
Cooperative Administrative Support Unit, Fresno	86	0	0	0	86
Cooperative Administrative Support Unit, Los Angeles	6,418	226	18	70	6,104
Area Distribution Center-Western	4,080	3,443	31	54	552
San Francisco Quality Review Office	3,782	3,592	59	106	25
Treasury Complaints Processing Center	1,136	867	177	5	87
Western Region Redeployment	26	20	2	0	4

Table 30 — Internal Revenue Service Personnel Summary[1] (1995)

Location and Type	Average Positions Realized 1994	Average Positions Realized 1995	Number of Employees at Close of Year 1994	Number of Employees at Close of Year 1995
Service Total[1]	**112128**	**113643**	**109505**	**114064**
Permanent[2]	110389	108367	108215	108939
Temporary	1739	5276	1290	5125
National Office[3]	**9344**	**3383**	**9678**	**3536**
Field Office[4]	**102784**	**110260**	**99827**	**110528**
Data Processing Operations[5]	**38512**	**34829**	**35031**	**32439**
Collection[6]	**17539**	**18012**	**17986**	**19363**
Revenue Officers	7563	8117	7916	8139
Other	9976	9895	10070	11224
Taxpayer Services	**7859**	**8168**	**7595**	**7657**
Taxpayer Service Specialist	1531	1218	1360	1204
Taxpayer Service Representatives	2628	2520	2540	2356
Other	3700	4429	3695	4097
Examination	**26894**	**27808**	**27830**	**29502**
Revenue Agents	15206	15869	15409	16078
Tax Auditors	2460	2732	2587	2831
Other	9227	9207	9834	10593
Employee Plans/Employee Organizations	**2294**	**2895**	**2324**	**2350**
EP/EO Specialists	1430	1552	1556	1465
Other	864	1343	768	885
Appeals	**2546**	**2548**	**2513**	**2296**
Appeals Officer	1145	1071	1126	1044
Appeals Auditor	198	174	194	167
Other	1203	1303	1193	1085
Criminal Investigation	**4680**	**4780**	**4611**	**5083**
Special Agent	3193	3253	3199	3363
Other	1487	1527	1412	1720
Executive Director	**265**	**446**	**266**	**466**
Management Services[7]	**1635**	**1161**	**1694**	**1198**
Resources Management	**4873**	**842**	**4651**	**864**
Counsel[8]	**2972**	**2927**	**2970**	**3038**
Inspection[9]	**1398**	**1378**	**1371**	**1368**
International	**661**	**449**	**663**	**585**
Field Finance	**0**	**723**	**0**	**782**
Compliance Research	**0**	**548**	**0**	**407**
Support Services Site	**0**	**5274**	**0**	**5618**
Compliance Service Sites	**0**	**854**	**0**	**1048**

Table 31 — Chief Counsel Workload by Function (1995)

Function	Type of Case	Pending Oct 1, 1994	Received[1]	Closed		Pending Sept. 30, 1995
				Agreed[2]	Unagreed	
Appeals[3]	**Nondocketed**	31,214	40,127	33,827	8,686	28,828
	Docketed:	14,919	24,195	20,559	2,353	16,202
	Total	**46,133**	**64,322**	**54,386**	**11,039**	**45,030**
Criminal Tax	Requests for grand jury	9,465	2,537	2,418		9,584
	Grand Jury Evaluations	83	1,181	1,130		134
	Administrative	2,293	662	1,039		1,916
	Forfeiture cases	1,158	305	1,166		297
	National Office	0	3,176	3,176		0
	Total	**12,999**	**7,861**	**8,929**		**11,931**
Disclosure Litigation	Disclosure opinions	130	716	734		112
	FOIA Other	1,819	1,274	1,404		1,689
	Privacy Act Other	3	45	44		4
	FOIA litigation	75	77	60		92
	Privacy Act litigation	8	8	6		10
	Sections 7217 and 7431 litigation	40	23	27		36
	Appellate litigation	14	24	15		23
	Coordinations	1	9	10		0
	Total	**2,090**	**2,176**	**2,300**		**1,966**
Domestic	Request for rulings	1,195	2,581	2,759		1,017
	Technical advice	94	234	235		93
	Revenue rulings and revenue procedures	509	154	386		277
	Changes in accounting methods	3,755	4,799	4,842		3,712
	Changes in accounting periods	70	897	895		72
	Congressional correspondence	24	449	452		21
	Technical and general correspondence	63	494	495		62
	Regulations projects	373	211	231		353
	Legislative projects	30	14	23		21
	Assistance outside technical	253	1,883	1,886		250
	Rulings disclosure	115	833	841		107
	Field Service	0	5,669	5,669		0
	Refund.	458	116	142		432
	Tax Court	39	–17	5		17
	Other	132	83	120		95
	Total	**7,110**	**18,400**	**18,981**		**6,529**
Employee Benefits & Exempt Organizations	Request for rulings	81	284	247		118
	Technical advice	19	55	53		21
	Revenue rulings and revenue procedures	24	9	8		25
	News releases	4	4	4		4
	Congressional correspondence	8	261	258		11
	Technical and general correspondence	36	316	313		39
	Regulations projects	73	5	5		73
	Legislative projects	16	6	2		20
	Assistance outside technical	238	677	672		243
	Refund	62	13	7		68
	Tax Court.	29	7	10		26
	Other	29	38	9		58
	Total	**619**	**1,675**	**1,588**		**706**
General Legal Services	Adverse actions	126	233	235		124
	Grievance arbitration	428	395	455		368
	Discrimination	398	603	568		433
	Unfair labor practice	47	72	75		44
	Contracts	66	210	226		50
	Forfeiture	0	1	1		0
	Bivens	133	193	202		124
	Claims collection	111	42	55		98
	Labor or personnel	137	495	535		97
	Tort claims	107	317	346		78
	Expert witness	146	307	321		132
	Miscellaneous Other	1149	9,561	10,188		522
	Total	**2,848**	**12,429**	**13,207**		**2,070**

Function	Type of Case	Pending Oct 1, 1994	Received[1]	Closed		Pending Sept. 30, 1995
General Litigation	Chapter 7 Bankruptcies	2,886	3,959	4,200		2,645
	Chapter 11 Bankruptcies	5,726	5,308	6,508		4,526
	Chapter 13 Bankruptcies	8,892	20,497	18,555		10,834
	Collection suits (U.S. plaintiff)	1,767	3,138	3,372		1,533
	Suits against U.S.	1,859	1,488	1,698		1,649
	Summons enforcement	2,409	3,533	3,880		2,062
	Offers in compromise	1,531	29,197	29,519		1,209
	Other advisory opinions	1,957	5,208	5,264		1,901
	Miscellaneous	676	1,297	1,344		599
	Appeals cases9	321	297	284		334
	Other Cases4	16	86	82		20
	Total[9]	**28,040**	**73,978**	**74,706**		**27,312**
International	Competent authority	6	56	19		43
	Private letter rulings	202	108	215		95
	Regulations	106	7	16		97
	Revenue rulings	86	24	66		44
	Technical advice memoranda	9	20	11		18
	Technical assistance - non-ISP	339	385	615		109
	Litigating tax	120	83	97		106
	Treaties	43	4	4		43
	Criminal tax function	8	9	16		1
	General litigation function	164	625	546		243
	Refund	140	6	15		131
	Tax Court	28	1	13		16
	Other	299	258	233		324
	Total[9]	**1,550**	**1,586**	**1,866**		**1,270**
Tax Litigation-[5] Field	Tax Court cases total	32,412	26,115	26,759		31,643
	Cases on appeal (decided/pending)	604				729
	Refund Suits:					
	District Courts	1,779	510	761		1,532
	Claims Court	16	3	12		7
	Cases on Appeal (decided/pending)	181				177
	Total	**34,992**	**26,628**	**27,532**		**34,088**
Total Chief Counsel Workload[9]		**136,381**	**209,055**	**214,534**		**130,902**
Tax Litigation[9] (dollars in millions) Note: N/A = Not Applicable	Tax Court cases total	32,491	26,106	26,787		31,691
	tax & penalty in dispute	$32,959	$4,846	$6,042		$32,244
	tax & penalty determined of cases tried & decided:	N/A	N/A	$934		N/A
	won	N/A	N/A	598		N/A
	lost	N/A	N/A	112		N/A
	split	N/A	N/A	533		N/A
	Cases on appeal (decided/pending)	621	N/A	N/A		740
	tax and penalty decided/pending	N/A	N/A	N/A		$1,051
	Refund suits:					
	District Courts	1,815	527	767		1,571
	Amount in suits[6]	$988	$228	$212		$1,006
	Amount not refunded[7]	N/A	N/A	$145	69%	N/A
	Claims Court	613	121	170		565
	Amount in suits[6]	$2,052	$113	$117		$2,053
	Amount not refunded[7]	N/A	N/A	$ 59	50%	N/A
	Cases on appeal	208	N/A	N/A		211
	tax and penalty decided/pending	N/A	N/A	N/A		$287
	Total	**35,748**	**26,754**	**27,724**		**34,778**

Table 32 — Chief Counsel Workload by Region/Office (1995)

Region/Office	Pending Oct. 1, 1994	Received[1]	Closed	Pending Sept. 30, 1995
Central	7,325	8,857	10,147	6,035
Mid-Atlantic	9,702	11,512	12,289	8,925
Midwest	7,091	11,722	12,274	6,539
North Atlantic	9,459	11,393	11,503	9,349
Southeast	10,105	18,797	17,496	11,406
Southwest	15,358	18,317	19,837	13,838
Western	18,064	26,498	26,508	18,054
Total Regions	**77,104**	**107,096**	**110,054**	**74,146**
Total National Office	59,277	101,959	104,480	56,756
Total Chief Counsel Workload[9]	**136,381**	**209,055**	**214,534**	**130,902**

Table 33 — Full-time, Part-time and Seasonal Workforce by Race/National Origin (1995)[1]

	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	27,190	35,589	4,229	16,160	2,192	4,354	1,310	1,660	260	520	93,474
Seasonal	4,528	10,750	980	5,249	468	1,620	183	326	41	191	24,336
Total	**31,718**	**46,339**	**5,209**	**21,409**	**2,660**	**5,974**	**1,493**	**1,986**	**301**	**711**	**117,810**
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%	37.3%	4.6%	17.5%	2.4%	4.7%	1.4%	1.8%	0.3%	0.6%	100%
Seasonal	19.2%	44.9%	4.4%	21.2%	1.8%	5.8%	0.6%	1.0%	0.2%	0.9%	100%
Civilian Labor Force Source: (1990 census data file)	42.6%	35.3%	4.9%	5.4%	4.8%	3.3%	1.5%	1.3%	0.3%	0.3%	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 $69,738,266 in fiscal year 1994 and $68,518,247 in fiscal year 1995. 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.

5. Includes fiduciary income tax collections of $5.3 billion.

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 $294.3 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 $5.3 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 91.6 million refunds totaling $122.9 billion which includes $2.6 billion in interest.

2. Includes $1.6 billion paid in interest.

3. Includes earned income credits refunded in the amount of $14.9 billion, direct deposit refunds of $10.5 billion, and refunds of $1,162.2 million (including interest of $15.2 million) paid on partnership and fiduciary returns. The average refund for all individual income tax returns was $1,124.

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. The Cincinnati District Office is inflated because of Telefile processing in the Cincinnati Service Center.

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

8. Includes Highway and Airport Trust Fund reclassification.

9. Includes credits for excess payments under the Federal Old Age and Survivors, Federal Disability, and Federal Hospital Funds of $749.6 million.

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

11. Includes refunds issued in September, 1995, minus refund reversals received in September, 1995, 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.

12. Counts for Earned Income Credit, Refund and Advance are for informational purposes only. These refunds have been distributed by district, region or state.

Footnotes for Table 6

1. Includes 361,870 refunds issued to fiduciaries and partnerships, and 7.5 million refunds issued through direct deposit.

2. The Cincinnati District Office is inflated because of Telefile processing in the Cincinnati Service Center.

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

4. Includes refunds issued in September, 1995, minus refund reversals received in September, 1995, 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.

5. Counts for Earned Income Credit, Refund and Advance are for informational purposes only. These refunds have been distributed by district, region or state.

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, 945, 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 that AIC International did not participate in Electronic Filing.

2. 1993 through 1995 volumes are cumulative from January 1, 19XX to December 31, 19XX.

3. 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.

4. 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. Numbers have been revised to correct inaccuracies in prior year tables.

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

Footnotes for Table 9

1. Refund Offsets — represent the number of offsets made to the DMF. One or more offsets can occur from a single refund or return.

2. Net Collections — represent the difference between the total dollar amount offset and the dollar amount of offset reversals due to injured spouse claims, processing errors, etc.

Footnotes for Table 10

1. Includes 1,662,413 primarily account–related calls to Customer Service Sites, 9,694,582 after–hours calls, and 928,700 non–toll free calls not reported in prior years. TeleTax accounts for the marked increase in toll–free calls.

2. As measured by the Integrated Test Call Survey System (ITCSS).

Notes for Tables 11, 11-A, 13, 14, 16 and 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. Annual Return for Partnership Withholding Tax, Form 8804
   e. Other Miscellaneous taxable forms not specified.
2. Miscellaneous nontaxable includes the following:
   a. 1120 DISC/1120IC DISC (DISC, Domestic International Sales Corporation), (IC, Interest Charge)
   b. REMIC (Real Estate Mortgage Investment Conduit), Form 1066
   c. Other Miscellaneous nontaxable forms not specified.
3. Lines marked with ** are included in the line titled: Income, Estate & Gift Total.

Footnotes for Table 12

1. Returns filed include Forms 990, 990 EZ, 990 PF, 990-C, 5227, 1041-A, 1065
2. Number of EO Returns Examined by Type — FY 1995

Forms 990 PF, 5227, 1041-A	318
Form 990	3,852
Form 990-C	51
Form 1120-POL	62
Subtotal	**4,283**
Taxable Returns	
Forms 940, 941, 942, 943	3,670
Form 990-T	2,139
Form 4720	143
Forms 1040/1120 Adjustments	262
Subtotal	**6,214**
Total	**10,497**

3. Returns filed include Forms 5500, 5500C/R, 5500 EZ
4. Number of EP Returns Examined by Type - FY 1995

Form 5500	1,924
Form 5500 C/R	11,036
Form 5500 EZ	483
Subtotal	**13,443**
Taxable Returns	
Form 5330	3,881
Form 990-T	123
Form 1040	1,554
Form 1120	104
Other	32
Subtotal	**5,694**
Total	**19,137**

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. When the number and/or amount of abatements exceeds assessments the result(s) will be a negative number and/or credit amount. Additionally, the law requires that interest be charged on late payments. Net interest totaled $4.5 billion on individual returns and 8.7 billion on business returns.

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, 945 and CT-1.

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

6. Less than $1,000.

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

8. 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 (Taxpayer Delinquent Accounts), Deferred and NMF (Non Master File) Yield.

3. Adjusted to balance in accounting method.

4. Excludes Compliance 2000 cases.

Footnote for Table 20

1. Criminal Investigation FY 95 data is being displayed by new program areas and the new IRS regions.

2. Number of convictions can be higher than number sentenced due to several factors; (1) individuals can be convicted of tax evasion and not sentenced depending on evidence in investigation or (2) individual is convicted in one fiscal year, but not sentenced until the next fiscal year (Sentencing is usually set 45-60 days after conviction.).

Footnote for Table 23

1. Includes Master and Prototype opinion letters not previously counted.

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.

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

Footnote for Table 26

1. Application withdrawn by taxpayer, failure to furnish required information, incomplete applications, refusals to rule, forwarded to other than National Office, correction disposal and other.

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 does not include foreign treaty money and arbitrage rebates.

5. Average Positions Realized for National Office and Field are consistent with Table 30 exclusive of reimbursable amounts.

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, 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, 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 Tables 31 and 32

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 include all Chief Counsel functions.

9. Inventory for September 30, 1994 was adjusted by the General Litigation function after publication of the Data Book. Inventory for International included duplicate numbers for September 30, 1994.

Footnote for Table 33

1. This data does not include Chief Counsel and Appeals.

Principal Officers of the Internal Revenue Service (1995)

as of September 30, 1995

Commissioner

Margaret Milner Richardson

Deputy Commissioner
Michael P. Dolan

Associate Commissioner for Modernization
Judy Van Alfen (Designated)

Regional Commissioners
Leon Moore (Central)
Charles Brennan (Mid–Atlantic)
David Blattner (Midwest)
Herma Hightower (North Atlantic)
Robert Johnson (Southeast)
Gary Booth (Southwest)
Marilyn Day (Western)

Taxpayer Ombudsman
Lee Monks

Chief Counsel
Stuart Brown

Chief Inspector
Gary D. Bell

Chief, Headquarters Operations
Roger K. Burgess

Chief Financial Officer

Anthony Musick (Acting)

National Director for Budget
Richard J. Morgante

Controller/National Director for Financial Management
Vacant

National Director for Systems & Accounting Standards
Anthony Musick

National Director for Financial Analysis
Thomas Andretta

Chief Management & Administration

David A. Mader

Assistant Commissioner (Procurement)
Gregory D. Rothwell

Assistant Commissioner (Support Services)
Vacant

National Director, EEO & Diversity
Edward Chavez

National Director, Legislative Affairs
Anne D. Raffaelli

National Director, Communications
Anthony Ciotola

National Director, Strategic Planning
Tyrone Ayers

Director, Analysis & Studies
William W. Hannon

Chief Taxpayer Service

James E. Donelson

Executive Officer for Service Center Operations
Robert Carver

National Director, Submission Processing
Jimmy L. Smith

Director, Taxpayer Service Design & Review
Thomas Carroll

Director, Taxpayer Service Finance
Janet Balbo

National Director, Tax Forms & Publications
Sheldon D. Schwartz

National Director, Multimedia Production
Raymona L. Stickell

Assistant Commissioner (Taxpayer Services)
Gwen A. Krauss

Chief Compliance Officer

Philip G. Brand

Assistant Commissioner (Criminal Investigation)
Donald K. Vogel

Assistant Commissioner (Examination)
Vacant

Assistant Commissioner (Collection)
Steven E. Taylor

Assistant Commissioner (Employee Plans & Exempt Organizations)
James J. McGovern

Assistant Commissioner (International)
Regina M. Deanehan

National Director, Compliance Research
Wayne R. Thomas

Director, Fed/State Relations
Vacant

Director, Ensuring Compliance
Frank P. Nixon

Chief Information Officer

Walter A. Hutton, Jr. (Acting)

National Director, Applications Design & Development
Bruce L. Pitt

National Director, Systems Engineering & Program Management
Christopher J. Egger

National Director, Network & Systems Management
Vacant

National Director, Acquisitions Management
Renee O. Shaw

National Director, Systems Development Projects Management
Vacant

Director, Developing & Managing Systems
Theodora K. Watts

Regions and Districts

as of September 30, 1995

Central Region

Regional Commissioner
Leon Moore

Assistant Regional Commissioner (Data Processing)
Angela Mackson

Chief Compliance
Vacant

Director of Support Services
Jack Schroeder

District Directors

Cincinnati, OH
Claude Bullard

Cleveland, OH
Vacant

Detroit, MI
Arlene Kay

Indianapolis, IN
David Palmer

Parkersburg, WV
Edward Weiler

Mid-Atlantic Region

Regional Commissioner
Charles Brennan

Chief Compliance
Vacant

Assistant Regional Commissioners (Data Processing)
Robert Wilkerson

Director of Support Services
Vacant

District Directors

Baltimore, MD
Paul Harrington

Newark, NJ
John Jennings

Philadelphia, PA
Robert Hilgen

Richmond, VA
Margaret Lullo

Wilmington, DE
John Devlin

Midwest Region

Regional Commissioner
David Blattner

Assistant Regional Commissioner (Data Processing)
Emanuel Ruscheinski

Director of Support Services
Robert Brazil

District Directors

Aberdeen, SD
Barbara Olberding

Chicago, IL
Robert Brock

Des Moines, IA
Stephen Stalcup

Fargo, ND
Thomas Eastwood

Helena, MT
Thomas Kuntz

Milwaukee, WI
John Ader

Omaha, NE
James Grant

Springfield, IL
John Wendorff

St. Louis, MO
Ronald Lambert

St. Paul, MN
John Dalrymple

North Atlantic Region

Regional Commissioner
Herma Hightower

Chief Compliance
Stephen Daige

Assistant Regional Commissioner (Data Processing)
Theodore Tedesco

Director of Support Services
Barry Pelner

District Directors

Albany, NY
Jean Pope

Boston, MA
Francine Crowley

Brooklyn, NY
Herbert Huff

Buffalo, NY
Steven Jensen

Hartford, CT
Richard McCleary

Manhattan, NY
Eugene Alexander

Portsmouth, NH
James Helm, Jr.

Providence, RI
William Caine

Southeast Region

Regional Commissioner
Robert Johnson

Chief Compliance
Jack Cheskaty

Regional Chief Customer Service
John Watson

Director of Support Services
Terence O'Brien

District Directors

Atlanta, GA
Nelson Brooke

Birmingham, AL
Richard Moran

Columbia, SC
Donald Breihan

Ft. Lauderdale, FL
Bruce Thomas

Greensboro, NC
James Starkey

Jackson, MS
Robert Douthitt

Jacksonville, FL
Henry Lamar, Jr.

Little Rock, AR
James Donelson

Nashville, TN
John Stocker

New Orleans, LA
Thomas Grace

Southwest Region

Regional Commissioner
Gary Booth

Chief Compliance
Dale Hart

Regional Chief Customer Service
Brien Downing

Director of Support Services
Barry Janssen

District Directors

Albuquerque, NM
Bernard Barela

Austin, TX
Michael Killfoil

Austin Compliance Center
Donovan Williams

Cheyenne, WY
Stephen Taylor

Dallas, TX
Bobby Scott

Denver, CO
Walter Hutton, Jr.

Houston, TX
Vacant

Oklahoma City, OK
Kenneth Sawyer

Phoenix, AZ
Mark Cox

Salt Lake City, UT
Carol Fay

Western Region

Regional Commissioner
Marilyn Day

Chief Compliance
Frank Miceli

Regional Chief Customer Service
Rebecca McElwee

Director of Support Services
Vacant

District Directors

Anchorage, AK
Michael Allen

Boise, ID
Jerald Heschel

Honolulu, HI
Robert Ahnee

Laguna Niguel, CA
Jesse Cota

Las Vegas, NV
Brian McMahon

Los Angeles, CA
Richard Orosco

Portland, OR
Carolyn Leonard

Sacramento, CA
Gerald Swanson

San Francisco, CA
Calvin Esselstrom

San Jose, CA
Billy Brown

Seattle, WA
J. Paul Beene

Computing Center and Service Center Directors

Detroit Computing Center
Arthur Jackson, Jr.

Martinsburg Computing Center
Gary Matthews

Andover Service Center
Thomas Quinn

Atlanta Service Center
Beverly Stowell

Austin Service Center
Charles Peoples

Brookhaven Service Center
Carol Landy

Cincinnati Service Center
John Ressler

Fresno Service Center
Robert Wenzel

Kansas City Service Center
Ladd Ellis, Jr.

Memphis Service Center
Richard Marsh

Ogden Service Center
Deborah Decker

Philadelphia Service Center
Joseph Cloonan

Principal Officials of Inspection

as of September 30, 1995

National Office
Chief Inspector

Gary D. Bell

Deputy Chief Inspector
Douglas C. Crouch

Assistant Chief Inspector
Internal Audit
Billy G. Morrison

Assistant Chief Inspector
Internal Security
Sebastian R. Lorigo

Central Region

Regional Inspector
Kenneth A. Thompson

Assistant Regional Inspector
Internal Audit
Gary V. Hinkle

Assistant Regional Inspector
Internal Security
Harold J. Michaels

Mid-Atlantic Region

Regional Inspector
Walter D. Duvall

Assistant Regional Inspector
Internal Audit
Scott Wilson

Assistant Regional Inspector
Internal Security
Daniel Parfitt

Midwest Region

Regional Inspector
Mary E. Davis

Assistant Regional Inspector
Internal Audit
Parker F. Pearson

Assistant Regional Inspector
Internal Security
Philip Newsome

North Atlantic Region

Regional Inspector
William F. Gill III

Assistant Regional Inspector
Internal Audit
Kerry R. Kilpatrick

Assistant Regional Inspector
Internal Security
Joseph Lamonica

Southeast Region

Regional Inspector
Richard E. Byrd, Jr.

Assistant Regional Inspector
Internal Audit
Lawrence A. Grant

Assistant Regional Inspector
Internal Security
William Cowin

Southwest Region

Regional Inspector
Walter E. Arrison

Assistant Regional Inspector
Internal Audit
Emmette O. Walker, Jr.

Assistant Regional Inspector
Internal Security
John H. Dietz

Western Region

Regional Inspector
Aldwyn K. Hyatt

Assistant Regional Inspector
Internal Audit
Stephen Mullins

Assistant Regional Inspector
Internal Security
Kenneth W. Davidson

Principal Officers of the IRS Office of Chief Counsel

as of September 30, 1995

National Office

CHIEF COUNSEL

STUART L. BROWN

Deputy Chief Counsel
Marlene Gross

Special Counsel to the Deputy Chief Counsel
Lewis J. Fernandez

Counsel to the Chief Counsel
Vacant

Special Assistant to the Chief Counsel
James J. Keightley

Special Counsel to the Chief Counsel
Paul Feinberg

Special Counsel (Legislation)
Fred F. Murray

Special Counsel (Modernization & Strategic Planning)
Patrick J. Dowling

National Director of Appeals
James Dougherty

Deputy National Director of Appeals
Donald E. Bergherm

Associate Chief Counsel (Finance & Management)
Richard J. Mihelcic

Deputy Associate Chief Counsel (Finance & Management)
Kenneth A. Little

Assistant Chief Counsel (General Legal Services)
Mark S. Kaizen

Associate Chief Counsel (International)
Vacant

Deputy Associate Chief Counsel (International)
Benedetta A. Kissel

Assistant Chief Counsel (International)
Cynthia J. Mattson

Associate Chief Counsel (Enforcement Litigation)
Eliot D. Fielding

Deputy Associate Chief Counsel (Enforcement Litigation)
Vacant

Assistants Chief Counsel (Enforcement Litigation)

Criminal Tax
Barry J. Finkelstein

Disclosure Litigation
Vacant

General Litigation
Vacant

Associate Chief Counsel (Domestic)
Judith C. Dunn

Deputy Associate Chief Counsel (Domestic)(Technical)
Eric Solomon

Deputy Associate Chief Counsel (Domestic)(Field Service)
Vacant

Special Counsel (Legislation)
Fred F. Murray

Assistants Chief Counsel (Technical)

Corporate
Philip J. Levine (Acting)

Financial Institutions and Products
James F. Malloy

Income Tax and Accounting
Jody J. Brewster

Passthroughs and Special Industries
Paul F. Kugler

Assistant Chief Counsel (Field Service)
Daniel J. Wiles

Associate Chief Counsel (Employee Benefits/ Exempt Organizations)
Sarah Hall Ingram

Deputy Associate Chief Counsel (Employee Benefits/ Exempt Organizations)
Nancy J. Marks

Regional and District Officials

Central Region

Regional Counsel
Martha Sullivan

Regional Director of Appeals
Thomas J. Yates

Deputy Regional Counsel (Criminal Tax)
Charles M. Layton

Deputy Regional Counsel (General Litigation)
Robert M. Venable

Deputy Regional Counsel (Tax Litigation)
Robert J. Kastl

Assistant Regional Counsel (General Legal Services)
Jeffrey S. Morris

Assistant Regional Counsel (Large Case)
Mary Helen Weber

District Counsel and Chief Appeals Offices

Cincinnati, OH
Counsel - Richard E. Trogolo
Appeals - Edward C. Heinz

Cleveland, OH
Counsel - Dennis G. Driscoll
Appeals - Vacant

Detroit, MI
Counsel - Oksana O. Xenos
Appeals - Zora S. Hargrave

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

Louisville, KY
Counsel - Jack A. Joynt
Appeals - Walter Jernigan

Mid-Atlantic Region

Regional Counsel
Joseph F. Maselli

Regional Director of Appeals
Robert I. Brauer

Deputy Regional Counsel (Criminal Tax)
George W. Reynolds

Deputy Regional Counsel (General Litigation)
Mary C. Gorman

Deputy Regional Counsel (Tax Litigation)
Michael Corrado

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

Assistant Regional Counsel (Large Case)
Eugene J. Wien

District Counsel and Chief Appeals Offices

Baltimore, MD
Counsel - Herbert A. Seidman
Appeals - Thomas L. Kruse

Newark, NJ
Counsel - Matthew Magnone
Appeals - Patrick J. Glynn

Philadelphia, PA
Counsel - H. Stephen Kesselman
Appeals - Thomas J. Gill

Pittsburgh, PA
Counsel - Edward F. Peduzzi
Appeals - Malvern P. Powell

Richmond, VA
Counsel - T. Keith Fogg
Appeals - John D. Piper

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

Midwest Region

Regional Counsel
John T. Lyons

Regional Director of Appeals
Paul H. Thornton

Deputy Regional Counsel (Criminal Tax)
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

District Counsel and Chief Appeals Offices

Chicago, IL
Counsel - Richard A. Witkowski
Appeals - Robert J. Neurauter

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

Helena, MT
Counsel - Virginia E. Cochran

Kansas City, MO
Counsel - James E. Cannon
Appeals - Charles F. Marcus

Milwaukee, WI
Counsel - Nelson E. Shafer
Appeals - Timothy I. Gukich

Omaha, NE
Counsel - Ronald M. Frykberg
Appeals - Barry L. Gerken

Springfield, IL
Counsel - Jeff P. Ehrlich

St. Louis, MO
Counsel - Sheldon M. Kay
Appeals - Vacant

St. Paul, MN
Counsel - Robert F. Cunningham
Appeals - Kenneth J. Wielinski

North Atlantic Region

Regional Counsel
Agatha L. Vorsanger

Regional Director of Appeals
Vincent S. Canciello

Deputy Regional Counsel (Criminal Tax)
Jane B. Wilson

Deputy Regional Counsel (General Litigation)
Joyce Bauchner

Deputy Regional Counsel (Tax Litigation)
Jay S. Hamelburg

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

Assistant Regional Counsel (Large Case)
Bernard Goldstein

District Counsel and Chief Appeals Offices

Albany, NY
Counsel - Gerald A. Thorpe

Boston, MA
Counsel - Gerald J. O'Toole
Appeals - Linda M. Garrard

Brooklyn, NY
Counsel - Donald Schartz

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

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

Long Island, NY
Appeals - Murray Navarro

New York City, NY
Counsel - Linda R. Dettery
Appeals - Rene M. Corbet

Southeast Region

Regional Counsel
William A. Goss

Regional Director of Appeals
Richard E. Foley

Deputy Regional Counsel (Criminal Tax)
Stephen J. Waller

Deputy Regional Counsel (General Litigation)
Ronald P. Campbell

Deputy Regional Counsel (Tax Litigation)
Roy L. Allison

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

Assistant Regional Counsel (Large Case)
Donald Williamson, Jr.

District Counsel and Chief Appeals Office

Atlanta, GA
Counsel - Dean R. Morley, III
Appeals - Richard E. Foley

Birmingham, AL
Counsel - John B. Harper
Appeals - Kathleen Novack

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

Jacksonville, FL
Counsel - Benjamin A. de Luna
Appeals - K. Steve Burgess

Miami, FL
Counsel - David R. Smith
Appeals - Steven D. Herscovitz

Nashville, TN
Counsel - James E. Keeton, Jr.
Appeals - Louie C. Mays

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

Southwest Region

Regional Counsel
David L. Jordan

Regional Director of Appeals
Vacant

Deputy Regional Counsel (Criminal Tax)
Carleton E. Knechtel

Deputy Regional Counsel (General Litigation)
Thomas R. Thomas

Deputy Regional Counsel (Tax Litigation)
Gary A. Berford

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

Assistant Regional Counsel (Large Case)
Rebecca W. Wolfe

District Counsel and Chief Appeals Offices

Albuquerque, NM
Counsel - Vacant

Austin, TX
Counsel - Lewis J. Hubbard, Jr.
Appeals - Fred R. Box

Dallas, TX
Counsel - William F. Hammack, Jr.
Appeals - Elaine C. Wedgeworth

Denver, CO
Counsel - Martin B. Kaye
Appeals - Dwight M. Sumner

Houston, TX
Counsel - Harold Friedman
Appeals - William C. Reitan

Oklahoma City, OK
Counsel - Michael J. O'Brien
Appeals - Brian W. Haley

Phoenix, AZ
Counsel - David W. Otto
Appeals - Darrell P. Ladmirault

Salt Lake City, UT
Counsel - Marion K. Mortensen
Appeals - Robert B. Stipek

Western Region

Regional Counsel
Benjamin C. Sanchez

Regional Director of Appeals
Donato Cantalupo

Deputy Regional Counsel (Criminal Tax)
William K. Shipley

Deputy Regional Counsel (General Litigation)
Perry T. Foster

Deputy Regional Counsel (Tax Litigation)
Paul R. Zamolo

Assistant Regional Counsel (General Legal Services)
Albert H. Larson, III

Assistant Regional Counsel (Large Case)
Robert E. Casey

District Counsel and Chief Appeals Offices

Anchorage, AK
Counsel - Jerry Leonard

Boise, ID
Counsel - Blake W. Ferguson

Glendale, CA
Appeals - Ann B. Mitchell

Honolulu, HI
Counsel - Peter R. Hochman

Laguna Niguel, CA
Counsel - Harry M. Asch
Appeals - Raymond E. Gump

Las Vegas, NV
Counsel - Milton B. Blouke
Appeals - Marvin Weisbart

Los Angeles, CA
Counsel - James A. Nelson
Appeals - Bruce Conyne

Portland, OR
Counsel - Wayne R. Appleman
Appeals - Robert Weiner

Sacramento, CA
Counsel - Steven J. Mopsick
Appeals - Oris McMillian

San Diego, CA
Counsel - Valerie K. Liu
Appeals - Catherine Hemphill

San Francisco, CA
Counsel - Peter Bakutes
Appeals - Charles Checchi (Acting)

San Jose, CA
Counsel - Catherine L. Lau
Appeals - Jackson Kohagura

Seattle, WA
Counsel - James W. Clark
Appeals - Jerald M. Peterson

Thousand Oaks, CA
Counsel - Margaret Tinagero

Fresno, CA
Appeals - Claudia P. Guzman

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
Stuart L. Brown, 1994

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

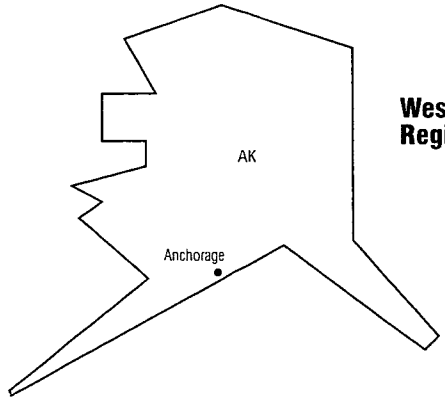
V. Jean Owens
March 14 to July 27, 1986

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

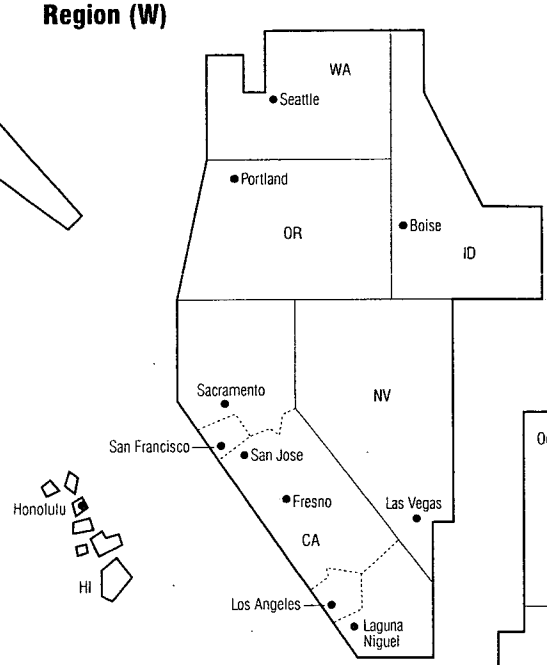
David L. Jordan
Jan. 20, 1993 to Oct. 4, 1994

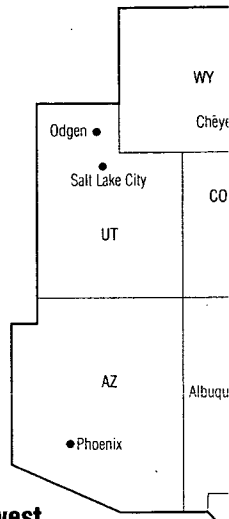
Note: From 1866 to 1926, the chief legal officer for the Internal Revenue Service was known as the Solicitor. For the next eight years, 1926 to 1934, he had the title of General Counsel for the Bureau of Internal Revenue. Since 1934, he has operated under the title of Chief Counsel.

Map and State Office Directory



Western Region (W)





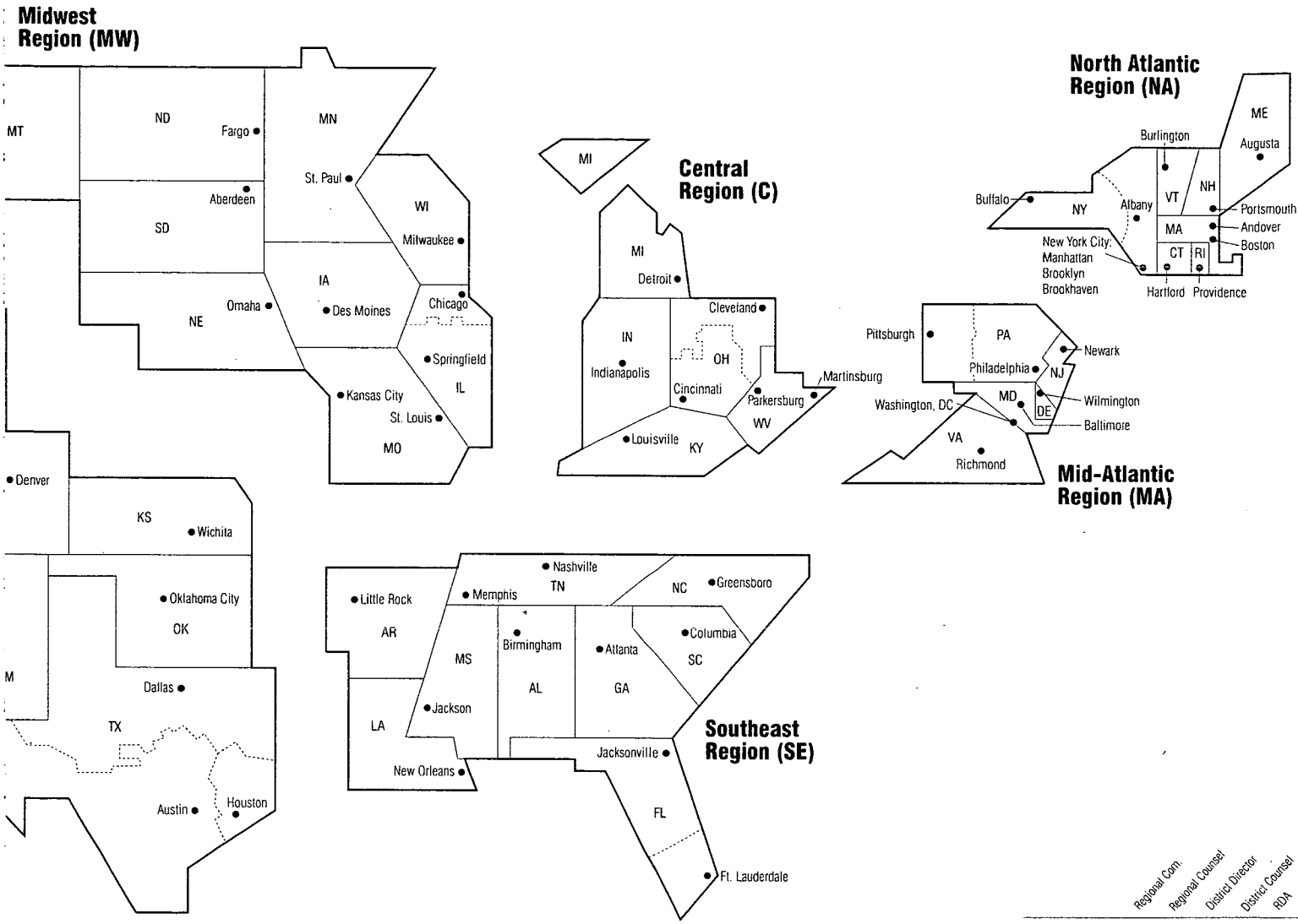
Southwest Region (SW)

	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			●	●		



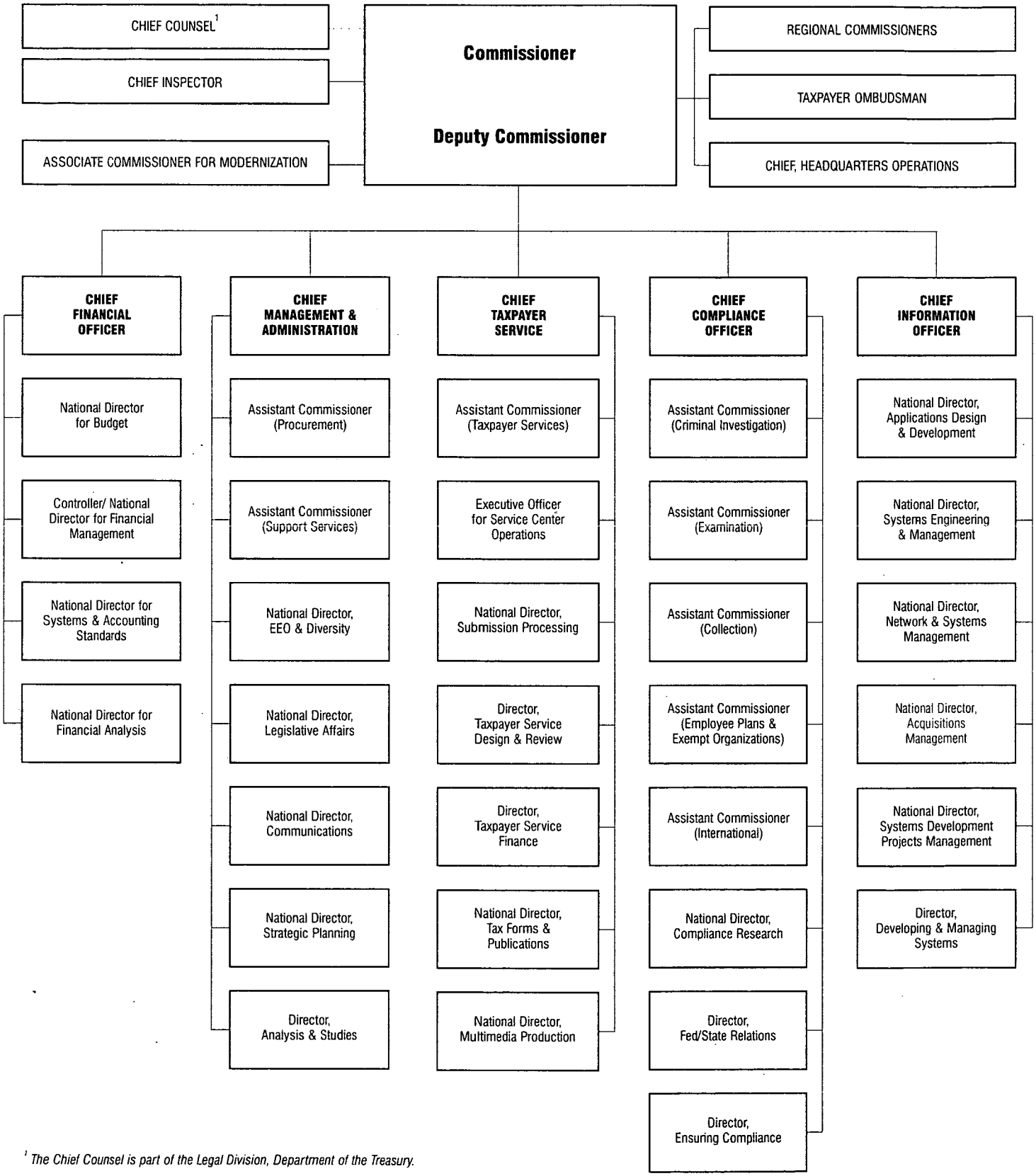
	Regional Com.	Regional Counsel	District Director	District Counsel	RDA	SC
North Dakota (MW)						
Fargo			●			
Ohio (C)						
Cleveland			●	●		
Cincinnati	●	●	●	●	●	●
Oklahoma (SW)						
Oklahoma City			●	●		
Oregon (W)						
Portland			●	●		

	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			●			

IRS Organization, FY 1995



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