Introduction

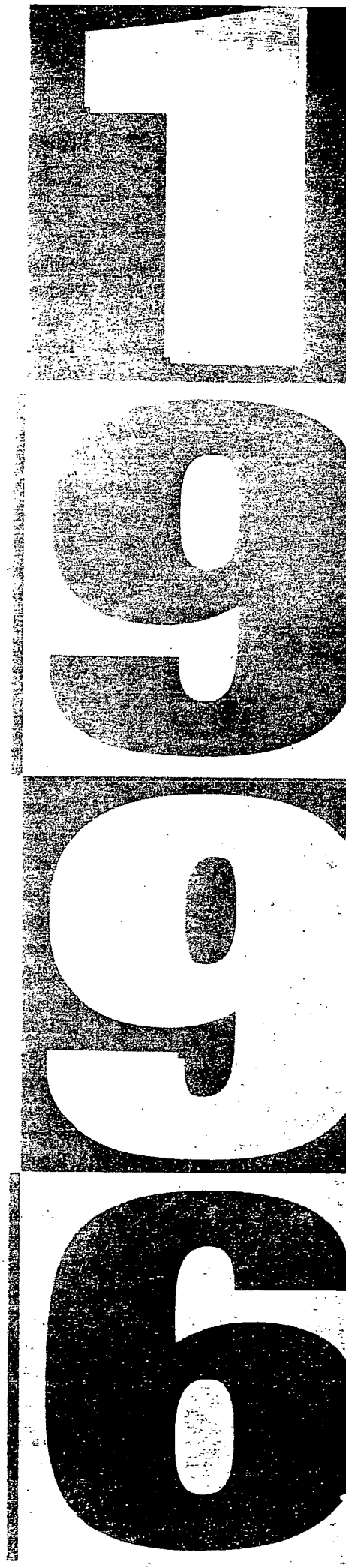
Greetings! For the third consecutive year we are pleased to publish the Internal Revenue Service (IRS) Data Book (Publication 55B). The Data Book contains IRS statistical data and organizational information for Fiscal Year 1996—October 1, 1995 through September 30, 1996.

This year, the Data Book reflects changes to the IRS organizational profile. The IRS national structure of seven regions was consolidated to four regions on October 1, 1995. Districts were consolidated from 63 to 33 by September 30, 1996. It is an organizational structure designed to more efficiently support the changes IRS is making to improve the way we do business in the future.

The IRS remains 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.

For a narrative of IRS objectives and activities during Fiscal Year 1996, please refer to the *IRS Chief Financial Officer's Annual Report, Fiscal Year 1996.*

Reference
Do Not Remove



Introduction

Greetings! For the third consecutive year we are pleased to publish the Internal Revenue Service (IRS) Data Book (Publication 55B). The Data Book contains IRS statistical data and organizational information for Fiscal Year 1996—October 1, 1995 through September 30, 1996.

This year, the Data Book reflects changes to the IRS organizational profile. The IRS national structure of seven regions was consolidated to four regions on October 1, 1995. Districts were consolidated from 63 to 33 by September 30, 1996. It is an organizational structure designed to more efficiently support the changes IRS is making to improve the way we do business in the future.

The IRS remains 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.

For a narrative of IRS objectives and activities during Fiscal Year 1996, please refer to the *IRS Chief Financial Officer's Annual Report, Fiscal Year 1996.*

List of Tables

Table 1 Summary: Internal Revenue Collections 3
Table 2 Summary: Number of Returns by Principle Type of Return 3
Table 3 Internal Revenue Collections by Region and State 4
Table 4 Internal Revenue Collections by Principal Sources 6
Table 5 Amount of Internal Revenue Refunds Including Interest 6
Table 6 Number of Internal Revenue Refunds Issued 8
Table 7 Number of Returns Filed 9
Table 8 Number of Returns Filed Electronically 11
Table 9 Selected Information From Returns Filed 11
Table 10 Taxpayer Assistance and Education Programs 11
Table 11 Returns Filed, Examination Coverage 12
Table 11A Examined Returns Involving Unagreed Recommended Additional Tax and Penalties 14
Table 12 Returns Filed, Returns Examined, Exempt Organizations and Employee Plans 14
Table 13 Number of Returns Examined 16
Table 14 Additional Tax and Penalties Recommended After Examination 18
Table 15 Civil Penalties Assessed and Abated 20
Table 16 Examined Returns Involving Protection of Revenue Base 21
Table 17 Examined Returns Resulting in Refunds 22
Table 18 Appeals Workload 23
Table 19 Information Reporting Program 23
Table 20 Delinquent Collection Activity 23
Table 21 Criminal Investigation Program 23
Table 22 Internal Audit 24
Table 23 Internal Security Activities 24
Table 24 Employee Plans and Exempt Organization Guidance (Closings) 24
Table 25 Exempt Organizations Applications (Disposals) 24
Table 26 Determination Letters Issued on Employee Benefit Plans 25
Table 27 Exempt Organizations and Other Entities Listed on Exempt Organizations and Business Master File 25
Table 28 Internal Revenue Collections, Costs, Employees and U.S.Population 26
Table 29 Internal Revenue Service by Activity 27
Table 30 Costs Incurred by the Internal Revenue Service by Office 28
Table 31 Internal Revenue Service Personnel Summary 30
Table 32 Full-time, Part-time and Seasonal Workforce by Race/National Origin 30
Table 33 Chief Counsel Workload by Region/Office 30
Table 34 Chief Counsel Workload by Function 31

For sale by the U.S. Government Printing Office
Superintendent of Documents, Mail Stop: SSOP, Washington, DC 20402-9328
ISBN 0-16-049184-3

Table 1 — Summary: Internal Revenue Collections (1996)

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

Source	Gross collections			Net collections		
	Percent of 1996 collections	1995	1996	1996 Refunds[3]	Amount	Percent of 1996 collections
Grand total	**100.0%**	**1,375,731,835**	**1,486,546,674**	**110,446,045**	**1,376,100,629**	**100.0%**
Corporation, total	12.7%	174,422,173	189,054,791	17,649,098	171,405,693	12.5%
Regular	12.7%	173,937,274	188,354,914	—	—	—
Exempt organizations business income tax	*	484,899	699,878	—	—	—
Individual, total[2]	**50.1%**	**675,779,337**	**745,313,276**	**89,323,199[3]**	**655,990,077**	**47.7%**
Withheld by employers[2,4]	35.9%	533,717,458	533,145,655	—	—	—
Other[4]	14.3%	142,061,879	212,167,622	—	—	—
Employment taxes, total	**33.1%**	**465,405,305**	**492,365,178**	**1,048,770**	**491,316,408**	**35.7%**
Old-age survivors, disability and hospital insurance, total	32.4%	455,271,459	482,080,772	894,650	481,186,122	35.0%
Federal Insurance Contributions (FICA)	30.6%	394,391,364	455,199,989	—	—	—
Self Employment Insurance Contributions (SECA)	1.8%	60,880,095	26,880,783	—	—	—
Unemployment insurance	0.4%	5,803,748	5,957,025	97,922	5,859,103	0.4%
Railroad retirement	0.3%	4,330,098	4,327,382	56,198	4,271,184	0.3%
Estate and gift taxes, total	**1.2%**	**15,144,394**	**17,591,817**	**426,291**	**17,165,526**	**1.2%**
Estate	1.0%	13,326,051	15,350,591	375,986	14,974,605	1.1%
Gift	0.2%	1,818,343	2,241,226	50,305	2,190,921	0.2%
Excise taxes, total	**2.8%**	**44,980,627**	**42,221,611**	**1,998,687**	**40,222,924**	**2.9%**

Table 2 — Summary: Number of Returns by Principal Type of Return (1996)

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

Type of return	1995	1996
Grand total	**205,747**	**208,938**
Income taxes, total	**161,898**	**165,297**
Individual	**116,298**	**118,833**
1040	67,950	66,183
1040A	24,773	23,306
1040EZ	20,271	21,425
1040 other[1]	3,305	7,919
Individual estimated tax	**35,475**	**36,044**
Fiduciary	**3,187**	**3,259**
Fiduciary estimated tax	**583**	**664**
Partnership	**1,572**	**1,623**
Corporation	**4,781**	**4,874**
Estate tax	**83**	**86**
Gift tax	**215**	**226**
Employment taxes	**29,006**	**28,562**
Exempt organizations	**560**	**573**
Employee plans	**1,262**	**855**
Excise taxes	**787**	**765**
Supplemental documents[2]	**11,937**	**12,573**

ble 3 — Internal Revenue Collections by Region and State (1996)

thousands of dollars)

ernal Revenue regions and tricts, states and other areas. tes represented by single tricts indicated in parentheses; als for other states shown at tom 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)
ited States, total	**1,486,546,674**	**189,054,791**	**1,237,678,455**	**239,048,405**	**988,345,643**	**4,327,382**	**5,957,025**	**15,350,591**	**2,241,226**	**42,221,611**
rtheast Region	**489,229,017**	**66,835,710**	**408,650,084**	**69,897,455**	**336,211,498**	**827,262**	**1,713,869**	**4,473,219**	**749,403**	**8,520,600**
Albany (See (d)below)	11,426,049	1,050,337	10,242,077	1,305,524	8,902,177	4,315	30,061	86,890	3,268	43,476
Augusta (Maine)	3,984,638	284,803	3,566,895	798,834	2,742,428	5,328	20,305	38,954	3,560	90,427
Boston (Massachusetts)	42,783,209	5,485,042	36,489,433	7,268,170	29,039,449	19,215	162,598	396,397	48,303	364,035
Brooklyn (See (d) below)	26,620,512	2,151,505	23,881,527	6,011,442	17,650,150	113,379	106,555	295,892	44,102	247,486
Buffalo (See (d) below)	20,393,820	2,025,811	18,001,066	2,448,960	15,453,894	10,356	87,856	136,690	39,159	191,094
Burlington (Vermont)	2,210,617	230,067	1,948,051	437,778	1,496,212	2,299	11,762	14,401	895	17,203
Cincinnati (See (e) below)	28,117,299	4,360,173	23,410,618	3,667,086	19,638,464	2,005	103,064	210,557	23,371	112,578
Cleveland (See (e) below)	37,008,279	3,780,754	30,198,329	4,374,126	25,638,284	22,431	163,488	279,042	35,528	2,714,626
Detroit (Michigan)	60,359,524	6,772,640	52,916,124	6,853,836	45,764,004	59,762	238,522	358,011	62,714	250,036
Hartford (Connecticut)	30,021,278	5,118,123	24,202,836	4,794,320	19,320,587	1,019	86,912	395,375	47,478	257,465
Manhattan (See (d) below)	80,644,646	16,548,767	62,290,447	11,060,855	50,942,213	114,278	173,101	1,105,138	268,394	431,899
Newark (New Jersey)	67,193,993	10,243,106	54,609,919	8,851,750	45,480,490	59,474	218,206	463,640	75,339	1,801,989
Philadelphia (See (f) below)	46,788,709	4,900,729	39,840,288	7,061,489	32,207,533	390,752	180,514	400,084	66,341	1,581,267
Pittsburgh (See (f) below)	21,389,333	2,918,161	1,7887,479	3,092,019	14,688,705	22,313	84,442	199,909	16,909	366,874
Portsmouth (New Hampshire)	5,295,332	377,357	4,827,429	1,065,257	3,737,476	335	24,362	49,837	4,502	36,207
Providence (Rhode Island)	4991,778	588,333	4,337,567	806,011	3,509,433	0	22,123	42,402	9,538	13,938
outheast Region	**344,413,686**	**39,180,493**	**295,285,779**	**59,167,069**	**233,294,502**	**1,333,496**	**1,490,713**	**3,651,792**	**498,391**	**5,797,231**
Atlanta (Georgia)	41,862,066	6,657,889	33,594,437	5,622,554	27,770,973	4,468	196,442	276,597	30,490	1,302,652
Baltimore (Maryland & D.C.)	43,735,805	4,363,759	38,293,291	5,258,912	32,553,447	368,617	112,314	391,039	67,574	620,142
Birmingham (Alabama)	14,858,550	14,91,389	12,989,879	2,756,750	10,152,787	2,352	77,991	125,161	25,907	226,215
Columbia (South Carolina)	13,512,782	1,065,809	12,209,061	2,248,032	9,889,730	1,072	70,228	92,029	29,566	116,316
Ft.Lauderdale (See (b) below)	30,260,043	1,764,508	27,393,885	10,223,400	17,032,999	847	136,639	772,884	151,294	177,472
Greensboro (North Carolina)	312,64,213	4,446,055	26,332,602	5,200,716	20,968,616	1,310	161,961	272,187	29,039	184,330
Indianapolis (Indiana)	25,342,705	2,101,120	22,782,541	4,140,063	18,509,824	20,984	111,671	180,131	19,019	259,895
Jackson (Mississippi)	7,337,410	600,028	6,477,768	1,444,643	4,989,719	1,931	41,474	48,064	3,333	208,217
Jacksonville (See (b) below)	35,276,998	3,637,278	30,815,853	6,237,310	23,907,253	526,502	144,787	577,677	49,301	196,888
Louisville (Kentucky)	14,087,581	1,281,498	11,662,127	2,318,093	9,274,269	5,514	64,250	150,284	11,532	982,139
Nashville (Tennessee)	27,383,040	3,505,785	23,223,102	4,033,621	19,063,684	2,918	122,878	180,528	14,558	459,067
New Orleans (Louisiana)	15,006,147	1,374,269	13,281,575	2,821,583	10,390,402	1,990	67,600	146,051	8,385	195,868
Parkersburg (West Virginia)	4,500,268	284,161	4,057,855	81,4665	3,222,117	287	20,786	36,796	3,434	118,022
Richmond (Virginia)	31,902,275	3,705,606	27,185,490	5,270,881	21,380,214	394,339	140,057	3,647,67	48,886	597,525
Wilmington (Delaware)	8,083,805	2,901,338	4,986,313	775,844	4,1884,68	366	21,635	375,98	6,072	152,485
lidstates Region	**356,755,885**	**48,308,387**	**283,714,521**	**51,559,520**	**228,921,901**	**1,793,432**	**1,439,669**	**3,071,242**	**561,060**	**21,102,675**
Aberdeen (South Dakota)	2,569,193	250,118	2,254,649	668,894	1,568,557	46,77	12,521	26,054	1,165	37,206
Austin (See (g) below)	21,387,840	2,016,395	18,612,864	4,281,638	14,256,269	11,747	63,209	156,206	27,687	574,687
Chicago (See (c) below)	74,175,434	11,182,260	59,340,154	10,949,857	47,958,312	179,127	252,858	662,844	80,329	2,909,847
Dallas (See (g) below)	43,800,464	5,008,619	35,445,301	7,153,548	28,055,530	8,286	227,937	341,799	106,194	2,898,550
Des Moines (Iowa)	11,748,027	1,733,810	9,813,651	2,066,822	7,682,895	12,494	51,439	88,718	14,577	97,272
Fargo (North Dakota)	2,130,315	135,406	1,957,015	514,570	1,430,674	1,650	10,122	16,127	351	21,417
Houston (See (g) below)	35,884,722	5,873,977	22,805,504	4,412,060	18,263,334	136,57	116,453	235,276	24,356	6,945,609
Little Rock (Arkansas)	11,996,283	1,982,560	9,529,792	1,542,465	7,890,947	4,715	91,665	50,001	32,203	401,727
Milwaukee (Wisconsin)	27,055,628	3,796,257	22,797,217	40,18,217	18,650,150	1,539	127,312	211,328	59,288	191,538
Oklahoma City (Oklahoma)	16,260,254	1,497,907	10,615,990	2,001,268	8,554,783	1,907	58,031	137,714	7,117	4,001,527

Table 3 — Internal Revenue Collections by Region and State (1996), 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)
Midstates Region, continued										
Omaha (Nebraska)	10,465,957	1,942,452	8,328,168	1,452,386	6,222,073	615,653	38,056	84,244	5,149	105,944
Springfield (See (c) below)	13,575,028	1,753,340	11,457,342	2,017,289	9,379,121	8,939	51,993	129,129	9,485	225,732
St. Louis (Missouri)	31,912,368	47,23,432	25,604,581	4,053,150	21,366,051	50,781	134,600	528,947	132,524	922,884
St. Paul (Minnesota)	40,238,133	4,907,471	34,400,106	4,273,156	29,446,032	537,966	142,951	209,910	28,099	692,547
Wichita (Kansas)	13,556,238	1,502,382	10,752,186	2,154,199	8,197,173	340,293	60,522	192,946	32,536	1,076,187
Western Region	**284,308,701**	**30,096,489**	**243,204,665**	**55,926,134**	**185,706,675**	**363,451**	**1,208,405**	**3,681,724**	**431,231**	**6,894,592**
Albuquerque (New Mexico)	4,852,395	260,244	4,425,038	983,473	3,413,994	334	27,238	51,099	7,987	108,028
Anchorage (Alaska)	2,540,188	102,108	2,409,086	599,622	1,797,769	815	10,880	8,102	276	20,616
Boise (Idaho)	5,365,469	947,868	4,363,555	910,231	3,421,631	416	31,277	29,717	5,806	18,523
Cheyenne (Wyoming)	1,825,211	53,737	1,469,636	523,634	938,777	60	7,165	20,509	4,042	277,287
Denver (Colorado)	22,799,485	1,724,186	20,142,970	4,025,053	16,023,441	4,747	897,29	156,486	19,153	756,689
Helena (Montana)	2,424,983	176,784	2,202,756	657,039	1,516,900	16,308	12,509	19,535	2,324	23,583
Honolulu (Hawaii)	4,573,256	403,869	4,045,271	892,202	3,133,796	0	19,273	65,512	6,940	51,664
Laguna Niguel (See (a) below)	34,926,983	2,756,280	31,126,226	7,780,577	23,133,899	228	211,523	450,216	45,794	548,467
Las Vegas (Nevada)	8,101,301	815,256	7,083,628	2,304,432	4,738,178	215	40,804	110,488	19,194	72,735
Los Angeles (See (a) below)	44,283,289	5,171,858	36,928,192	7,741,184	28,992,964	86	193,959	708,690	100,819	1,373,731
Phoenix (Arizona)	15,220,432	926,084	13,813,801	3,401,897	10,331,240	1,787	78,877	1,850,24	18,123	277,399
Portland (Oregon)	14,757,031	1,541,505	12,889,587	29,280,41	9,923,592	1,198	36,756	137,179	32,815	155,945
Sacramento (See(a) below)	21,777,476	880,450	19,443,432	5,049,531	14,305,899	3,772	84,230	651,806	27,109	774,678
Salt Lake City (Utah)	7,971,764	708,411	6,944,361	1,462,663	5,433,989	2,651	45,058	49,900	19,157	249,934
San Francisco (See (a) below)	32,785,488	6,044,768	24,731,835	4,885,553	19,453,874	325,827	66,581	437,376	47,116	1,524,392
San Jose (See (a) below)	30,978,445	4,785,207	25,637,496	6,055,279	19,452,715	2,534	126,968	336,556	41,586	177,601
Seattle (Washington)	29,125,505	2,797,874	25,547,793	5,725,723	19,694,019	2,474	125,578	263,528	32,990	483,319
International	**11,498,568**	**3,919,232**	**7,442,312**	**19,38,420**	**5,447,510**	**9,456**	**46,926**	**61,339**	**1,141**	**74,544**
Puerto Rico	3,783,310	1,229,373	2,529,474	182,665	2,307,533	266	39,009	3,057	277	211,29
Other	7,715,258	2,689,859	4,912,838	1,755,754	3,139,977	9,191	7,916	58,282	864	53,415
Undistributed[5]	**340,816**	**716,481**	**(618,907)**	**559,808**	**(1,236,443)**	**285**	**57,443**	**411,274**	**0**	**(168,031)**
Totals for states not shown above										
(a) California	164,751,680	19,638,563	137,867,181	31,512,123	105,339,351	332,446	683,260	2,584,645	262,424	4,398,868
(b) Florida	65,537,041	5,401,787	58,209,738	16,460,711	40,940,252	527,349	281,426	1,350,561	200,595	374,360
(c) Illinois	87,750,462	12,935,600	70,797,496	12,967,146	57,337,434	188,066	304,851	791,973	89,814	3,135,579
(d) New York	139,085,027	21,776,419	114,415,117	20,826,782	92,948,434	242,329	397,572	1,624,611	354,925	913,956
(e) Ohio	65,125,578	8,140,927	53,608,947	8,041,211	45,276,747	24,437	266,552	489,600	58,899	2,827,205
(f) Pennsylvania	68,178,042	7,818,890	57,727,767	10,153,508	46,896,239	413,065	264,956	599,993	83,250	1,948,141
(g) Texas	101,073,026	12,898,992	76,863,669	15,847,246	60,575,133	33,691	407,599	733,282	158,237	10,418,847

Table 4 — Internal Revenue Collections by Principal Sources (1996)

(In thousands of dollars)

Fiscal year	Total Internal Revenue collections (1)	Income and profits taxes: Total (2)	Corporation income and profit tax (3)	Individual income tax (4)	Employment tax (5)	Estate and gift tax (6)	Excise tax (7)
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	30,2519,792	205,751,753	46,782,956	158,968,797	74,202,853	5,307,466	17,399,118
1976[1]	75,462,780	49,567,484	9,808,905	39,758,579	19,892,041	1,485,247	4,518,008
1977	358,139,417	246,805,067	60,049,804	186,755,263	86,076,316	7,425,325	17,832,707
1978	399,776,389	278,438,289	65,380,145	213,058,144	97,291,653	5,381,499	18,664,949
1979	460,412,185	322,993,733	71,447,876	251,545,857	112,849,874	5,519,074	19,049,504
1980	519,375,273	359,927,392	72,379,610	287,547,782	128,330,480	6,498,381	24,619,021
1981	606,799,103	406,583,302	73,733,156	332,850,146	152,885,816	6,910,386	40,419,598
1982	632,240,506	418,599,768	65,990,832	352,608,936	168,717,936	8,143,373	36,779,428
1983	627,246,793	411,407,523	61,779,556	349,627,967	173,847,854	6,225,877	35,765,538
1984	680,475,229	437,071,049	74,179,370	362,891,679	199,210,028	6,176,667	38,017,486
1985	742,871,541	474,072,327	77,412,769	396,659,558	225,214,568	6,579,703	37,004,944
1986	782,251,812	497,406,391	80,441,620	416,964,771	243,978,380	7,194,956	33,672,086
1987	886,290,590	568,311,471	102,858,985	465,452,486	277,000,469	7,667,670	33,310,980
1988	935,106,594	583,349,120	109,682,554	473,666,566	318,038,990	7,784,445	25,934,040
1989	1,013,322,133	632,746,069	117,014,564	515,731,504	345,625,586	8,973,146	25,977,333
1990	1,056,365,652	650,244,947	110,016,539	540,228,408	367,219,321	11,761,939	27,139,445
1991	1,086,851,401	660,475,445	113,598,569	546,876,876	384,451,220	11,473,141	30,451,596
1992	1,120,799,558	675,673,952	117,950,796	557,723,156	400,080,904	11,479,116	33,565,587
1993	1,176,685,625	717,321,668	131,547,509	585,774,159	411,510,516	12,890,965	34,962,476
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
1996	1,486,546,674	934,368,068	189,054,791	745,313,276	492,365,178	17,591,817	42,221,611

Table 5 — Amount of Internal Revenue Refunds Including Interest (1996)

(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 tax[2] (2)	Individual income tax[3] (3)	Employment tax[4] (4)	Estate tax (5)	Gift tax (6)	Excise tax[5] (7)
United States, total[1]	**131,056,307**	**19,201,163**	**106,456,830**	**2,834,353**	**422,894**	**66,421**	**2,074,646**
Northeast Region	**39,657,061**	**7,839,650**	**3,0982,633**	**617,210**	**115,666**	**8,170**	**93,732**
Albany (See (d)below)	1,562,079	669,585	875,595	14,546	1,653	40	660
Augusta (Maine)	482,836	40,935	436,968	3,041	1,189	149	554
Boston (Massachusetts)	3,113,794	512,991	2,552,935	32,001	9,386	603	5,878
Brooklyn (See (d) below)	3,322,296	124,304	3,150,058	35,595	8,461	277	3,601
Buffalo (See (d) below)	2,151,972	349,014	1,784,940	14,314	2,046	404	1,254
Burlington (Vermont)	231,748	22,417	206,677	1,941	423	58	232
Cincinnati (See (e) below)	2,690,981	505,138	2,126,571	46,294	7,856	219	4,903
Cleveland (See (e) below)	2,881,018	352,447	2,505,110	12,955	4,998	307	5,201
Detroit (Michigan)	4,816,543	724,933	4,018,601	49,213	7,887	880	15,029
Hartford (Connecticut)	2,326,341	616,099	1,673,359	26,285	7,831	171	2,938
Manhattan (See (d) below)	4,621,917	2,088,314	2,281,553	201,224	27,256	1,208	22,362
Newark (New Jersey)	5,070,648	1,022,095	3,908,218	93,928	22,150	1,412	22,845
Philadelphia (See (f) below)	3,484,009	361,122	3,057,540	51,222	8,055	1,264	4,806
Pittsburgh (See (f) below)	1,823,235	303,090	1,502,289	13,044	1,842	290	26,80
Portsmouth (New Hampshire)	541,288	37,363	494,994	4,490	3,815	26	600
Providence (Rhode Island)	536,356	109,803	407,225	17,117	818	1204	189
Southeast Region	**33,519,288**	**3,234,068**	**29,648,756**	**399,537**	**111,441**	**34,076**	**91,410**
Atlanta (Georgia)	3,232,568	272,262	2,901,386	41,473	7,199	252	9,996
Baltimore (Maryland & D.C.)	31,63,836	497,691	2,574,210	64,350	19,830	588	7,167
Birmingham (Alabama)	1,922,272	101,231	1,793,732	14,968	3,085	378	8,878
Columbia (South Carolina)	1,517,802	121,112	1,376,497	15,488	3,347	97	1,261
Ft.Lauderdale (See (b) below)	2,840,367	221,852	2,550,228	38,487	25,045	2,113	2,642
Greensboro (North Carolina)	3,202,743	296,386	2,868,995	27,246	5,918	959	3,239
Indianapolis (Indiana)	2,756,193	246,969	2,476,387	24,168	2,774	105	5,790

Table 5 — Amount of Internal Revenue Refunds Including Interest (1996), 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)	Excis taxes (7
Southeast Region, continued							
Jackson (Mississippi)	1,174,764	51,858	1,104,948	11,933	3,923	166	1,93
Jacksonville (See (b) below)	3,238,940	276,351	2,878,757	58,660	20,371	443	4,35
Louisville (Kentucky)	1,521,295	84,475	1,414,182	13,135	1,466	18	8,01
Nashville (Tennessee)	2,572,480	227,070	2,277,313	33,966	6,025	176	27,93
New Orleans (Louisiana)	1,833,972	108,452	1,696,284	20,978	3,982	319	3,95
Parkersburg (West Virginia)	928,944	26,515	893,780	5,730	883	0	2,03
Richmond (Virginia)	2,838,700	224,318	2,550,088	25,092	6,319	28,398	4,48
Wilmington (Delaware)	774,412	477,526	291,969	3,863	1,274	64	284
Midstates Region	**27,529,116**	**4,852,166**	**21,948,127**	**385,059**	**68,032**	**6,018**	**269,714**
Aberdeen (South Dakota)	237,157	15,027	219,917	1,531	236	0	446
Austin (See (g) below)	3,091,844	349,472	2,692,699	34,418	11,115	441	3,699
Chicago (See (c) below)	5,487,242	1,376,378	3,985,441	79,603	14,374	1,272	30,174
Dallas (See (g) below)	366,4647	455,542	3,105,511	49,462	11,988	957	41,187
Des Moines (Iowa)	1,045,563	181,896	842,900	17,786	1,585	40	1,356
Fargo (North Dakota)	211,715	24,202	183,464	2,504	239	615	691
Houston (See (g) below)	2,829,956	684,013	1,995,389	29,090	6,526	53	114,885
Little Rock (Arkansas)	671,161	80,457	559,343	29,468	1,085	85	723
Milwaukee (Wisconsin)	2,139,155	473,678	1,641,353	17,625	3,862	63	2,700
Oklahoma City (Oklahoma)	1,524,664	337,952	1,112,490	18,190	3,182	111	52,739
Omaha (Nebraska)	653,529	93,859	526,253	30,404	1,815	343	855
Springfield (See (c) below)	1,150,806	147,857	991,173	8,722	961	973	1,120
St. Louis (Missouri)	2,211,702	305,423	1,876,487	22,949	4,222	216	2,405
St. Paul (Minnesota)	1,625,498	203,998	1,369,983	34,315	5,032	734	11,436
Wichita (Kansas)	984,477	122,412	845,724	8,992	1,810	241	5,298
Western Region	**26,966,958**	**3,592,301**	**22,691,550**	**489,181**	**122,336**	**17,107**	**54,483**
Albuquerque (New Mexico)	1,051,435	35,409	1,006,593	6,910	1,830	85	608
Anchorage (Alaska)	264,401	19,395	240,557	2,982	469	1	997
Boise (Idaho)	553,015	197,364	349,572	4,625	839	1	614
Cheyenne (Wyoming)	186,889	14,429	169,267	1,736	134	69	1,392
Denver (Colorado)	1,576,260	185,437	1,365,590	18,794	4,172	45	2,222
Helena (Montana)	287,577	20,994	261,511	3,313	768	4	987
Honolulu (Hawaii)	489,659	65,156	415,864	5,272	2,466	13	888
Laguna Niguel (See (a) below)	4,357,136	458,993	3,814,995	51,616	20,588	5,516	5,428
Las Vegas (Nevada)	711,597	52,200	644,249	9,128	1,990	1,367	2,663
Los Angeles (See (a) below)	4,402,947	761,412	3,472,436	136,964	24,442	1,786	5,907
Phoenix (Arizona)	1,578,513	76,856	1,474,359	17,791	4,788	118	4,601
Portland (Oregon)	1,493,985	319,986	1,132,730	20,059	11,644	1,025	8,541
Sacramento (See(a) below)	1,983,480	105,724	1,851,175	17,669	7,057	351	1,504
Salt Lake City (Utah)	652,925	54,114	585,114	8,981	277	25	4,414
San Francisco (See (a) below)	2,173,731	611,443	1,403,644	124,989	21,432	5,395	6,828
San Jose (See (a) below)	2,796,860	351,504	2,398,361	30,670	11,823	1,244	3,258
Seattle (Washington)	2,406,548	261,885	2,105,533	27,682	7,617	200	3,631
International	**1,664,528**	**525,225**	**1,079,569**	**48,716**	**5,419**	**1,050**	**4,549**
Puerto Rico	109,463	8,536	87,143	13,220	10	89	465
Other	1,555,065	516,689	992,426	35,496	5,409	961	4,084
Other miscellaneous refunds and credits	**20,509,966**	**842,247**	**18,896,805**	**894,650**	**0**	**0**	**1,560,758**
Highway and Airport Trust Fund[6]	480,536	842,247	10,875	0	0	0	1,311,908
Excess FICA credits[7]	894,650	0	0	894,650	0	0	0
U.S. Customs and BAT[8]	248,850	0	0	0	0	0	248,850
Earned Income Credit, Advance	95,320	0	95,320	0	0	0	0
Refund Reversal Unclassified[9,10]	45,505	0	45,505	0	0	0	0
Earned Income Credit, Refund[9]	18,745,105	0	18,745,105	0	0	0	0
Totals for states not shown above							
(a) California	15,714,154	2,289,076	12,940,611	361,908	85,342	14,292	22,925
(b) Florida	6,079,307	498,203	5,428,985	97,147	45,416	2,556	7,000
(c) Illinois	6,638,048	1,524,235	4,976,614	88,325	15,335	2,245	31,294
(d) New York	11,658,264	3,231,217	8,092,146	265,679	39,416	1,929	27,877
(e) Ohio	5,571,999	857,585	4,631,681	59,249	12,854	526	10,104
(f) Pennsylvania	5,307,244	664,212	4,559,829	64,266	9,897	1,554	7,486
(g) Texas	9,586,447	1,489,027	7,793,599	112,970	29,629	1,451	159,771

Table 6 — Number of Internal Revenue Refunds Issued (1996)

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 tax (2)	Individual income tax[1] (3)	Employment tax (4)	Estate tax (5)	Gift tax (6)	Excise tax (7)
United States, total	**88,281,474**	**568,738**	**85,468,010**	**2,072,609**	**14,335**	**2,203**	**155,579**
Northeast Region	**25,084,510**	**136,976**	**24,374,831**	**523,641**	**4,231**	**701**	**44,130**
Albany (See (d)below)	735,523	3,760	716,255	14,153	88	13	1,254
Augusta (Maine)	414,556	3,069	401,617	8,841	66	8	955
Boston (Massachusetts)	1,930,302	11,628	1,874,180	39,504	395	77	4,518
Brooklyn (See (d) below)	2,160,403	6,882	2,100,646	47,970	372	47	4,486
Buffalo (See (d) below)	2,212,113	7,493	2,180,399	21,085	148	13	2,975
Burlington (Vermont)	197,368	1,649	188,987	6,145	23	4	560
Cincinnati (See (e) below)	18,925,24	10,351	1,845,580	32,827	285	42	3,439
Cleveland (See (e) below)	2,281,779	13,773	2,224,358	39,547	244	35	3,822
Detroit (Michigan)	3,349,207	24,441	3,257,739	63,245	300	69	3,413
Hartford (Connecticut)	1,167,263	6,971	1,128,389	28,926	389	48	2,540
Manhattan (See (d) below)	1,316,251	10,447	1,255,407	46,134	563	148	3,552
Newark (New Jersey)	2,752,377	15,495	2,644,562	83,417	818	93	7,992
Philadelphia (See (f) below)	2,539,880	10,702	2,476,596	50,291	287	55	1,949
Pittsburgh (See (f) below)	1,387,779	6,065	1,354,931	25,251	126	16	1,390
Portsmouth (New Hampshire)	409,096	2,504	395,257	10,441	69	11	814
Providence (Rhode Island)	338,089	1,746	329,928	5,864	58	22	471
Southeast Region	**24,725,482**	**136,613**	**23,977,088**	**575,201**	**3,257**	**444**	**32,879**
Atlanta (Georgia)	2,308,313	14,243	2,233,892	57,317	168	32	2,661
Baltimore (Maryland & D.C.)	2,013,746	12,530	1,945,174	47,815	515	49	7,663
Birmingham (Alabama)	1,408,190	6,547	1,371,592	28,826	79	5	1,151
Columbia (South Carolina)	1,173,073	5,837	1,140,474	25,510	56	20	1,176
Ft. Lauderdale (See (b) below)	1,922,997	12,102	1,832,846	73,916	376	180	3,577
Greensboro (North Carolina)	2,469,314	13,632	2,403,138	50,173	244	9	2,136
Indianapolis (Indiana)	2,103,935	9,913	2,053,665	37,772	151	36	2,398
Jackson (Mississippi)	857,435	5,689	832,676	18,190	58	11	811
Jacksonville (See (b) below)	2,520,860	13,994	2,430,694	71,498	667	59	3,948
Louisville (Kentucky)	1,247,106	6,028	1,215,998	23,603	93	9	1,375
Nashville (Tennessee)	1,870,215	9,732	1,814,404	43,341	330	9	2,417
New Orleans (Louisiana)	1,351,317	8,171	1,307,473	34,435	149	22	1,067
Parkersburg (West Virginia)	1,108,507	3,268	1,092,826	11,673	54	1	685
Richmond (Virginia)	2,123,106	13,136	2,062,867	45,205	282	42	1,574
Wilmington (Delaware)	247,368	1,791	239,369	5,927	35	6	240
Midstates Region	**18,888,300**	**161,861**	**18,227,349**	**463,033**	**2,680**	**565**	**32,812**
Aberdeen (South Dakota)	226,669	3,344	216,515	6,345	22	3	440
Austin (See (g) below)	2,128,814	13,809	2,062,453	49,424	333	42	2,753
Chicago (See (c) below)	2,904,768	18,744	2,812,223	69,000	607	132	4,062
Dallas (See (g) below)	2,461,855	18,847	2,371,756	68,123	330	96	2,703
Des Moines (Iowa)	852,465	11,410	819,963	19,336	109	11	1,636
Fargo (North Dakota)	198,327	3,817	188,217	5,740	40	4	509
Houston (See (g) below)	1,508,169	9,842	1,457,613	38,490	181	50	1,993
Little Rock (Arkansas)	716,567	4,960	683,676	27,205	35	15	676
Milwaukee (Wisconsin)	1,603,001	16,840	1,546,464	36,234	217	54	3,192
Midstates Region, continued							
Oklahoma City (Oklahoma)	996,216	9,184	962,444	23,143	129	12	1,304
Omaha (Nebraska)	530,230	7,924	508,461	12,778	99	15	953
Springfield (See (c) below)	933,151	7,315	905,747	18,597	109	28	1,355
St. Louis (Missouri)	1,647,132	13,801	1,592,194	38,477	234	35	2,391
St. Paul (Minnesota)	1,387,867	12,919	1,335,562	31,294	158	49	7,885
Wichita (Kansas)	793,069	9,105	764,061	18,847	77	19	960
Western Region	**18,895,819**	**128,653**	**18,226,715**	**491,184**	**3,934**	**479**	**44,854**
Albuquerque (New Mexico)	1,248,446	3,515	1,230,756	13,489	77	14	595
Anchorage (Alaska)	199,198	1,277	190,924	6,596	17	1	383
Boise (Idaho)	335,387	3,812	320,216	10,847	37	1	474
Cheyenne (Wyoming)	159,706	2,860	151,554	5,053	31	4	204
Denver (Colorado)	1,217,889	11,060	1,171,024	34,353	139	21	1,292
Helena (Montana)	266,935	4,461	253,372	8,649	53	4	396
Honolulu (Hawaii)	376,845	4,298	363,877	8,227	102	6	335
Laguna Niguel (See (a) below)	2,812,164	14,829	2,733,808	60,876	525	60	2,066
Las Vegas (Nevada)	524,619	3,241	507,730	13,015	68	26	539
Los Angeles (See (a) below)	2,337,736	13,438	2,247,486	74,222	603	95	1,892
Phoenix (Arizona)	1,282,334	6,840	1,244,265	29,660	193	29	1,347
Portland (Oregon)	1,452,837	10,680	1,384,977	28,371	380	40	28,389
Sacramento (See(a) below)	1,459,472	9,247	1,414,596	34,143	349	29	1,108
Salt Lake City (Utah)	578,022	3,673	557,711	16,145	31	5	457
San Francisco (See (a) below)	1,054,547	7,888	991,242	52,886	661	71	1,799
San Jose (See (a) below)	1,824,247	12,679	1,766,352	43,231	361	38	1,586
Seattle (Washington)	1,765,435	14,855	1,696,825	51,421	307	35	1,992
International	**687,339**	**4,635**	**662,003**	**19,550**	**233**	**14**	**904**
Puerto Rico	74,655	79	56,444	17,837	4	5	286
Other	612,684	4,556	605,559	1,713	229	9	618
Other miscellaneous refunds and credits	**14,188,536**	**0**	**14,118,536**	**0**	**0**	**0**	**0**
Earned Income Credit, Advance[3]	181,118	0	181,118	0	0	0	0
Refund reversal unclassified[2]	24	0	24	0	0	0	0
Earned Income Credit, Refund[3]	13,937,394	0	13,937,394	0	0	0	0
Totals for states not shown above							
(a) California	9,488,166	58,081	9,153,484	265,358	2,499	293	8,451
(b) Florida	4,443,857	26,096	4,263,540	145,414	1,043	239	7,525
(c) Illinois	3,837,919	26,059	3,717,970	87,597	716	160	5,417
(d) New York	6,424,290	28,582	6,252,707	129,342	1,171	221	12,267
(e) Ohio	5,630,986	38,214	5,482,097	102,792	544	104	7,235
(f) Pennsylvania	3,927,659	16,767	3,831,527	75,542	413	71	3,339
(g) Texas	6,098,838	42,498	5,891,822	156,037	844	188	7,449

Table 7 — Number of Returns Filed[1] (1996)

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)	Individual Estimated tax (3)	Fiduciary (4)	Fiduciary estimated tax (5)	Partnership (6)	Corporation income tax (7)	Estate tax (8)	Gift tax (9)	Employment tax (10)	Exempt organizations (11)	Employee plans (12)	Excise tax (13)	Supplemental documents
United States, total	**208,938,413**	**118,832,995[2]**	**36,044,243**	**3,258,865**	**663,967**	**1,623,429**	**4,873,797**	**86,414**	**226,334**	**28,562,066**	**573,265**	**855,356**	**764,944**	**12,572,738**
Northeast Region	**58,097,362**	**33,005,583**	**10,336,183**	**1,040,398**	**215,880**	**439,866**	**1,504,992**	**25,249**	**75,305**	**8,005,191**	**193,107**	**307,092**	**157,646**	**2,790,870**
Albany (See (d)below)	1,763,904	1,031,683	298,370	35,264	3,502	11,801	43,604	775	2,643	235,651	5,534	7,405	4,886	82,786
Augusta (Maine)	1,021,162	560,642	180,073	22,047	3,256	5,849	24,854	389	1,207	158,972	3,614	4,055	5,246	50,958
Boston (Massachusetts)	5,217,161	2,851,149	999,878	143,070	40,690	31,589	128,331	2,666	7,354	690,378	21,678	29,733	8,856	261,789
Brooklyn (See (d) below)	5,233,141	3,006,198	898,592	32,864	10,328	31,610	180,123	2,262	6,517	740,202	8,946	25,548	6,319	283,632
Buffalo (See (d) below)	3,291,165	2,009,454	545,521	52,707	8,972	23,727	63,099	1,234	6,092	417,861	10,695	16,744	9,741	125,318
Burlington (Vermont)	537,978	273,806	104,648	8,629	2,499	3,810	15,975	241	550	93,720	2,675	2,144	2,610	26,671
Cincinnati (See (e) below)	3,826,577	2,341,122	628,018	80,521	9,696	27,650	70,763	1,553	3,953	457,054	13,296	16,823	11,538	164,590
Cleveland (See (e) below)	4,886,737	2,943,819	819,778	63,676	13,180	33,140	103,997	1,762	5,088	631,002	13,782	22,614	18,401	216,498
Detroit (Michigan)	7,130,151	4,311,604	1,141,343	80,465	16,087	51,886	178,024	2,209	6,528	972,862	16,929	30,411	22,102	299,701
Hartford (Connecticut)	2,910,431	1,563,301	585,669	34,689	13,587	31,422	72,091	1,737	8,051	402,952	9,659	17,754	6,613	162,906
Manhattan (See (d) below)	3,996,740	1,852,007	672,454	123,236	35,226	43,012	173,039	2,621	7,424	726,717	26,757	38,064	4,367	291,816
Newark (New Jersey)	7,009,854	3,789,643	1,304,394	103,414	24,395	57,698	227,427	3,369	7,957	1,019,769	20,545	42,290	17,653	391,300
Philadelphia (See (f) below)	6,158,544	3,525,492	1,217,258	154,718	18,883	49,380	123,376	2,580	6,424	760,391	19,777	29,817	18,707	231,741
Pittsburgh (See (f) below)	3,264,116	1,931,795	624,251	49,885	7,381	25,048	50,756	1,077	3,205	426,041	11,322	15,176	15,088	103,091
Portsmouth (New Hampshire)	1,009,950	561,812	182,356	13,516	4,095	6,691	24,726	439	1,425	146,797	3,375	4,507	3,921	56,290
Providence (Rhode Island)	839,751	452,056	133,580	41,697	4,103	5,553	24,807	335	887	124,822	4,523	4,007	1,598	41,783
Southeast Region	**55,663,514**	**32,709,603**	**9,242,497**	**908,517**	**140,055**	**361,806**	**1,394,387**	**20,911**	**59,148**	**7,530,052**	**128,444**	**179,447**	**203,147**	**2,785,560**
Atlanta (Georgia)	5,200,491	3,193,880	698,922	40,206	12,088	29,561	127,437	1,612	4,816	733,463	9,841	16,705	19,414	312,546
Baltimore (Maryland & D.C.)	4,832,098	2,636,157	805,378	318,463	16,404	38,948	121,782	2,152	5,206	593,685	18,397	23,977	9,818	241,731
Birmingham (Alabama)	2,864,107	1,812,793	396,061	30,810	5,856	18,360	55,668	734	2,834	391,442	5,305	7,510	14,654	122,080
Columbia (South Carolina)	2,603,084	1,644,671	376,359	18,972	4,820	17,825	56,516	900	2,525	353,380	4,448	6,847	9,282	106,539
Ft.Lauderdale (See (b) below)	6,106,429	2,941,175	1,365,570	72,526	21,460	29,687	250,960	3,724	11,938	900,524	9,438	16,296	11,544	471,587
Greensboro (North Carolina)	5,436,323	3,311,803	868,867	68,781	11,292	39,748	118,834	1,902	5,923	745,433	12,755	17,423	21,091	212,471
Indianapolis (Indiana)	4,398,920	2,654,619	758,896	61,137	8,857	26,089	94,541	1,507	4,261	578,063	14,722	15,488	24,335	156,405
Jackson (Mississippi)	1,716,532	1,103,079	225,600	12,698	3,033	11,285	33,620	369	1,222	237,632	3,119	4,290	11,050	69,535
Jacksonville (See (b) below)	6,286,296	3,590,050	1,172,658	72,840	13,216	28,513	171,443	2,366	5,571	808,765	10,840	16,022	17,420	376,592
Louisville (Kentucky)	2,661,860	1,609,440	425,129	38,876	5,797	18,749	56,487	881	2,565	361,521	6,186	7,988	13,204	115,037
Nashville (Tennessee)	3,769,099	2,371,768	551,967	46,293	10,626	33,533	63,052	1,262	3,423	506,379	7,893	11,445	16,881	144,577
New Orleans (Louisiana)	2,885,690	1,759,689	413,194	28,881	6,659	18,596	82,024	686	1,870	403,411	5,332	8,132	12,941	144,275
Parkersburg (West Virginia)	1,174,483	714,398	188,840	14,860	3,784	8,267	21,960	325	930	168,334	3,266	3,593	6,181	39,745
Richmond (Virginia)	5,102,864	3,022,348	888,773	66,792	12,955	37,662	119,737	2,206	5,299	657,711	14,176	20,981	13,317	240,907
Wilmington (Delaware)	625,238	343,733	106,283	16,382	3,208	4,983	20,326	285	765	90,309	2,726	2,750	2,015	31,473
Midstates Region	**46,714,895**	**26,604,611**	**7,848,264**	**827,497**	**179,291**	**384,349**	**1,042,129**	**18,311**	**53,798**	**6,569,232**	**135,862**	**180,878**	**250,846**	**2,619,827**
Aberdeen (South Dakota)	629,261	332,368	119,421	9,783	1,787	6,151	12,108	235	888	105,402	2,275	2,302	7,765	28,776
Austin (See (g) below)	4,349,630	2,656,246	588,049	50,837	17,330	36,817	74,392	1,342	4,494	555,125	9,735	9,425	14,389	331,449
Chicago (See (c) below)	7,156,969	4,075,207	1,205,524	154,692	38,451	52,671	203,130	3,543	8,469	972,833	20,843	39,390	23,009	359,207
Dallas (See (g) below)	5,896,351	3,359,042	855,635	82,250	28,705	62,799	128,560	1,945	5,670	821,395	13,978	18,435	22,742	495,195
Des Moines (Iowa)	2,349,367	1,287,746	478,806	46,554	8,211	19,724	50,219	1,190	2,296	348,469	8,696	10,465	17,219	69,772
Fargo (North Dakota)	576,547	292,940	118,503	8,312	1,653	6,124	10,503	257	947	97,222	2,633	2,778	9,741	24,934
Houston (See (g) below)	3,473,934	2,025,629	467,101	46,034	17,746	28,955	83,308	1,140	4,906	451,162	6,444	11,810	10,422	319,277
Little Rock (Arkansas)	1,783,786	1,049,786	284,519	15,476	4,809	13,422	39,682	469	1,441	262,396	3,774	4,822	13,169	90,027
Milwaukee (Wisconsin)	4,149,108	2,386,192	753,350	76,640	13,119	31,095	86,215	1,364	5,394	590,611	13,013	18,903	23,107	150,105
Oklahoma City (Oklahoma)	2,453,761	1,364,585	403,604	34,244	7,759	19,155	57,203	976	2,058	355,187	6,158	6,981	11,669	184,182
Omaha (Nebraska)	1,398,400	765,843	260,225	19,784	3,182	12,494	32,782	698	1,788	216,127	4,933	5,540	15,364	59,640
Springfield (See (c) below)	2,309,896	1,356,251	454,883	28,271	6,610	14,635	37,592	1,235	2,323	313,673	7,221	7,747	14,425	65,030
St. Louis (Missouri)	4,267,629	2,373,419	765,755	168,077	12,629	29,867	92,072	1,640	4,229	600,076	13,860	15,115	22,166	168,724
St. Paul (Minnesota)	3,812,874	2,144,797	674,371	52,908	10,035	32,486	92,483	1,221	6,237	560,674	15,352	18,728	34,566	169,016
Wichita (Kansas)	2,107,382	1,134,560	418,518	33,641	7,265	17,954	41,880	1,056	2,658	318,880	6,947	8,437	11,093	104,493

Table 7 — Number of Returns Filed[1] (1996), 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)	Individual Estimated tax (3)	Fiduciary (4)	Fiduciary estimated tax (5)	Partnership (6)	Corporation income tax (7)	Estate tax (8)	Gift tax (9)	Employment tax (10)	Exempt organizations (11)	Employee plans (12)	Excise tax (13)	Supplemental documents (14)
Western Region	**45,462,841**	**25,210,512**	**8,384,973**	**480,014**	**128,270**	**434,869**	**906,452**	**21,147**	**37,525**	**6,237,754**	**115,151**	**185,409**	**147,958**	**3,172,807**
Albuquerque (New Mexico)	1,242,397	735,463	194,003	10,572	3,486	9,875	23,843	421	960	172,328	3,160	3,519	5,670	79,097
Anchorage (Alaska)	578,154	363,399	65,027	2,387	1,014	4,503	9,373	105	285	71,627	1,895	1,632	2,785	54,122
Boise (Idaho)	903,001	494,454	152,820	7,595	1,662	9,805	20,101	265	672	150,992	2,024	2,942	7,226	52,443
Cheyenne (Wyoming)	426,711	220,504	76,341	3,887	1,215	5,548	10,463	139	631	75,698	1,553	1,091	2,799	26,842
Denver (Colorado)	3,319,107	1,781,234	567,555	37,881	9,467	37,873	95,920	1,201	3,431	511,375	9,491	13,710	11,271	238,698
Helena (Montana)	785,592	392,703	150,492	6,409	1,577	8,464	19,705	284	1,103	134,095	2,696	2,906	6,664	58,494
Honolulu (Hawaii)	980,494	549,941	176,876	11,203	2,730	6,317	25,594	561	1,557	123,424	2,339	5,171	1,083	73,698
Laguna Niguel (See (a) below)	6,955,685	4,013,039	1,304,137	64,437	15,483	60,806	117,284	3,421	4,469	856,462	13,301	27,587	11,521	463,738
Las Vegas (Nevada)	1,277,658	752,533	197,006	9,668	3,068	11,698	34,695	365	1,032	158,915	1,766	3,552	9,649	93,711
Los Angeles (See (a) below)	5,666,817	3,157,907	891,575	70,832	17,720	62,051	127,832	3,062	3,987	831,750	18,984	29,455	7,693	443,969
Phoenix (Arizona)	3,244,685	1,836,236	612,243	35,275	7,824	28,458	72,471	1,259	2,556	413,058	6,808	11,668	6,843	209,986
Portland (Oregon)	2,715,287	1,425,559	539,178	27,159	6,311	20,121	60,625	1,033	2,592	402,010	7,200	10,844	12,134	200,521
Sacramento (See(a) below)	4,236,072	2,257,529	953,948	39,019	13,201	39,443	52,021	2,344	3,089	540,437	10,076	16,670	11,005	297,290
Salt Lake City (Utah)	1,384,787	811,597	189,102	18,030	3,399	20,298	33,583	304	887	196,947	2,903	5,590	4,467	97,680
San Francisco (See (a) below)	2,587,955	1,339,542	563,481	46,980	12,423	26,638	42,785	2,045	2,397	342,641	9,171	14,389	3,018	182,445
San Jose (See (a) below)	4,549,066	2,595,388	872,077	42,677	14,275	43,934	63,619	2,461	3,659	590,463	10,444	18,857	11,961	279,251
Seattle (Washington)	4,609,373	2,483,484	879,112	46,003	13,415	39,037	96,538	1,877	4,218	665,532	11,340	15,826	32,169	320,822
International	**1,790,964**	**1,050,686**	**232,326**	**2,439**	**471**	**2,539**	**25,837**	**796**	**558**	**219,837**	**701**	**2,530**	**5,347**	**246,897**
Puerto Rico	433,091	125,216	91,337	1,503	182	286	875	28	52	205,736	220	2,152	301	5,203
Other	1,357,873	925,470	140,989	936	289	2,253	24,962	768	506	14,101	481	378	5,046	241,694
Totals for states not shown above														
(a) California	23,995,595	13,363,405	4,585,218	263,945	73,102	232,872	403,541	13,333	17,601	3,161,753	61,976	106,958	45,198	1,666,693
(b) Florida	12,392,725	6,531,225	2,538,228	145,366	34,676	58,200	422,403	6,090	17,509	1,709,289	20,278	32,318	28,964	848,179
(c) Illinois	9,466,865	5,431,458	1,660,407	182,963	45,061	67,306	240,722	4,778	10,792	1,286,506	28,064	47,137	37,434	424,237
(d) New York	14,284,950	7,899,342	2,414,937	244,071	58,028	110,150	459,865	6,892	22,676	2,120,431	51,932	87,761	25,313	783,552
(e) Ohio	8,713,314	5,284,941	1,447,796	144,197	22,876	60,790	174,760	3,315	9,041	1,088,056	27,078	39,437	29,939	381,088
(f) Pennsylvania	9,422,660	5,457,287	1,841,509	204,603	26,264	74,428	174,132	3,657	9,629	1,186,432	31,099	44,993	33,795	334,832
(g) Texas	13,719,915	8,040,917	1,910,785	179,121	63,781	128,571	286,260	4,427	15,070	1,827,682	30,157	39,670	47,553	1,145,921

Table 8 — Number Of Returns Filed Electronically (1996)

Individual Returns[1,2]

Service Centers and districts	1991	1992	1993	1994	1995	1996
United States, total	**7,515,861**	**10,923,895[3]**	**12,341,683**	**13,509,688**	**11,824,158[4]**	**14,977,123**
Andover	**483,374**	**622,057**	**677,568**	**728,097**	**647,596**	**1,004,071**
Albany	57,917	73,736	79,048	85,973	73,757	102,483
Augusta	27,789	39,120	40,612	45,941	38,577	55,799
Boston	112,410	146,132	163,349	176,716	154,854	322,392
Buffalo	144,074	187,736	194,436	205,977	185,107	248,793
Burlington	8,888	12,155	12,962	14,312	12,422	20,662
Hartford	76,241	91,293	103,106	105,432	92,406	130,812
Portsmouth	36,762	46,750	48,097	52,125	54,380	75,472
Providence	19,293	25,135	35,958	41,621	36,093	47,658
Brookhaven	**358,244**	**522,378**	**593,417**	**666,433**	**533,992**	**648,371**
Brooklyn	109,474	161,713	182,392	210,533	160,081	197,214
Manhattan	85,737	127,284	144,623	159,705	129,503	158,205
Newark	163,033	233,381	266,402	296,195	244,408	292,952
Philadelphia	**621,124**	**928,675**	**1,076,684**	**1,205,096**	**1,003,730**	**1,346,137**
Baltimore	145,894	237,137	270,912	308,819	242,210	311,240
Philadelphia	152,712	227,942	273,413	291,732	247,835	342,700
Pittsburgh	80,941	120,143	164,625	191,022	164,755	228,003
Richmond	223,112	313,051	336,201	376,865	317,615	422,352
Wilmington	18,465	30,402	31,533	36,658	31,315	41,842
International	—	—	—	—	—	—
Atlanta	**1,058,337**	**1,540,275**	**1,747,791**	**1,979,935**	**1,765,054**	**2,032,229**
Atlanta	366,902	507,109	545,382	626,327	476,822	606,098
Columbia	226,780	306,991	339,411	380,148	358,315	392,073
Fort Lauderdale	150,705	291,013	331,621	389,458	352,180	391,188
Jacksonville	313,950	435,162	531,377	584,002	577,737	642,870
Memphis	**1,288,898**	**1,797,452**	**1,947,517**	**2,128,613**	**1,676,126**	**2,166,185**
Birmingham	192,913	269,486	293,082	325,514	239,358	291,143
Greensboro	413,220	531,051	561,894	605,483	476,210	596,496
Jackson	123,469	198,941	227,826	254,037	193,135	234,404
Little Rock	120,872	164,470	179,492	191,564	158,560	203,233
Nashville	258,016	365,347	387,555	426,088	359,901	473,550
New Orleans	180,408	268,157	297,668	325,927	248,962	367,359
Cincinnati	**987,676**	**1,361,442**	**1,520,653**	**1,659,779**	**1,808,822**	**1,969,771**
Cincinnati	162,585	205,875	231,859	258,030	304,519	318,103
Cleveland	151,599	207,242	233,124	262,237	315,966	336,330
Detroit	228,868	325,689	356,121	381,850	404,944	466,638
Indianapolis	251,216	355,075	402,255	435,156	445,570	477,877
Louisville	135,770	192,769	215,033	234,568	244,616	271,128
Parkersburg	57,638	74,792	82,261	87,938	93,207	99,695
Kansas City	**827,228**	**1,190,303**	**1,479,714**	**1,587,564**	**1,477,979**	**1,886,450**
Chicago	305,567	424,755	519,534	563,842	474,500	601,951
Des Moines	61,760	95,261	105,507	120,514	129,554	185,993
Milwaukee	105,013	167,780	240,111	204,205	275,860	321,154
Springfield	107,524	151,576	165,036	177,979	155,516	196,395
St. Louis	173,329	239,956	286,543	345,386	284,808	357,621
St. Paul	74,035	110,975	162,983	175,638	157,741	223,336
Austin	**880,217**	**1,377,581**	**1,573,388**	**1,667,315**	**1,425,923**	**1,827,772**
Albuquerque	63,963	83,372	98,306	115,043	87,887	109,492
Austin	182,831	296,687	357,966	419,517	406,355	486,831
Dallas	347,017	537,212	586,705	535,551	426,551	556,214
Houston	114,679	197,006	236,310	278,967	236,857	324,676
Oklahoma City	99,522	151,641	159,444	171,359	146,494	198,867
Wichita	72,205	111,663	134,657	146,878	121,779	151,692
Fresno	**399,685**	**682,437**	**739,084**	**790,376**	**474,408**	**682,189**
Honolulu	19,589	30,902	31,741	35,013	29,083	39,434
Laguna Niguel	165,181	276,526	292,792	321,173	177,709	253,700
Los Angeles	105,921	206,845	226,159	229,860	128,747	171,471
San Francisco	30,943	44,912	47,139	51,742	39,488	73,917
San Jose	78,051	123,252	141,253	152,588	99,381	143,667
Ogden	**611,078**	**901,295**	**985,867**	**1,096,480**	**1,010,528**	**1,413,948**
Aberdeen	15,238	21,640	22,892	24,703	27,523	36,250
Anchorage	10,108	15,981	18,608	22,087	20,251	24,329
Boise	21,337	28,170	30,364	33,262	29,671	54,026
Cheyenne	15,189	22,850	25,911	28,600	26,477	35,296
Denver	79,532	145,406	165,979	180,675	167,817	188,540
Fargo	12,247	17,102	18,630	21,981	26,175	33,886
Helena	16,865	24,184	27,438	31,696	31,047	45,175
Las Vegas	37,214	60,910	82,712	97,422	75,138	97,873
Omaha	43,164	58,306	60,557	64,425	60,849	82,411
Phoenix	102,667	144,526	157,084	168,131	135,725	182,351
Portland	55,001	71,502	70,214	80,828	73,278	126,548
Sacramento	57,207	84,021	87,497	92,204	103,870	127,719
Salt Lake City	38,570	48,786	50,867	58,255	51,431	95,660
Seattle	106,739	157,911	167,114	192,211	181,276	283,884
Non-Individual Returns[5]						
United States						
Fiduciary	216,791	314,310	421,135	560,891	689,074	811,597
Schedule K-1	897,962	768,364	818,700	994,081	1,069,489	1,110,192
Partnership	456	391	7	0	0	0
Schedule K-1[6]	1,142,305	1,625,047	1,694,737	1,828,475	2,097,338	2,334,208
Employee plans:						
5500	—	—	6	86	150	67
5500 C	278	358	1,370	2,214	5,227	3,117
5500 EZ	—	2	183	159	118	71
5500 R	517	689	4,014	5,193	3,192	7,360

Table 9 — Selected Information From Returns Filed (1996)

Presidential Election Campaign Fund	Returns Showing Designations	Dollar Amount	Cumulative Dollar Amounts Since 1972	
	15.3 million	$66.3 million	$894.5 million	
Contribution to Reduce the Public Debt			Cumulative Since 1982[1]	
	Contributions	Dollar Amount	Contributions	Dollar Amount
	366	$85,378	14,859	$9.2 million
Earned Income Credit	Returns	Dollars Claimed	Refunds Issued	Refund Dollars
	18.9 million	$25.2 billion	14.1 million	$18.9 billion
Debtor Master File			Cumulative	
			Since 1981 (CS) and 1986 (NFD)	
	Refund Offsets[2]	Net Collections[3]	Refund Offsets	Collections
Child Support (CS)	1,229,612	$1 billion	9.9 million	$6.3 billion
Nontax Federal Debts (NFD)	878,111	$659 million	7.6 million	$4.9 billion
Master File Accounts	Individual Master File Accounts	Business Master File Accounts		
	165,740,972	36,850,758		

Table 10 — Taxpayer Assistance and Education Programs (1996)

Assisting Taxpayers	**1996**
Write, call or walk-in	
Telephone (including TeleTax)[1]	99,107,475
Correspondence (District Offices only)	182,010
Walk-in (at 418 sites)	6,397,207
Accuracy	
Toll-Free Technical Tax Law[2]	92%
Forms and Publications	
Forms and publications orders	8,606,685
Libraries, banks, postal service distribution sites	42,289
Disaster/emergency assistance	
States	39
Counties	1,533
Taxpayer education	
Outreach taxpayers assisted	420,650
Outreach community sites	5,041
VITA & TCE taxpayers assisted	3,501,324
Volunteers	80,769
Students using understanding taxes	8,320,856
Small business workshop attendees	275,559
Tax practitioner institute attendees	50,757
Taxpayer information	
Value of free advertising received	15,272,915
Broadcast (radio and television)	13,062,879
Print and outdoor	2,210,036
Television clinics/special programs	14
Estimated viewers/listeners	97,100,000
Newspapers using tax supplement	6,000
Estimated tax supplement circulation	43,700,000

Table 11 — Returns Filed, Examination Coverage (1996)

September 30, 1995–September 27, 1996

	Returns Filed CY 1995 (1)	Returns Examined: Revenue Agent Non CEP (2)	Revenue Agent CEP (3)	Tax Auditor (4)	Service Center (5)	Total (6)	Percent Coverage (7)
Grand Total	**155,279,600**	**420,851**	**7,282**	**520,292**	**1,188,394**	**2,136,819**	**1.38**
Income, Estate & Gift, Total**	**125,811,900**	**346,007**	**3,710**	**509,420**	**1,188,177**	**2,047,314**	**1.63**
Individual, Total**	**116,059,700**	**252,185**	**245**	**509,420**	**1,179,696**	**1,941,546**	**1.67**
1040A, TPI < $25,000	45,984,600	42,917	2	145,426	733,475	921,820	2.00
Non 1040A, TPI < $25,000	13,227,100	18,304	2	60,690	76,129	155,125	1.17
TPI $25,000 < $50,000	27,263,000	26,507	11	110,824	122,452	259,794	.95
TPI $50,000 < $100,000	17,019,200	22,973	9	77,171	96,429	196,582	1.16
TPI $100,000 and over	4,540,800	39,746	154	36,909	52,511	129,320	2.85
Sch C-TGR < $25,000	2,436,300	23,928	—	32,445	46,185	102,558	4.21
Sch C-TGR $25,000 < $100,000	3,082,000	29,366	2	30,629	27,694	87,691	2.85
Sch C-TGR $100,000 and over	1,738,300	43,469	61	11,180	16,340	71,050	4.09
Sch F-TGR < $100,000	500,800	1,641	—	2,583	3,720	7,944	1.59
Sch F-TGR $100,000 and over	267,600	3,334	4	1,563	4,761	9,662	3.61
Corporation, Total**	**2,553,300**	**55,201**	**2,808**	**—**	**1,823**	**59,832**	**2.34**
No Balance Sheet	289,500	2,819	118	—	338	3,275	1.13
Under $250,000	1,567,400	15,557	5	—	667	16,229	1.04
$250,000 < $1 Mil	423,300	11,430	18	—	227	11,675	2.76
$1 Mil < $5 Mil	176,400	11,496	33	—	184	11,713	6.64
$5 Mil < $10 Mil	26,100	3,578	37	—	61	3,676	14.08
$10 Mil < $50 Mil	29,300	5,540	169	—	117	5,826	19.88
$50 Mil < $100 Mil	7,600	1,479	96	—	43	1,618	21.29
$100 Mil < $250 Mil	6,800	1,574	260	—	41	1,875	27.57
$250 Mil and over	7,200	1,440	2,028	—	104	3,572	49.61
Form 1120F	19,700	288	44	—	41	373	1.89
Fiduciary**	**3,190,900**	**1,290**	**274**	**—**	**3,137**	**4,701**	**.15**
Estate Total**	**81,500**	**11,498**	**4**	**—**	**292**	**11,794**	**14.47**
Gross Estate < $1 Mil	47,300	3,547	—	—	168	3,715	7.85
Gross Estate $1 Mil < $5 Mil	31,500	6,643	3	—	101	6,747	21.42
Gross Estate $5 Mil and over	2,700	1,308	1	—	23	1,332	49.33
Gift**	**216,200**	**1,929**	**1**	**—**	**4**	**1,934**	**.89**
Employment	**28,679,100**	**44,656**	**1,942**	**3,287**	**201**	**50,086**	**.17**
Employment ROE ***	**—**	**—**	**—**	**6,109**	**—**	**6,109**	**—**
Excise	**788,600**	**29,955**	**1,468**	**1,476**	**1**	**32,900**	**4.17**
Miscellaneous Taxable	**—**	**233**	**162**	**—**	**15**	**410**	**—**
Partnerships**	**1,549,300**	**4,944**	**316**	**—**	**2,376**	**7,636**	**.49**
S-Corporations**	**2,161,000**	**18,918**	**42**	**—**	**849**	**19,809**	**.92**
Miscellaneous Nontaxable**	**—**	**42**	**20**	**—**	**—**	**62**	**—**

No Change Percent			Recommended Additional Tax and Penalties (in thousands of dollars)					Average Tax and Penalty Per Return			
			Revenue Agent					Revenue Agent			
Revenue Agent (8)	Tax Auditor (9)	Service Center (10)	Non CEP (11)	CEP (12)	Tax Auditor (13)	Service Center (14)	Total (15)	Non CEP (16)	CEP (17)	Tax Auditor (18)	Service Center (19)
			9,207,258	**15,182,130**	**1,607,737**	**2,059,500**	**28,056,625**				
13	**14**	**36**	**8,445,099**	**14,834,098**	**1,554,142**	**2,059,165**	**26,892,504**	**24,407**	**3,998,409**	**3,051**	**1,733**
8	**14**	**35**	**3,827,395**	**196,876**	**1,554,142**	**2,021,778**	**7,600,191**	**15,177**	**803,576**	**3,051**	**1,714**
3	10	26	632,684	—	438,706	1,347,060	2,418,450	14,742	—	3,017	1,837
8	12	38	130,896	3	116,046	124,357	371,302	7,151	1,400	1,912	1,634
9	14	54	190,756	278	223,468	94,118	508,620	7,196	25,242	2,016	769
9	17	73	221,758	62	180,886	54,251	456,957	9,653	6,851	2,344	563
10	30	52	1,241,673	81,712	189,126	200,886	1,713,396	31,240	530,594	5,124	3,826
5	10	35	181,359	—	124,744	103,539	409,642	7,579	—	3,845	2,242
7	12	44	287,403	—	155,022	36,666	479,092	9,787	—	5,061	1,324
13	18	47	866,511	112,673	117,485	51,953	1,148,622	19,934	1,847,096	10,509	3,180
14	26	32	9,930	—	4,360	2,511	16,801	6,051	—	1,688	675
15	16	24	64,425	2,150	4,298	6,436	77,309	19,324	537,393	2,750	1,352
24	**—**	**47**	**3,412,650**	**14,520,074**	**—**	**26,127**	**17,958,850**	**61,822**	**5,170,966**	**—**	**14,332**
22	—	28	80,315	296,100	—	2,057	378,471	28,490	2,509,320	—	6,084
28	—	53	141,028	218	—	11,822	153,067	9,065	43,502	—	17,724
27	—	45	187,846	147	—	1,180	189,172	16,434	8,139	—	5,197
25	—	54	299,748	17,047	—	1,056	317,851	26,074	516,565	—	5,741
25	—	59	193,258	7,274	—	619	201,152	54,013	196,607	—	10,150
21	—	58	493,027	30,837	—	4,679	528,542	88,994	182,465	—	39,993
15	—	30	531,020	42,915	—	937	574,872	359,040	447,029	—	21,795
11	—	59	458,627	600,835	—	1,072	1,060,534	291,376	2,310,903	—	26,150
4	—	54	938,271	13,455,579	—	2,647	14,396,497	651,577	6,634,901	—	25,451
18	—	51	89,511	69,124	—	58	158,692	310,803	1,570,990	—	1,406
21	**—**	**77**	**21,958**	**1,306**	**—**	**1,455**	**24,718**	**17,021**	**4,765**	**—**	**464**
9	**—**	**5**	**948,259**	**—**	**—**	**9,806**	**958,064**	**82,472**	**—**	**—**	**33,582**
11	—	5	88,617	—	—	8,170	96,786	24,984	—	—	48,630
9	—	6	371,736	—	—	1,629	373,365	55,959	—	—	16,125
8	—	—	487,906	—	—	7	487,913	373,017	—	—	324
21	**—**	**—**	**234,837**	**115,843**	**—**	**—**	**350,680**	**121,741**	**115,842,999**	**—**	**—**
7	**6**	**47**	**436,689**	**242,755**	**13,628**	**53**	**693,125**	**9,779**	**125,002**	**4,146**	**265**
—	**11**	**—**	**—**	**—**	**38,866**	**—**	**38,866**	**—**	**—**	**6,362**	**—**
11	**2**	**—**	**256,225**	**81,058**	**1,101**	**43**	**338,428**	**8,554**	**55,217**	**746**	**43,416**
15	**—**	**47**	**69,246**	**24,219**	**—**	**238**	**93,703**	**297,192**	**149,498**	**—**	**15,879**
31	**—**	**43**									
30	**—**	**47**									
13	**—**	**—**									

Table 11-A — Examined Returns Involving Unagreed Recommended Additional Tax and Penalties (1996)

September 30, 1995–September 27, 1996

	Returns				
	Revenue Agent				
	Non CEP (1)	CEP (2)	Tax Auditor (3)	Service Center (4)	Total (5)
Grand Total	**41,089**	**1,504**	**29,750**	**8,963**	**81,306**
Income, Estate & Gift, Total**	**31,579**	**914**	**27,764**	**8,960**	**69,217**
Individual, Total**	**24,236**	**74**	**27,764**	**8,942**	**61,016**
1040A, TPI < $25,000	3,008	—	4,016	4,207	11,231
Non 1040A, TPI < $25,000	1,605	—	2,346	833	4,784
TPI $25,000 < $50,000	2,538	—	6,697	1,023	10,258
TPI $50,000 < $100,000	2,756	—	6,934	827	10,517
TPI $100,000 and over	5,680	48	3,163	734	9,625
Sch C-TGR < $25,000	1,281	—	1,244	535	3,060
Sch C-TGR $25,000 < $100,000	2,568	—	2,257	449	5,274
Sch C-TGR $100,000 and over	4,284	23	967	277	5,551
Sch F-TGR < $100,000	139	—	80	22	241
Sch F-TGR $100,000 and over	377	3	60	35	475
Corporation, Total**	**6,092**	**835**	**—**	**15**	**6,942**
No Balance Sheet	349	19	—	9	377
Under $250,000	1,369	—	—	4	1,373
$250,000 < $1 Mil	1,082	2	—	1	1,085
$1 Mil < $5 Mil	1,222	5	—	—	1,227
$5 Mil < $10 Mil	449	1	—	—	450
$10 Mil < $50 Mil	768	33	—	—	801
$50 Mil < $100 Mil	256	22	—	—	278
$100 Mil < $250 Mil	248	85	—	—	333
$250 Mil and over	286	660	—	1	947
Form 1120F	63	8	—	—	71
Fiduciary**	**177**	**4**	**—**	**3**	**184**
Estate Total**	**730**	**—**	**—**	**—**	**730**
Gross Estate < $1 Mil	187	—	—	—	187
Gross Estate $1 Mil < $5 Mil	416	—	—	—	416
Gross Estate $5 Mil and over	127	—	—	—	127
Gift**	**344**	**1**	**—**	**—**	**345**
Employment	**7,491**	**403**	**494**	**2**	**8,390**
Employment ROE ***	**—**	**—**	**1,479**	**—**	**1,479**
Excise	**1,978**	**164**	**13**	**—**	**2,155**
Miscellaneous Taxable	**41**	**23**	**—**	**1**	**65**

Table 12 — Returns Filed, Returns Examined, Exempt Organizations and Employee Plans (1996)

		Returns Examined – FY 96			Recommended Additional Tax and Penalties (in thousands)			Average Tax and Penalty Per Return	
		Revenue Agent			Revenue Agent			Revenue Agent	
	Returns Filed CY 1995	Non CEP	CEP	Total	Non CEP	CEP	Total	Non CEP	CEP
Exempt Organizations	563,710[1]	10,298	722	11,020[2]	88,242	42,236	130,478	8,569	58,499
Employee Plans	1,185,864[3]	14,136	—	14,136[4]	96,179	—	96,179	6,804	—

Amount Unagreed (In thousands of dollars)				
Revenue Agent				
Non CEP (6)	CEP (7)	Tax Auditor (8)	Service Center (9)	Total (10)
4,708,824	**12,591,779**	**266,249**	**62,673**	**17,629,525**
4,333,441	**12,353,430**	**242,158**	**62,662**	**16,991,692**
1,516,609	**178,936**	**242,158**	**62,381**	**2,000,085**
100,735	—	33,015	24,304	158,053
39,156	—	13,060	8,772	60,987
56,750	—	32,555	2,543	91,847
77,859	—	41,062	3,140	122,062
760,402	65,390	58,210	12,679	896,682
26,573	—	9,679	4,274	40,526
56,220	—	24,872	2,160	83,252
352,130	111,614	28,236	4,297	496,276
4,314	—	442	58	4,815
42,470	1,931	1,028	155	45,585
2,043,738	**12,057,745**	**—**	**123**	**14,101,606**
39,686	250,847	—	28	290,561
60,871	—	—	20	60,891
97,745	—	—	74	97,819
172,091	755	—	—	172,845
133,159	—	—	—	133,159
334,948	25,670	—	—	360,618
187,867	32,822	—	—	220,689
320,058	556,593	—	—	876,650
636,238	11,146,177	—	—	11,782,415
61,077	44,882	—	—	105,959
6,679	**907**	**—**	**158**	**7,743**
583,834	**—**	**—**	**—**	**583,834**
39,976	—	—	—	39,976
211,829	—	—	—	211,829
332,029	—	—	—	332,029
182,581	**115,843**	**—**	**—**	**298,424**
208,992	**177,906**	**1,997**	**—**	**388,895**
—	**—**	**22,084**	**—**	**22,084**
114,050	**44,700**	**10**	**—**	**158,760**
52,342	**15,742**	**—**	**11**	**68,095**

Table 13 — Number of Returns Examined (1996)

(By Class of tax and by Internal Revenue Regions, Districts, Service Centers (S.C.), and Other Areas.)

	Taxable Returns									Nontaxable Returns		
	Total (1)	Individual (2)	Corporation (3)	Fiduciary (4)	Estate (5)	Gift (6)	Employment (7)	Excise (8)	Misc. Taxable (9)	Partnership (10)	S-corporation (11)	Misc. Non-taxable (12)
United States	**2,136,819**	**1,941,546**	**59,832**	**4,701**	**11,794**	**1,934**	**56,195**	**32,900**	**410**	**7,636**	**19,809**	**62**
Regions												
Midstates	210,582	162,185	12,916	544	2,321	552	12,615	14,775	115	1,121	3,433	5
Northeast	193,406	144,897	18,297	370	3,983	644	11,214	6,350	108	1,511	5,984	48
Southeast	232,334	184,125	13,609	368	2,673	385	16,244	6,738	78	1,165	6,947	2
Western	309,606	268,990	13,007	282	2,368	342	15,681	4,789	94	1,459	2,587	7
Service Centers	1,188,394	1,179,696	1,823	3,137	292	4	201	1	15	2,376	849	—
A/C International	2,497	1,653	180	—	157	7	240	247	—	4	9	—
Midstates												
Aberdeen	2,429	1,890	159	6	1	5	156	154	—	21	37	—
Austin	17,481	14,176	1,057	15	115	24	1,469	271	—	92	262	—
Chicago	27,770	21,116	2,889	280	352	80	1,379	826	27	109	712	—
Dallas	35,780	31,397	1,606	15	302	80	1,029	951	3	96	301	—
Des Moines	8,402	7,066	269	7	174	28	517	160	4	21	156	—
Fargo	4,359	3,460	112	2	38	2	586	67	—	31	61	—
Houston	17,512	14,875	732	14	97	24	1,181	488	10	24	67	—
Little Rock	9,651	8,180	522	11	—	—	315	270	8	77	268	—
Milwaukee	14,263	11,210	723	12	210	74	1,059	753	16	55	151	—
Oklahoma City	12,457	8,763	1,065	57	239	50	1,328	693	12	42	207	1
Omaha	7,273	4,895	731	51	143	25	501	766	2	21	138	—
St. Louis	14,655	11,478	1,256	14	197	38	844	417	9	81	321	—
St. Paul	24,693	13,235	751	30	215	52	1,143	8,497	19	327	420	4
Springfield	5,687	4,229	471	20	90	37	406	173	4	65	192	—
Wichita	8,170	6,215	573	10	148	33	702	289	1	59	140	—
Northeast												
Albany	4,093	2,563	584	5	92	40	633	41	1	14	120	—
Augusta	3,503	2,220	201	—	—	—	632	176	3	6	265	—
Boston	16,929	12,499	1,607	88	515	110	1,005	369	8	112	616	—
Brooklyn	20,806	17,322	1,238	6	—	—	408	1,089	4	73	660	6
Buffalo	10,383	8,219	786	12	167	27	573	347	3	35	214	—
Burlington	1,459	1,106	103	—	1	—	163	27	—	7	51	1
Cincinnati	11,163	8,722	725	23	294	36	450	600	—	75	238	—
Cleveland	13,605	9,052	1,414	42	391	12	1,308	694	9	142	538	3
Detroit	24,237	18,605	2,055	35	278	18	1,436	801	16	167	826	—
Hartford	11,931	9,278	922	8	353	64	445	444	6	94	317	—
Manhattan	20,041	13,734	3,116	57	1,040	210	879	307	10	365	314	9
Newark	20,613	15,813	2,151	21	386	75	988	339	5	213	598	24
Philadelphia	18,209	14,502	1,682	33	303	21	694	352	13	90	514	5
Pittsburgh	8,156	5,183	906	27	163	31	957	592	26	48	223	—
Portsmouth	4,526	3,427	338	11	—	—	429	91	3	40	187	—
Providence	3,752	2,652	469	2	—	—	214	81	1	30	303	—

Table 13 — Number of Returns Examined (1996), continued

(By Class of tax and by Internal Revenue Regions, Districts, Service Centers (S.C.), and Other Areas.)

		Taxable Returns								Nontaxable Returns		
	Total (1)	Individual (2)	Corporation (3)	Fiduciary (4)	Estate (5)	Gift (6)	Employment (7)	Excise (8)	Misc. Taxable (9)	Partnership (10)	S-corporation (11)	Misc. Non-taxable (12)
Southeast												
Atlanta	28,430	24,328	1,190	41	191	40	1,020	792	3	104	721	—
Baltimore	18,909	14,570	1,348	62	483	33	1,534	513	3	78	285	—
Birmingham	12,896	10,223	710	10	—	2	1,143	433	4	33	338	—
Columbia	11,535	9,225	477	2	—	—	1,412	276	4	20	119	—
Ft. Lauderdale	26,181	20,327	1,883	56	358	92	1,492	590	5	126	1,252	—
Greensboro	17,759	13,872	840	10	291	68	1,251	934	2	108	383	—
Indianapolis	18,245	13,284	785	23	283	32	2,007	347	4	167	1,313	—
Jackson	12,525	10,893	541	4	—	—	531	133	3	142	278	—
Jacksonville	22,322	18,304	1,296	32	267	35	917	369	25	118	959	—
Louisville	7,307	5,049	677	11	—	—	767	458	—	37	308	—
Nashville	13,670	10,588	859	53	243	24	1,024	564	12	105	198	—
New Orleans	20,666	16,845	1,071	17	233	18	1,742	416	—	48	276	—
Parkersburg	4,551	3,123	453	2	71	3	498	254	—	14	133	—
Richmond	15,840	12,329	1,299	43	253	38	796	659	10	60	353	—
Wilmington	1,498	1,165	180	2	—	—	110	—	3	5	31	2
Western												
Albuquerque	5,531	4,728	310	1	43	3	253	89	1	35	68	—
Anchorage	3,790	3,092	119	5	5	2	310	190	—	6	61	—
Boise	5,119	4,431	120	6	21	4	429	53	2	5	48	—
Cheyenne	2,163	1,669	112	—	12	1	222	75	—	18	54	—
Denver	14,965	12,318	732	27	124	29	1,033	199	7	88	408	—
Helena	4,057	3,410	182	4	48	8	247	79	—	19	60	—
Honolulu	4,203	3,317	335	7	24	4	298	178	2	13	25	—
Laguna Niguel	72,832	63,962	2,620	36	334	60	4,542	769	25	199	285	—
Las Vegas	8,426	7,672	273	3	29	12	246	76	—	19	96	—
Los Angeles	56,244	49,590	2,846	11	521	25	2,166	642	17	182	239	5
Phoenix	15,326	13,373	751	7	121	25	733	100	1	46	169	—
Portland	10,255	7,319	769	13	121	24	1,383	287	2	51	286	—
Sacramento	27,284	24,825	824	29	252	26	552	122	3	493	158	—
Salt Lake City	5,374	4,558	192	39	—	—	335	55	2	36	157	—
San Francisco	21,095	19,055	671	6	261	21	689	243	4	77	66	2
San Jose	33,587	29,706	1,170	43	262	63	1,106	1,000	27	75	135	—
Seattle	19,355	15,965	981	45	190	35	1,137	632	1	97	272	—
Service Centers												
Andover	53,603	53,407	36	18	86	—	10	1	—	22	23	—
Atlanta	89,643	88,949	245	168	15	—	—	—	—	126	140	—
Austin	138,119	137,371	104	134	97	—	185	—	1	177	50	—
Brookhaven	102,595	101,246	221	442	59	4	—	—	2	484	137	—
Cincinnati	61,459	60,724	149	287	—	—	—	—	—	204	95	—
Fresno	362,253	361,378	130	227	—	—	3	—	3	405	107	—
Kansas City	93,069	91,168	135	1,326	—	—	—	—	2	335	103	—
Memphis	67,054	66,758	129	65	—	—	—	—	—	57	45	—
Ogden	120,491	119,695	341	134	34	—	2	—	3	241	41	—
Philadelphia	100,108	99,000	333	336	1	—	1	—	4	325	108	—

Table 14 — Additional Tax and Penalties Recommended After Examination (1996)

(By Class of tax and by Internal Revenue Regions, Districts, Service Centers (S.C.), and Other Areas.)
(In thousands of Dollars)

	Total (1)	Taxable Returns							
		Individual (2)	Corporation (3)	Fiduciary (4)	Estate (5)	Gift (6)	Employment (7)	Excise (8)	Misc. Taxable (9)
United States	**28,056,625**	**7,600,191**	**17,958,850**	**24,718**	**958,064**	**350,680**	**731,991**	**338,428**	**93,703**
Regions									
Midstates	7,081,184	977,073	5,629,692	7,668	196,608	46,706	122,386	98,065	2,986
Northeast	8,102,786	1,076,684	6,281,217	3,480	359,126	74,204	181,649	92,393	34,032
Southeast	4,737,383	1,205,143	2,758,446	9,055	220,026	177,155	226,925	88,598	52,035
Western	6,012,747	2,292,880	3,241,174	3,060	163,205	52,601	198,724	56,693	4,411
Service Centers	2,059,500	2,021,778	26,127	1,455	9,806	—	53	43	238
A/C International	63,024	26,633	22,195	—	9,293	15	2,253	2,636	—
Midstates									
Aberdeen	9,590	6,291	2,665	11	—	—	373	252	—
Austin	226,844	83,874	105,011	291	19,364	2,402	12,163	3,740	—
Chicago	819,563	152,223	579,375	637	35,828	4,853	34,295	11,314	1,038
Dallas	871,853	174,941	629,369	193	36,137	17,539	7,516	6,137	20
Des Moines	142,634	28,666	104,987	24	5,093	2,487	875	503	—
Fargo	19,498	10,197	5,479	7	645	50	2,330	791	—
Houston	2,720,319	117,273	2,506,576	293	26,056	1,954	13,836	54,330	—
Little Rock	159,506	42,916	111,057	234	—	—	1,677	3,470	153
Milwaukee	137,884	49,647	71,212	68	5,776	1,484	7,156	2,396	145
Oklahoma City	331,240	98,102	207,281	135	13,279	3,614	5,225	3,032	572
Omaha	170,832	20,168	121,211	1,145	23,868	449	1,591	2,310	90
St. Louis	306,827	69,090	202,080	11	8,653	3,526	21,743	1,553	172
St. Paul	1,003,499	69,504	906,721	580	7,601	6,100	10,738	2,043	213
Springfield	94,235	23,595	53,636	3,973	9,466	1,227	1,157	703	477
Wichita	66,859	30,585	23,033	66	4,844	1,021	1,712	5,491	107
Northeast									
Albany	63,683	21,754	14,756	26	16,871	361	9,677	229	9
Augusta	31,018	13,853	13,879	—	—	—	2,650	478	157
Boston	469,336	121,624	292,267	555	20,814	2,661	14,617	3,229	13,568
Brooklyn	237,782	118,932	87,148	—	—	—	3,393	28,309	—
Buffalo	338,386	28,878	283,779	16	7,032	3,978	8,675	5,812	217
Burlington	10,528	6,534	3,621	—	—	—	344	29	—
Cincinnati	471,936	51,132	389,997	10	19,232	1,422	6,281	3,862	—
Cleveland	358,380	65,106	259,920	111	21,450	29	8,132	3,466	166
Detroit	2,025,208	108,394	1,855,302	937	21,279	1,553	15,563	6,906	15,275
Hartford	475,705	54,342	379,052	9	24,950	11,119	3,902	2,331	—
Manhattan	1,871,449	153,045	1,419,807	1,429	198,639	49,160	43,873	5,495	—
Newark	945,518	130,270	762,878	58	12,673	2,469	15,971	21,199	—
Philadelphia	477,194	117,647	301,925	231	9,820	77	40,698	2,542	4,255
Pittsburgh	239,775	52,346	168,838	97	6,365	1,375	4,253	6,163	338
Portsmouth	26,817	19,354	4,946	—	—	—	2,437	72	8
Providence	60,071	13,474	43,103	—	—	—	1,183	2,271	40

Table 14 — Additional Tax and Penalties Recommended After Examination (1996), Continued

(By Class of tax and by Internal Revenue Regions, Districts, Service Centers (S.C.), and Other Areas.)
(In thousands of Dollars)

		Taxable Returns							
	Total (1)	Individual (2)	Corporation (3)	Fiduciary (4)	Estate (5)	Gift (6)	Employment (7)	Excise (8)	Misc. Taxable (9)
Southeast									
Atlanta	458,911	177,789	96,882	973	32,662	129,029	14,776	6,637	164
Baltimore	586,384	122,118	335,026	1,362	39,618	1,500	27,680	10,986	48,094
Birmingham	140,262	61,456	58,384	853	—	78	10,562	8,880	49
Columbia	89,866	29,068	52,100	10	—	—	5,211	3,061	415
Ft. Lauderdale	423,614	161,903	185,961	462	29,671	9,983	8,976	26,480	178
Greensboro	865,164	102,158	668,040	4	18,320	3,307	67,831	5,502	1
Indianapolis	190,398	68,151	89,833	183	15,078	6,367	7,159	3,611	15
Jackson	66,179	46,141	18,118	—	—	—	1,586	273	62
Jacksonville	434,063	159,944	218,764	384	31,793	8,070	4,167	8,450	2,492
Louisville	220,148	28,959	181,660	908	—	—	2,200	6,420	—
Nashville	662,611	62,212	530,665	1,539	10,511	539	55,594	1,231	319
New Orleans	225,103	91,852	69,003	1,797	27,809	15,088	16,257	3,296	—
Parkersburg	34,021	16,318	11,986	3	2,412	11	1,631	1,660	—
Richmond	279,558	70,993	187,491	579	12,152	3,183	3,001	2,109	50
Wilmington	61,101	6,079	54,531	—	—	—	293	—	198
Western									
Albuquerque	47,124	25,656	16,612	—	2,451	48	1,656	701	—
Anchorage	41,372	29,512	5,547	197	822	70	2,804	2,422	—
Boise	33,151	23,530	2,595	269	1,998	—	4,516	121	122
Cheyenne	16,058	10,775	4,542	—	180	—	381	181	—
Denver	501,320	146,113	297,843	457	7,541	6,889	39,529	594	2,353
Helena	31,839	11,294	18,491	19	966	123	440	506	—
Honolulu	60,714	32,098	24,836	—	917	60	2,407	330	66
Laguna Niguel	977,523	603,522	278,890	144	17,383	3,275	50,776	23,463	71
Las Vegas	127,750	45,178	80,980	3	590	23	719	257	—
Los Angeles	1,773,142	566,080	1,102,267	29	56,095	672	38,543	8,979	477
Phoenix	149,820	75,320	58,300	76	8,013	485	6,643	984	—
Portland	146,223	62,498	43,617	138	3,636	31,356	4,130	848	—
Sacramento	224,232	164,062	33,537	532	21,403	667	3,265	490	276
Salt Lake City	58,776	40,627	14,950	67	—	—	3,039	88	5
San Francisco	1,034,507	164,727	847,193	—	9,416	282	10,522	2,325	41
San Jose	607,713	197,354	348,643	1,100	25,753	5,662	15,792	12,411	999
Seattle	181,482	94,533	62,332	32	6,041	2,989	13,562	1,993	—
Service Centers									
Andover	86,706	77,394	18	218	9,021	—	10	43	—
Atlanta	198,287	196,439	1,333	305	210	—	—	—	—
Austin	170,337	169,212	672	73	342	—	39	—	—
Brookhaven	262,015	248,907	12,579	338	151	—	—	—	41
Cincinnati	168,902	168,598	294	9	—	—	—	—	—
Fresno	562,624	559,156	3,176	90	—	—	5	—	197
Kansas City	162,615	161,348	1,074	193	—	—	—	—	—
Memphis	99,347	98,910	410	27	—	—	—	—	—
Ogden	191,046	185,234	5,622	109	81	—	—	—	—
Philadelphia	157,621	156,580	949	93	—	—	—	—	—

Table 15 — Civil Penalties Assessed and Abated (1996)

(Amount in thousands of dollars)

Source	Assessements		Reasonable Cause Abatements[1]		Other Abatements		Net penalties	
	Number (1)	Amount (2)	Number (3)	Amount (4)	Number (5)	Amount (6)	Number (7)	Amount (8)
Grand total, all civil penalties	**33,984,689**	**13,215,117**	**525,199**	**621,291**	**3,688,834**	**5,107,542**	**29,770,656**	**7,486,284**
Individual, total	**21,709,015**	**4,076,030**	**144,855**	**80,612**	**1,548,299**	**563,185**	**20,015,861**	**3,432,234**
Delinquency	2,444,101	1,490,735	54,830	47,138	391,561	317,785	1,997,710	1,125,812
Estimated tax	5,877,687	1,093,693	18,825	7,362	213,166	78,745	5,645,696	1,007,586
Failure to pay	13,110,019	1,228,190	66,489	23,422	902,431	84,902	12,141,099	1,119,866
Bad check	233,495	8,592	3,532	614	7,744	1,132	222,219	6,847
Fraud	5,828	140,738	18	173	890	23,746	4,920	116,818
Negligence	8,210	104,104	958	1,876	28,467	52,365	(21,215)	49,863
Other[2]	29,675	9,978	203	26	4,040	4,509	25,432	5,443
Corporation, total[3]	**797,388**	**1,414,030**	**13,322**	**24,967**	**134,687**	**864,590**	**649,379**	**524,473**
Delinquency	139,774	455,791	5,731	13,879	19,771	424,684	114,272	17,229
Estimated tax	311,036	274,333	898	2,328	21,398	111,756	288,740	160,249
Failure to pay	336,339	405,091	6,622	8,633	93,231	324,633	236,486	71,825
Bad check	2,612	281	46	85	53	11	2,513	185
Fraud	489	58,539	0	0	24	1,066	465	57,473
Negligence	367	123,758	1	5	40	507	326	123,247
Other	6,771	96,238	24	39	170	1,933	6,577	94,267
Employment, total[4]	**10,185,260**	**5,411,532**	**277,591**	**399,884**	**1,605,955**	**2,354,701**	**8,301,714**	**2,656,947**
Delinquency	1,837,872	662,559	45,848	33,340	203,656	155,552	1,588,368	473,667
Failure to pay	4,378,155	387,023	60,843	11,980	764,910	78,214	3,552,402	296,829
Federal tax deposits	3,873,870	4,339,443	170,310	354,318	635,633	2,114,299	3,067,927	1,870,826
Bad check	89,036	4,982	521	203	866	123	87,649	4,656
Fraud	562	6,468	0	0	41	293	521	6,175
Other	5,765	1,056	69	43	849	6,220	4,847	4,794
Excise, total[5]	**407,624**	**168,291**	**34,149**	**48,939**	**68,381**	**46,013**	**305,094**	**73,339**
Delinquency	127,998	22,777	3,696	1,509	11,297	4,838	113,005	16,430
Daily delinqueny	52,992	69,119	25,422	41,253	14,401	16,603	13,169	11,263
Failure to pay	205,073	10,584	3,778	442	39,297	3,100	161,998	7,042
Federal tax deposits	12,499	48,515	1,202	5,696	2,257	18,407	9,040	24,413
Bad check	3,920	81	19	0[6]	88	2	3,813	78
Fraud	349	10,584	0	0	194	2,159	155	8,426
Other	4,793	6,630	32	39	847	904	3,914	5,687
Estate and Gift, total	**21,223**	**153,514**	**2,309**	**19,753**	**9,940**	**113,088**	**8,974**	**20,674**
Delinquency	8,182	105,808	872	12,443	3,556	83,584	3,754	9,781
Failure to pay	12,320	40,632	1,380	6,836	6,133	27,758	4,807	6,038
Bad check	268	324	34	157	29	72	205	94
Fraud	5	610	0	0	0	0	5	610
Negligence	9	1,633	0	0	6	281	3	1,351
Other	439	4,507	23	317	216	1,392	200	2,799
All Other, total[7]	**515,098**	**272,354**	**52,973**	**47,136**	**232,903**	**150,969**	**229,222**	**74,249**
Delinquency	169,556	238,219	46,826	45,398	35,125	136,002	87,605	56,818
Estimated tax	77,556	16,482	365	196	5,729	6,070	71,462	10,215
Failure to pay	262,242	10,751	5,665	1,527	188,803	3,847	67,774	5,376
Bad check	2,187	80	117	15	60	7	2,010	58
Negligence	3	13	0	0	15	585	(12)	(572)
Missing information	3,509	6,395	0	0	3,164	4,055	345	2,340
Other	45	416	0	0	7	402	38	14
Non-return[8]	**349,081**	**1,719,366**	**0**	**0**	**88,669**	**1,014,997**	**260,412**	**704,369**

Table 16 — Examined Returns Involving Protection of Revenue Base (1996)

September 30, 1995–September 27, 1996

	Returns					Amount Protected (in thousands of dollars)				
	Revenue Agent					Revenue Agent				
	Non CEP (1)	CEP (2)	Tax Auditor (3)	Service Center (4)	Total (5)	Non CEP (6)	CEP (7)	Tax Auditor (8)	Service Center (9)	Total (10)
Grand Total	**22,467**	**1,504**	**15,651**	**9,464**	**49,086**	**654,661**	**5,073,066**	**64,906**	**59,776**	**5,852,409**
Income, Estate & Gift, Total**	**12,553**	**1,026**	**15,559**	**9,464**	**38,602**	**556,651**	**4,807,621**	**64,057**	**59,776**	**5,488,106**
Individual, Total**	**9,017**	**40**	**15,559**	**9,388**	**34,004**	**126,656**	**1,385**	**64,057**	**58,524**	**250,622**
1040A, TPI < $25,000	942	—	3,443	4,681	9,066	6,013	—	9,450	9,122	24,584
Non 1040A, TPI < $25,000	333	—	1,005	555	1,893	2,246	—	1,581	1,358	5,186
TPI $25,000 < $50,000	784	—	3,250	687	4,721	3,509	—	7,534	2,067	13,110
TPI $50,000 < $100,000	1,145	—	3,106	910	5,161	17,494	—	11,118	5,345	33,957
TPI $100,000 and over	3,211	27	2,271	1,997	7,506	70,878	244	25,782	38,686	135,590
Sch C-TGR < $25,000	151	—	359	200	710	381	—	750	302	1,434
Sch C-TGR $25,000 < $100,000	566	—	1,105	202	1,873	2,661	—	3,067	466	6,195
Sch C-TGR $100,000 and over	1,672	13	914	116	2,715	19,558	1,141	4,431	645	25,776
Sch F-TGR < $100,000	40	—	43	10	93	59	—	81	21	162
Sch F-TGR $100,000 and over	173	—	63	30	266	3,854	—	263	512	4,629
Corporation, Total**	**2,345**	**975**	**—**	**3**	**3,323**	**251,879**	**4,806,135**	**—**	**100**	**5,058,114**
No Balance Sheet	80	36	—	—	116	6,421	115,294	—	—	121,714
Under $250,000	302	1	—	—	303	929	20	—	—	949
$250,000 < $1 Mil	224	1	—	—	225	2,183	8	—	—	2,191
$1 Mil < $5 Mil	348	5	—	1	354	12,094	332	—	1	12,427
$5 Mil < $10 Mil	127	—	—	—	127	13,692	—	—	—	13,692
$10 Mil < $50 Mil	491	14	—	1	506	30,359	1,819	—	78	32,257
$50 Mil < $100 Mil	193	15	—	1	209	25,784	6,542	—	21	32,347
$100 Mil < $250 Mil	244	47	—	—	291	32,848	20,138	—	—	52,986
$250 Mil and over	308	854	—	—	1,162	126,821	4,658,702	—	—	4,785,523
Form 1120F	28	2	—	—	30	747	3,281	—	—	4,028
Fiduciary**	**201**	**9**	**—**	**—**	**210**	**67,313**	**16**	**—**	**—**	**67,328**
Estate Total**	**890**	**2**	**—**	**73**	**965**	**106,744**	**86**	**—**	**1,152**	**107,982**
Gross Estate < $1 Mil	206	—	—	16	222	6,086	—	—	113	6,199
Gross Estate $1 Mil < $5 Mil	539	2	—	36	577	30,297	86	—	290	30,673
Gross Estate $5 Mil and over	145	—	—	21	166	70,361	—	—	750	71,110
Gift**	**100**	**—**	**—**	**—**	**100**	**4,060**	**—**	**—**	**—**	**4,060**
Employment	**1,348**	**92**	**47**	**—**	**1,487**	**38,654**	**174,394**	**201**	**—**	**213,250**
Employment ROE ***	**—**	**—**	**40**	**—**	**40**	**—**	**—**	**647**	**—**	**647**
Excise	**8,544**	**369**	**5**	**—**	**8,918**	**20,094**	**10,689**	**1**	**—**	**30,784**
Miscellaneous Taxable	**22**	**17**	**—**	**—**	**39**	**39,262**	**80,361**	**—**	**—**	**119,623**

Table 17 — Examined Returns Resulting in Refunds (1996)

September 30, 1995–September 27, 1996

	Returns					Recommended Refunds (in thousands of dollars)				
	Revenue Agent					Revenue Agent				
	Non CEP (1)	CEP (2)	Tax Auditor (3)	Service Center (4)	Total (5)	Non CEP (6)	CEP (7)	Tax Auditor (8)	Service Center (9)	Total (10)
Grand Total	**31,179**	**1,051**	**25,057**	**17,039**	**74,326**	**964,268**	**1,198,926**	**95,556**	**89,852**	**2,348,602**
Income, Estate & Gift, Total**	**25,742**	**729**	**24,933**	**17,033**	**68,437**	**828,634**	**1,094,367**	**95,050**	**89,851**	**2,107,901**
Individual, Total**	**18,885**	**24**	**24,933**	**16,836**	**60,678**	**271,563**	**5,536**	**95,050**	**79,736**	**451,884**
1040A, TPI < $25,000	3,704	2	6,272	7,416	17,394	27,743	1	29,285	12,158	69,187
Non 1040A, TPI < $25,000	1,209	—	2,169	1,354	4,732	2,633	—	2,939	1,816	7,388
TPI $25,000 < $50,000	1,576	—	4,485	1,398	7,459	3,087	—	6,350	1,688	11,125
TPI $50,000 < $100,000	1,676	—	3,994	1,242	6,912	7,978	—	10,134	2,486	20,598
TPI $100,000 and over	4,204	8	3,034	3,466	10,712	158,696	480	28,228	50,835	238,239
Sch C-TGR < $25,000	1,267	—	1,403	680	3,350	4,000	—	1,754	884	6,638
Sch C-TGR $25,000 < $100,000	1,440	1	2,041	416	3,898	4,487	—	5,849	553	10,889
Sch C-TGR $100,000 and over	3,261	13	1,225	617	5,116	56,250	5,055	9,742	8,328	79,375
Sch F-TGR < $100,000	133	—	186	99	418	268	—	266	74	608
Sch F-TGR $100,000 and over	415	—	124	148	687	6,421	—	503	913	7,837
Corporation, Total**	**4,105**	**658**	**—**	**44**	**4,807**	**405,205**	**1,086,868**	**—**	**6,852**	**1,498,926**
No Balance Sheet	146	41	—	—	187	9,932	40,282	—	—	50,214
Under $250,000	700	—	—	11	711	3,798	—	—	514	4,312
$250,000 < $1 Mil	729	3	—	3	735	5,484	53	—	54	5,590
$1 Mil < $5 Mil	822	6	—	8	836	30,813	313	—	470	31,597
$5 Mil < $10 Mil	262	—	—	—	262	12,790	—	—	—	12,790
$10 Mil < $50 Mil	620	19	—	8	647	47,538	437	—	43	48,018
$50 Mil < $100 Mil	197	17	—	5	219	30,040	5,398	—	238	35,677
$100 Mil < $250 Mil	291	46	—	—	337	65,466	22,671	—	—	88,137
$250 Mil and over	306	516	—	9	831	196,537	944,949	—	5,533	1,147,019
Form 1120F	32	10	—	—	42	2,808	72,764	—	—	75,572
Fiduciary**	**204**	**43**	**—**	**59**	**306**	**12,400**	**1,934**	**—**	**360**	**14,694**
Estate Total**	**2,399**	**4**	**—**	**94**	**2,497**	**132,721**	**29**	**—**	**2,902**	**135,652**
Gross Estate < $1 Mil	576	—	—	28	604	10,592	—	—	258	10,851
Gross Estate $1 Mil < $5 Mil	1,518	3	—	46	1,567	67,978	23	—	1,229	69,230
Gross Estate $5 Mil and over	305	1	—	20	326	54,150	6	—	1,416	55,571
Gift**	**149**	**—**	**—**	**—**	**149**	**6,745**	**—**	**—**	**—**	**6,745**
Employment	**1,104**	**45**	**77**	**6**	**1,232**	**87,702**	**31,822**	**173**	**1**	**119,698**
Employment ROE ***	**—**	**—**	**25**	**—**	**25**	**—**	**—**	**311**	**—**	**311**
Excise	**4,282**	**218**	**22**	**—**	**4,522**	**35,454**	**28,224**	**22**	**—**	**63,700**
Miscellaneous Taxable	**51**	**59**	**—**	**—**	**110**	**12,478**	**44,514**	**—**	**—**	**56,992**

Table 18 — Appeals Workload (1996)

Type of case and Source[1]	Pending Oct. 1, 1995[2]	Received[3]	Closed[3]	Pending Sept. 30, 1996[2,4]
Nondocketed:				
Field Exam	12,932	15,379	12,252	14,556
Office Exam	5,760	11,428	8,335	7,954
Collection	6,039	10,420	10,049	6,030
Service Center	4,097	13,557	13,401	4,089
Total	**28,828**	**50,784**	**44,037**	**32,629**
Docketed:				
Field Exam	6,527	4,719	5,041	5,743
Office Exam	4,518	7,173	5,693	5,850
Service Center	5,156	10,981	9,676	5,629
Total	**16,201**	**22,873**	**20,410**	**17,222**
Totals	**45,029**	**73,657**	**64,447**	**49,851**
Type of Case and Region[1]				
Nondocketed:				
Midstates	6,495	10,714	8,937	7,577
Northeast	8,841	14,576	13,963	8,504
Southeast	6,319	10,657	8,783	7,590
Western	7,173	14,837	12,354	8,958
Total	**28,828**	**50,784**	**44,037**	**32,629**
Docketed:				
Midstates	3,748	4,150	3,866	3,643
Northeast	2,927	4,073	3,794	2,653
Southeast	2,565	3,999	3,207	2,893
Western	6,961	10,651	9,534	8,033
Total	**16,201**	**22,873**	**20,410**	**17,222**
Totals	**45,029**	**73,657**	**64,447**	**49,851**

Table 19 — Information Reporting Program (1996)[1]

(in millions)

Information returns received (millions)	
Other than paper[2]	1,035
Paper[3]	35
Total	1,070
Contacts (millions)	
Underreporter Program	1,930
Nonfiler First notice	1,302
Total	3,232
Additional tax, penalty, and interest assessed ($millions)	
Underreporter Program	$1,421
Nonfiler	$1,470
Total	$2,891

Table 20 — Delinquent Collection Activity (1996)

(Dollar amounts in thousands)

	1995	1996
Total yield from taxpayer delinquent accounts	**$25,149,857**	**$29,776,099**
First bill	7,689,043	9,444,567
Subsequent bills[1]	9,451,244	11,305,295
Additional action on taxpayer del. accounts[2]	8,009,571	9,026,237
Taxpayer delinquent accounts		
Opening inventory	5,040	5,711
Issuances[3]	4,900	5,053
Dispositions	4,229	4,998
Closing inventory		
(a) Number of Accounts	5,711	5,766
(b) Balance of assessed tax, pen, and interest	$ 33,631,177	$35,126,725
Delinquent return dollars assessed	**$13,267,220**	**$10,419,862**
Delinquent return investigations		
Opening inventory	1,868	2,066
Issuances[3]	1,929	1,792
Dispositions	1,731	1,684
Closing inventory	2,066	2,174
Returns compliance investigations closed[4]	**6**	**1**
Miscellaneous investigations closed	**16**	**14**
Offers in compromise received	**99**	**134**
Enforcement activity		
Notices of federal tax liens filed	799	750
Notices of levies served upon third party	2,722	3,109
Seizures of property made	11	10

Table 21 — Criminal Investigation Program (1996)[1]

Program & Region	Initiated	Discontinued	Referred For Pros	Info. Indictments	Convictions	Sentenced	Sent to Prison	
Fraud Program								
Northeast Region	1,111	300	819	769	649	577	413	71.6
Southeast Region	1,051	349	653	638	545	536	422	78.7
Midstates Region	878	293	508	420	447	448	307	68.5
Western Region	961	322	593	455	387	353	259	73.4
United States Total	4,001	1,264	2,573	2,282	2,028	1,914	1,401	73.2
Narcotics Program								
Northeast Region	355	71	257	233	215	225	187	83.1
Southeast Region	361	58	299	291	248	257	233	90.7
Midstates Region	379	60	263	256	214	216	194	89.8
Western Region	238	104	213	212	210	165	141	85.5
United States Total	1,333	293	1,032	992	887	863	755	87.5
Total All Programs								
Northeast Region	1,466	371	1,076	1,002	864	802	600	74.8
Southeast Region	1,412	407	952	929	793	793	655	82.6
Midstates Region	1,257	353	771	676	661	664	501	75.5
Western Region	1,199	426	806	667	597	518	400	77.2
United States Total	5,334	1,557	3,605	3,274	2,915	2,777	2,156	77.6

Table 22 — Internal Audit (1996)

Number of Internal Audit reports issued	136
National audits	65
Regional audits	37
Single office audits	34
Allocation of Direct Staff Time	
Systems development reviews	5.1%
Program reviews	
National	41.9%
Local	33.4%
Integrity program	12.1%
Financial reviews	4.6%
Assistance to management (computer and technical)	2.6%
Internal Security reviews	0.4%
Total	**100%**

Table 23 — Internal Security Activities (1996)

Legal Actions—Employee Violations	
Guilty	32
Pre-trial diversion	11
Not guilty	3
Nolo contendre	1
Dismissed	11
Total	**58**
Administrative Dispositions—Employee Violations	
Cleared	83
Closed no action	153
Oral/Written reprimand, admonishment	109
Suspended/reduction in grade	101
Removed/terminated/other	140
Total	**586**
Legal Actions—Non-Employee Violations	
Guilty	183
Pre-trial diversion	16
Not guilty	3
Nolo contendre	2
Dismissed	27
Total	**231**
Financial Accomplishments	
Bribe payments received	$66,878
Embezzlement/theft funds recovered	$473,842
Civil tax assessments as a result of Internal Security activity	$556,082
Legal fines imposed by judicial order	$603,073
Restitution imposed by judicial order	$11,324,104

Table 24 — Employee Plans (EP) and Exempt Organizations (EO) Guidance (Closings — FY 1996)

Subject	Employee Plans	Exempt Organizations	Total
Requests for Rulings	**2,684**[1]	**3,352**	**6,036**
Technical advice	**20**	**87**	**107**
Voluntary Compliance Resolution Program (VCR):			
Compliance Statements	1,275	N/A	1,275
Participants	2,762,825	N/A	2,762,825
Revenue Rulings and Procedures	**8**	**4**	**12**
Announcements/Notices	**15**	**5**	**20**
Congressional correspondence	**214**	**124**	**338**
General correspondence	**1079**	**233**	**1312**

Table 25 — Exempt Organizations Applications (Disposals) (1996)

IRC section:	Approved	Denied	Other[1]	Total
Section 501(c):				
(1) Corporation organized under act of Congress	—	—	—	—
(2) Titleholding corporations	174	1	82	257
(3) Religious, charitable, etc.	40,978	342	16,217	57,537
(4) Social welfare	1,648	32	602	2,282
(5) Labor, agriculture organizations	313	—	86	399
(6) Business leagues	1,909	25	450	2,384
(7) Social and recreation clubs	936	16	590	1,542
(8) Fraternal beneficiary societies	16	—	24	40
(9) Voluntary employees' beneficiary associations	407	—	105	512
(10) Domestic fraternal beneficiary societies	23	1	48	72
(11) Teachers' retirement funds	—	—	—	—
(12) Benevolent life insurance assns.	88	1	48	137
(13) Cemetery companies	147	1	25	173
(14) State chartered credit unions	2	—	1	3
(15) Mutual insurance companies	3	—	1	4
(16) Corps. to finance crop operation	—	—	—	—
(17) Supplemental unemployment benefit trusts	3	—	1	4
(18) Employee funded pension trusts	—	—	—	—
(19) War veterans' organizations	109	—	38	147
(20) Legal service organizations	2	—	1	3
(21) Black lung trusts	—	—	2	2
(22) Multiemployer pension plans	—	—	—	—
(23) Veterans associations founded prior to 1880	—	—	—	—
(24) Trusts described in section 4049 of ERISA[2]	—	—	—	—
(25) Holding companies for pensions, etc.	3	—	2	5
501(d) Religious and apostolic organizations	**4**	**—**	**—**	**4**
501(e) Cooperative hospital service organizations	**—**	**—**	**—**	**—**
501(f) Cooperative service organizations of operating educational organizations	**—**	**—**	**1**	**1**
521 Farmers' cooperatives	**26**	**—**	**10**	**36**
Nonexempt charitable trusts	**—**	**—**	**32**	**32**
National Office rulings and determinations letters	1,844	158	434	2,436
Total EOs and other entities	**48,635**	**577**	**18,800**	**68,012**

Table 26 — Determination Letters Issued on Employee Benefit Plans (1996)

October 1995–September 1996

Letters Issued	Stock bonus	Money purchase	Target benefit	Profit sharing	ESOP[1]	Other defined contribution	Total defined contribution	Total defined benefit	Total	401k[2]
Initial qualifications:										
Qualified	129	4,319	465	23,142	650	1,874	30,579	4,835	35,414	15,598
Participating employees[3]	28,243	1,680,837	7,247	6,291,445	134,053	343,250	8,485,075	969,373	9,454,448	4,733,300
Not qualified	0	0	0	0	0	0	0	0	0	0
Amendments:										
Qualified	341	7,241	1,002	31,830	1,369	2,660	44,443	20,401	64,844	19,993
Participating employees[3]	434,395	2,683,832	45,676	16,845,479	2,487,357	2,608,954	25,105,693	20,558,175	45,693,868	14,146,060
Not qualified	0	0	0	0	0	1	1	0	1	1
Terminations:										
Qualified	55	2,211	290	6,141	226	236	9,159	5,654	14,813	1,757
Participating employees[3]	409,026	259,111	4,283	2,799,393	925,272	26,153	4,423,238	1,961,266	6,384,504	795,393
Not qualified	0	0	0	0	1	0	1	0	1	0
Total:										
Qualified	525	13,771	1,757	61,113	2,245	4,770	84,181	30,890	115,071	37,348
Not qualified	0	0	0	0	1	1	2	0	2	1

Table 27 — Exempt Organizations and Other Entities Listed on Exempt Organizations Business Master File (1996)

	1991	1992	1993	1994	1995	1996
Section 501(c):						
(1) Corporation organized under Act of Congress	9	9	9	9	19	20
(2) Titleholding corporations	6,408	6,529	6,739	6,967	7,025	7,100
(3) Religious, charitable, etc.[1]	516,554	546,100	575,690	599,745	626,226	654,186
(4) Social welfare	142,473	142,673	142,325	140,143	139,451	139,512
(5) Labor, agriculture organizations	72,009	71,012	70,416	68,144	66,662	64,955
(6) Business leagues	68,442	70,871	72,901	74,273	75,695	77,274
(7) Social and recreation clubs	63,922	64,681	64,924	65,273	65,501	60,845
(8) Fraternal beneficiary societies	98,840	93,544	93,728	92,284	92,115	91,972
(9) Voluntary employees' beneficiary associations	14,708	14,986	15,048	14,835	14,681	14,486
(10) Domestic fraternal beneficiary societies	18,360	21,415	20,827	21,215	21,046	20,925
(11) Teachers' retirement funds	10	10	11	11	11	13
(12) Benevolent life insurance associations	5,984	6,103	6,177	6,221	6,291	6,343
(13) Cemetery companies	8,781	9,025	9,184	9,294	9,433	9,562
(14) State chartered credit unions	6,219	5,559	5,637	5,391	5,225	5,157
(15) Mutual insurance companies	1,147	1,157	1,165	1,161	1,185	1,212
(16) Corporations to finance crop operation	20	23	33	23	23	23
(17) Supplemental unemployment benefit trusts	644	625	611	601	583	565
(18) Employee funded pension trusts	8	8	4	4	3	2
(19) War Veterans' organizations	27,962	28,096	29,974	30,282	30,828	31,464
(20) Legal service organizations	206	217	213	181	141	131
(21) Black lung trusts	23	23	22	25	25	25
(22) Multiemployer pension plans	0	0	0	0	0	0
(23) Veterans associations founded prior to 1880	2	2	2	2	2	2
(24) Trusts described in section 4049 of ERISA	0	1	1	1	1	1
(25) Holding companies for pensions, etc.	181	290	374	479	638	794
501(d)Religious and apostolic organizations	93	92	96	99	107	113
501(e)Cooperative hospital service organizations	72	68	69	68	61	54
501(f) Cooperative service organizations of operating educational organizations	1	1	1	1	1	1
521 Farmers' cooperatives	2,129	2,086	1,950	1,866	1,810	1,773
Sub-total exempt organizations (EO)	1,055,545	1,085,206	1,118,131	1,138,598	1,164,789	1,188,510
Taxable farmers' cooperatives[2]	3,219	3,161	3,123	2,537	2,982	2,930
Nonexempt charitable trusts[2]	48,900	52,021	56,518	62,103	68,134	75,362
Total EOs and Other Entites	**1,107,664**	**1,140,388**	**1,177,772**	**1,203,238**	**1,235,905**	**1,266,802**

Table 28 — Internal Revenue Collections, Costs, Employees and U.S. Population (1996)

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)
							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	263,717[2]	5,216.70[2]	114,064[5]	9,738[5]	104,326[5]
1996	7,305,604,000[1]	1,486,546,674,000[4]	0.49	266,109[2]	5,586.23[2]	102,082[5]	9,290[5]	92,792[5]

Table 29 — Internal Revenue Service by Activity (1996)

(Amounts in thousands of dollars)

Activity	Total 1995	Total 1996	Pers. Comp. and Benefits[1] 1995	Pers. Comp. and Benefits[1] 1996	Other 1995	Other 1996
Total Obligations and Reimbursements[2]	**7,634,491**	**7,448,753**	**5,367,689**	**5,309,254**	**2,266,803**	**2,139,499**
Obligations against appropriated funds	7,500,445	7,305,604	5,302,651	5,247,670	2,197,794	2,057,934
Administration and Management[3]						
Total	**223,353**	—	**179,579**	—	**43,774**	—
Management Services	122,063	—	90,797	—	31,266	—
Inspection	101,290	—	88,782	—	12,508	—
Processing, Assistance, and Management						
Total	**1,541,074**	**1,729,313**	**1,107,668**	**1,213,685**	**433,406**	**515,629**
Management Services	—	122,132	—	99,792	—	22,340
Inspection	—	100,092	—	91,528	—	8,564
Returns Processing	814,128	780,562	730,402	700,653	83,726	79,909
Taxpayer Services	447,602	492,436	297,413	316,239	150,189	176,197
Resources Management—PAM	279,344	234,091	79,853	5,473[4]	199,491	228,619
Tax Law Enforcement						
Total	**4,241,851**	**4,171,722**	**3,531,643**	**3,548,437**	**710,208**	**623,285**
Tax Fraud and Financial Investigation	402,261	377,123	323,479	337,721	78,782	39,402
Examination	1,575,774	1,555,664	1,482,429	1,494,120	93,345	61,544
Counsel/Appeals	375,302	361,674	352,040	344,897	23,262	16,777
Employee Plans and Exempt Organizations	132,559	128,207	125,794	124,285	6,765	3,922
International	40,972	37,208	32,437	33,075	8,535	4,133
Statistics of Income/Compliance Research	60,783	59,164	48,605	52,261	12,178	6,903
Collection	882,582	855,058	820,733	802,710	61,849	52,348
Document Matching	107,733	72,756	106,615	72,694	1,118	62
Resources Management—Compliance	663,885	724,868	239,511	286,674	424,374	438,194
Information Systems						
Total	**1,494,167**	**1,404,569**	**483,761**	**485,548**	**1,010,406**	**919,020**
TSM (Modernized Developmental Systems)	728,418	632,419	131,531	135,220	596,887	497,198
Modernized Operational	57,095	45,493	24,231	25,633	32,864	19,860
Services and Compliance	612,530	634,363	284,441	280,916	328,089	353,447
Support Systems	96,124	92,294	43,558	43,779	52,566	48,515
Reimbursable Obligations, Total	**134,046**	**143,149**	**65,038**	**61,584**	**69,009**	**81,565**

Table 30 — Costs Incurred by the Internal Revenue Service by Office (1996)

(in thousands of dollars)

Internal Revenue Office, District or Region	Total (1)	Personnel Comp. & Benefits[1] (2)	Travel (3)	Equipment[2] (4)	Other[3] (5)
A. Total Internal Revenue Service	**7,448,753**	**5,309,254**	**95,862**	**264,978**	**1,778,659**
National Office	3,419,670	1,871,088	35,739	241,272	1,271,571
Northeast Region	1,075,079	899,187	13,577	5,204	157,111
Midstates Region	835,441	718,965	12,925	6,084	97,467
Southeast Region	847,829	739,436	13,758	3,524	91,111
Western Region	930,797	797,973	13,770	3,819	115,235
Martinsburg Computing Center	36,897	32,124	120	872	3,781
Detroit Computing Center	60,412	49,906	331	238	9,937
Central Court Case Payment	11,692	11,474	0	0	218
Regional Counsel	150,073	121,027	3,001	3,453	22,592
Regional Inspection	80,872	68,074	2,639	511	9,648
OTHER (2604,2605,2608)	(9)	0	2	1	(12)
B. Regional Commissioners Office (excuding District Directors Offices and Service Centers)	**127,797**	**36,743**	**2,783**	**3,519**	**84,752**
Northeast Region	11,261	8,501	778	255	1,727
Midstates Region	14,798	10,373	948	953	2,524
Southeast Region	14,254	7,937	467	1,464	4,386
Western Region	87,487	9,932	590	847	76,118
(2605)	(3)	0	0	0	(3)
C. District Directors Offices and Service Centers	**3,561,346**	**3,118,813**	**51,236**	**15,113**	**376,184**
Northeast Region	**1,063,818**	**890,683**	**12,798**	**4,949**	**155,388**
Albany	17,423	14,611	362	25	2,425
Andover Service Center	18,661	18,589	57	0	15
Augusta	10,374	9,017	194	45	1,118
Boston	69,371	57,964	913	454	10,040
Boston ACS	3,595	3,595	0	0	0
Brookhaven Service Center	42,089	42,032	10	0	47
Brooklyn	85,200	69,043	906	36	15,215
Buffalo ACS	44,605	36,584	713	341	6,967
Buffalo	4,372	4,366	6	0	0
Burlington	5,812	4,674	157	119	862
Cincinnati	53,623	46,668	958	184	5,813
Cleveland	49,973	40,698	910	84	8,281
Cleveland ACS	3,505	3,482	5	0	18
Detroit	72,181	60,528	1,375	332	9,946
Detroit ASC	2,680	2,618	3	0	59
Direct. Support Svcs. (Old MA)	39,994	9,711	250	427	29,606
DSS Metro East Brookhaven	10,729	10,310	24	14	381
DSS Metro Great Lakes	8,141	5,984	68	3	2,086
DSS Metro North Andover	14,602	14,011	116	66	409
DSS Metro Penn Philly	15,736	15,118	54	81	483
FISO–Albany	382	378	4	0	0
FISO–Augusta	335	328	6	0	1
FISO–Boston	1,594	1,586	8	0	0
FISO–Brooklyn	1,201	1,189	12	0	0
FISO–Buffalo	1,042	1,036	6	0	0
FISO–Burlington	279	277	2	0	0
FISO–Cincinnati	1,104	1,097	7	0	0
FISO–Cleveland	860	848	12	0	0
FISO–Detroit	790	779	11	0	0
FISO–Hartford	657	652	5	0	0
FISO-Manhattan	2,081	2,068	13	0	0
FISO–Northeast Region	6,617	5,261	246	789	321
FISO–Newark	1,678	1,659	19	0	0
FISO–Philadelphia	1,883	1,871	12	0	0
FISO–Pittsburgh	1,111	1,106	4	0	1
FISO–Portsmouth	633	629	4	0	0
FISO–Providence	314	314	0	0	0
Hartford	41,994	35,169	768	444	5,613
Northeast Region (continued)					
Manhattan	122,747	103,074	1,050	632	17,991
New York Support Services Site	7,375	7,161	47	0	167
Newark	81,547	67,561	1,417	234	12,335
Newark ACS Call Site	2,175	2,042	4	0	129
Philadelphia	66,582	55,059	799	362	10,362
Philadelphia ACS Call Site	3,557	3,457	16	0	84
Philadelphia Regional Office	3,382	3,286	52	0	44
Philadelphia Service Cent AC	6,045	6,045	0	0	0
Philadelphia Service Center	31,278	31,015	21	0	242
Pittsburgh	32,777	27,522	428	97	4,730
Portsmouth	12,851	11,021	240	10	1,580
Providence	10,499	9,071	199	2	1,227
Regional Appeals (Old Centra)	45,754	38,491	305	168	6,790
Team Division	28	28	0	0	0
Midstates Region	**820,643**	**708,592**	**11,973**	**5,132**	**94,946**
Aberdeen	4,902	4,155	179	1	567
Austin	42,988	36,798	866	1	5,323
Austin Compliance Center	38,541	38,151	30	140	220
Austin Compliance CTR ACS	2,940	2,930	10	0	0
Austin SC Bldg. Mgmt.	1,646	1,646	0	0	0
Austin Service Center	1,281	643	0	97	541
Automated Examination System Project	192	0	3	41	148
Casu. Chicago	544	166	4	0	374
Chicago	107,132	88,933	1,239	70	16,890
Chicago ACS Call Site	981	980	1	0	0
Chicago Support Services Site	6,743	6,657	26	0	60
Dallas	127,340	112,376	2,019	287	12,658
Dallas ACS Call Site	5,367	5,353	1	0	13
Des Moines	14,976	12,256	398	6	2,316
Director Support Services MS	19,013	8,413	96	301	10,203
DSS Austin	11,862	11,820	41	0	1
DSS Lone Star (Dallas)	6,856	6,764	59	0	33
DSS St. Louis	4,294	4,133	70	1	90
DSS St. Paul	717	630	65	1	21
Fargo	5,722	4,953	187	2	580
FISO–Aberdeen	141	139	1	0	1
FISO–Austin	0	0	0	0	0
FISO–Chicago	1,805	1,795	10	0	0
FISO–Dallas	2,632	2,624	8	0	0
FISO–Des Moines	350	347	3	0	0
FISO–Fargo	218	217	1	0	0
FISO–Houston	2,046	2,023	12	0	11
FISO–Little Rock	285	283	2	0	0
FISO–Midstates	5,616	2,097	288	1,747	1,484
FISO–Milwaukee	581	567	14	0	0
FISO–Oklahoma City	553	551	2	0	0
FISO–Omaha	275	274	1	0	0
FISO–Spgfield	619	617	2	0	0
FISO–St. Louis	1,365	1,349	16	0	0
FISO–St. Paul	838	832	6	0	0
FISO–Wichita	253	252	0	0	1
Houston	72,875	63,297	859	158	8,561
Houston ACS Call Site	982	982	0	0	0
Kansas City Service Center	22,533	22,477	28	0	28
Kansas City Service Center ACS	7,441	7,439	2	0	0
Kansas City Support (DSS)	8,287	8,240	47	0	0
Little Rock	12,755	11,094	513	3	1,145
Milwaukee	40,710	34,396	680	124	5,510
MSR–Undistributed Offices	2,311	2,311	0	0	0
National Forensic Lab	7	0	0	0	7

Table 30 — Costs incurred by the Internal Revenue Service by Office (1996), continued

(in thousands of dollars)

Internal Revenue Office, District or Region	Total (1)	Personnel Comp. & Benefits[1] (2)	Travel (3)	Equipment[2] (4)	Other[3] (5)
Midstates Region (continued)					
Oklahoma City	34,550	30,195	819	6	3,530
Oklahoma City ACS Call Site	4	4	0	0	0
Omaha	13,654	11,929	231	5	1,489
Regional Appeals–Midstates	38,153	31,023	289	1,942	4,899
Springfield	15,137	12,455	410	4	2,268
St. Louis	61,518	52,662	971	66	7,819
St. Louis ACS Call Site	4,025	4,023	1	0	1
St. Paul	44,912	38,073	867	82	5,890
Treasury Complaint Process Center	2,678	2,366	237	31	44
Wichita	16,497	13,902	359	16	2,220
Southeast Region	**833,575**	**731,498**	**13,289**	**2,059**	**86,729**
Atlanta ACS Call Site	6,358	6,358	0	0	0
Atlanta Service Center	34,031	33,999	22	0	10
Atlanta Service Center Bld.	266	266	0	0	0
Atlanta	77,498	65,529	1,259	133	10,577
Atlanta Support Services SIT	18,997	18,472	122	32	371
Baltimore ACS Call Site	4,850	4,826	24	0	0
Baltimore	87,577	73,870	1,673	134	11,900
Birmingham	24,244	20,942	593	131	2,578
Cincinnati Service Center	25,711	25,366	47	189	109
CASU–Baltimore	2,777	281	41	16	2,439
CASU–Cincinnati	755	225	8	4	518
Centralized Activities	5,824	5,750	48	10	16
Cincinnati Regional Office	2,050	2,045	0	0	5
Cincinnati SC BIDG. MGMT	1,010	1,010	0	0	0
Columbia	17,092	14,701	415	1	1,975
DSS Cincinnati SC	10,193	9,295	50	16	832
DSS Richmond	4,908	4,366	78	93	371
Field INFO SYS OFFICE SER	3,178	2,333	192	113	540
FISO–Atlanta	2,535	2,529	6	0	0
FISO–Baltimore	1,475	1,465	10	0	0
FISO–Birmingham	203	197	6	0	0
FISO–Columbia	123	117	6	0	0
FISO–Fort Laderdale	696	694	2	0	0
FISO–Greensboro	855	840	15	0	0
FISO–Indianapolis	1,700	1,685	15	0	0
FISO–Jackson	153	146	7	0	0
FISO–Jacksonville	1,358	1,350	6	0	2
FISO–Louisville	160	159	1	0	0
FISO–Nashville	1,866	1,865	1	0	0
FISO–New Orleans	1,431	1,425	5	0	1
FISO–Parkersburg	122	121	1	0	0
FISO–Richmond	1,687	1,686	1	0	0
FISO–Wilmington	135	132	3	0	0
Fort Lauderdale	66,198	56,935	1,031	319	7,913
Greensboro	39,414	34,461	1,025	23	3,905
Indianapolis ACS Call Site	3,782	3,735	24	0	23
Indianapolis	43,266	34,990	737	204	7,335
Jacksonville ACS Call Site	8,059	8,059	0	0	0
Jackson	15,924	13,649	431	15	1,829
Jacksonville	69,902	61,003	1,092	155	7,652
Louisville	20,429	17,649	555	3	2,222
Memphis Service Center	19,472	18,910	22	3	537
Memphis Service Center Bid	471	471	0	0	0
Memphis Support Services SIT	11,281	10,652	84	27	518
Nashville	51,515	45,327	955	118	5,115
New Orleans	33,001	28,691	755	106	3,449
Parkersburg	9,091	7,564	216	2	1,309
Regional Appeals Southeast	30,927	27,155	298	62	3,412
Richmond	52,167	45,006	870	55	6,236

Internal Revenue Office, District or Region	Total (1)	Personnel Comp. & Benefits[1] (2)	Travel (3)	Equipment[2] (4)	Other[3] (5)
Southeast Region (continued)					
Southeast Region DSS	8,304	6,301	218	81	1,704
Treasury Complaints Processing Center	1,034	880	130	0	24
Wilmington	7,520	6,015	189	14	1,302
Western Region	**843,310**	**788,040**	**13,176**	**2,973**	**39,121**
Albuquerque	10,618	9,882	315	11	410
Anchorage	9,845	9,039	356	20	430
Boise	7,347	6,813	253	7	274
Casu–LA	8,432	214	13	21	8,184
CASU–Seattle	2,861	220	18	0	2,623
Cheyenne	5,470	5,057	239	8	166
Denver ACS Call Site	3,876	3,872	4	0	0
Denver	49,189	45,835	1,111	172	2,071
Director Support Services	5,438	1,940	164	85	3,249
DSS–Ogden	9,383	9,159	40	2	182
DSS–Rocky Mountain	4,987	4,613	67	5	302
Fresno Service Center	50,506	49,686	89	9	722
FISO–Albuquerque	309	276	4	0	29
FISO–Anchorage	328	321	7	0	0
FISO–Boise	377	372	5	0	0
FISO–Cheyenne	266	263	3	0	0
FISO–Denver	1,260	1,242	17	0	1
FISO–Helena	212	210	2	0	0
FISO–Honolulu	286	284	2	0	0
FISO–Los Angeles	1,449	1,443	6	0	0
FISO–Lagune Nigel	1,343	1,331	7	0	5
FISO–Las Vegas	409	316	9	0	84
FISO–Phoenix	959	951	8	0	0
FISO–Portland	380	373	7	0	0
FISO–Sacramento	1,000	907	8	6	79
FISO–San Francisco	1,772	1,591	10	0	171
FISO–San Jose	809	797	12	0	0
FISO–Seattle	853	823	4	0	26
FISO–Salt Lake City	216	213	3	0	0
FISO–Western Region	2,828	1,722	108	424	574
Fresno Service Center ACS	4,037	4,037	0	0	0
Fresno Service CTR Bldg. Mgmt.	615	607	8	0	0
Freson Supp. Svcs. Site	10,960	10,826	29	0	105
Helena	6,855	6,394	232	17	212
Honolulu	10,370	9,653	183	23	511
Laguna ACS Call Site	0	0	0	0	0
Laguna Niguel	96,477	91,480	1,600	452	2,945
Laguna Niguel Supp. Svcs.	11,178	10,917	78	15	168
Las Vegas	14,011	13,130	199	30	652
Los Angeles	124,464	117,879	2,530	262	3,793
Ogden Service Center	47,500	47,391	34	0	75
Oakland Supp. Svcs. Site	8,447	8,218	51	0	178
Ogden Service Center Bldg	763	763	0	0	0
Phoenix	31,105	28,931	519	216	1,439
Portland	24,551	23,265	392	110	784
Regional Appeals Western	37,921	36,580	307	276	758
San Francisco ACS Call Site	5,713	5,705	8	0	0
Seattle ACS Call Site	7,901	7,891	10	0	0
Sacramento	37,072	34,986	719	184	1,183
Salt Lake City	12,191	11,473	292	15	411
San Francisco	53,477	50,289	639	280	2,269
San Francisco Quality Review	4,028	3,928	80	0	20
San Jose	55,094	52,055	1,190	108	1,741
Seattle	50,005	46,607	1,042	197	2,159
Seattle Supp. Svcs. Site	4,345	4,219	45	2	79
Treasury Complaints Project Center	1,222	1,051	98	16	57

Table 31 — Internal Revenue Service Personnel Summary[1] (1996)

Location and Type	Average Positions Realized 1995*	Average Positions Realized 1996	Number of Employees at Close of Year 1995*	Number of Employees at Close of Year 1996
Service Total	**113,931**	**107,751**	**114,064**	**102,082**
Permanent	95,195	92,845	96,787	91,832
Temporary	18,736	14,905	17,276	10,250
National Office	**9,566**	**9,277**	**9,738**	**9,290**
Field Offices	**104,365**	**98,474**	**104,326**	**92,792**
Tax Fraud & Financial Investigations	**5,188**	**5,179**	**5,383**	**5,060**
Special Agents	3,240	3,347	3,363	3,352
Examination	**28,723**	**27,375**	**29,502**	**27,433**
Revenue Agents	15,669	15,083	16,078	15,153
Collection	**18,374**	**17,458**	**19,272**	**17,610**
Revenue Officers	8,059	7,561	8,139	7,472
Submission Processing	**22,309**	**21,195**	**21,403**	**16,725**
Informations Systems	**8,016**	**7,392**	**8,261**	**7,652**
Taxpayer Services	**7,903**	**7,044**	**7,657**	**6,538**
Resources Management	**6,446**	**5,997**	**6,487**	**5,544**
Document Matching	**3,323**	**2,086**	**2,124**	**1,546**
Counsel	**2,951**	**2,844**	**3,038**	**2,795**
Appeals	**2,348**	**2,171**	**2,296**	**2,151**
Employee Plans/Exempt Organizations	**2,307**	**2,197**	**2,350**	**2,194**
Management Services	**1,629**	**1,789**	**1,664**	**1,759**
Inspection	**1,317**	**1,305**	**1,368**	**1,273**
Compliance Research/SOI	**881**	**914**	**844**	**835**
Customer Service Sites	**871**	**1,577**	**1,048**	**1,777**
Field Financial Operations	**758**	**679**	**782**	**649**
International	**587**	**548**	**585**	**541**

Table 32— Full-time and Part-time Workforce by Race/National Origin (1996)[1]

Number of Employees	White Male	White Female	African-American Male	African-American Female	Hispanic Male	Hispanic Female	Asian-American/ Pacific Islander Male	Asian-American/ Pacific Islander Female	American Indian/ Alaskan Native Male	American Indian/ Alaskan Native Female	Total
Full-time and part-time–GS	29,109	45,768	4,979	21,442	2,460	5,940	1,433	2,008	274	704	114,117
Full-time and part-time–GM	3,097	1,283	227	339	127	70	82	33	20	12	5,290
Total	**32,206**	**47,051**	**5,206**	**21,781**	**2,587**	**6,010**	**1,515**	**2,041**	**294**	**716**	**119,407**
Percentages											
Federal civilian labor force	43.8%	28.2%	6.7%	10.6%	3.2%	2.3%	3.2%	1.3%	0.9%	0.9%	100%
IRS GS/GM F/T, P/T	25.5%	40.1%	4.3%	18.7%	2.1%	5.2%	1.2%	1.7%	0.2%	0.6%	100%
Civilian Labor Force	42.6%	35.3%	4.9%	5.4%	4.8%	3.3%	1.5%	1.3%	0.3%	0.3%	100%

Table 33 — Chief Counsel Workload by Region/Office (1996)

Region/Office	Pending Oct. 1, 1995	Received	Closed	Pending Sept. 30, 1996
MidStates	18,720	23,007	24,545	17,182
Northeast	16,641	26,947	25,614	17,974
Southeast	15,289	22,588	22,404	15,473
Western	23,062	35,238	32,277	26,023
Total Regions	**73,712**	**107,780**	**104,840**	**76,652**
Total National Office	11,755	25,697	27,524	9,928
Total Chief Counsel Workload	**85,467**	**133,477**	**132,364**	**86,580**

Table 34 — Chief Counsel Workload by Function (1996)

Function	Type of Case	Pending[1] Oct 1, 1995	Received	Closed	Pending Sept. 30, 1996
Criminal Tax	Requests for grand jury	9,362	2,140	1,943	9,559
	Grand Jury Evaluations	150	1,087	1,131	106
	Administrative	1,924	774	661	2,037
	Forfeiture cases	297	221	264	254
	National Office	0	1,755	1,755	0
	Total	**11,733**	**5,977**	**5,754**	**11,956**
Disclosure Litigation	Disclosure opinions	112	668	619	161
	FOIA Other	1,689	1,478	1,034	2,133
	Privacy Act Other	4	53	47	10
	FOIA litigation	92	49	53	88
	Privacy Act litigation	10	11	4	17
	Sections 7217 and 7431 litigation	36	32	24	44
	Appellate litigation	23	17	19	21
	Coordinations	0	22	21	1
	Total	**1,966**	**2,330**	**1,821**	**2,475**
Domestic	Request for rulings	1,017	2,742	2,531	1,228
	Technical advice	93	234	208	119
	Revenue rulings and revenue procedures	277	126	322	81
	Changes in accounting methods	3,712	2,817	4,829	1,700
	Changes in accounting periods	72	1,060	1,012	120
	Congressional correspondence	21	265	280	6
	Technical and general correspondence	62	388	396	54
	Regulations projects	353	6	169	190
	Legislative projects	21	15	31	5
	Assistance outside technical	250	1,737	1,771	216
	Rulings disclosure	107	771	760	118
	Field Service	0	4,296	4,296	0
	Refund.	433	99	97	435
	Tax Court	8	1	3	6
	Other	95	122	95	122
	Total	**6,521**	**14,679**	**16,800**	**4,400**
Employee Benefits & Exempt Organizations	Request for rulings	118	223	229	112
	Technical advice	21	22	29	14
	Revenue rulings and revenue procedures	25	6	6	25
	News releases	3	6	1	8
	Congressional correspondence	12	167	176	3
	Technical and general correspondence	39	280	258	61
	Regulations projects	72	6	4	74
	Legislative projects	20	6	3	23
	Assistance outside technical	242	726	647	321
	Field Service	0	295	295	0
	Refund	68	18	1	85
	Tax Court.	25	3	4	24
	Other	58	33	14	77
	Total	**703**	**1,791**	**1,667**	**827**
General Legal Services	Adverse actions	89	224	229	84
	Grievance arbitration	357	304	361	300
	Discrimination	427	685	490	622
	Unfair labor practice	44	89	94	39
	Contracts	41	147	161	27
	Bivens	126	198	145	179
	Claims collection	92	73	138	27
	Labor or personnel	96	631	590	137
	Tort claims	78	360	348	90
	Expert witness	133	256	292	97
	Miscellaneous Other	497	2,465	2,630	332
	Total	**1,980**	**5,432**	**5,478**	**1,934**

Function	Type of Case	Pending[1] Oct 1, 1995	Received	Closed	Pending Sept. 30, 1996
General Litigation	Chapter 7 Bankruptcies	2,641	3,855	3,636	2,860
	Chapter 11 Bankruptcies	4,505	4,970	5,076	4,399
	Chapter 13 Bankruptcies	10,873	24,029	21,545	13,357
	Collection suits (U.S. plaintiff)	1,529	3,105	2,935	1,699
	Suits against U.S.	1,650	1,422	1,353	1,719
	Summons enforcement	2,058	3,856	3,496	2,418
	Offers in compromise	1,241	24,652	24,548	1,345
	Other advisory opinions	1,907	4,917	5,018	1,806
	Appeals cases	334	310	346	298
	Other Cases	586	1,350	1,219	717
	Total	**27,324**	**72,466**	**69,172**	**30,618**
International	Competent authority	43	57	64	36
	Private letter rulings	95	105	175	25
	Regulations	97	4	19	82
	Revenue rulings	44	19	17	46
	Technical advice memoranda	18	16	24	10
	Technical assistance - non-ISP	145	235	211	169
	Treaties	43	0	9	34
	Criminal tax function	1	1	3	-1
	General litigation function	243	545	708	80
	Field Service	0	243	243	0
	Refund	132	7	41	98
	Tax Court	15	0	13	2
	Other	283	216	185	314
	Total	**1,159**	**1,448**	**1,712**	**895**
Tax Litigation-Field	Tax Court cases total	31,737	28,753	29,316	31,174
	Cases on appeal (decided/pending).	625	N/A	N/A	625
	Refund Suits:				
	District Courts	1,543	599	641	1,501
	Claims Court	6	2	3	5
	Cases on Appeal (decided/pending)	170	N/A	N/A	170
	Total	**34,081**	**29,354**	**29,960**	**33,475**
Total Chief Counsel Workload		**85,467**	**133,477**	**132,364**	**86,580**
Tax Litigation[2] (dollars in millions)	Tax Court cases total	31,787	28,757	29,337	31,207
	Tax & penalty in dispute	$31,578	$4,644	$5,955	$30,267
	Tax & penalty determined of cases tried & decided:	N/A	N/A	$1,138	N/A
	Won	N/A	N/A	650	N/A
	Lost	N/A	N/A	119	N/A
	Split	N/A	N/A	458	N/A
	Cases on appeal (decided/pending)	636	N/A	N/A	636
	Tax and penalty decided/pending	$2,134	N/A	N/A	$2,134
	Refund suits:				
	District Courts	1,585	604	648	1,541
	Amount in suits	$1,049	$303	$264	$1,088
	Amount not refunded	N/A	N/A	$128	N/A
	Claims Court	551	121	135	537
	Amount in suits	$1,880	$734	$178	$2,436
	Amount not refunded	N/A	N/A	$70	N/A
	Cases on appeal	218	N/A	N/A	218
	Tax and penalty decided/pending	$452	N/A	N/A	$452
	Total Cases	**34,777**	**29,482**	**30,120**	**34,139**

Footnotes for Table 1

* Less than 0.1%

— Not available

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

1. Refund Principle amounts only, does not include interest paid on refunds.

2. Includes Presidential Election Campaign Fund contributions of $68,518,247 in fiscal year 1995 and $66,267,518 in fiscal year 1996.

3. Refunds on all types of Forms 1040 from withheld taxes, does not include amounts for Earned Income Tax Credits of $18.7 billion.

4. 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.

Footnotes for Table 2

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

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

2. Includes Forms 1040X, 1041A, 1120X, 2688, 4868, 7004, 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 $501.9 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 (OASDHI) 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 $8.0 billion.

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

Footnote for Table 4

1. Represents fiscal year transition.

Footnotes for Table 5

1. IRS issued 88.3 million refunds totaling $131.1 billion which includes $2.2 billion in interest.

2. Includes $1.5 billion paid in interest.

3. Includes Earned Income Credits refunded in the amount of $18.7 billion, Earned Income Credits. Advanced of $95.3 million, direct deposit refunds of $19.3 billion, and refunds of $949.7 million (including interest of $16.8 million) paid on partnership and fiduciary returns. The average refund for individual income tax returns (1040, 1040A and 1040EZ) was $1,235.

4. Includes withheld income tax, Federal Insurance Contributions (FICA), Railroad Retirement, and Federal Unemployment Tax Act (FUTA) refunds and credits.

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

6. Includes Highway and Airport Trust Fund reclassification.

7. Includes credits for excess payments under the Federal Old Age and Survivors, Disability, and Hospital Funds of $894.7 million.

8. The source of this information is the U.S. Customs Service and the Bureau of Alcohol, Tobacco, and Firearms (BATF).

9. Includes refunds issued in September, 1996, minus refund reversals received in September, 1996, 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.

10. Amounts for Earned Income Credit, Refund and Refund Reversal Unclassified are for informational purposes only and are not included in the United States or Individual Income totals. These refunds have been distributed by district, region or state.

Footnotes for Table 6

1. Includes 216,786 refunds issued to fiduciaries and partnerships, and 10.0 million refunds issued through direct deposit.

2. Includes refunds issued in September, 1996, minus refund reversals received in September, 1996, 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.

3. The count for Earned Income Credit, Refund 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, 1040A, 1040EZ, 1040NR, 1040PC, 1040RC, 1040SS/PR, and 1040T.

(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, 941E, 941PR/SS, 942, 942PR, 943, 943PR, 945, 1042, and CT–1.

(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, 1041A, 1120X, 2688, 4868, 7004, and 8752.

2. Includes a total of 252,000, From 1040T which are not distributed by district, region or state.

3. Includes a total of 956,837, Form 4868 processed through lockbox. The count is not distributed by district, region or state.

Footnotes for Table 8

1. The "—" indicates that International did not participate in Electronic Filing.

2. 1993 through 1996 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. Counts have been revised to include a total of 1,372 on-line returns and 680,204 telefile returns distributed by district office.

5. 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.

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

Footnotes for Table 9

1. The figures have been adjusted to correct an error made in a previous year. In FY 1995, cumulative contributions should have been 14,493 and the cumulative dollar amount $9.1 million. The FY 1996 figures are correct as shown.

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

3. 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. Tele-Tax calls for FY 1996 were 45 million compared to 51 million for FY 1995. The reduction in inquiries overall were because the Revenue Protection Strategy did not impact as many taxpayers in FY 1996.

2. Reduction in correspondence can also be linked to the reduction of taxpayers affected by the Revenue Protection Strategy.

Footnotes for Tables 11, 11-A, 13, 14, 16, 17

1. Miscellaneous taxable includes the following:

a. Taxable 1120S Corporations

b. 1120FSC (Foreign Sales Corporations)

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

d. Annual Return for Partnership Withholding Tax, Form 8804.

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); and

c. Other Miscellaneous non taxable forms not specified.

3. Lines marked with ** are included in the line titles: Income, Estate & Gift Total.

4. Dashs (—) in these tables indicate either information is not applicable for that particular class of return or no returns were examined for that particular class of return.

5. All dollar figures are reported in thousands of dollars.

6. Employment ROE *** — This is Revenue Officer Examiner data (1996 and forward) included in Tax Auditor Numbers and is included in the Grand Total Line.

7. Protection of Revenue Base is any action taken by the Internal Revenue Service to prevent the release of funds from the Treasury in response to taxpayer efforts to recoup all, or part, of previously assessed and paid tax or penalty.

8. CEP: Coordinated Examination Program

TGR: Total Gross Receipts

TPI: Total Positive Income

Footnotes for Table 12

1. Returns filed include Forms 990, 990-C, 990EZ, 990PF, 1041-A, 1065, 5227.

2. Number of EO Returns Examined by Type — FY 1996

EO Returns:	
Forms 990PF, 1041-A, 5227	312
Form 990	4,067
Form 990-C	114
Form 1120-POL	56
Form 8038	68
Subtotal	4,617
Related Taxable Returns:	
Forms 940, 941, 942, 943	4,157
Form 990-T	1,747
Form 4720	98
Forms 1040/1120 Adjustments	401
Subtotal	6,403
Total	11,020

3. Returns filed include Forms 5500, 5500 C/R and 5500EZ

4. Number of EP Returns Examined by Type — FY 1996

Form 5500	2,210
Form 5500 C/R	8,205
Form 5500 EZ	283
Subtotal	10,698
Related Taxable Returns	
Form 5330	2,509
Form 990-T	67
Form 1040	787
Form 1120	54
Other	21
Subtotal	3,438
Total	14,136

Footnotes for Table 15

Note: Detail may not add to 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 $4.8 billion on individual returns and 6.0 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 series, 990C and 990T.

4. Includes Forms 940, 941, 942, 943, 945 and CT-1.

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

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 18

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

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

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

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

Footnotes for Table 19

1. Information documents returns include Forms 1098, 1099-series, 5498, Schedule K-1, W-2/G.

2. Other than paper includes magnetic tape, electronic and disketted filings.

3. Paper receipts are for Forms 1099-MISC, 1099-R, and W-2G; no other forms were processed due to budget constraints.

Footnotes for Table 20

1. Includes subsequent notices and Installment Agreement Yield.

2. Includes Taxpayer Delinquent Accounts (TDA), Deferred and Non-Master File (NMF) Yield.

3. Adjusted to balance in accounting method.

4. Excludes Compliance 2000 cases.

Footnote for Table 21

1. Statistics may be different from previously quoted numbers due to realignment of programs and enhanced program definitions.

Footnote for Table 24

N/A = not applicable to EO.

1. Includes: master and prototype plans; Individual Retirement Accounts/Simplified Employee Pensions (section 408(k) of IRC), requests for waivers, and change in funding methods.

Footnote for Table 25

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.

2. Economic Recovery and Income Security Act (ERISA).

Footnotes for Table 26

1. ESOP = Employee Stock Ownership Plan.

2. IRC Section 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.

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

Footnotes for Table 27

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

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

Footnotes for Table 28

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 do 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. Included in Total Obligations are obligations from current year appropriations, multi-year and no-year funds, and user fees.

3. This appropriation was merged into the Processing Assistance and Management appropriation effective FY 96.

4. In FY 1996, the resources for the Directors, Support Services were transferred to the Resources Management—Compliance activity in the Tax Law Enforcement Appropriation.

Source: Automated Financial System

Footnotes for Table 30

Note: Reimbursements are included in the above figures.

The following abbreviations mean:

2604: Old Central Region

2605: Old Southwest Region

2608: Old Mid-Atlantic Region

ACS: Automated Call Site

DSS: Director, Support Services

FISO: Field Information Systems Office

CASU: Cooperated Administrative Support Unit

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

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

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

Footnotes for Table 31

*FY 95 figures were revised to reflect new format.

1. All data is extracted from Automated Financial Systems and Grade Structure Reports.

2. FY 96 data is based on Month 14 FY 96 and Payperiod Ending 19 FY 96 date September 28, 1996.

3. FY 95 data is based on Month 15 FY 95 and Payperiod Ending 18 FY 95 date September 16, 1995.

4. Figures include reimbursements.

5. National Office includes employees of Taxpayer Service, Criminal Investigation, Inspection and Counsel that are charged to National Office areas as well as Chief Financial Officer, Chief Compliance Officer, Chief Information Officer (CIO), Chief Management and Administration and Chief Headquarter Operations.

6. National Office CIO excludes Martinsburg Computing Center, Detroit Computer Center, Tennessee Computer Center. Management Services includes Financial Operations, Management and Administration and Headquarter Operations. Taxpayer Services includes Problem Resolution Program, Taxpayer Service and Area Distribution Centers.

7. Inspection includes Internal Audit and Internal Security.

Footnote for Table 32

1. FY 96 data does not include seasonal employees.

Footnote for Table 34

Note: N/A = Not Applicable.

1. Pending inventory as of October 1, 1995 will not match pending inventory as of September 30, 1995 due to the consolidation of seven regions to four, the separation of Appeals from Chief Counsel, and new reporting requirements for some offices.

Principal Officers of the Internal Revenue Service (1996)

as of September 30, 1996

Commissioner

Margaret Milner Richardson

Deputy Commissioner
Michael P. Dolan

Associate Commissioner for Modernization
Vacant

Regional Commissioners
Gary Booth (Midstates)
Herma Hightower (Northeast)
Robert Johnson (Southeast)
Marilyn Day (Western)

Taxpayer Advocate
Lee Monks

National Director of Appeals
Vincent S. Conciello

Chief Counsel
Stuart Brown

Chief Inspector
Gary D. Bell

Chief, Headquarters Operations
Vacant

Chief Financial Officer

Anthony Musick

National Director for Budget
Richard J. Morgante

Controller/National Director for Financial Management
Vacant

National Director for Systems & Accounting Standards
Patricia Healy (Acting)

National Director for Financial Analysis
Thomas Andretta

Chief Management & Administration

David A. Mader

Assistant Commissioner (Procurement)
Gregory D. Rothwell

Assistant Commissioner (Support Services)
John E. Binnion, II

National Director, EEO & Diversity
Edward Chavez

National Director, Legislative Affairs
Floyd L. Williams, III

National Director, Communications
Judith B. Tomaso

National Director, Strategic Planning
Charlotte E. Perdue

Director, Analysis & Studies
William W. Hannon

Chief Taxpayer Service

James E. Donelson

Executive Officer for Service Center Operations
Jimmy L. Smith (Acting)

National Director, Submission Processing
Peggy Rule (Acting)

Director, Taxpayer Service Finance
Vacant

National Director, Tax Forms & Publications
Sheldon D. Schwartz

National Director, Multimedia Production
Raymona L. Stickell

Assistant Commissioner (Taxpayer Services)
Vacant

Executive Officer for Customer Service
J. R. Watson

National Director, Taxpayer Service Design and Review
Marie Medeck

Chief Compliance Officer

James E. Donelson (Acting)

Assistant Commissioner (Criminal Investigation)
Ted F. Brown

Assistant Commissioner (Examination)
Thomas J. Smith

Assistant Commissioner (Collection)
Ronald S. Rhodes

Assistant Commissioner (Employee Plans & Exempt Organizations)
Evelyn A. Petschek

Assistant Commissioner (International)
John T. Lyons

National Director, Compliance Research
Wayne R. Thomas

Director, Statistics of Income
Dan Skelly

Chief Information Officer

Arthur A. Gross

National Director, Applications Design & Development
Chris Egger

National Director, Systems Engineering & Program Management
Richard P. Oakes

National Director, Network & Systems Management
Vacant

National Director, Acquisitions Management
Renee O. Shaw

National Director, Systems Development Projects Management
Vacant

Regions and Districts

as of September 30, 1996

Midstates Region

Regional Commissioner
Gary O. Booth

Regional Chief Compliance
Dale F. Hart

Regional Chief Customer Services
Brien T. Downing

Director of Support Services
Barry L. Janssen

District Directors

Austin, TX
Michael L. Killfoil

Chicago, IL
Robert W. Brock

Dallas, TX
Bobby E. Scott

Houston, TX
James J. Walsh

Milwaukee, WI
Robert E. Brazzil

Oklahoma City, OK
Kenneth J. Sawyer

St. Louis, MO
Ronald J. Lambert

St. Paul, MN
Harry L. Fields

Northeast Region

Regional Commissioner
Herma Hightower

Regional Chief Compliance
Stephen L. Daige

Regional Chief Customer Services
Margaret J. Connell

Director of Support Services
Barry J. Pelner

District Directors

Boston, MA
Francine Crowley

Brooklyn, NY
Herbert J. Huff

Buffalo, NY
Charles W. Peterson

Cincinnati, OH
C. Ashley Bullard

Detroit, MI
Arlene G. Kay

Hartford, CT
Richard L. McCleary

Newark, NJ
John J. Jennings

New York, NY
Eugene D. Alexander

Philadelphia, PA
Vacant

Southeast Region

Regional Commissioner
Robert T. Johnson

Regional Chief Compliance
Jack B. Cheskaty

Regional Chief Customer Services
Charles Washington, Jr.

Director of Support Services
Terence J. O'Brien

District Directors

Atlanta, GA
Nelson A. Brooke

Baltimore, MD
Paul M. Harrington

Ft. Lauderdale, FL
Bruce R. Thomas

Greensboro, NC
J.R. (Bob) Starkey

Indianapolis, IN
David B. Palmer

Jacksonville, FL
Henry O. Lamar, Jr.

Nashville, TX
John C. Stocker

New Orleans, LA
Richard F. Moran

Richmond, VA
Roger Burgess

Western Region

Regional Commissioner
Marilyn W. Day

Regional Chief Compliance
Frank S. Miceli

Regional Chief Customer Services
Rebecca L. McElwee

Director of Support Services
Jerald H. Heschel, II

District Directors

Denver, CO
Wally Hutton

Laguna Niguel, CA
Vacant

Los Angeles, CA
Steven A. Jensen

Oakland, CA
Robert D. AhNee

Phoenix, AZ
Mark D. Cox

San Jose, CA
Billy J. Brown

Seattle, WA
J. Paul Beene

Principal Officials of Inspection

as of September 30, 1996

Computing Center and Service Center Directors

Detroit Computing Center
Arthur Jackson, Jr.

Martinsburg Computing Center
Gerald Rabe

Andover Service Center
Thomas Quinn

Atlanta Service Center
Beverly Stowell

Austin Service Center
Charles Peoples

Brooklyn Service Center
Carol Landy

Cincinnati Service Center
John Ressler

Fresno Service Center
Robert Wenzel

Kansas Service Center
Ladd Ellis, Jr.

Memphis Service Center
Richard Marsh

Odgen Service Center
Deborah Decker

Philadelphia Service Center
Joseph Cloonan

National Office Chief Inspector

Gary D. Bell

Deputy Chief Inspector
Douglas C. Crouch

Assistant Chief Inspector Internal Audit
Billy C. Morrison

Assistant Chief Inspector Internal Security
Sebastian R. Lorigo

Midstates Region

Regional Inspector
Walter E. Arrison

Assistant Regional Inspector Internal Audit
Scott Wilson

Assistant Regional Inspector Internal Security
Dan Parfitt

Northeast 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

Western Region

Regional Inspector
Aldwyn K. Hyatt

Assistant Regional Inspector Internal Audit
Stephen Mullins

Assistant Regional Inspector Internal Security (Acting)
Harold J. Michaels

Principal Officers of the IRS Office of Chief Counsel

as of September 30, 1996

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
Vacant

Special Counsel to the Chief Counsel
Jasper A. Howard

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

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)
Michael Danilack, III

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)
Dominic A. Paris

Assistant Chief Counsel Criminal Tax
Barry J. Finkelstein

Assistant Chief Counsel Disclosure Litigation
John B. Cummings

Assistant Chief Counsel General Litigation
Joyce E. Bauchner

Associate Chief Counsel (Domestic)
Judith C. Dunn

Deputy Associate Chief Counel (Domestic Technical)
Vacant

Deputy Associate Chief Counsel (Domestic Field Service)
Daniel J. Wiles

Special Counsel (Legislation)
Vacant

Assistant Chief Counsel Corporate
Philip J. Levine

Assistant Chief Counsel Financial Institutions and Products
Vacant

Assistant Chief Counsel Income Tax and Accounting
Jody J. Brewster

Assistant Chief Counsel Passthroughs and Special Industries
Paul F. Kugler

Assistant Chief Counsel (Field Service)
Vacant

Associate Chief Counsel (Employee Benefits & Exempt Organizations)
Sarah H. Ingram

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

Assistant Chief Counsel (Employee Benefits & Exempt Organizations)
Mary E. Oppenheimer

Field

Midstates Region

Regional Counsel
William F. Hammack

Deputy Regional Counsel
Gary A. Benford

District Counsel, Austin
Lewis J. Hubbard, Jr.

District Counsel, Chicago
Richard A. Witkowski

District Counsel, Dallas
Thomas R. Thomas

District Counsel, Houston
Vacant

District Counsel, Kansas City
James E. Gannon

District Counsel, Milwaukee
Nelson E. Shafer

District Counsel, Oklahoma City
Michael J. O'Brien

District Counsel, Omaha
Ronald M. Frykberg

District Counsel, St. Louis
Sheldon M. Kay

District Counsel, St. Paul
Robert F. Cunningham

Northeast Region

Regional Counsel
Agatha L. Vorsanger

Deputy Regional Counsel
Joseph F. Maselli

District Counsel, Boston
Gerald J. O'Toole

District Counsel, Brooklyn
Donald Schwartz

District Counsel, Buffalo
John D. Steele, Jr.

District Counsel, Cincinnati
Richard E. Trogolo

District Counsel, Cleveland
Dennis G. Driscoll

District Counsel, Detroit
Oksana O. Xenos

District Counsel, Hartford
Gerald A. Thorpe

District Counsel, Manhattan
Linda R. Dettery

District Counsel, Newark
Matthew Magnone

District Counsel, Philadelphia
H. Stephen Kesselman

District Counsel, Pittsburgh
Edward F. Peduzzi

Southeast Region

Regional Counsel
William A. Goss

Deputy Regional Counsel
John B. Harper

District Counsel, Atlanta
Vacant

District Counsel, Baltimore
Vacant

District Counsel, Birmingham
Vacant

District Counsel, Ft. Lauderdale
David R. Smith

District Counsel, Greensboro
Paul G. Topolka

District Counsel, Indianapolis
Ross E. Springer

District Counsel, Jacksonville
Benjamin A. de Luna

District Counsel, Louisville
Jack A. Joynt

District Counsel, Miami
Vacant

District Counsel, Nashville
James E. Keeton

District Counsel, New Orleans
Louis J. Zeller

District Counsel, Richmond
T. Keith Fogg

District Counsel, Washington, DC
Vacant

Western Region

Regional Counsel
Martha Sullivan

Deputy Regional Counsel
Catherine L. Lau

District Counsel, Anchorage
Vacant

District Counsel, Denver
Martin B. Kaye

District Counsel, Honolulu
Vacant

District Counsel, Laguna Niguel
Harry M. Asch

District Counsel, Las Vegas
Milton B. Blouke

District Counsel, Los Angeles
James A. Nelson

District Counsel, Phoenix
David W. Otto

District Counsel, Portland
Wayne R. Appleman

District Counsel, Sacramento
Steven J. Mopsick

District Counsel, Salt Lake City
Marion K. Mortensen

District Counsel, San Diego
Valerie K. Liu

District Counsel, San Francisco
Peter D. Bakutes

District Counsel, San Jose
Barbara M. Leonard

District Counsel, Seattle
James W. Clark

District Counsel, Thousand Oaks
Margaret C. Tinagero

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

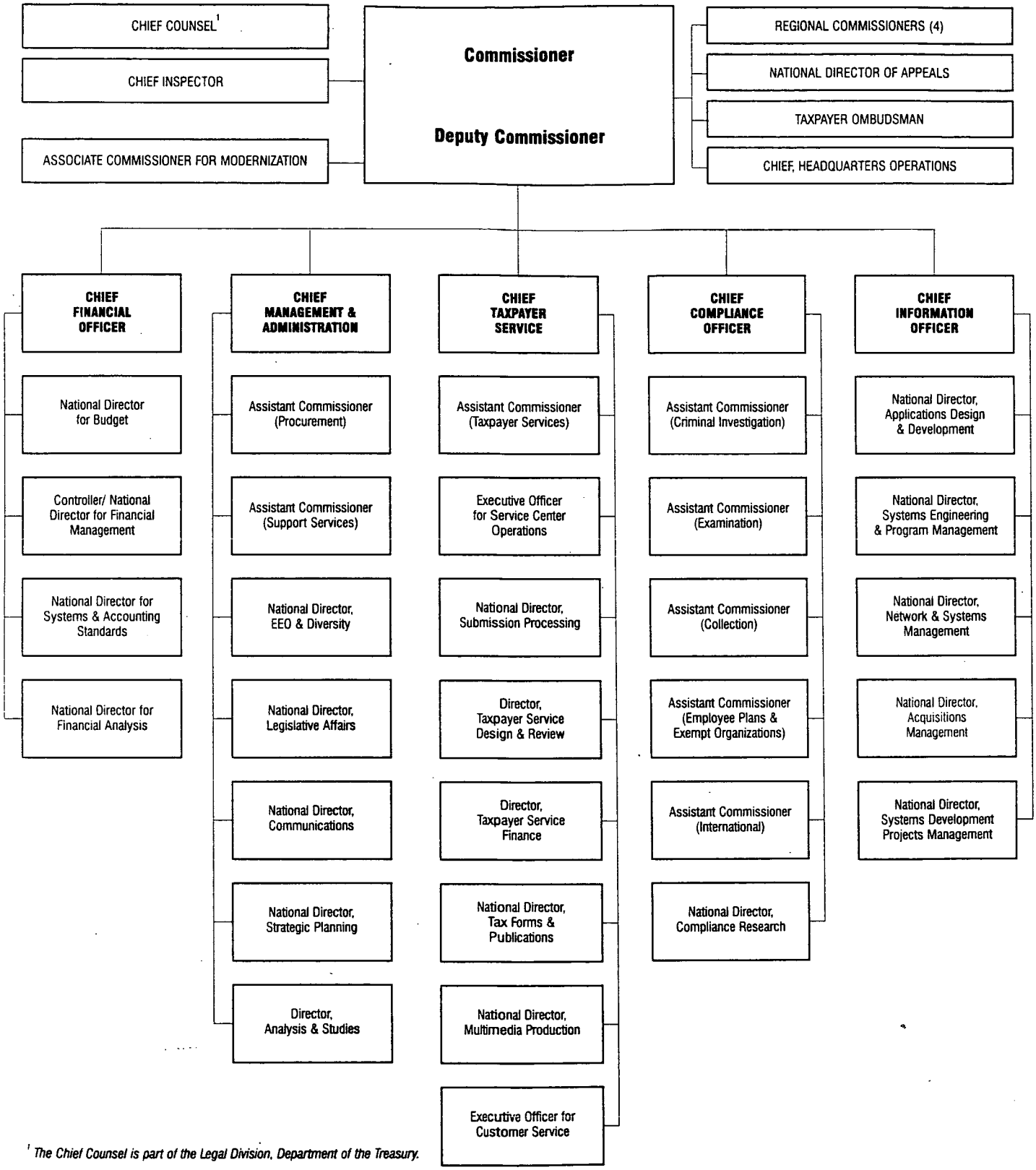
V. Jean Owens
March 14 to July 27, 1986

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

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

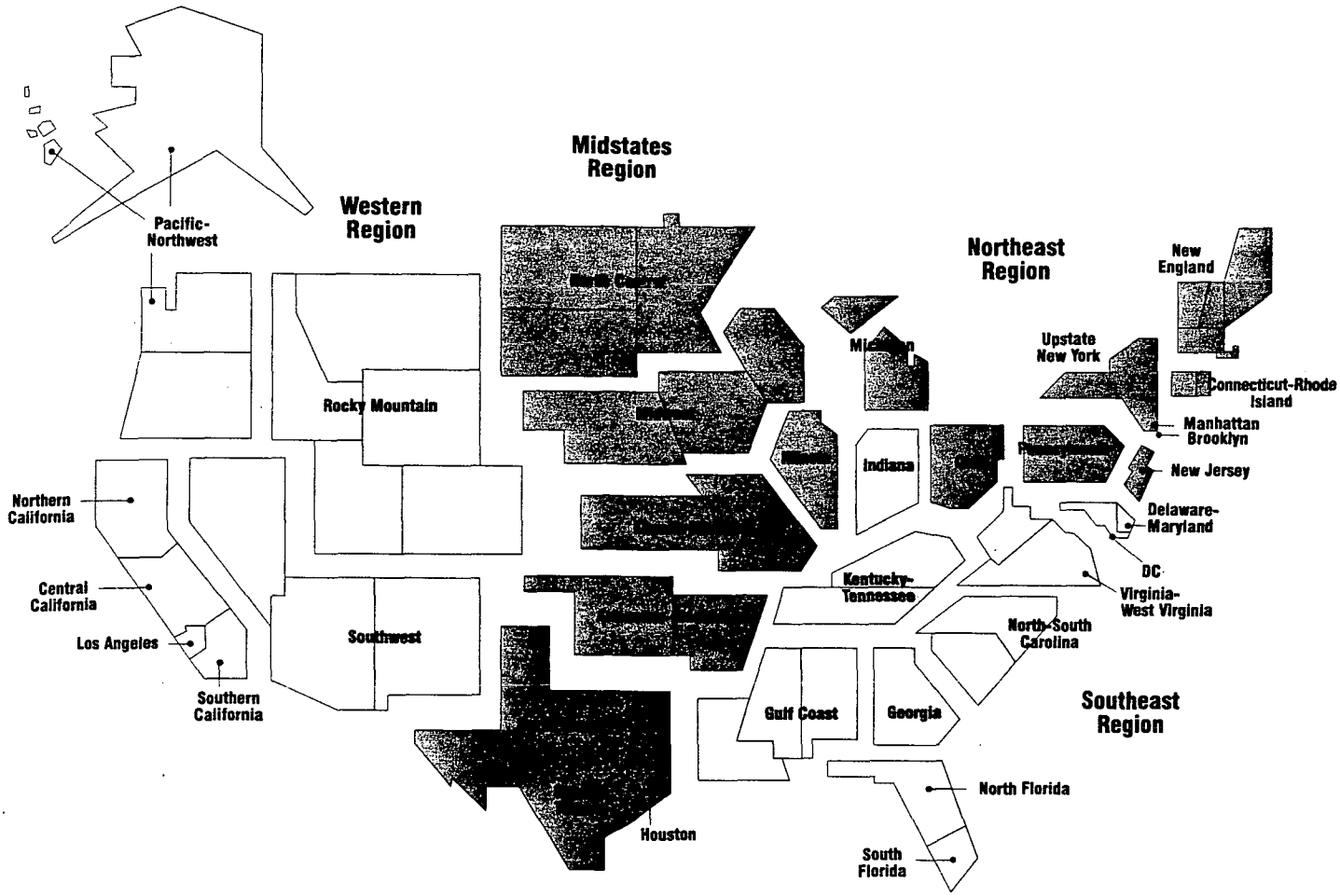
Note: From 1866 to 1926, the chief legal officer for the Internal Revenue Service was known as the Solicitor. For the next eight years, 1926 to 1934, he had the title of General Counsel for the Bureau of Internal Revenue. Since 1934, he has operated under the title of Chief Counsel.

IRS Organization, FY 1996 (Documentary Draft)



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

IRS Organizational Map



Midstates Region

Arkansas—Oklahoma
Houston
Illinois
Kansas—Missouri
Midwest
North Central
North Texas
South Texas

Northeast Region

Brooklyn
Connecticut—Rhode Island
Manhattan
Michigan
New England
New Jersey
Ohio
Pennsylvania
Upstate New York

Southeast Region

Delaware—Maryland
North Florida
South Florida
Georgia
Gulf Coast
Indiana
Kentucky—Tennessee
North—South Carolina
Virginia—West Virginia

Western Region

Central California
Los Angeles
Northern California
Pacific North West
Rocky Mountain
Southern California
Southwest

ISBN 0-16-049184-3