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Data Book

October 1, 1996 to September 30, 1997

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1997

THE IRS is pleased to publish for the fourth consecutive year the Internal Revenue Service (IRS) Data Book (Publication 55B). The Data Book contains statistical data and organizational information for Fiscal Year 1997—October 1, 1996 through September 30, 1997.

The IRS is committed to its mission to provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all.

For a narrative of IRS objectives and activities during Fiscal Year 1997, please refer to the IRS Chief Financial Officer's Annual Report, Fiscal Year 1997, Document #10804.

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Table 1 — Summary: Internal Revenue Collections (1997)

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

Source	Gross collections: Percent of 1997 collections	Gross collections: 1996	Gross collections: 1997	Net collections: 1997 Refunds[1,3]	Net collections: Amount	Net collections: Percent of 1997 collections
Grand total	**100.0%**	**1,486,546,674**	**1,623,272,071**	**141,108,899**	**1,482,163,171**	**100.0%**
Corporation, total	**12.6%**	**189,054,791**	**204,492,336**	**22,198,898**	**182,293,438**	**12.3%**
Regular	12.6%	188,354,914	203,825,575	—	—	—
Exempt organizations business income tax	*	699,878	666,761	—	—	—
Individual, total[2]	**50.7%**	**745,313,276**	**825,020,880**	**113,608,264[3]**	**711,412,616**	**48.0%**
Withheld by employers[2,4]	35.7%	533,145,655	580,274,585	—	—	—
Other[4]	15.0%	212,167,622	244,746,295	—	—	—
Employment taxes, total	**32.6%**	**492,365,178**	**528,596,833**	**3,029,717**	**525,567,116**	**35.4%**
Old-age survivors, disability and hospital insurance, total	31.9%	482,080,772	517,945,820	2,911,248	515,034,573	34.7%
Federal Insurance Contributions (FICA)	29.8%	455,199,989	483,981,661	—	—	—
Self Employment Insurance Contributions (SECA)	2.1%	26,880,783	33,964,159	—	—	—
Unemployment insurance	0.4%	5,957,025	6,208,265	107,684	6,100,581	0.4%
Railroad retirement	0.3%	4,327,382	4,442,748	10,785	4,431,963	0.3%
Estate and gift taxes, total	**1.3%**	**17,591,817**	**20,356,401**	**511,721**	**19,844,679**	**1.4%**
Estate	1.1%	15,350,591	17,595,484	459,387	17,136,097	1.2%
Gift	0.2%	2,241,226	2,760,917	52,334	2,708,583	0.2%
Excise taxes, total	**2.8%**	**42,221,611**	**44,805,621**	**1,760,300**	**43,045,322**	**2.9%**

Table 2 — Summary: Number of Returns by Principal Type of Return (1997)

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

Type of return	1996	1997
Grand total	**208,938**	**216,510**
Income taxes, total	**165,297**	**170,431**
Individual	**118,833**	**120,745**
1040	66,183	68,345
1040A	23,306	22,715
1040EZ	21,425	20,896
1040 other[1]	7,919	8,789
Individual estimated tax	**36,044**	**38,634**
Fiduciary	**3,259**	**3,310**
Fiduciary estimated tax	**664**	**814**
Partnership	**1,623**	**1,770**
Corporation	**4,874**	**5,158**
Estate tax	**86**	**97**
Gift tax	**226**	**251**
Employment taxes	**28,562**	**28,918**
Exempt organizations	**573**	**607**
Employee plans	**855**	**1,337**
Excise taxes	**765**	**821**
Supplemental documents[2]	**12,573**	**14,048**

Table 3 — Internal Revenue Collections by Region and District (1997)

(In thousands of dollars)

Internal Revenue regions and districts	Total Internal Revenue collections (1)	Corporation income tax[1] (2)	Individual income and employment taxes: Total (3)	Income tax not withheld and SECA[2, 3] (4)	Income tax withheld and FICA[2] (5)	Railroad retirement (6)	Unemployment insurance (7)	Estate tax (8)	Gift tax (9)	Excise tax (10)
United States, total	**1,623,272,071**	**204,492,336**	**1,353,617,713**	**278,710,454**	**1,064,256,246**	**4,442,748**	**6,208,265**	**17,595,484**	**2,760,917**	**44,805,621**
Northeast Region	**539,564,498**	**73,489,536**	**451,090,726**	**85,539,913**	**362,905,360**	**845,499**	**1,799,954**	**5,499,268**	**985,958**	**8,499,010**
Brooklyn	28,897,248	2,267,862	25,958,564	6,903,340	18,834,728	111,051	109,445	352,475	69,206	249,140
Connecticut-Rhode Island	38,864,829	6,813,291	31,160,747	6,392,171	24,657,144	1,077	110,355	485,366	41,988	363,437
Manhattan	86,102,948	16,466,438	67,549,352	13,884,409	53,377,549	117,251	170,143	1,396,003	189,036	502,119
Michigan	65,085,344	7,669,807	56,464,291	7,930,704	48,255,924	11,051	266,612	399,998	314,770	236,477
New England	58,910,229	6,101,263	51,507,364	11,390,640	39,864,591	26,298	225,835	701,631	87,713	512,259
New Jersey	74,112,984	11,872,527	59,527,918	10,174,048	49,066,132	56,720	231,017	639,679	69,740	2,003,121
Ohio	78,274,391	9,926,624	65,135,791	12,711,681	52,116,264	25,323	282,522	643,012	78,261	2,490,703
Pennsylvania	74,178,278	8,685,688	62,828,811	11,757,009	50,383,338	412,118	276,346	652,722	111,714	1,899,343
Upstate New York	35,138,247	3,686,035	30,957,888	4,395,910	26,349,689	84,611	127,678	228,382	23,530	242,412
Southeast Region	**374,077,482**	**40,754,852**	**322,068,882**	**66,876,999**	**252,347,901**	**1,284,451**	**1,559,531**	**4,288,151**	**585,299**	**6,380,297**
Delaware-Maryland	53,997,368	8,075,547	44,583,019	7,176,746	36,965,369	299,590	141,314	573,824	56,269	708,709
Georgia	46,155,858	6,987,223	37,274,581	6,493,911	30,557,594	3,539	219,537	279,268	46,053	1,568,732
Gulf Coast	42,446,017	3,718,737	37,729,501	8,010,441	29,522,480	6,825	189,755	393,854	42,673	561,252
Indiana	29,069,940	2,172,226	26,276,765	4,700,518	21,404,970	55,297	115,980	233,926	68,530	318,492
Kentucky-Tennessee	44,784,062	5,383,464	37,571,619	6,284,889	31,076,709	9,143	200,878	412,631	43,796	1,372,552
North Florida	41,905,992	3,028,196	38,035,915	9,709,545	27,723,012	441,845	161,512	475,397	49,896	316,589
North-South Carolina	44,512,655	5,461,746	38,217,158	6,136,520	31,741,086	102,900	236,652	479,220	50,256	304,275
South Florida	33,973,400	2,044,720	30,586,313	12,138,842	18,309,326	913	137,233	1,003,695	170,231	168,441
Virginia-West Virginia	37,232,190	3,882,992	31,794,012	6,225,587	25,047,354	364,398	156,672	436,336	57,594	1,061,256
Midstates Region	**380,484,735**	**51,218,266**	**302,274,481**	**56,520,242**	**242,242,507**	**2,037,986**	**1,473,746**	**3,353,943**	**555,812**	**23,082,233**
Arkansas-Oklahoma	26,357,330	3,361,389	18,171,800	2,374,347	15,648,907	5,136	143,411	260,474	83,100	4,480,567
Houston	39,343,801	5,731,176	25,563,811	5,333,806	20,079,105	13,886	137,013	224,150	50,948	7,773,716
Illinois	96,122,174	15,449,658	76,524,628	15,007,813	60,974,795	224,616	317,403	944,477	110,918	3,092,493
Kansas-Missouri	43,842,263	5,566,526	35,772,914	4,711,668	30,124,605	743,419	193,223	494,476	68,990	1,939,357
Midwest	50,514,445	7,580,930	42,021,235	7,119,772	33,870,189	808,298	222,976	473,506	54,467	384,307
North Central	46,272,082	5,384,110	39,561,117	5,466,225	33,852,942	72,239	169,711	247,394	79,222	1,000,240
North Texas	48,087,954	5,628,608	38,523,458	8,224,159	30,068,361	8,272	222,666	359,083	78,517	3,498,288
South Texas	29,944,685	2,515,869	26,135,517	8,282,451	17,623,603	162,120	67,343	350,383	29,648	913,267
Western Region	**317,771,968**	**34,495,964**	**271,134,763**	**67,180,528**	**202,450,776**	**232,254**	**1,271,205**	**4,121,597**	**631,514**	**7,388,131**
Central California	36,014,514	6,497,527	28,836,460	6,952,321	21,747,880	1,698	134,560	457,899	80,414	142,214
Los Angeles	48,002,059	5,704,891	40,320,401	9,001,670	31,124,333	479	193,918	740,807	133,905	1,102,054
Northern California	51,256,677	7,395,560	40,970,214	7,057,706	33,655,697	73,089	183,721	843,519	106,524	1,940,860
Rocky Mountain	44,433,568	3,484,160	38,980,080	8,742,189	30,013,374	30,843	193,674	513,962	105,302	1,350,065
Southern California	39,589,960	3,471,456	34,842,523	9,401,189	25,251,850	523	188,960	519,845	75,783	680,354
Southwest	29,803,347	2,428,713	25,917,054	6,764,206	19,000,542	1,297	151,009	360,360	62,410	1,034,809
Pacific-Northwest	68,671,844	5,513,656	61,268,032	19,261,247	41,657,099	124,325	225,362	685,206	67,176	1,137,774
International	**11,556,548**	**4,366,917**	**6,971,298**	**2,397,911**	**4,484,928**	**45,240**	**43,219**	**51,291**	**2,334**	**164,708**
Puerto Rico	4,315,693	1,641,263	2,587,023	213,702	2,336,307	227	36,788	5,271	281	81,855
Other	7,240,856	2,725,655	4,384,274	2,184,209	2,148,621	45,014	6,432	46,020	2,053	82,853
Undistributed[4]	**(183,160)**	**166,800**	**77,563**	**194,861**	**(175,225)**	**(2,682)**	**60,609**	**281,234**	**0**	**(708,758)**

Table 4 — Amount of Internal Revenue Refunds Including Interest (1997)

(In thousands of dollars)

Internal Revenue regions, districts, and other areas.	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]	**143,478,876**	**24,045,555**	**113,964,377**	**3,103,562**	**516,176**	**59,601**	**1,789,605**
Northeast Region	**42,962,623**	**10,345,108**	**31,619,191**	**541,153**	**178,453**	**14,383**	**264,335**
Brooklyn	3,759,125	349,565	3,361,429	33,244	11,127	492	3,268
Conneticut-Rhode Island	3,205,181	873,578	2,263,647	43,499	14,626	1,684	8,147
Manhattan	4,526,786	2,011,655	2,383,984	65,154	45,992	7,348	12,653
Michigan	6,162,848	2,209,826	3,873,974	55,803	9,861	520	12,864
New England	4,649,300	520,776	4,045,255	50,463	27,259	1,675	3,872
New Jersey	5,780,920	1,415,769	4,137,558	116,351	23,229	1,100	86,913
Ohio	6,867,023	1,522,020	5,108,366	76,411	29,115	737	130,374
Pennsylvania	5,830,098	768,281	4,991,989	54,603	10,155	49	5,021
Upstate New York	2,181,342	673,638	1,452,989	45,625	7,089	778	1,223
Southeast Region	**37,862,214**	**3,584,361**	**33,556,648**	**469,300**	**120,307**	**28,932**	**102,666**
Delaware-Maryland	4,226,429	811,678	3,313,426	67,373	27,743	631	5,578
Georgia	3,899,506	492,750	3,280,990	54,951	6,933	197	63,685
Gulf Coast	6,141,618	357,873	5,687,338	74,576	12,217	502	9,112
Indiana	2,959,962	223,435	2,705,764	21,781	4,220	999	3,763
Kentucky-Tennessee	4,503,009	342,628	4,084,413	57,402	11,105	883	6,578
North Florida	3,745,899	273,472	3,375,327	54,622	18,986	19,816	3,676
North-South Carolina	5,322,052	504,508	4,747,105	58,733	8,810	540	2,356
South Florida	3,311,483	332,142	2,903,669	45,261	22,422	4,691	3,298
Virginia-West Virginia	3,752,256	245,875	3,458,616	34,601	7,871	673	4,620
Midstates Region	**33,378,543**	**5,647,153**	**27,125,155**	**438,358**	**74,322**	**8,295**	**85,260**
Arkansas-Oklahoma City	2,874,234	558,884	2,272,565	35,927	3,642	140	3,076
Houston	5,146,513	584,053	4,480,651	37,698	13,372	397	30,342
Illinois	6,706,934	1,051,558	5,516,565	103,645	23,580	1,187	10,399
Kansas-Missouri	3,541,823	451,808	3,021,771	49,877	5,196	988	12,183
Midwest	3,678,374	352,718	3,277,167	37,711	7,531	531	2,716
North Central	2,563,937	521,988	2,002,348	27,649	4,784	3,099	4,069
North Texas	4,230,167	620,782	3,476,099	110,995	4,848	1,092	16,351
South Texas	4,636,561	1,505,362	3,077,989	34,856	11,369	861	6,124
Western Region	**25,611,755**	**4,659,944**	**20,205,415**	**558,610**	**131,409**	**7,650**	**48,727**
Central California	3,216,023	590,207	2,575,302	35,378	12,945	775	1,416
Los Angeles	4,650,395	903,929	3,581,811	138,750	21,466	1,508	2,931
Northern California	4,740,079	1,059,840	3,466,923	173,474	27,412	2,513	9,917
Pacific-Northwest	1,245,849	887,955	245,332	63,329	34,332	55	14,846
Rocky Mountain	3,669,938	488,799	3,119,125	49,714	7,408	204	4,688
Southern California	4,646,097	473,231	4,101,697	50,574	13,696	1,406	5,493
Southwest	3,443,374	255,983	3,115,225	47,391	14,150	1,189	9,436
International	**1,805,734**	**450,477**	**1,289,770**	**45,661**	**11,685**	**341**	**7,800**
Puerto Rico	157,783	39,147	94,746	23,732	16	15	127
A/C International	1,647,951	411,330	1,195,024	21,929	11,669	326	7,673
Other miscellaneous refunds and credits	**1,858,007**	**(641,488)**	**168,198**	**1,050,480**	**0**	**0**	**1,280,817**
Highway and Airport Trust Fund[6]	397,649	(641,488)	12,342	0	0	0	1,026,795
Excess FICA credits[7]	1,050,480	0	0	1,050,480	0	0	0
U.S. Customs and BATF[8]	254,022	0	0	0	0	0	254,022
Earned Income Credit, Advance	89,393	0	89,393	0	0	0	0
Refund Reversal Unclassified[9]	66,463	0	66,463	0	0	0	0
Earned Income Credit, Refund[10]	22,778,341	0	22,778,341	0	0	0	0

Table 5 — Internal Revenue Collections by Principal Sources (1997)

(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)
1968	153,636,838	108,148,565	29,896,520	78,252,045	28,085,898	3,081,979	14,320,396
1969	187,919,560	135,778,052	38,337,646	97,440,406	33,068,657	3,530,065	15,542,787
1970	195,722,096	138,688,568	35,036,983	103,651,585	37,449,188	3,680,076	15,904,264
1971	191,647,198	131,072,374	30,319,953	100,752,421	39,918,690	3,784,283	16,871,851
1972	209,855,737	143,804,732	34,925,546	108,879,186	43,714,001	5,489,969	16,847,036
1973	237,787,204	164,157,315	39,045,309	125,112,006	52,081,709	4,975,862	16,572,318
1974	268,952,254	184,648,094	41,744,444	142,903,650	62,093,632	5,100,675	17,109,853
1975	293,822,726	202,146,097	45,746,660	156,399,437	70,140,809	4,688,079	16,847,741
1976	302,519,792	205,751,753	46,782,956	158,968,797	74,202,853	5,307,466	17,399,118
1976[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
1997	1,623,272,071	1,029,513,216	204,492,336	825,020,880	528,596,833	20,356,401	44,805,621

Table 6 — Number of Internal Revenue Refunds Issued (1997)

Internal Revenue regions, districts and other areas.	Total (1)	Corporation income tax (2)	Individual income tax[2] (3)	Employment tax (4)	Estate tax (5)	Gift tax (6)	Excise tax (7)
United States, total[1]	**90,919,673**	**585,750**	**88,095,262**	**2,126,443**	**16,136**	**2,953**	**93,155**
Northeast Region	**24,854,305**	**195,732**	**24,074,015**	**529,766**	**4,894**	**844**	**49,054**
Brooklyn	2,253,672	6,980	2,197,914	47,391	401	59	927
Connecticut-Rhode Island	1,569,190	8,166	1,522,970	36,243	636	88	1,087
Manhattan	1,380,000	9,505	1,322,724	45,844	643	173	1,111
Michigan	3,874,883	24,251	3,784,402	63,845	379	61	1,945
New England	3,103,336	18,151	3,016,772	66,179	676	122	1,436
New Jersey	2,816,614	16,521	2,709,258	87,139	871	117	2,708
Ohio	4,412,983	86,898	4,215,647	72,355	576	96	37,411
Pennsylvania	4,070,982	14,715	3,978,768	75,400	444	77	1,578
Upstate New York	1,372,645	10,545	1,325,560	35,370	268	51	851
Southeast Region	**26,829,775**	**128,250**	**26,081,212**	**601,078**	**3,624**	**765**	**14,846**
Delaware-Maryland	2,493,649	14,132	2,422,946	54,075	651	87	1,758
Georgia	2,475,952	13,520	2,401,237	59,242	180	35	1,738
Gulf Coast	4,878,510	18,716	4,762,986	94,939	357	75	1,437
Indiana	2,155,385	8,941	2,107,472	37,144	207	35	1,586
Kentucky-Tennessee	3,295,542	14,325	3,207,840	70,622	469	62	2,224
North Florida	2,801,049	13,057	2,712,655	72,522	685	116	2,014
North-South Carolina	3,845,783	18,674	3,744,753	80,475	342	65	1,474
South Florida	2,102,343	12,735	2,012,322	75,335	366	233	1,352
Virginia-West Virginia	2,781,562	14,150	2,709,001	56,724	367	57	1,263
Midstates Region	**21,141,313**	**134,415**	**20,518,020**	**473,846**	**2,924**	**682**	**11,426**
Arkansas-Oklahoma City	1,873,221	10,919	1,813,295	47,851	192	30	934
Houston	2,722,272	10,030	2,670,219	41,008	215	70	730
Illinois	4,031,827	24,029	3,916,035	88,559	743	169	2,292
Kansas-Missouri	2,550,800	18,506	2,471,845	58,836	380	80	1,153
Midwest	3,069,118	27,987	2,969,555	69,316	401	96	1,763
North Central	1,914,276	14,839	1,851,632	45,241	277	75	2,212
North Texas	2,640,745	16,721	2,550,541	71,856	358	108	1,161
South Texas	2,339,054	11,384	2,274,898	51,179	358	54	1,181
Western Region	**17,259,253**	**122,053**	**16,613,196**	**501,618**	**4,287**	**646**	**17,453**
Central California	1,873,710	10,723	1,818,238	43,512	436	63	738
Los Angeles	2,381,057	13,957	2,291,825	73,583	593	139	960
Northern California	2,625,613	14,833	2,517,492	90,734	1,158	121	1,275
Pacific-Northwest	2,032,845	33,715	1,891,106	96,597	901	90	10,436
Rocky Mountain	2,807,768	21,765	2,706,444	77,360	324	69	1,806
Southern California	2,962,341	13,931	2,885,500	61,174	558	102	1,076
Southwest	2,575,919	13,129	2,502,591	58,658	317	62	1,162
International	**834,959**	**5,300**	**808,819**	**20,135**	**407**	**16**	**282**
Puerto Rico	81,755	90	62,910	18,663	1	3	88
A/C International	81,823	5,210	745,909	1,472	406	13	194
Other miscellaneous refunds and credits	**68**	**(4)**	**(23)**	**1**	**0**	**0**	**94**
Highway and Airport Trust Fund	69	(4)	4	0	0	0	69
Excess FICA credits	1	0	0	1	0	0	0
U.S. Customs and BATF	25	0	0	0	0	0	25
Earned Income Credit, Advance	(27)	0	(27)	0	0	0	0
Refund Reversal Unclassified[3]	0	0	0	0	0	0	0
Earned Income Credit, Refund[4]	(27)	0	(27)	0	0	0	0

Table 7 — Number of Returns Filed[1] (1997)

Internal Revenue regions, districts, and other areas	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)
United States, total	**216,509,690**	**120,744,556**	**38,634,096**	**2,495,090**	**814,471**	**1,770,095**	**5,157,522**	**97,267**	**250,842**	**28,917,957**	**606,861**	**1,336,956**	**821,054**	**14,047,699**
Northeast Region	**60,375,922**	**33,526,289**	**11,024,701**	**1,054,114**	**264,001**	**497,335**	**1,582,312**	**28,796**	**86,027**	**8,064,146**	**191,792**	**446,462**	**172,316**	**3,437,634**
Brooklyn	5,480,301	3,086,845	937,826	34,982	12,142	39,353	204,506	2,599	7,752	744,356	9,513	36,769	6,454	357,204
Connecticut-Rhode Island	3,901,478	2,039,732	785,720	73,704	21,668	42,183	94,896	2,391	9,661	526,342	14,105	31,750	8,852	250,476
Manhattan	4,248,319	1,920,770	709,028	126,311	41,827	56,652	194,604	3,030	9,169	734,558	27,933	51,368	4,101	368,968
Michigan	7,412,317	4,374,637	1,251,474	85,646	20,156	56,318	184,833	2,767	7,318	987,954	18,398	44,779	24,395	353,642
New England	8,126,652	4,320,706	1,589,898	179,531	63,415	51,237	193,076	3,985	11,718	1,098,308	31,916	61,987	23,243	497,632
New Jersey	7,277,686	3,838,580	1,361,954	103,517	28,278	73,499	245,609	3,852	9,474	1,028,453	18,177	58,188	17,369	490,736
Ohio	9,037,143	5,364,104	1,559,746	159,974	27,482	64,296	181,948	3,763	10,117	1,097,203	26,174	59,130	32,932	450,274
Pennsylvania	9,673,276	5,521,612	1,909,418	204,599	33,998	76,123	175,409	4,066	10,887	1,195,493	28,824	64,554	38,202	410,091
Upstate New York	5,218,750	3,059,303	919,637	85,850	15,035	37,674	107,431	2,343	9,931	651,479	16,752	37,937	16,768	258,611
Southeast Region	**58,201,380**	**33,510,108**	**9,824,101**	**941,534**	**176,950**	**400,927**	**1,536,389**	**24,050**	**66,225**	**7,648,107**	**147,841**	**294,563**	**229,175**	**3,401,410**
Delaware-Maryland	5,783,195	3,100,331	980,833	357,452	24,543	48,156	147,502	2,800	6,837	706,734	21,800	39,440	13,189	333,578
Georgia	5,514,327	3,312,658	743,858	44,179	15,504	35,532	152,619	1,868	5,661	758,155	12,216	29,125	22,042	380,910
Gulf Coast	7,760,346	4,769,795	1,097,679	61,932	19,001	53,454	179,872	2,099	6,526	1,040,908	17,449	35,974	43,137	432,520
Indiana	4,566,179	2,694,297	834,469	60,514	11,217	27,924	98,383	1,759	4,736	581,783	15,399	24,474	26,722	184,502
Kentucky-Tennessee	6,690,790	4,056,935	1,051,616	89,439	20,490	57,685	124,830	2,420	6,709	875,994	16,730	32,823	32,894	322,225
North Florida	6,661,204	3,723,099	1,246,802	82,421	18,436	31,707	203,940	2,820	6,098	825,778	13,470	27,841	20,697	458,095
North-South Carolina	8,414,156	5,080,235	1,326,794	85,273	20,426	64,239	192,394	3,432	9,185	1,128,566	21,658	43,746	35,893	402,315
South Florida	6,463,146	3,043,195	1,430,797	78,980	27,780	34,233	296,938	4,064	13,617	919,292	11,436	27,890	12,631	562,293
Virginia-West Virginia	6,348,037	3,729,563	1,111,253	81,344	19,553	47,997	139,911	2,788	6,856	810,897	17,683	33,250	21,970	324,972
Midstates Region	**48,673,512**	**27,117,123**	**8,551,662**	**818,996**	**217,265**	**408,375**	**1,075,333**	**20,558**	**57,383**	**6,625,931**	**143,777**	**283,813**	**252,794**	**3,100,502**
Arkansas-Oklahoma	4,419,262	2,460,918	733,223	58,012	14,367	35,270	101,740	1,604	3,722	624,294	10,790	18,602	27,154	329,566
Houston	3,659,985	2,075,399	515,513	47,231	22,844	31,298	87,272	1,320	5,354	455,342	6,295	17,021	11,364	383,732
Illinois	9,822,160	5,500,988	1,834,580	180,343	53,087	69,339	243,617	5,212	11,879	1,291,887	29,970	71,349	37,097	492,812
Kansas-Missouri	6,587,539	3,572,584	1,280,448	176,574	24,577	50,852	136,364	3,120	7,400	922,891	21,707	37,233	33,029	320,760
Midwest	8,212,020	4,509,453	1,632,904	149,313	29,362	67,084	172,292	3,788	10,273	1,164,371	29,480	58,017	55,971	329,712
North Central	5,198,341	2,817,991	978,127	71,750	17,610	46,873	118,469	1,946	8,201	777,660	22,282	40,871	46,751	249,810
North Texas	6,184,602	3,441,674	928,620	83,402	34,533	67,726	136,545	2,165	5,878	828,256	13,566	26,904	25,141	590,192
South Texas	4,589,603	2,738,116	648,247	52,371	20,885	39,933	79,034	1,403	4,676	561,230	9,687	13,816	16,287	403,918
Western Region	**47,591,043**	**25,695,904**	**8,982,119**	**493,464**	**155,697**	**460,761**	**937,391**	**23,200**	**40,650**	**6,352,596**	**122,595**	**309,320**	**160,038**	**3,857,308**
Central California	4,713,983	2,614,084	928,920	56,862	16,815	44,654	65,179	2,741	3,716	593,432	11,127	33,326	12,656	330,471
Los Angeles	5,730,620	3,158,842	912,468	10,277	20,623	61,958	130,466	3,213	4,250	839,574	19,911	46,240	9,001	513,797
Northern California	7,226,855	3,696,795	1,654,746	92,197	30,997	68,052	96,738	4,814	6,032	893,434	20,431	54,121	14,408	594,090
Pacific-Northwest	9,359,380	4,911,446	1,784,528	137,254	28,622	74,520	198,673	3,903	9,557	1,282,555	25,192	59,145	47,716	796,269
Rocky Mountain	7,226,053	3,811,430	1,234,682	74,657	21,672	92,051	189,177	2,573	7,303	1,110,541	19,690	40,920	39,191	582,166
Southern California	7,133,850	4,052,740	1,371,334	11,541	19,335	62,506	118,760	3,689	4,878	863,265	14,151	46,708	13,522	551,421
Southwest	6,200,302	3,450,567	1,095,441	110,676	17,633	57,020	138,398	2,267	4,914	769,795	12,093	28,860	23,544	489,094
International	**1,667,830**	**895,132**	**251,513**	**2,205**	**558**	**2,697**	**26,097**	**663**	**557**	**227,177**	**856**	**2,799**	**6,731**	**250,845**
Puerto Rico	454,578	133,673	96,974	1,212	221	308	856	30	40	212,226	246	2,255	130	6,407
Other	1,213,252	761,459	154,539	993	337	2,389	25,241	633	517	14,951	610	544	6,601	244,438

Table 8 — Number Of Returns Filed Electronically (1997)

Individual Returns

Service Centers and districts	Total Tax Returns (1)	Practitioner (2)	On-Line (3)	TeleFile (4)
United States, total	**19,152,498**	**14,091,791**	**366,727**	**4,693,980**
Andover	**1,306,504**	**768,799**	**25,682**	**512,023**
Connecticut - Rhode Island	243,225	152,837	5,852	84,536
New England	594,162	296,152	12,331	285,679
Upstate New York	469,117	319,810	7,499	141,808
Brookhaven	**878,113**	**654,508**	**19,049**	**204,556**
Brooklyn	237,388	188,593	4,479	44,316
Manhattan	204,377	173,562	3,575	27,240
New Jersey	436,348	292,353	10,995	133,000
Philadelphia	**1,862,647**	**1,259,380**	**40,117**	**563,150**
Pennsylvania	782,428	463,933	14,107	304,388
Delaware - Maryland	433,991	326,785	11,171	96,035
Virginia - West Virginia	646,228	468,662	14,839	162,727
Atlanta	**2,002,016**	**1,585,634**	**40,916**	**375,466**
Georgia	763,742	630,616	15,970	117,156
North Florida	783,168	600,646	16,080	166,442
South Florida	455,106	354,372	8,866	91,868
Memphis	**3,707,620**	**3,062,516**	**47,504**	**597,600**
Gulf Coast	1,086,478	915,930	11,131	159,417
Kentucky-Tennessee	898,355	713,986	11,510	172,859
North-South Carolina	1,220,119	1,020,213	17,526	182,380
Arkansas-Oklahoma	502,668	412,387	7,337	82,944
Cincinnati	**2,023,345**	**1,419,995**	**35,384**	**567,966**
Michigan	602,181	415,320	11,594	175,267
Ohio	854,372	566,830	14,934	272,608
Indiana	566,792	437,845	8,856	120,091
Kansas City	**1,981,112**	**1,445,276**	**37,075**	**498,761**
Illinois	985,144	727,727	19,063	238,354
Kansas-Missouri	629,355	477,855	10,933	140,567
North Central	366,613	239,694	7,079	119,840
Austin	**1,747,114**	**1,369,654**	**32,111**	**345,349**
Houston	423,123	331,297	8,893	82,933
North Texas	687,622	536,517	14,849	136,256
South Texas	636,369	501,840	8,369	126,160
Fresno	**1,175,667**	**766,059**	**34,138**	**375,470**
Central California	224,020	142,784	6,688	74,548
Los Angeles	254,078	186,234	5,226	62,618
Southern California	375,474	249,728	11,622	114,124
Northern California	322,095	187,313	10,602	124,180
Ogden	**2,450,886**	**1,742,716**	**54,531**	**653,639**
Midwest	744,575	518,054	10,829	215,692
Pacific Northwest	652,870	444,538	18,043	190,289
Rocky Mountain	545,259	386,927	13,809	144,523
Southwest	508,182	393,197	11,850	103,135
Other[1]	**17,474**	**17,254**	**220**	**N/A**
Non-Individual Returns[2]				
United States				
Fiduciary	930,612			
Schedule K-1	1,239,223			
Partnership	0			
Schedule K-1[3]	2,089,311			
Employee Plan:				
5500	6,252			
5500 C	1,996			
5500 EZ	74			
5500 R	6,274			

Table 9 — Selected Information from Returns Filed (1997)

Presidential Election Campaign Fund	Returns Showing Designations	Dollar Amount	Cumulative Dollar Amounts Since 1972	
	14.8 million	$66.9 million	$961.4 million	
Contribution to Reduce the Public Debt			Cumulative Since 1982	
	Contributions	Dollar Amount	Contributions	Dollar Amount
	297	$78,280	15,156	$9.3 million
Earned Income Credit	Returns	Dollars Claimed	Refunds Issued	Refund Dollars
	19.2 million	$28.0 billion	14.3 million	$21.8 billion
Debtor Master File			Cumulative	
			Since 1981 (CS) and 1986 (NFD)	
	Refund Offsets[1]	Net Collections[2]	Refund Offsets	Collections
Child Support (CS)	1,317,721	$1 billion	11.1 million	$7.4 billion
Nontax Federal Debts (NFD)	865,576	$653 million	8.5 million	$5.6 billion
Master File Accounts	Individual Master File Accounts	Business Master File Accounts		
	169,394,869	37,134,509		

Table 10 — Taxpayer Assistance and Education Programs (1997)

Assisting Taxpayers	**1997**
Write, call or walk-in	
Telephone (including TeleTax)	103,897,860
Correspondence	165,066
Walk-in (at 397 sites)	6,738,581
Accuracy	
Toll-Free Technical Tax Law	96%
Forms and Publications	
Forms and publications orders	8,825,583
Libraries, banks, postal service distribution sites	43,367
Disaster/emergency assistance	
States	36
Counties	782
Taxpayer education	
Outreach taxpayers assisted	470,345
Outreach community sites	4,926
VITA & TCE taxpayers assisted	3,328,806
Volunteers	72,041
Students using *Understanding Taxes*	8,320,856
Small business workshop attendees	45,123
Tax practitioner institute attendees	36,850
Taxpayer Information	
Value of free advertising received	5,086,393
Broadcast (radio and television)	4,678,424
Print and outdoor	407,969
Television clinics/special programs	14
Estimated viewers/listeners	97,100,000
Newspapers using tax supplement	1,126
Estimated tax supplement circulation	85.8 million

Table 11 — Returns Filed, Examination Coverage (1997)

September 28, 1996–September 26, 1997

		Returns Examined					
		Revenue Agent					
	Returns Filed CY 1996 (1)	Non CEP (2)	CEP (3)	Tax Auditor (4)	Service Center (5)	Total (6)	Percent Coverage (7)
Grand Total	**158,014,000**	**385,119**	**9,185**	**521,116**	**812,702**	**1,728,122**	**1.09**
Income, Estate & Gift, Total**	**128,504,600**	**320,248**	**4,242**	**505,834**	**811,818**	**1,642,142**	**1.28**
Individual, Total**	**118,362,600**	**209,551**	**230**	**505,834**	**803,628**	**1,519,243**	**1.28**
1040A, TPI < $25,000	45,699,300	21,984	7	136,037	501,066	659,094	1.44
Non 1040A, TPI < $25,000	13,091,400	14,384	3	57,482	86,109	157,978	1.21
TPI $25,000 < $50,000	27,931,600	21,317	4	103,105	72,063	196,489	0.70
TPI $50,000 < $100,000	18,274,200	21,540	15	76,552	42,223	140,330	0.77
TPI $100,000 and over	5,260,500	44,435	168	34,546	40,426	119,575	2.27
Sch C-TGR < $25,000	2,464,700	12,674	1	38,425	27,453	78,553	3.19
Sch C-TGR $25,000 < $100,000	3,140,300	22,429	—	41,524	16,908	80,861	2.57
Sch C-TGR $100,000 and over	1,770,700	45,978	25	14,858	12,188	73,049	4.13
Sch F-TGR < $100,000	459,200	1,253	—	2,465	2,150	5,868	1.28
Sch F-TGR $100,000 and over	270,700	3,557	7	840	3,042	7,446	2.75
Corporation, Total**	**2,608,600**	**65,217**	**2,795**	**—**	**1,638**	**69,650**	**2.67**
No Balance Sheet	304,700	3,122	65	—	365	3,552	1.17
Under $250,000	1,587,000	18,339	13	—	494	18,846	1.19
$250,000 < $1 Mil	431,500	15,018	10	—	174	15,202	3.52
$1 Mil < $5 Mil	183,900	14,064	37	—	201	14,302	7.78
$5 Mil < $10 Mil	27,600	4,322	31	—	68	4,421	16.02
$10 Mil < $50 Mil	30,500	5,865	157	—	107	6,129	20.10
$50 Mil < $100 Mil	7,900	1,393	123	—	32	1,548	19.59
$100 Mil < $250 Mil	7,200	1,422	190	—	35	1,647	22.88
$250 Mil and over	7,800	1,459	2,097	—	92	3,648	46.77
Form 1120F	20,500	213	72	—	70	355	1.73
Fiduciary**	**3,266,800**	**1,889**	**719**	**—**	**3,145**	**5,753**	**0.18**
Estate Total**	**90,600**	**11,392**	**3**	**—**	**291**	**11,686**	**12.90**
Gross Estate < $1 Mil	52,100	3,391	1	—	168	3,560	6.83
Gross Estate $1 Mil < $5 Mil	35,500	6,596	1	—	106	6,703	18.88
Gross Estate $5 Mil and over	3,000	1,405	1	—	17	1,423	47.43
Gift**	**232,000**	**2,074**	**10**	**—**	**1**	**2,085**	**0.90**
Employment	**28,723,000**	**43,702**	**3,352**	**3,282**	**872**	**51,208**	**0.18**
Employment ROE ***	**—**	**—**	**—**	**9,591**	**—**	**9,591**	**—**
Excise	**786,400**	**20,908**	**1,384**	**2,409**	**—**	**24,701**	**3.14**
Miscellaneous Taxable	**—**	**261**	**207**	**—**	**12**	**480**	**—**
Partnerships**	**1,653,100**	**7,105**	**447**	**—**	**2,259**	**9,811**	**0.59**
S-Corporations**	**2,290,900**	**23,007**	**35**	**—**	**856**	**23,898**	**1.04**
Miscellaneous Nontaxable**	**—**	**13**	**3**	**—**	**—**	**16**	**—**

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)
			10,726,150	**13,633,635**	**1,816,582**	**2,628,724**	**28,805,090**				
16	**14**	**14**	**9,593,518**	**12,793,066**	**1,750,275**	**2,627,902**	**26,764,761**	**29,957**	**3,015,810**	**3,460**	**3,237**
10	**14**	**13**	**4,052,142**	**180,139**	**1,750,275**	**2,381,362**	**8,363,918**	**19,337**	**783,212**	**3,460**	**2,963**
6	11	10	369,192	—	435,999	1,593,083	2,398,274	16,794	—	3,205	3,179
10	12	8	137,283	113	121,693	230,253	489,342	9,544	37,774	2,117	2,674
9	14	17	338,109	—	221,446	122,190	681,746	15,861	—	2,148	1,696
10	17	27	240,294	184	197,958	64,366	502,802	11,156	12,262	2,586	1,524
11	29	35	1,288,820	55,457	218,282	218,285	1,780,844	29,005	330,100	6,319	5,400
7	11	18	237,795	7	147,145	75,875	460,824	18,762	7,459	3,829	2,764
9	12	25	241,101	—	231,708	33,660	506,469	10,750	—	5,580	1,991
15	19	33	1,096,381	123,990	165,849	35,976	1,422,196	23,846	4,959,586	11,162	2,952
16	28	19	7,747	—	4,020	1,833	13,601	6,183	—	1,631	853
16	24	19	95,420	388	6,174	5,841	107,822	26,826	55,360	7,350	1,920
24	**—**	**47**	**3,823,955**	**12,505,717**	**—**	**238,530**	**16,568,203**	**58,634**	**4,474,317**	**—**	**145,623**
22	—	27	84,790	50,521	—	1,128	136,438	27,159	777,239	—	3,090
25	—	54	195,452	379	—	6,203	202,033	10,658	29,143	—	12,557
26	—	45	269,955	10	—	3,244	273,209	17,975	1,003	—	18,646
26	—	51	410,457	5,388	—	1,428	417,274	29,185	145,634	—	7,105
26	—	43	147,311	851	—	2,243	150,405	34,084	27,463	—	32,981
22	—	59	652,344	33,485	—	1,323	687,152	111,227	213,277	—	12,364
16	—	41	413,521	39,667	—	218,982	672,170	296,857	322,495	—	843,175
11	—	49	428,749	114,521	—	172	543,441	301,511	602,741	—	4,901
5	—	54	1,045,255	12,066,754	—	3,751	13,115,760	716,419	5,754,294	—	40,772
16	—	66	176,121	194,141	—	57	370,319	826,859	2,696,402	—	818
37	**—**	**67**	**49,750**	**1,220**	**—**	**5,759**	**56,729**	**26,337**	**1,697**	**—**	**1,831**
9	**—**	**5**	**1,398,657**	**—**	**—**	**2,250**	**1,400,907**	**122,775**	**—**	**—**	**7,733**
12	—	5	93,140	—	—	1,254	94,394	27,467	—	—	7,466
8	—	6	350,041	—	—	996	351,037	53,069	—	—	9,396
8	—	—	955,476	—	—	—	955,476	680,054	—	—	—
20	**—**	**—**	**269,014**	**105,990**	**—**	**—**	**375,004**	**129,708**	**10,599,023**	**—**	**—**
9	**6**	**23**	**470,542**	**452,742**	**8,952**	**821**	**933,057**	**10,767**	**135,066**	**2,728**	**942**
—	**11**	**—**	**—**	**—**	**56,166**	**—**	**56,166**	**—**	**—**	**5,856**	**—**
13	**—**	**—**	**654,359**	**317,779**	**1,189**	**—**	**973,327**	**31,297**	**229,609**	**494**	**—**
12	**—**	**75**	**7,731**	**70,048**	**—**	**—**	**77,779**	**29,622**	**338,395**	**—**	**—**
42	**—**	**48**									
34	**—**	**45**									
13	**—**	**—**									

Table 11-A — Examined Returns Involving Unagreed Recommended Additional Tax and Penalties (1997)

September 28, 1996–September 26, 1997

	Returns				
	Revenue Agent				
	Non CEP (1)	CEP (2)	Tax Auditor (3)	Service Center (4)	Total (5)
Grand Total	**42,572**	**1,852**	**30,106**	**7,744**	**82,274**
Income, Estate & Gift, Total**	**33,314**	**1,030**	**28,475**	**7,701**	**70,520**
Individual, Total**	**24,615**	**87**	**28,475**	**7,669**	**60,846**
1040A, TPI < $25,000	1,822	—	3,701	3,993	9,516
Non 1040A, TPI < $25,000	1,591	1	2,181	850	4,623
TPI $25,000 < $50,000	2,447	—	6,087	703	9,237
TPI $50,000 < $100,000	2,996	2	6,394	598	9,990
TPI $100,000 and over	6,495	65	3,298	638	10,496
Sch C-TGR < $25,000	1,049	1	1,856	324	3,230
Sch C-TGR $25,000 < $100,000	2,419	—	3,537	299	6,255
Sch C-TGR $100,000 and over	5,288	15	1,296	226	6,825
Sch F-TGR < $100,000	140	—	77	11	228
Sch F-TGR $100,000 and over	368	3	48	27	446
Corporation, Total**	**7,274**	**911**	**—**	**23**	**8,208**
No Balance Sheet	380	13	—	8	401
Under $250,000	1,807	2	—	12	1,821
$250,000 < $1 Mil	1,508	1	—	1	1,510
$1 Mil < $5 Mil	1,552	14	—	—	1,566
$5 Mil < $10 Mil	462	5	—	—	467
$10 Mil < $50 Mil	777	27	—	—	804
$50 Mil < $100 Mil	235	21	—	—	256
$100 Mil < $250 Mil	245	55	—	—	300
$250 Mil and over	269	754	—	2	1,025
Form 1120F	39	19	—	—	58
Fiduciary**	**254**	**22**	**—**	**6**	**282**
Estate Total**	**791**	**—**	**—**	**3**	**794**
Gross Estate < $1 Mil	192	—	—	2	194
Gross Estate $1 Mil < $5 Mil	447	—	—	1	448
Gross Estate $5 Mil and over	152	—	—	—	152
Gift**	**380**	**10**	**—**	**—**	**390**
Employment	**7,571**	**469**	**355**	**43**	**8,438**
Employment ROE ***	**—**	**—**	**1,276**	**—**	**1,276**
Excise	**1,656**	**324**	**—**	**—**	**1,980**
Miscellaneous Taxable	**31**	**29**	**—**	**—**	**60**

Table 12 — Returns Filed, Returns Examined, Exempt Organizations and Employee Plans (1997)

		Returns Examined – FY 97			Recommended Additional Tax and Penalties (in thousands)			Average Tax and Penalty Per Return	
		Revenue Agent			Revenue Agent			Revenue Agent	
	Returns Filed CY 1996	Non CEP	CEP	Total	Non CEP	CEP	Total	Non CEP	CEP
Exempt Organizations	577,926[1]	9,854	846	10,700[2]	59,252	30,225	89,477	6,013	35,727
Employee Plans	1,013,036[3]	19,357	—	19,357	66,466	—	66,466	3,434	—

Amount Unagreed (In thousands of dollars)				
Revenue Agent				
Non CEP (6)	CEP (7)	Tax Auditor (8)	Service Center (9)	Total (10)
5,642,478	**10,764,280**	**292,664**	**58,457**	**16,757,878**
5,228,407	**10,116,477**	**273,820**	**58,405**	**15,677,109**
1,833,041	**171,564**	**273,820**	**57,926**	**2,336,351**
73,704	—	31,259	28,870	133,833
61,623	112	12,057	9,335	83,128
215,904	—	31,022	5,244	252,170
87,151	184	39,732	2,310	129,376
655,368	50,014	66,064	7,316	778,762
129,991	7	14,335	1,452	145,786
57,271	—	38,629	1,391	97,291
498,497	120,912	38,312	1,898	659,618
2,806	—	669	38	3,512
50,726	335	1,741	73	52,875
2,197,882	**9,837,883**	**—**	**211**	**12,035,976**
32,047	24,813	—	184	57,045
86,033	368	—	23	86,424
124,251	10	—	5	124,265
199,420	5,167	—	—	204,588
84,373	629	—	—	85,002
356,704	24,148	—	—	380,852
116,910	36,898	—	—	153,808
301,082	79,929	—	—	381,011
729,784	9,617,317	—	—	10,347,101
167,277	48,604	—	—	215,881
32,521	**1,040**	**—**	**64**	**33,625**
951,334	**—**	**—**	**203**	**951,538**
40,295	—	—	70	40,365
174,952	—	—	134	175,086
736,086	—	—	—	736,086
213,630	**105,990**	**—**	**—**	**319,620**
242,290	**357,440**	**1,152**	**53**	**600,935**
—	**—**	**17,692**	**—**	**17,692**
167,824	**280,209**	**—**	**—**	**448,034**
3,956	**10,153**	**—**	**—**	**14,109**

Table 13 — Number of Returns Examined (1997)

Internal Revenue regions, districts, service centers, and other areas (See Tables 3, 5, and 6.)	Total (1)	Taxable returns: Individual (2)	Corporation (3)	Fiduciary (4)	Estate (5)	Gift (6)	Employment (7)	Excise (8)	Misc. taxable (9)	Nontaxable returns: Partnership (10)	S-Corporation (11)	Misc. Nontaxable (12)
United States	**1,728,122**	**1,519,243**	**69,650**	**5,753**	**11,686**	**2,085**	**60,799**	**24,701**	**480**	**9,811**	**23,898**	**16**
Regions												
Midstates	204,685	157,700	15,092	1,275	2,477	554	13,470	8,046	191	1,322	4,558	—
Northeast	193,879	136,405	20,994	388	3,950	693	14,026	6,431	123	2,965	7,898	6
Southeast	217,280	168,965	16,097	313	2,653	408	14,224	5,418	76	1,747	7,376	3
Western	296,455	250,985	15,716	626	2,181	422	16,958	4,768	78	1,517	3,197	7
Service Centers	812,702	803,628	1,638	3,145	291	1	872	—	12	2,259	856	—
A/C International	3,121	1,560	113	6	134	7	1,249	38	—	1	13	—
Midstates												
Arkansas-Oklahoma	20,657	15,237	1,721	51	311	14	1,873	841	19	122	468	—
Houston	15,756	12,910	1,220	25	136	41	895	396	8	39	86	—
Illinois	38,522	28,719	3,544	713	504	110	2,501	1,191	52	134	1,054	—
Kansas-Missouri	21,276	15,813	2,082	22	395	87	1,519	543	29	195	591	—
Midwest	30,703	22,903	2,271	111	497	140	1,971	1,724	42	220	824	—
North Central	29,180	21,147	1,361	272	263	73	2,244	2,523	35	353	909	—
North Texas	32,045	27,625	1,832	71	300	59	1,167	517	4	108	362	—
South Texas	16,546	13,346	1,061	10	71	30	1,300	311	2	151	264	—
Northeast												
Brooklyn	21,411	16,885	2,088	12	—	—	501	864	4	142	914	1
Connecticut-Rhode Island	13,372	8,994	1,715	12	415	88	872	350	11	176	739	—
Manhattan	22,335	14,287	3,643	49	966	190	1,794	418	20	382	582	4
Michigan	21,741	15,607	1,586	23	287	33	2,047	811	13	369	965	—
New England	23,482	15,631	2,677	88	579	135	2,113	687	14	312	1,246	—
New Jersey	20,153	14,639	2,261	49	357	87	1,112	361	9	321	957	—
Ohio	25,105	16,866	2,516	84	668	88	2,016	1,637	20	305	905	—
Pennsylvania	30,492	22,298	2,959	39	396	41	2,268	1,037	30	264	1,159	1
Upstate New York	15,788	11,198	1,549	32	282	31	1,303	266	2	694	431	—

Table 13 — Number of Returns Examined (1997), continued

Internal Revenue regions, districts, service centers, and other areas (See Tables 3, 5, and 6.)	Total (1)	Taxable returns: Individual (2)	Corporation (3)	Fiduciary (4)	Estate (5)	Gift (6)	Employment (7)	Excise (8)	Misc. taxable (9)	Nontaxable returns: Partnership (10)	S-Corporation (11)	Misc. Nontaxable (12)
Southeast												
Delaware-Maryland	19,566	15,726	1,515	26	409	22	1,041	318	2	140	367	—
Georgia	25,268	20,575	1,506	63	129	38	1,652	339	5	152	809	—
Gulf Coast	42,904	34,547	3,520	11	296	21	2,568	833	16	253	839	—
Indiana	15,776	11,449	661	20	290	69	1,450	550	5	144	1,138	—
Kentucky-Tennessee	24,628	19,097	1,702	16	296	16	1,596	864	13	259	769	—
North Florida	20,283	16,052	1,219	33	240	54	1,150	278	21	151	1,082	3
North-South Carolina	22,777	17,039	1,975	37	307	52	1,771	845	6	187	558	—
South Florida	26,515	20,047	1,937	70	381	89	1,984	478	3	286	1,240	—
Virginia-West Virginia	19,563	14,433	2,062	37	305	47	1,012	913	5	175	574	—
Western												
Central California	27,577	23,649	1,378	42	222	76	1,412	439	16	128	215	—
Los Angeles	58,619	48,877	4,323	23	392	44	3,538	860	13	240	309	—
Northern California	53,287	48,363	1,816	131	540	61	1,503	366	8	274	225	—
Pacific-Northwest	31,559	24,500	2,397	69	281	63	2,418	646	15	255	910	5
Rocky Moutain	30,097	24,717	1,664	251	168	82	1,750	418	5	293	749	—
Southern California	64,548	53,991	2,646	32	463	57	5,152	1,739	19	185	262	2
Southwest	30,768	26,888	1,492	78	115	39	1,185	300	2	142	527	—
Service Centers												
Andover	59,339	58,652	113	250	78	—	—	—	2	196	48	—
Atlanta	47,587	47,022	134	169	10	—	2	—	2	135	113	—
Austin	52,093	50,804	68	180	75	—	856	—	—	64	46	—
Brookhaven	81,482	79,837	216	590	48	1	—	—	—	665	125	—
Cincinnati	64,160	63,404	151	311	—	—	—	—	3	179	112	—
Fresno	235,179	234,514	135	237	3	—	—	—	3	231	56	—
Kansas City	56,961	55,507	75	951	—	—	—	—	1	260	167	—
Memphis	54,258	53,811	274	99	—	—	—	—	—	30	44	—
Ogden	105,901	105,097	304	102	77	—	—	—	—	233	88	—
Philadelphia	55,742	54,980	168	256	—	—	14	—	1	266	57	—

Table 14 — Additional Tax and Penalties Recommended After Examination (1997)

(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)
United States	**28,805,090**	**8,363,918**	**16,568,203**	**56,729**	**1,400,907**	**375,004**	**989,223**	**973,327**	**77,779**
Regions									
Midstates	7,113,641	1,124,386	4,964,700	6,069	435,167	154,669	157,466	226,154	45,030
Northeast	7,358,899	1,434,392	4,625,236	6,898	483,452	56,481	413,918	318,270	20,252
Southeast	5,441,858	1,231,836	3,597,780	6,083	257,328	46,726	197,479	95,076	9,550
Western	6,064,442	2,170,613	2,980,430	31,920	215,253	117,072	215,408	330,799	2,947
Service Centers	2,628,724	2,381,362	238,530	5,759	2,250	—	821	—	—
A/C International	197,527	21,328	161,526	—	7,458	56	4,131	3,028	—
Midstates									
Arkansas-Oklahoma	571,356	99,584	428,109	240	29,100	1,397	5,433	7,431	61
Houston	842,150	100,015	605,634	6	33,765	13,457	48,732	40,541	—
Illinois	1,782,560	259,904	1,419,641	895	24,451	3,059	25,509	29,618	19,484
Kansas-Missouri	951,510	89,758	582,796	392	132,845	4,963	11,473	127,466	1,818
North Central	596,920	115,318	292,219	595	146,483	3,074	11,717	5,478	22,037
North Texas	1,404,061	222,677	988,174	3,471	29,861	117,370	33,246	9,261	—
Midwest	703,249	135,226	518,638	111	27,900	5,983	8,346	5,417	1,629
South Texas	261,834	101,904	129,490	361	10,762	5,366	13,010	942	—
Northeast									
Brooklyn	398,253	124,554	199,838	3	—	—	20,946	52,767	145
Connecticut-Rhode Island	387,219	75,320	231,294	368	32,991	3,769	19,664	20,310	3,503
Manhattan	1,930,329	357,349	1,221,215	450	300,445	5,516	40,754	3,583	1,017
Michigan	923,397	241,678	482,468	93	17,113	16,402	146,523	10,440	8,681
New England	676,992	134,869	435,461	1,179	34,846	12,686	54,691	3,207	52
New Jersey	1,030,008	116,788	711,621	2,412	17,810	2,453	28,626	149,542	757
Ohio	1,023,415	138,603	767,196	626	22,826	5,430	36,127	50,621	1,984
Pennsylvania	687,101	183,141	375,491	1,650	28,495	9,431	60,256	24,528	4,108
Upstate New York	302,184	62,090	200,652	117	28,925	794	6,331	3,272	3

Table 14 — Additional Tax and Penalties Recommended After Examination (1997), Continued

(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)
Southeast									
Delaware-Maryland	672,697	141,663	495,132	1,573	11,671	855	14,301	7,471	30
Georgia	1,160,164	156,685	959,110	1,105	16,679	4,795	11,178	9,657	956
Gulf Coast	605,552	206,900	302,059	524	68,486	4,136	17,166	6,093	187
Indiana	179,283	56,665	74,261	50	13,971	5,304	5,017	19,232	4,783
Kentucky-Tennesse	1,320,316	118,343	1,045,820	225	31,404	2,540	90,181	31,085	718
North Florida	302,205	140,973	97,495	36	20,619	18,459	18,064	4,596	1,962
North-South Carolina	479,289	104,205	323,592	253	27,350	3,137	16,897	3,664	191
South Florida	436,167	191,160	165,662	2,248	45,323	4,359	20,051	7,332	34
Virginia-West Virginia	286,186	115,241	134,649	68	21,825	3,142	4,625	5,946	690
Western									
Central California	458,873	181,594	194,402	161	50,817	10,389	19,856	1,653	—
Los Angeles	1,746,387	331,335	1,261,668	86	60,681	57,775	26,141	8,694	6
Northern California	959,377	475,635	417,105	1,982	40,206	3,067	9,499	11,830	53
Pacific-Northwest	733,938	218,429	182,845	14,306	15,054	3,492	41,973	257,538	302
Rocky Moutain	544,292	310,824	166,783	5,877	9,008	29,959	13,256	7,133	1,452
Southern California	1,132,738	465,611	510,070	145	30,278	3,006	82,251	40,245	1,134
Southwest	488,838	187,185	247,557	9,363	9,210	9,385	22,432	3,706	—
Service Centers									
Andover	169,129	166,961	725	84	1,360	—	—	—	—
Atlanta	184,315	182,688	1,276	208	127	—	17	—	—
Austin	106,385	104,279	917	79	310	—	800	—	—
Brookhaven	432,936	209,383	223,068	449	35	—	—	—	—
Cincinnati	312,172	311,065	1,079	28	—	—	—	—	—
Fresno	666,370	661,678	4,634	58	—	—	—	—	—
Kansas City	168,352	166,694	139	1,519	—	—	—	—	—
Memphis	173,586	172,315	757	515	—	—	—	—	—
Ogden	255,009	251,829	2,692	69	419	—	—	—	—
Philadelphia	160,470	154,470	3,245	2,751	—	—	5	—	—

Table 15 — Civil Penalties Assessed and Abated (1997)

(Amounts in thousands of dollars)

Source	Assessements		Reasonable Cause Abatements[1]		Other Abatements		Net penalties	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Total, all civil penalties	**33,486,314**	**13,154,041**	**510,286**	**637,128**	**3,596,798**	**4,448,942**	**29,379,230**	**8,067,971**
Individual Total	**21,890,896**	**4,250,597**	**150,123**	**90,850**	**1,648,372**	**554,542**	**20,092,401**	**3,605,206**
Delinquency	2,326,074	1,444,664	56,675	51,391	443,742	310,435	1,825,657	1,082,838
Estimated tax	6,413,301	1,214,513	18,198	6,929	212,423	77,303	6,182,680	1,130,281
Failure to pay	12,875,020	1,311,185	70,248	24,958	958,221	78,066	11,846,551	1,208,161
Bad check	248,179	9,952	4,062	679	10,828	1,313	233,289	7,960
Fraud	6,137	158,820	28	4,690	795	32,769	5,314	121,361
Negligence	3,676	104,798	779	2,178	19,225	46,789	(16,328)	55,831
Other[2]	18,509	6,666	133	24	3,138	7,868	15,238	(1,226)
Corporation Total[3]	**831,088**	**1,258,396**	**13,742**	**30,692**	**128,700**	**315,863**	**688,646**	**911,841**
Delinquency	153,549	421,008	6,091	18,516	20,664	134,702	126,794	267,790
Estimated tax	319,240	242,505	789	1,839	21,632	94,504	296,819	146,162
Failure to pay	345,914	339,122	6,805	10,235	86,021	70,772	253,088	258,115
Bad check	3,193	1,081	47	57	82	37	3,064	987
Fraud	618	118,609	0	0	29	1,653	589	116,955
Negligence	265	64,727	2	11	46	11,458	217	53,259
Other	8,309	71,345	8	34	226	2,737	8,075	68,573
Employment Total[4]	**9,677,793**	**4,485,367**	**244,581**	**376,105**	**1,553,257**	**2,144,028**	**7,879,955**	**1,965,233**
Delinquency	1,697,348	750,268	42,490	45,210	191,509	216,053	1,463,349	489,006
Failure to pay	4,212,623	451,062	55,401	13,981	744,823	135,953	3,412,399	301,128
Federal tax deposits	3,661,199	3,255,106	145,725	316,054	614,706	1,787,785	2,900,768	1,151,267
Bad check	100,210	8,981	865	550	1,247	545	98,098	7,886
Fraud	546	8,565	27	233	113	476	406	7,855
Other	5,867	11,386	73	78	859	3,216	4,935	8,092
Excise Total[5]	**425,913**	**272,909**	**31,452**	**56,410**	**79,198**	**52,744**	**315,263**	**163,754**
Delinquency	131,231	21,522	4,091	1,329	9,218	4,814	117,922	15,379
Daily delinquency	60,701	72,309	22,428	37,928	15,817	16,382	22,456	18,000
Failure to pay	218,023	12,517	4,203	376	51,624	5,986	162,196	6,155
Federal tax deposits	5,191	43,227	683	16,764	1,519	23,584	2,989	2,878
Bad check	4,720	104	21	7	145	18	4,554	79
Fraud	289	113,904	0	0	46	414	243	113,490
Other	5,758	9,326	26	8	829	1,545	4,903	7,773
Estate and Gift Total	**24,223**	**202,848**	**2,533**	**18,785**	**11,653**	**136,308**	**10,037**	**47,756**
Delinquency	9,249	140,561	938	12,495	4,121	102,258	4,190	25,809
Failure to pay	14,312	51,341	1,547	6,110	7,338	32,565	5,427	12,666
Bad check	296	385	37	143	55	161	204	82
Fraud	13	1,603	0	0	1	35	12	1,568
Negligence	12	3,177	0	0	4	28	8	3,149
Other	341	5,781	11	37	134	1,262	196	4,481
All Other Total[7]	**511,705**	**514,498**	**67,855**	**64,286**	**158,542**	**378,557**	**285,308**	**71,656**
Delinquency	216,675	469,022	61,363	61,969	47,693	367,986	107,619	39,067
Estimated tax	101,693	18,482	471	240	7,925	4,374	93,297	13,867
Failure to pay	185,409	14,276	5,893	2,018	102,854	6,038	76,662	6,220
Bad check	2,697	158	128	58	63	16	2,506	83
Negligence	1	0[6]	0	0	0	0	1	0
Missing information	5,158	12,084	0	0	0	0	5,158	12,084
Other	72	477	0	0	7	142	65	336
Non-return[8]	**124,696**	**2,169,426**	**0**	**0**	**17,076**	**866,900**	**107,620**	**1,302,525**

Table 16 — Examined Returns Involving Protection of Revenue Base (1997)

September 28, 1996–September 27, 1997

	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	**12,861**	**1,622**	**12,100**	**6,033**	**32,616**	**706,371**	**5,451,320**	**47,418**	**15,995**	**6,221,104**
Income, Estate & Gift, Total**	**10,622**	**1,088**	**11,274**	**6,033**	**29,017**	**616,866**	**5,408,056**	**41,855**	**15,995**	**6,082,772**
Individual, Total**	7,156	16	11,274	5,974	24,420	122,791	2,774	41,855	15,391	182,811
1040A, TPI < $25,000	711	1	2,959	3,914	7,585	17,727	—	8,787	7,135	33,649
Non 1040A, TPI < $25,000	195	—	686	490	1,371	551	—	1,314	576	2,440
TPI $25,000 < $50,000	529	—	2,000	432	2,961	1,490	—	4,652	871	7,013
TPI $50,000 < $100,000	812	—	2,031	325	3,168	5,348	—	6,717	1,090	13,155
TPI $100,000 and over	2,637	13	1,467	354	4,471	75,262	2,161	12,689	4,265	94,378
Sch C-TGR < $25,000	115	—	336	174	625	261	—	567	191	1,019
Sch C-TGR $25,000 < $100,000	437	—	865	145	1,447	1,632	—	2,720	231	4,583
Sch C-TGR $100,000 and over	1,499	2	802	109	2,412	18,500	613	4,208	685	24,006
Sch F-TGR < $100,000	47	—	55	7	109	152	—	61	13	225
Sch F-TGR $100,000 and over	174	—	73	24	271	1,868	—	138	335	2,341
Corporation, Total**	**2,291**	**1,069**	**—**	**5**	**3,365**	**388,652**	**5,404,545**	**—**	**2**	**5,793,200**
No Balance Sheet	102	18	—	—	120	19,433	27,266	—	—	46,699
Under $250,000	307	3	—	—	310	1,287	3,399	—	—	4,686
$250,000 < $1 Mil	229	4	—	—	233	1,737	1	—	—	1,738
$1 Mil < $5 Mil	358	3	—	2	363	7,051	2	—	2	7,055
$5 Mil < $10 Mil	191	4	—	—	195	7,835	4	—	—	7,839
$10 Mil < $50 Mil	396	7	—	2	405	39,492	17	—	—	39,509
$50 Mil < $100 Mil	148	14	—	—	162	28,859	862	—	—	29,721
$100 Mil < $250 Mil	222	30	—	1	253	55,715	27,272	—	—	82,988
$250 Mil and over	318	966	—	—	1,284	220,609	5,311,860	—	—	5,532,469
Form 1120F	20	20	—	—	40	6,634	33,862	—	—	40,496
Fiduciary**	**181**	**—**	**—**	**1**	**182**	**3,984**	**—**	**—**	**—**	**3,984**
Estate Total**	**901**	**3**	**—**	**53**	**957**	**94,670**	**736**	**—**	**601**	**96,008**
Gross Estate < $1 Mil	226	1	—	11	238	8,700	—	—	101	8,801
Gross Estate $1 Mil < $5 Mil	512	1	—	28	541	25,983	460	—	129	26,572
Gross Estate $5 Mil and over	163	1	—	14	178	59,987	276	—	372	60,635
Gift**	**93**	**—**	**—**	**—**	**93**	**6,769**	**—**	**—**	**—**	**6,769**
Employment	**1,175**	**104**	**23**	**—**	**1,302**	**20,527**	**10,930**	**4,872**	**—**	**36,328**
Employment ROE ***	**—**	**—**	**75**	**—**	**75**	**—**	**—**	**629**	**—**	**629**
Excise	**1,037**	**423**	**728**	**—**	**2,188**	**68,808**	**31,029**	**62**	**—**	**99,898**
Miscellaneous Taxable	**27**	**7**	**—**	**—**	**34**	**171**	**1,306**	**—**	**—**	**1,476**

Table 17 — Examined Returns Resulting in Refunds (1997)

September 28, 1996–September 27, 1997

	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	**25,669**	**1,075**	**23,306**	**19,075**	**69,125**	**1,180,405**	**1,324,454**	**91,770**	**84,156**	**2,680,785**
Income, Estate & Gift, Total**	**23,014**	**721**	**22,673**	**19,074**	**65,482**	**1,093,272**	**1,219,708**	**90,473**	**84,150**	**2,487,603**
Individual, Total**	**15,649**	**23**	**22,673**	**18,781**	**57,126**	**216,225**	**3,354**	**90,473**	**76,021**	**386,071**
1040A, TPI < $25,000	2,481	—	6,241	9,889	18,611	26,541	—	36,861	15,517	78,919
Non 1040A, TPI < $25,000	819	—	1,710	1,392	3,921	2,671	—	2,094	1,434	6,198
TPI $25,000 < $50,000	1,181	—	3,540	1,302	6,023	2,693	—	4,809	1,658	9,159
TPI $50,000 < $100,000	1,412	1	3,385	1,095	5,893	5,468	4	7,168	2,503	15,142
TPI $100,000 and over	4,153	21	2,583	3,502	10,259	119,951	3,350	22,101	43,189	188,590
Sch C-TGR < $25,000	685	—	1,392	525	2,602	1,728	—	1,548	620	3,896
Sch C-TGR $25,000 < $100,000	1,151	—	2,264	364	3,779	3,825	—	5,169	697	9,691
Sch C-TGR $100,000 and over	3,250	—	1,298	572	5,120	47,097	—	9,881	7,468	64,446
Sch F-TGR < $100,000	114	—	166	46	326	606	—	249	55	910
Sch F-TGR $100,000 and over	403	1	94	94	592	5,645	—	593	2,881	9,119
Corporation, Total**	**4,679**	**639**	**—**	**49**	**5,367**	**665,429**	**1,215,893**	**—**	**2,616**	**1,883,938**
No Balance Sheet	173	14	—	4	191	34,262	13,694	—	162	48,119
Under $250,000	849	3	—	7	859	4,360	—	—	12	4,372
$250,000 < $1 Mil	922	2	—	5	929	8,728	3	—	23	8,754
$1 Mil < $5 Mil	1,003	6	—	14	1,023	23,582	1,378	—	289	25,249
$5 Mil < $10 Mil	347	—	—	4	351	18,785	—	—	16	18,801
$10 Mil < $50 Mil	606	17	—	2	625	57,220	3,191	—	138	60,549
$50 Mil < $100 Mil	201	22	—	4	227	43,186	2,302	—	284	45,773
$100 Mil < $250 Mil	241	24	—	1	266	53,071	6,053	—	31	59,156
$250 Mil and over	307	544	—	8	859	370,281	1,143,691	—	1,660	1,515,632
Form 1120F	30	7	—	—	37	51,954	45,581	—	—	97,535
Fiduciary**	**252**	**57**	**—**	**137**	**446**	**8,309**	**334**	**—**	**1,339**	**9,982**
Estate Total**	**2,312**	**2**	**—**	**107**	**2,421**	**196,680**	**127**	**—**	**4,175**	**200,982**
Gross Estate < $1 Mil	542	1	—	40	583	8,203	8	—	402	8,613
Gross Estate $1 Mil < $5 Mil	1,409	1	—	52	1,462	61,878	120	—	1,406	63,404
Gross Estate $5 Mil and over	361	—	—	15	376	126,598	—	—	2,367	128,965
Gift**	**122**	**—**	**—**	**—**	**122**	**6,629**	**—**	**—**	**—**	**6,629**
Employment	**1,089**	**41**	**27**	**1**	**1,158**	**38,210**	**25,641**	**404**	**6**	**64,260**
Employment ROE ***	**—**	**—**	**125**	**—**	**125**	**—**	**—**	**800**	**—**	**800**
Excise	**1,504**	**228**	**481**	**—**	**2,213**	**46,688**	**40,102**	**93**	**—**	**86,884**
Miscellaneous Taxable	**62**	**85**	**—**	**—**	**147**	**2,235**	**39,003**	**—**	**—**	**41,238**

Table 18 — Appeals Workload (1997)

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

Table 19 — Information Reporting Program (1997)[1]

(In Millions)

Information returns received (millions)	
Other than paper[2]	1,081
Paper[3]	35
Total	1,116
Contacts (millions)	
Underreporter Program	0.932
Nonfiler First notice	1.917
Total	2.849
Additional tax, penalty, and interest assessed ($millions)	
Underreporter Program	$1,069
Nonfiler	$414
Total	$1,483

Table 20 — Delinquent Collection Activity (1997)

(In thousands of dollars)

	1996	1997
Total Yield from Taxpayer Delinquent Accounts	**$29,766,099**	**$29,913,365**
First bill	9,444,567	9,238,746
Subsequent bills[1]	11,305,295	11,414,878
Additional Action on Taxpayer Del. Accounts[2]	9,026,237	9,259,740
Taxpayer Delinquent Accounts		
Opening Inventory	5,711	5,766
Issuances[3]	5,053	4,829
Dispositions	4,998	5,016
Closing Inventory		
(a) Number of Accounts	5,766	5,579
(b) Balance of Assessed Tax, Penalty and Interest	$35,126,725	$32,978,527
Delinquent Return Dollars Assessed	**$10,419,862**	**$ 10,803,627**
Delinquent Return Investigations		
Opening Inventory	2,066	2,174
Issuances[3]	1,792	1,618
Dispositions	1,684	1,648
Closing Inventory	2,174	2,144
Returns Compliance Investigations Closed[4]	**1**	**1**
Miscellaneous Investigations Closed	**14**	**13**
Offers in Compromise Received	**134**	**114**
Enforcement Activity		
Notice of Federal Tax Lien File	750	544
Notice of Levy Served Upon Third Party	3,109	3,659
Seizures of Property Made	10	10

Table 21 — Criminal Investigation Program (1997)

	Initiated	Discontinued	Referred For Pros	Informations/ Indictments	Convictions	Sentenced	Sent to Prison	% to Prison
Fraud Program								
Northeast Region	1,033	303	760	706	735	689	468	67.9
Southeast Region	991	262	707	632	607	585	489	83.6
Midstates Region	814	312	525	451	410	413	322	78.0
Western Region	880	307	542	528	408	379	295	77.8
United States	3,718	1,184	2,534	2,317	2,160	2,066	1,574	76.2
Narcotics Program								
Northeast Region	312	58	300	275	239	247	196	79.4
Southeast Region	567	53	481	443	307	266	241	90.6
Midstates Region	492	86	364	368	267	256	241	94.1
Western Region	246	56	138	128	137	174	161	92.5
United States	1,617	253	1,283	1,214	950	943	839	89.0
Total Programs								
Northeast Region	1,345	361	1,060	981	974	936	664	70.9
Southeast Region	1,558	315	1,188	1,075	914	851	730	85.8
Midstates Region	1,306	398	889	819	677	669	563	84.2
Western Region	1,126	363	680	656	545	553	456	82.5
United States	5,335	1,437	3,817	3,531	3,110	3,009	2,413	80.2

Table 22 — Internal Audit (1997)

Number of Internal Audit reports issued	**146**
National audits	51
Regional audits	32
Single office audits	62
Follow-up audits	1
Staff Time Allocation	
Systems development reviews	2.5%
Program reviews	
National	35.6%
Local	23.6%
Integrity program	9.1%
Financial reviews	7.7%
Internal control reviews	16.9%
Assistance to management (computer and technical)	1.7%
Internal security reviews	0.2%

Table 23 — Internal Security Activities (1997)

Legal Actions—Employee Violations	
Guilty	32
Pre-trial diversion	12
Not guilty	0
Nolo contendre	2
Dismissed	7
Total	**53**
Administrative Dispositions—Employee Violations	
Cleared	76
Closed no action	175
Oral/written reprimand, admonishment	135
Suspended/reduction in grade	120
Removed/terminated/other	195
Total	**701**
Legal Actions—Non-Employee Violations	
Guilty	197
Pre-trial diversion	58
Not guilty	6
Nolo contendre	2
Dismissed	27
Total	**290**
Financial Accomplishments	
Bribe payments received	$144,930
Embezzlement/theft funds recovered	$938,384
Civil tax assessments as a result of Internal Security activity	$928,166
Legal fines imposed by judicial order	$383,992
Restitution imposed by judicial order	$5,994,209

Table 24 — Employee Plans (EP) and Exempt Organizations (EO) Guidance (Closings — 1997)

Subject	Employee Plans	Exempt Organizations	Total
Requests for Rulings	**1,942[1]**	**2,933**	**4,875**
Technical Advice	**30**	**70**	**100**
Voluntary Compliance Resolution Program (VCR):			
Compliance Statements	1,397	N/A	1,397
Participants	4,018,720	N/A	4,018,720
Revenue Rulings/Revenue Proceedings	**11**	**1**	**12**
Announcements/Notices	**29**	**3**	**32**
Congressional Correspondence	**220**	**209**	**429**
General Correspondence	**1,418**	**291**	**1,709**

Table 25 — Exempt Organizations Applications (Disposals) (1997)

IRC section:	Approved	Denied	Other[1]	Total
Section 501(c):				
(1) Corporation organized under act of Congress	—	—	—	—
(2) Titleholding corps	190	—	68	258
(3) Religious, charitable, etc	47,015	226	17,761	65,002
(4) Social welfare	1,535	21	726	2,282
(5) Labor, agriculture organizations	336	3	98	437
(6) Business Leagues	1,803	23	483	2,309
(7) Social and recreation clubs	980	21	705	1,706
(8) Fraternal beneficiary societies	18	—	27	45
(9) Voluntary employees' beneficiary associations	460	1	140	601
(10) Domestic fraternal beneficiary societies	25	1	40	66
(11) Teachers' retirement funds	—	—	—	—
(12) Benevolent life insurance assns.	78	—	52	130
(13) Cemetery companies	160	3	40	203
(14) State chartered credit unions	1	—	—	1
(15) Mutual insurance companies	2	—	4	6
(16) Corps. to finance crop operation	1	—	—	1
(17) Supplemental unemployment benefit trusts	4	—	3	7
(18) Employee funded pension trusts	—	—	—	—
(19) War veterans' organizations	146	—	44	190
(20) Legal service organizations	—	—	3	3
(21) Black lung trusts	—	—	3	3
(22) Multiemployer pension plans	—	—	—	—
(23) Veterans associations founded prior to 1880	—	—	—	—
(24) Trusts described in section 4049 of ERISA	—	—	—	—
(25) Holding companies for pensions etc.	3	—	4	7
501(d) Religious and apostolic organizations	**2**	**—**	**—**	**2**
501(e) Cooperative hospital service organizations	**—**	**—**	**—**	**—**
501(f) Cooperative service organizations of operating educational organizations	**—**	**—**	**—**	**—**
521 Farmers' cooperatives	**17**	**—**	**19**	**36**
Nonexempt charitable trusts	**—**	**—**	**6**	**6**
National Office determinations letters	1,528	121	253	1,902
Total EOs and other entities	**54,304**	**420**	**20,479**	**75,203**

Table 26 — Determination Letters Issued on Employee Benefit Plans (1997)

Letters Issued	Stock bonus	Money purchase	Target benefit	Profit sharing	ESOP[1]	Other defined contribution	Total defined contribution	Total defined benefit	Total	401(k)[2]
Initial Qualifications:										
Qualified	73	2,983	141	15,348	483	1,223	20,251	2,979	23,230	10,887
Participating employees[3]	2,647	257,990	8,770	3,742,038	152,359	277,947	4,441,751	678,397	5,120,148	3,626,753
Not Qualified	0	0	0	0	0	0	0	0	0	0
Amendments:										
Qualified	110	1,928	123	11,734	378	1,356	15,629	3,911	19,540	9,547
Participating employees	128,974	977,879	33,256	7,274,758	512,139	1,516,301	10,443,307	7,480,536	17,923,843	7,942,690
Not Qualified	0	0	0	0	0	0	0	1	1	0
Terminations:										
Qualified	52	1,551	146	4,484	211	205	6,649	4,027	10,676	1,517
Participating employees	32,218	139,871	3,361	1,227,618	60,502	16,669	1,480,239	908,719	2,388,958	804,221
Not Qualified	0	0	0	1	1	0	2	1	3	0
Total:										
Qualified	235	6,462	410	31,566	1,072	2,784	42,529	10,917	53,446	21,951
Not Qualified	0	0	0	1	1	0	2	2	4	0

Table 27 — Exempt Organizations and Other Entities Listed on Exempt Organizations Business Master File (FY 1997)

IRS Section:	1994	1995	1996	1997
Section 501(c):				
(1) Corporation organized under act of Congress	9	19	20	27
(2) Titleholding corps	6,967	7,025	7,100	7,113
(3) Religious, charitable, etc	599,745[1]	626,226[1]	654,186	692,524
(4) Social welfare	140,143	139,451	139,512	141,776
(5) Labor, agriculture organizations	68,144	66,662	64,955	64,902
(6) Business Leagues	74,273	75,695	77,274	78,406
(7) Social and recreation clubs	65,273	65,501	60,845	66,387
(8) Fraternal beneficiary societies	92,284	92,115	91,972	87,990
(9) Voluntary employees' beneficiary associations	14,835	14,681	14,486	14,464
(10) Domestic fraternal beneficiary societies	21,215	21,046	20,925	20,954
(11) Teachers' retirement funds	11	11	13	13
(12) Benevolent life insurance assns.	6,221	6,291	6,343	6,368
(13) Cemetery companies	9,294	9,433	9,562	9,646
(14) State chartered credit unions	5,391	5,225	5,157	4,959
(15) Mutual insurance companies	1,161	1,185	1,212	1,206
(16) Corps. to finance crop operation	23	23	23	25
(17) Supplemental unemployment benefit trusts	601	583	565	542
(18) Employee funded pension trusts	4	3	2	1
(19) War veterans' organizations	30,282	30,828	31,464	31,961
(20) Legal service organizations	181	141	131	92
(21) Black lung trusts	25	25	25	27
(22) Multiemployer pension plans	0	0	0	0
(23) Veterans associations founded prior to 1880	2	2	2	2
(24) Trusts described in section 4049 of ERISA	1	1	1	1
(25) Holding companies for pensions etc.	479	638	794	908
501(d) Religious and apostolic organizations	**99**	**107**	**113**	**115**
501(e) Cooperative hospital service organizations	**68**	**61**	**54**	**50**
501(f) Cooperative service organizations of operating educational organizations	1	1	1	1
521 Farmers' cooperatives	**1,866**	**1,810**	**1,773**	**1,754**
Sub-Total exempt organizations (EO)	1,138,598	1,164,789	1,188,510	1,232,214
Taxable farmers' cooperatives[2]	2,537	2,982	2,930	3,407
Nonexempt charitable trusts[2]	62,103	68,134	75,362	86,884
Total EOs and other entities	**1,203,238**	**1,235,905**	**1,266,802**	**1,322,505**

Table 28 — Internal Revenue Collections, Costs, Employees and U.S. Population (1997)

Fiscal year	Operating costs ($000s) (1)	Collections ($000s) (2)	Cost of collecting $100 (3)	Population (000s) (4)	Tax per capita (5)	Average positions realized: Total (6)	National Office (7)	Field (8)
							3,982	59,526
1967	667,080	148,374,815	0.45	198,712	746.68	65,946	3,894	62,052
1968	699,190	153,363,838	0.46	200,706	764.12	67,574	3,967	63,607
1969	758,785	187,919,560	0.40	202,677	927.19	66,064	3,862	62,202
1970	886,159	195,722,096	0.45	204,878	955.31	68,683	4,103	64,580
1971	981,065	191,647,198	0.51	207,053	925.59	68,972	4,358	64,614
1972	1,127,390	209,855,737	0.54	208,846	1,004.83	68,549	4,134	64,415
1973	1,162,010	237,787,204	0.49	210,410	1,130.11	74,170	4,505	69,665
1974	1,312,895	268,952,254	0.49	211,901	1,269.24	78,921	4,310	74,611
1975	1,584,711[1]	293,822,726	0.54	213,559	1,375.84	82,339	4,531	77,808
1976	1,667,312[1]	302,519,792	0.55	215,142	1,406.14	84,264	4,732	79,532
1977	1,790,589[1]	358,139,417	0.50	217,329	1,647.91	83,743	4,994	78,749
1978	1,962,129[1]	399,776,389	0.49	219,033	1,825.19	85,329	4,919	80,410
1979	2,116,166[1]	460,412,185	0.46	220,999	2,083.32	86,168	4,978	81,190
1980	2,280,839[1]	519,375,273	0.44	228,231[2]	2,275.66[2]	87,464	5,114	82,350
1981	2,465,469[1]	606,799,121	0.41	230,613[2]	2,631.24[2]	86,156	5,110	81,046
1982	2,626,338[1]	632,240,506	0.42	232,962[2]	2,713.92[2]	82,857	5,098	77,759
1983	2,968,526[1]	627,246,793	0.47	235,225[2]	2,666.58[2]	83,603[3]	4,357[3]	79,246[3]
1984	3,279,067[1]	680,475,229	0.48	237,454[2]	2,865.71[2]	87,635[3]	5,327[3]	82,308[3]
1985	3,600,953[1]	742,871,541	0.48	239,714[2]	3,098.99[2]	92,259	5,454	86,805
1986	3,841,983[1]	782,251,812	0.49	241,995[2]	3,232.51[2]	95,880	5,361	90,519
1987	4,365,817[1]	886,290,590	0.49	244,344[2]	3,627.22[2]	102,189	6,253	95,936
1988	5,035,543[1]	935,106,594	0.54	246,329[2]	3,796.17[2]	114,875	6,934	107,941
1989	5,198,545[1]	1,013,322,133	0.51	249,412[2]	4,062.84[2]	114,758	7,895	106,863
1990	5,440,418[1]	1,056,365,652	0.52	250,205[2]	4,222.00[2]	111,962	7,459	104,503
1991	6,097,627[1]	1,086,851,401	0.56	253,432[2]	4,288.53[2]	115,628	8,286	107,342
1992	6,536,336[1]	1,120,799,558	0.58	256,219[2]	4,374.38[2]	116,673	9,333	107,340
1993	7,077,985[1]	1,176,685,625[4]	0.60	259,015[2]	4,542.92[2]	113,460	9,320	104,140
1994	7,245,344[1]	1,276,466,776[4]	0.57	261,348[2]	4,884.17[2]	110,665[5]	9,467	101,198
1995	7,389,692[1]	1,375,731,835[4]	0.54	263,717[2]	5,216.70[2]	112,024[5]	9,738	102,286
1996	7,240,221[1]	1,486,546,674[4]	0.49	266,210[2]	5,584.11[2]	106,642[5]	8,766	97,876
1997	7,163,541[1]	1,623,272,071[4]	0.44	268,495[2]	6,045.82[2]	101,703[5]	7,837	93,866

Table 29 — Internal Revenue Service by Activity (1997)

(Amounts in thousands of dollars)

Activity	Total		Pers. Comp. and Benefits[b]		Other	
	1996	1997	1996	1997	1996	1997
Total Obligations Against Appropriated Funds[1]	**7,240,221**	**7,163,541**	**5,227,016**	**5,284,637**	**2,013,205**	**1,878,90**
Processing, Administration, and Management						
Total	**1,723,572**	**1,852,421**	**1,212,665**	**1,281,012**	**510,907**	**571,40**
Management Services	119,967	140,900	99,791	95,388	20,176	45,51
Inspection	100,092	99,655	91,283	89,291	8,809	10,36
Returns Processing	780,512	834,053	700,310	731,609	80,202	102,44
Taxpayer Services	492,436	496,748	315,856	358,909	176,580	137,83
Resources Management - PAM	230,565	281,065	5,425	5,815	225,140	275,25
Tax Law Enforcement						
Total	**4,170,191**	**4,108,806**	**3,529,089**	**3,526,303**	**641,102**	**582,50**
Tax Fraud and Financial Investigations	377,135	377,565	336,677	339,580	40,458	37,98
Examination	1,555,387	1,675,021	1,489,443	1,607,848	65,944	67,173
Counsel/Appeals	361,674	215,081	334,170	193,710	27,504	21,371
Employee Plans and Exempt Organizations	128,207	130,368	124,258	125,585	3,949	4,783
International	37,208	35,166	32,599	31,338	4,609	3,828
Statistics of Income/Compliance Research	57,746	61,904	52,237	55,614	5,509	6,290
Collection	855,058	867,671	802,025	818,249	53,033	49,422
Document Matching	72,756	69,292	72,686	68,424	70	868
Resources Management - Compliance	725,020	676,738	284,994	285,955	440,026	390,783
Information Systems						
Total	**1,346,458**	**1,202,314**	**485,262**	**477,322**	**861,196**	**724,992**
TSM (Modernized Developmental Systems)	585,056	51,367	135,114	12,431	449,942	38,936
Modernized Operational	45,493	197,334	25,633	46,992	19,860	150,342
Services and Compliance	623,615	953,613	280,868	417,899	342,747	535,714
Support Systems	92,294	—	43,647	—	48,647	—

Table 30 — Costs Incurred by the Internal Revenue Service by Office (1997)

(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	**7,163,541**	**5,284,637**	**111,430**	**158,620**	**1,608,854**
National Office	3,164,163	1,856,706	42,723	125,623	1,139,111
Northeast Region	1,071,777	895,538	14,178	7,769	154,292
Southeast Region	844,011	737,933	15,903	6,551	83,624
Midstates Region	827,658	715,642	15,131	6,159	90,726
Western Region	906,917	788,930	16,015	4,880	97,092
Martinsburg Computing Center	39,528	32,920	169	1,355	5,084
Detroit Computing Center	54,644	43,974	376	1,255	9,039
Regional Counsel	148,245	120,803	3,285	4,787	19,370
Central Court Case Payment	20,384	20,160	0	0	224
Regional Inspection	85,287	72,031	3,464	241	9,551
Regional Appeals	927	0	186	0	741
B. Regional Commissioners Office (excuding District Directors Offices and Service Centers)	119,617	39,808	4,038	5,784	69,987
Northeast Region	39,320	9,150	952	422	28,796
Southeast Region	14,377	8,270	839	3,667	1,601
Midstates Region	17,347	12,897	1,394	1,263	1,793
Western Region	48,573	9,491	853	432	37,797
C. District Directors Offices and Service Centers	**3,530,747**	**3,098,235**	**57,189**	**19,575**	**355,748**
Northeast Region	**1,032,457**	**886,388**	**13,226**	**7,347**	**125,496**
New England District (Boston)	99,793	85,531	1,528	668	12,066
Connecticut-Rhode Island District (Hartford)	51,768	44,220	1,078	448	6,022
Michigan District (Detroit)	72,833	62,586	1,253	324	8,670
Ohio District (Cincinnati)	101,625	86,838	1,686	322	12,779
Brooklyn District	94,056	74,253	1,077	201	18,525
Upstate New York District (Buffalo)	67,391	57,574	1,167	395	8,255
DSS-New York (Manhattan)	5,215	4,659	160	78	318
DSS-Metro East (Brookhaven)	11,604	10,565	34	8	997
DSS-Metro North (Andover)	14,732	13,772	147	13	800
DSS-Metro Great Lakes (DCC)	8,197	7,032	92	5	1,068
Director Support Services-NER	8,388	7,603	31	44	710
DSS-Metro Penn (Philadelphia SC)	15,637	15,110	107	13	407
New Jersey District (Newark)	84,089	70,076	1,514	353	12,146
Pennsylvania District (Philadelphia)	102,216	87,265	1,307	720	12,924
Manhattan District	128,569	103,750	1,134	894	22,791
Regional Appeals Northeast	47,431	40,634	466	219	6,112
Philadelphia Service Center	34,822	34,711	16	0	95
Andover Service Center	16,101	16,042	59	0	0
Brookhaven Service Center	42,842	42,794	30	0	18
Andover Service Center Bldg Mgt	345	345	0	0	0
Brookhaven Service Center Bldg Mgt	345	345	0	0	0
Philadelphia Service Center Bldg Mgt	345	345	0	0	0
FISO-New England District (Boston)	2,658	2,552	39	0	67
FISO-Connecticut-RI District (Hartford)	924	914	10	0	0
FISO-Michigan District (Detroit)	1,252	1,238	14	0	0
FISO-Ohio District (Cincinnati)	2,594	2,575	19	0	0
FISO-Brooklyn District	1,166	1,155	11	0	0
FISO-Upstate New York District (Buffalo)	1,401	1,383	8	0	10
FISO-New Jersey District (Newark)	1,560	1,543	17	0	0
FISO-Pennsylvania District (Philadelphia)	3,217	3,198	19	0	0
FISO-Manhattan District	2,169	2,161	8	0	0
Field Information System Office-NER	7,172	3,619	195	2,642	716
Southeast Region	**829,634**	**729,663**	**15,064**	**2,884**	**82,023**
Georgia District (Atlanta)	68,765	64,610	1,389	300	2,466
North-South Carolina District (Greensboro)	51,219	48,239	1,506	229	1,245
North Florida District (Jacksonville)	75,281	71,475	1,199	434	2,173
Kentucky-Tennessee District (Nashville)	67,975	64,169	1,671	283	1,852
Indiana District (Indianapolis)	42,158	39,711	885	207	1,355
Virginia-West Virginia District (Richmond)	58,163	54,371	1,475	194	2,123
Gulf Coast District (New Orleans)	67,183	63,133	1,919	111	2,020
DSS-Atlanta	15,402	14,667	175	0	560
DSS-Memphis	12,072	10,709	151	1	1,211
DSS-Cincinnati Service Center	12,444	12,081	141	4	218
Centralized Activities	6,398	6,264	39	9	86
Director Support Services-SER	65,699	5,831	180	211	59,477
DSS-Richmond	5,326	4,863	154	0	309
Delaware-Maryland District (Baltimore)	96,300	91,712	2,072	71	2,445
South Florida District (Fort Lauderdale)	59,239	56,119	1,163	221	1,736
TCPC-Washington, DC Complaint Center	1,136	992	72	23	49
Regional Appeals Southeast	26,778	25,725	301	122	630
Eastern Workers Compensation Center	1,166	1,166	0	0	0
Cincinnati Service Center	24,744	24,496	37	63	148
Atlanta Service Center	34,714	34,676	23	0	15
Memphis Service Center	18,068	17,666	32	5	365
Atlanta Service Center Bldg Mgt	359	359	0	0	0

Table 30 — Costs incurred by the Internal Revenue Service by Office (1997), 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)
Memphis Service Center Bldg Mgt	378	378	0	0	0
Cincinnati Service Center Bldg Mgt	575	575	0	0	0
FISO-Georgia District (Atlanta)	2,702	2,684	18	0	0
FISO-North-South Carolina District (Greensboro)	921	897	22	0	2
FISO-North Florida District (Jacksonville)	1,447	1,420	27	0	0
FISO-Kentucky-Tennessee District (Nashville)	1,825	1,807	18	0	0
FISO-Indiana District (Indianapolis)	1,393	1,380	13	0	0
FISO-Virginia-West Virginia District (Richmond)	1,681	1,661	20	0	0
FISO-Gulf Coast District (New Orleans)	1,534	1,485	49	0	0
FISO-Delaware-Maryland District (Baltimore)	1,465	1,450	15	0	0
FISO-South Florida District (Fort Lauderdale)	792	780	12	0	0
Field Information System Office-SER	4,332	2,112	286	396	1,538
Midstates Region	**810,311**	**702,745**	**13,737**	**4,896**	**88,933**
Illinois District (Chicago)	124,621	104,075	1,667	127	18,752
Midwest District (Milwaukee)	68,083	58,181	1,608	55	8,239
CI-National Forensic Lab (Support)	29	0	0	23	6
Houston District	74,095	64,859	926	212	8,098
South Texas District (Austin)	42,968	36,698	1,130	75	5,065
North Texas District (Dallas)	134,349	120,215	2,440	102	11,592
Arkansas-Oklahoma District (OKC)	46,090	40,114	1,428	123	4,425
DSS-Austin	11,542	11,450	51	0	41
DSS-Lone Star (Dallas)	7,053	6,707	82	0	264
DSS-Chicago	6,327	5,949	37	0	341
DSS-St. Louis	4,339	4,079	97	0	163
Director Support Services-MSR	14,062	4,309	165	149	9,439
DSS-Kansas City	7,620	7,557	51	0	12
DSS-St. Paul	3,616	3,303	100	0	213
Kansas-Missouri District (St. Louis)	86,081	74,835	1,629	125	9,492
North Central District (St. Paul)	53,814	46,237	1,273	136	6,168
TCPC - Dallas Complaint Center	1,134	998	117	3	16
TCPC - Chicago Complaint Center	899	815	56	3	25
Regional Appeals Midstates	36,383	30,760	338	1,559	3,726
Austin Service Center	38,254	37,271	56	21	906
Kansas City Service Center	28,061	27,963	35	21	42
Austin Service Center Bldg Mgt	1,685	1,685	0	0	0
FISO - Illinois District (Chicago)	2,998	2,983	15	0	0
FISO - Midwest District (Milwaukee)	1,094	1,073	21	0	0
FISO - Houston District	1,877	1,867	10	0	0
FISO - South Texas District (Austin)	577	560	17	0	0
FISO - North Texas District (Dallas)	2,499	2,485	14	0	0
FISO - Arkansas-Olkahoma District (OKC)	867	854	13	0	0
FISO - Kansas-Missouri District (St. Louis)	1,474	1,442	32	0	0
FISO - North Central District (St. Paul)	1,128	1,104	24	0	0
Field Information System Office—MSR	6,692	2,317	305	2,162	1,908
Western Region	**858,345**	**779,439**	**15,162**	**4,448**	**59,296**
Rocky Mountain District (Denver)	88,355	80,119	2,245	236	5,755
DSS-Rocky Mountain (Denver)	4,726	4,443	63	6	214
DSS-Ogden	9,321	9,130	79	7	105
Director Support Services-WR	2,597	1,679	349	8	561
DSS-Southern California (Laguna Niguel)	11,185	9,193	102	101	1,789
DSS-Northern California (Oakland)	8,960	7,312	49	12	1,587
DSS-Pacific Northwest (Seattle)	4,403	3,533	67	58	745
DSS-Fresno	10,758	10,596	39	4	119
Los Angeles District	132,188	119,822	2,887	593	8,886
Southwest District (Phoenix)	57,452	50,751	1,415	297	4,989
Northern California District (Oakland)	101,475	90,655	1,468	227	9,125
Pacific Northwest District (Seattle)	107,558	96,601	2,132	353	8,472
San Francisco Quality Review Office	4,013	3,917	73	0	23
Central California District (San Jose)	59,646	53,241	1,230	449	4,726
Southern California District (Laguna Niguel)	101,562	91,645	1,952	430	7,535
TCPC-San Francisco Complaint Center	934	798	82	18	36
Regional Appeals Western	40,394	36,944	422	281	2,747
Ogden Service Center	45,443	45,342	36	0	65
Fresno Service Center	49,757	49,006	67	14	670
Fresno Service Center Bldg Mgt	700	689	11	0	0
Ogden Service Center Bldg Mgt	869	863	6	0	0
FISO-Rocky Mountain District (Denver)	2,077	1,987	63	0	27
FISO-Los Angeles District	1,497	1,432	19	27	19
FISO-Southwest District (Phoenix)	1,523	1,472	20	0	31
FISO-Northern California District (Oakland)	2,453	2,335	39	0	79
FISO-Central California District (San Jose)	784	767	13	0	4
FISO-Pacific-Northwest District (Seattle)	1,726	1,622	13	0	91
FISO-Southern California District (Laguna Niguel)	1,290	1,279	11	0	0
Field Information System Office-WR	4,699	2,266	210	1,327	896

Table 31 — Internal Revenue Service Personnel Summary[1] (1997)

Location and Type	Average Positions Realized 1996*	Average Positions Realized 1997	Number of Employees at Close of Year 1996*	Number of Employees at Close of Year 1997
Service Total	**106,642**	**101,703**	**102,082**	**97,404**
Permanent	92,005	87,818	91,832	87,101
Temporary	14,637	13,885	10,250	10,303
National Office	8,761	7,838	8,718	7,761
Field Offices	97,881	93,865	93,364	89,643
Collection	**17,458**	**11,127**	**17,610**	**10,856**
Revenue Officers	7,652	7,334	7,510	7,230
Other	9,806	3,793	10,100	3,626
Examination	**27,350**	**25,593**	**27,433**	**25,724**
Revenue Agents	15,330	14,591	15,199	14,542
Tax Auditors	2,627	2,344	2,620	2,463
Other	9,393	8,659	9,614	8,719
Employee Plans/Exempt Organizations	**2,197**	**2,112**	**2,194**	**2,045**
EP/EO Technical	1,388	1,346	1,405	1,359
Other	809	766	789	686
Appeals	**2,171**	**2,076**	**2,151**	**2,122**
Appeals Officer	1,013	993	1,002	1,044
Appeals Auditors	156	155	155	157
Other	1,002	928	994	921
Tax Fraud & Financial Investigations	**4,817**	**4,643**	**4,760**	**4,419**
Special Agents	3,348	2,968	3,352	3,167
Other	1,469	1,675	1,408	1,252
Management Services	**1,777**	**1,576**	**1,759**	**1,509**
Resources Management	**5,637**	**5,285**	**5,544**	**5,125**
Counsel	**2,844**	**2,659**	**2,795**	**2,634**
Inspection	**1,301**	**1,203**	**1,273**	**1,156**
International	**539**	**501**	**541**	**505**
Field Finance	**679**	**555**	**649**	**553**
Compliance Research/SOI	**913**	**896**	**835**	**821**
Customer Service	**1,577**	**12,526**	**1,777**	**12,216**
Taxpayer Services	**6,995**	**2,474**	**6,538**	**2,419**
Submission Processing	**20,696**	**19,857**	**16,725**	**16,654**
Document Matching	**2,086**	**1,897**	**1,546**	**1,482**
Informations Systems	**7,606**	**6,712**	**7,952**	**7,164**

Table 32 — Chief Counsel Workload by National Office and Region (1997)

Region/Office	Pending Oct. 1, 1996[1]	Received	Closed	Pending Oct. 1, 1997
Total Chief Counsel	**86,484**	**126,858**	**126,546**	**91,043**
Total National Office	9,838	34,834	31,636	16,593
Total Regions	**76,646**	**92,024**	**94,910**	**74,450**
Northeast	17,180	20,357	20,545	16,858
Southeast	17,973	23,101	25,155	16,677
Midstates	15,473	16,867	18,809	14,587
Western	26,020	31,699	30,401	26,328

Table 33— Full-time, Part-time and Seasonal Workforce by Race/National Origin/Gender (1997)

Total Number of Employees	White Male	White Female	Black Male	Black 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
GS	27,363	42,154	4,809	20,659	2,356	5,797	1,368	1,914	264	671	107,355
GM	2,529	988	185	263	103	53	57	25	18	9	4,230
Total	**29,892**	**43,142**	**4,994**	**20,992**	**2,459**	**5,850**	**1,425**	**1,939**	**282**	**680**	**111,585**
Federal Civilian Labor Force	43.8%	28.2%	6.7%	10.6%	3.2%	2.3%	3.2%	1.3%	0.9%	0.9%	
IRS Workforce	26.8%	38.7%	4.5%	18.7%	2.2%	5.2%	1.3%	1.7%	0.3%	0.6%	
Civilian Labor Force	42.6%	35.3%	4.9%	5.4%	4.8%	3.3%	1.5%	1.3%	0.3%	0.3%	

Table 34 — Chief Counsel Workload by Function (1997)

Function	Type of Case	Pending[1] Oct 1, 1996	Received	Closed	Pending Oct. 1, 1997
Total Chief Counsel Workload		**86,594**	**126,858**	**126,546**	**91,043**
Chief Counsel and Special Counsel	**Total**	**0**	**202**	**127**	**132**
	Taxpayer Assistance	0	12	3	9
	Tax Administration	0	188	122	118
	Field Support	0	2	2	5
Criminal Tax	**Total**	**11,956**	**8,323**	**3,699**	**14,455**
	Request for Grand Jury	9,559	4,426	453	8,044
	Grand Jury Evaluations	106	465	451	3,247
	Administrative	2,037	756	586	2,103
	Forfeiture	254	400	284	333
	Other Criminal Tax Cases	0	911	740	404
	National Office	0	1,365	1,185	324
Disclosure Litigation	**Total**	**2,475**	**2,268**	**2,020**	**2,694**
	Disclosure Opinions	161	572	538	190
	FOIA Other	2,133	1,383	1,239	2,220
	Privacy Act Other	10	54	41	21
	FOIA Litigation	88	55	31	102
	Privacy Act Litigation	17	8	4	19
	Sections 7217/7431 Litigation	44	35	21	61
	Section 7213 Matters	0	78	72	27
	Appellate Litigation	21	26	12	29
	Other Disclosure Litigation Cases	1	57	62	25
Domestic	**Total**	**3,959**	**23,253**	**20,751**	**9,290**
	Request for Rulings	1,228	3,515	3,537	1,101
	Technical Advice	119	540	552	128
	Revenue Rulings and Procedures	81	311	305	219
	Changes in Accounting Methods	1,700	4,091	3,759	3,048
	Changes in Accounting Periods	120	808	807	131
	Congressional Corresppondence	6	265	262	25
	Technical & General Correspondence	54	784	650	210
	Regulation Projects	190	201	173	234
	Legislative Projects	5	178	160	65
	Assistance outside technical	216	—	—	—
	Rulings Disclosure	118	373	360	61
	Field Service	0	2,215	2,093	335
	Appellate (Court of Appeals/Supreme Court)	0	971	602	498
	Other Domestic Cases	122	9,001	7,491	3,235
Employee Benefits & Exempt Organizations	**Total**	**718**	**2,474**	**2,707**	**764**
	Request for Rulings	112	199	248	80
	Technical Advice	14	25	44	9
	Revenue Rulings and Procedures	25	46	74	25
	Other Guidance (News Releases)	8	47	53	20
	Congressional Corresppondence	3	143	149	6
	Technical & General Correspondence	61	446	455	74
	Regulation Projects	74	36	34	60
	Legislative Projects	23	118	134	29
	Assistance outside technical	321	—	—	—
	Field Service	0	161	135	41
	Appellate (Court of Appeals/Supreme Court)	0	96	75	42
	Other EBEO Cases	77	1,157	1,306	378
General Legal Services	**Total**	**1,934**	**5,083**	**4,243**	**2,683**
	Litigation Direct	993	1,166	950	1,160
	Litigation Support	355	506	288	523
	Legal Opinions	586	3,409	3,002	999
	Public Speaking/Training	0	2	3	1
General Litigation	**Total**	**30,618**	**47,142**	**53,039**	**24,153**
	Chapter 7 Bankruptcies	2,860	3,135	3,787	2,176
	Chapter 11 Bankruptcies	4,399	3,306	4,423	3,339
	Chapter 13 Bankruptcies	13,357	19,137	22,174	10,214
	Collection Suits (U.S. Plaintiff)	1,699	3,110	3,275	1,525
	Suits Against U.S.	1,719	1,221	1,375	1,526
	Summons Enforcement	2,418	3,581	3,681	2,237
	Offers in Compromise	1,345	7,600	7,798	859
	Other Advisory Opinions	1,806	4,274	4,813	1,129
	Appeals Cases	298	178	185	277
	Other General Litigation Cases	717	1,600	1,528	871
International	**Total**	**795**	**1,805**	**1,815**	**1,178**
	Competent Authority	36	63	60	33
	Private Letter Rulings	25	199	171	93
	Regulations Projects	82	29	31	90
	Revenue Rulings and Procedures	46	23	23	42
	Technical Advice Memoranda	10	22	21	11
	Technical Assistance - non-ISP	169	—	—	—
	Treaties	34	8	12	31
	Criminal Tax Function	–1	1	2	4
	General Litigation Function	80	232	285	102
	Field Service	0	206	221	90
	Appellate (Court of Appeals/Supreme Court)	0	30	31	10
	Other International Cases	314	992	958	672
Type of Case					
Tax Litigation (dollars in millions)	**Total Cases**	**34,139**	**36,308**	**38,145**	**35,694**
	Tax Court Cases Total	31,207	26,496	28,065	29,683
	Tax and Penalty in Dispute	$30,267	$7,197	$3,597	$33,151
	Tax and Penalty on Decision	NA	NA	$1,025	NA
	Default/Dismissed cases	NA	NA	$132	NA
	Settled	NA	NA	$660	NA
	Tried and Decided	NA	NA	$233	NA
	Cases on Appeal (Decided/pending)	636	NA	NA	543
	Tax and Penalty (Decided/pending)	$2,134	NA	NA	$3,215
	Refund Suits	2,078	767	785	2,085
	Amount in Suits	$3,524	$1,256	$644	$4,072
	Amount Protected	NA	NA	$785	NA
	District Court Cases	NA	NA	$667	NA
	Claims Court Cases	NA	NA	$118	NA
	Cases on Appeal (Decided/pending)	218	NA	NA	219
	Tax and Penalty (Decided/pending)	$452	NA	NA	$573
	Nondocketed and Other Tax Litgation	0	9,045	9,295	3,164

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 $66,267,518 in fiscal year 1996 and $66,935,288 in fiscal year 1997.

3. Refunds on all types of Forms 1040 from withheld taxes, does not include amounts for Earned Income Tax Credits of $21.7 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 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. Amounts include taxes of $484.9 million on unrelated business income of exempt organizations (Forms 990T).

2. 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.

3. Amounts include fiduciary income tax collections of $11.2 billion.

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

Footnotes for Table 4

1. IRS issued 90.9 million refunds totaling $143.5 billion which includes $2.3 billion in interest.

2. Includes $1.8 billion in interest.

3. This amount includes $22.7 billion we refunded for Earned Income Credit. The amount of Advanced Earned income Credit is $89.3 million and direct deposit refunds totaled $28.8 billion. The refund amount paid on partnership and fiduciary returns is $1.0 billion (including interest paid of $19.1 million). The average refund for individual income tax returns (1040, 1040A, and 1040EZ) is $1,283.

4. The refund amount for Employment Taxes includes withheld income tax, Federal Insurance (FICA), Railroad Retirement and Federal Unemployment Tax Act (FUTA) refunds and credits.

5. The Excise Tax Class category includes credits and claims for gasoline and lubricating oil tax payments.

6. This amount includes Highway and Airport & Airways Trust Fund reclassification.

7. The amount of Excess FICA credits includes credits for excess payments under the Federal Old Age and Survivors, Federal Hospital Funds amounting to $50.4 million.

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

9. The Refund Reversals includes refunds issued in September 1997 minus refund reversals received in September 1997 that were not classified by district before September 30, 1997 (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 the line titled Earned Income Credit Refund is for informational purposes only and is not included in the United States or Individual Income totals. These refunds have been distributed by district and region.

Footnote for Table 5

1. Represents fiscal year transition.

Footnotes for Table 6

1. The National total includes 223,346 refunds issued to fiduciaries and partnerships, and 16.4 million refunds issued through direct deposit.

2. The total number of refunds for the Individual Income category includes refunds issued in September 1997 minus refund reversals received in September 1997 that were not classified by district before September 30, 1997 (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 appropriations.

3. The count for Earned Income Credit, Refund is for informational purposes only.

4. The refunds in all Tax Class categories are aligned by district and region.

Footnotes for Table 7

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

   a. Column two includes Forms 1040, 1040A, 1040C, 1040EZ, 1040NR, 1040PC, 1040SS/PR.

   b. Column three includes Form 1040ES.

   c. Column four includes Form 1041.

   d. Column five includes Form 1041ES.

   e. Column six includes Form 1065.

   f. Column seven includes Forms 1066 and the 1120 series of returns.

   g. Column eight includes Forms 706 series of returns.

   h. Column nine includes Form 709.

   i. Column ten includes Forms 940, 940EZ, 940PR, 941, 941E, 941PR/SS, 942, 942PR, 943, 943PR, 945, 1042 and CT-1.

   j. Column 11 includes Forms 990, 990C, 990EZ, 990PF, 990T, 4720 and 5227.

   k. Column 12 includes Forms 5500, 5500C, 5500EZ, and 5500R.

   l. Column 13 includes Forms 720, 730, 2290 and 11C.

   m. Column 14 includes Forms 1040X, 1041A, 1120X, 2688, 4868, 7004, and 8752.

Footnotes for Table 8

1. The volume of 'Other' returns are those which cannot be assigned to a specific district.

2. 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.

3. Volumes include electronic Schedule K-1 filed with paper Forms 1065.

Footnotes for Table 9

1. Refund Offsets - represent the number of offsets made to the Debtor Master File. One or more offsets can occur from a single refund or return.

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

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

1. Miscellaneous taxable includes the following:

   a. Taxable 1120S Corporations

   b. 1120FSC (Foreign Sales Corporations); and

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

2. Miscellaneous nontaxable includes the following:

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

   b. REMIC (Real Estate Mortgage Investment Conduit); and

   c. Other Miscellaneous nontaxable forms not specified.

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

4. Dashes (—) 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, 990EZ, 990PF, 990-C, 5227, 1041-A, 1065.

2. Number of Returns Examined by Type - FY 97

EO Returns:	
Forms 990PF, 5227, 1041-A, 1120	503
Form 990	4,168
Form 990-C	78
Form 1120-POL	30
Forms 8038, 8038G, 8038GC, 8038T, 8328	100
Subtotal	4,879
Related Taxable Returns:	
Forms 940, 941, 942, 943	3,534
Forms 990-T	1,702
Form 4720	51
Forms 1040/1120 Adjustments	534
Subtotal	5,821
Total	10,700

[3] Returns not processed the entire year.

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 $5.2 billion on individual returns and $4.3 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. Additional abatements are made because of a decrease in the underlying tax.

2. This includes failure to supply taxpayer identification number and failure to report tips.

3. This column includes Forms 1120 series, 990C and 990T.

4. This column includes Forms 940, 941, 942, 943, 945 and CT-1.

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

6. If amount is less than $1,000 then a zero is entered.

7. This column includes forms 1041, 1065 and individual retirement accounts.

8. This 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 and 1993 are considered one case; 1120s and 941s for one corporation would be two separate cases).

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

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

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

Footnotes for Table 19

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

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

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

Footnotes for Table 20

1. Includes subsequent notices and Installment Agreement Yield.

2. Includes TDA, Deferred and NMF Yield.

3. Adjusted to balance in accounting method.

4. Excludes Compliance 2000 cases.

Footnote for Table 24

1. Includes: Master & Prototype plans; IRAs/SEPs; requests for waivers; and, change in funding method.

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.

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 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.

2. These organizations are not exempt organizations, 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 services performed. While the operating cost figures for fiscal years prior to 1975 may in some cases include reimbursement amounts are small and do not alter the cost figures in column 3. Also,

—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 1967-71.

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

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

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

5. Average Positions Realized for National Office and Field are consistent with Table 31 exclusive of reimbursable amounts

Footnote for Table 29

Sources: FY 1996 and FY 1997 Actuals from the IRS FY 1998 and FY 1999 President's Budgets.

Footnotes for Table 30

1. Personnel Compensation includes costs for employees salaries, terminal payments, overtime, cash 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 96 figures were revised to reflect the Monthly Report on Full-Time Equivalent / Work-Year Civilian Employment Report (113-G) usage total.

All data was extracted from the Automated Financial Systems (AFS), (RMS) and Grade Structure Reports.

FY97 Data is based on Month 14 FY97 and Payperiod Ending 19 FY 97 date September 27, 1996

FY96 Data is based on Month 14 FY96 and Payperiod Ending 19 FY 96 date September 28, 1996

Data does not include reimbursements.

National Office includes Taxpayer Service, Criminal Investigation, Inspection and Counsel.

National Office CIO excludes Martinsburg Computing Center, Detroit Computing Center, Tennessee Computing Center.

FY97 Customer Service includes Service Center Collection Branch due to the reorganization.

Management Services includes Financial Operations & Management & Administration & Headquarter Operations.

Taxpayer Services includes PRP, Taxpayer Services, Area Distribution Centers & Taxpayer Education.

Submission Processing includes Returns Processing & Taxpayer Relations.

Inspection includes Internal Audit and Internal Security.

Footnote for Tables 32 and 34

FY 1997 was the first complete fiscal year for which the electronic workload tracking system for the Office of Chief Counsel was in place. The switch from the earlier manual system to the electronic system accounts for some differences between ending inventory as given in FY 1996 and beginning inventory for FY 1997.

Principal Officers of the Internal Revenue Service (1997)

as of September 30, 1997

Commissioner

Michael P. Dolan (Acting)

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, 1997

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, 1997

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 Cowan

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, 1997

National Office

CHIEF COUNSEL

STUART L. BROWN

Deputy Chief Counsel
Marlene Gross

Special Counsel to the Deputy Chief Counsel
Eileen M. Shatz

Counsel to the Chief Counsel
Michael Paup

Special Assistant to the Chief Counsel
Vacant

Special Counsel to the Chief Counsel
Jasper A. Howard

Special Counsel (Modernization & Strategic Planning)
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Richard J. Mihelcic

Deputy Associate Chief Counsel (Finance & Management)
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Assistant Chief Counsel (General Legal Services)
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Deputy Associate Chief Counsel (International)
Benedetta A. Kissel

Assistant Chief Counsel (International)
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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)
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Heather C. Maloy

Deputy Associate Chief Counsel (Domestic Field Service)
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Assistant Chief Counsel (Corporate)
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Assistant Chief Counsel (Financial Institutions and Products)
Lon B. Smith

Assistant Chief Counsel (Income Tax & Accounting)
Jody J. Brewster

Assistant Chief Counsel (Passthroughs and Special Industries)
Paul F. Kugler

Assistant Chief Counsel (Field Service)
Deborah A. Butler

Associate Chief Counsel (Employee Benefits & Exempt Organizations)
Sarah Hall 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, Jr.

Deputy Regional Counsel
Gary A. Benford

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Lewis J. Hubbard, Jr.

District Counsel, Chicago
Richard A. Witkowski

District Counsel, Dallas
Thomas R. Thomas

District Counsel, Houston
Bernard B. Nelson

Associate District Counsel, Kansas City
James E. Cannon

District Counsel, Milwaukee
Mark J. Miller

District Counsel, Oklahoma City
Michael J. O'Brien

Associate District Counsel, Omaha
Albert B. Kerkhove

District Counsel, St. Louis
Michael W. Bitner

District Counsel, St. Paul
Reid M. Huey

Northeast Region

Regional Counsel
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Deputy Regional Counsel
Vacant

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

Associate 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
Stephen H. Kesselman

Associate District Counsel, Pittsburgh
Edward F. Peduzzi, Jr.

Southeast Region

Regional Counsel
William A. Goss

Deputy Regional Counsel
John B. Harper

District Counsel, Atlanta
Sheldon M. Kay

District Counsel, Baltimore
Jeff P. Ehrlich

Associate District Counsel, Birmingham
Shuford A. Tucker, Jr.

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

Associate District Counsel, Louisville
Jack A. Joynt

District Counsel, Nashville
James E. Keeton, Jr.

District Counsel, New Orleans
Louis J. Zeller, Jr.

District Counsel, Richmond
T. Keith Fogg

Associate District Counsel, Washington, DC
Bettie N. Ricca

Western Region

Regional Counsel
Martha Sullivan

Deputy Regional Counsel
Catherine L. Lau

Associate District Counsel, Anchorage
Vacant

District Counsel, Denver
Martin B. Kaye

Associate District Counsel, Honolulu
Vacant

District Counsel, Laguna Niguel
Harry M. Asch

Associate District Counsel, Las Vegas
Milton B. Blouke

District Counsel, Los Angeles
James A. Nelson

District Counsel, Phoenix
David W. Otto

Associate District Counsel, Portland
Wayne R. Appleman

Associate District Counsel, Sacramento
Steven J. Mopsick

Associate District Counsel, Salt Lake City
Marion K. Mortensen

Associate 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

Associate 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 May 31, 1997

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

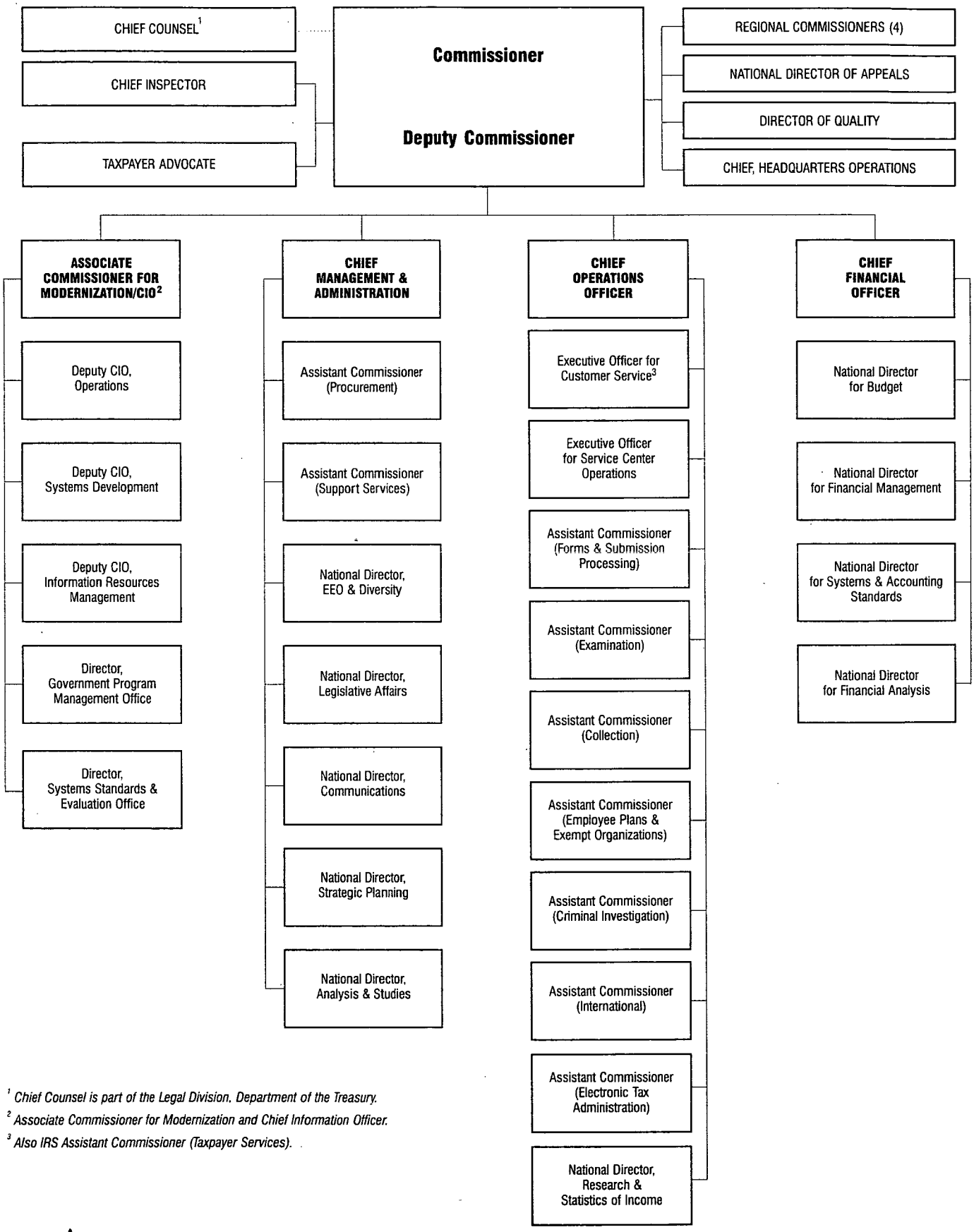
V. Jean Owens
March 14 to July 27, 1986

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 1997 (Documentary Draft)



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

[2] *Associate Commissioner for Modernization and Chief Information Officer.*

[3] *Also IRS Assistant Commissioner (Taxpayer Services).*

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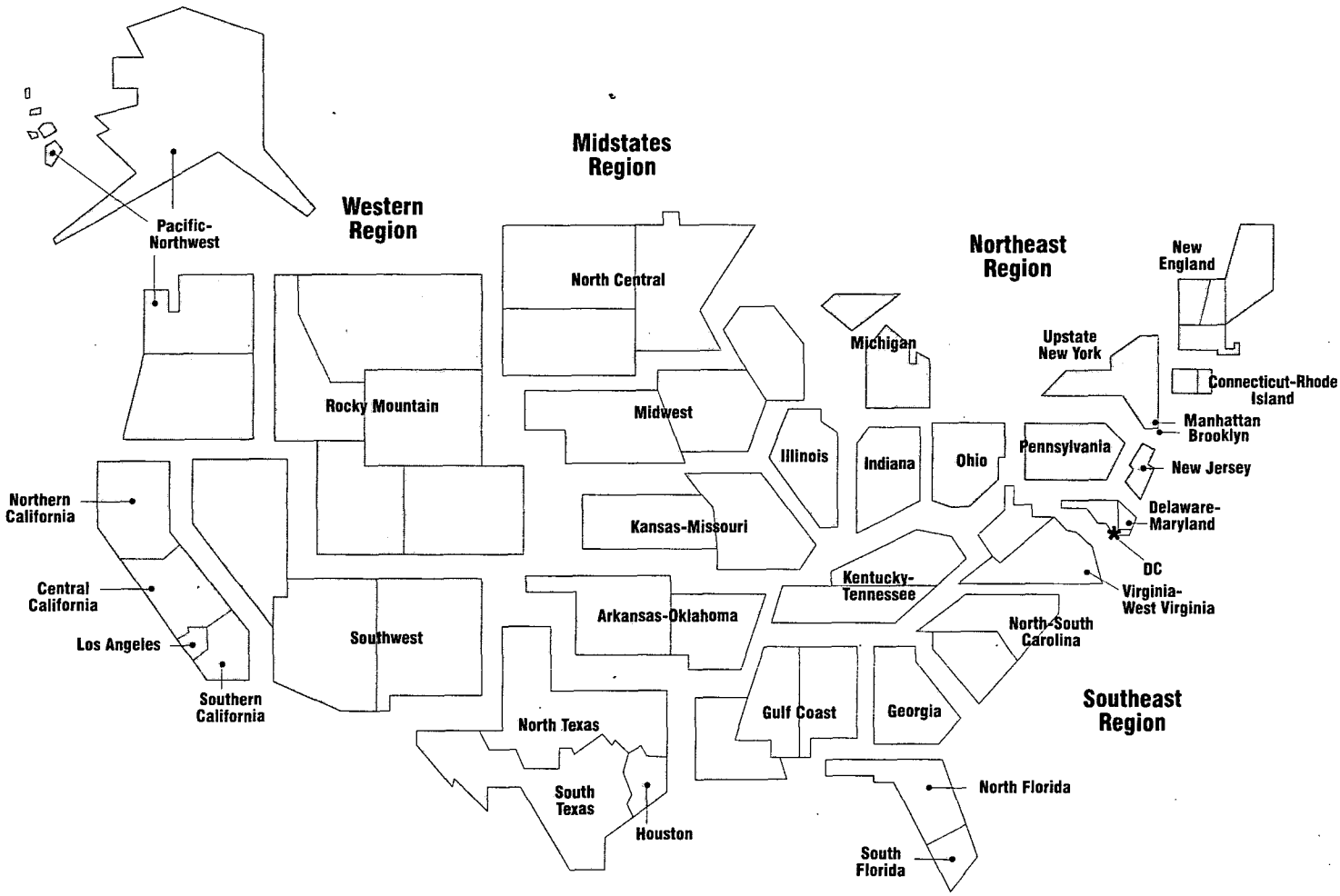
IRS Organizational Map



Western Region

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

Midstates Region

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

Southeast Region

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

Northeast Region

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

IRS

Department of the Treasury
Internal Revenue Service

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