

Delinquent Collection Activities, Fiscal Years 2002 – 2010

[Money amounts are in thousands of dollars.]

Activity	2002	2003	2004	2005	2006	2007	2008	2009
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Returns filed with additional tax due:								
Total yield from unpaid assessments [1]	32,557,571	35,507,826	36,659,487	37,113,036	40,813,309	43,318,830	46,446,261	40,520,516
Credit transfers	9,556,836	11,797,828	10,893,964	9,497,689	11,640,394	11,366,431	17,980,613	13,324,478
Net total amount collected	23,000,735	23,709,997	25,765,523	27,615,348	29,172,915	31,952,399	28,465,648	27,196,038
Taxpayer delinquent accounts (thousands):								
Number in beginning inventory	5,419	5,687	6,170	5,981	6,478	7,074	8,240	9,232
Number of new accounts	4,849	5,380	5,179	5,870	6,100	7,146	7,099	6,821
Number of accounts closed	4,581	4,896	5,368	5,373	5,504	5,980	6,107	6,385
Ending inventory:								
Number	5,687	6,170	5,981	6,478	7,074	8,240	9,232	9,667
Balance of assessed tax, penalties, and interest [2]	44,823,141	46,738,194	50,680,546	57,594,901	69,555,590	83,488,988	94,357,717	103,241,178
Returns not filed timely:								
Delinquent return activity:								
Net amount assessed [3]	11,578,471	15,117,175	15,635,584	22,765,462	23,305,535	30,287,802	24,888,918	33,413,470
Amount collected with delinquent returns	1,684,382	3,334,442	2,976,681	3,584,255	3,905,764	3,968,163	3,773,528	3,204,391
Taxpayer delinquency investigations (thousands) [4]:								
Number in beginning inventory	2,126	2,138	2,964	3,022	3,658	3,874	3,732	3,433
Number of new investigations	1,422	2,490	2,051	2,558	2,373	2,587	1,972	2,211
Number of investigations closed	1,410	1,664	1,993	1,922	2,157	2,729	2,271	2,113
Number in ending inventory	2,138	2,964	3,022	3,658	3,874	3,732	3,433	3,530
Offers in compromise (thousands) [5]:								
Number of offers received	124	128	106	74	59	46	44	52
Number of offers accepted	29	22	20	19	15	12	11	11
Amount of offers accepted	300,295	243,942	275,331	325,640	283,746	228,975	200,103	157,261
Enforcement activity:								
Number of notices of Federal tax liens filed	482,509	544,316	534,392	522,887	629,813	683,659	768,168	965,618
Number of notices of levy served on third parties	1,283,742	1,680,844	2,029,613	2,743,577	3,742,276	3,757,190	2,631,038	3,478,181
Number of seizures	296	399	440	512	590	676	610	581

[1] Includes amounts collected through collection activity on previously unpaid assessed taxes plus assessed and accrued penalties and interest. "Total yield from unpaid assessments" was previously reported as "Total yield from taxpayer delinquent accounts" in prior years' *Data Books*. The terminology has been revised for clarification, but the data definition has not changed. Includes collections by private debt collection agencies for Fiscal Years (FY) 2006-2008, all reported in dollars: \$1,685,844 in FY 2006; \$31,044,496 in FY 2007; and \$37,254,116 in FY 2008.

[2] Includes assessed penalties and interest but excludes any accrued penalties and interest. Assessed penalties and interest—usually determined simultaneously with the unpaid balance of tax—are computed on the unpaid balance of tax from the due date of the return to the date of assessment. Penalties and interest continue to accrue after the date of assessment until the taxpayer's balance is paid in full.

[3] Includes net assessment of tax, penalty, and interest amounts (less prepaid credits, withholding, and estimated tax payments) on delinquent tax returns secured by Collection activity.

[4] A delinquency investigation is opened when a taxpayer does not respond to an IRS notice of a delinquent return.

[5] An offer in compromise (OIC) is an agreement between a taxpayer and the Federal Government that settles a tax liability for less than the full amount owed. Absent special circumstances, an offer will not be accepted if the IRS believes the liability can be paid in full as a lump sum or through a payment agreement.

NOTES: Detail may not add to totals because of rounding. All amounts are in thousands of current dollars.

SOURCE: *Internal Revenue Service Data Book*, various years.

Delinquent Collection Activities, Fiscal Years 1994 – 2001

[Money amounts are in thousands of dollars.]

Activity	1994	1995	1996	1997	1998	1999	2000	2001
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total yield from taxpayer delinquent accounts (thousand dollars)	23,454,777	25,149,857	29,776,099	29,913,365	29,906,522	29,167,115	29,935,564	32,186,839
First bill	6,919,290	7,689,043	9,444,567	9,238,746	9,451,298	9,968,531	11,467,429	12,473,959
Subsequent bills [1]	8,756,274	9,451,244	11,305,295	11,414,878	12,109,136	12,201,369	11,233,943	11,683,382
Additional action on taxpayer delinquent accounts [2]	7,779,213	8,009,571	9,026,237	9,259,740	8,346,087	6,997,215	7,234,192	8,029,499
Taxpayer delinquency accounts (thousands):								
Number in opening inventory	4,122	5,040	5,711	5,766	5,579	5,931	6,500	5,861
Number of issuances or receipts	4,560	4,900	5,053	4,829	4,654	4,314	4,076	4,319
Number of dispositions	3,642	4,229	4,998	5,016	4,302	3,745	4,715	4,761
Closing inventory:								
Number of accounts	5,040	5,711	5,766	5,579	5,931	6,500	5,861	5,419
Balance of assessed tax, penalties, and interest (thousand dollars)	31,258,866	33,631,177	35,126,725	32,978,527	33,607,024	39,608,092	38,848,001	40,380,883
Delinquent returns dollars assessed (thousand dollars)	10,740,308	13,267,220	10,419,862	10,803,627	9,754,384	13,380,241	9,399,170	10,175,160
Delinquent return investigations (thousands) [3] :								
Number in opening inventory	1,859	1,868	2,066	2,174	2,144	2,623	3,154	3,350
Number of issuances or receipts	1,601	1,929	1,792	1,618	1,860	2,279	1,642	1,310
Number of dispositions	1,592	1,731	1,684	1,648	1,381	1,748	1,446	2,534
Number in closing inventory	1,868	2,066	2,174	2,144	2,623	3,154	3,350	2,126
Number of returns compliance investigations closed (thousands) [4]	6	6	1	1	n.a.	n.a.	n.a.	n.a.
Number of miscellaneous investigations closed (thousands)	19	16	14	13	9	5	3	3
Offers in compromise (thousands) [5]:								
Number of offers received	52	99	134	114	105	97	109	125
Number of offers accepted	n.a.	n.a.	n.a.	n.a.	n.a.	31	33	39
Amount of offers accepted (thousand dollars)	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	316,214	340,778
Enforcement activity:								
Number of notices of Federal tax liens filed (thousands)	813	799	750	544	383	168	288	428
Number of notices of levy served on third parties (thousands)	2,935	2,722	3,109	3,659	2,503	504	220	674
Number of seizures [6]	10	11	10	10,090	2,259	161	174	255

n.a. — Not available.

[1] Includes payments from subsequent bills (notices) and payments on installment agreements.

[2] Includes yield from taxpayer delinquent accounts, deferred accounts, and non-Masterfile accounts.

[3] A delinquency investigation is opened when a taxpayer does not respond to an IRS notice of a delinquent return.

[4] Excludes Compliance 2000 cases.

[5] An offer in compromise (OIC) is an agreement between a taxpayer and the Federal Government that settles a tax liability for less than the full amount owed. Absent special circumstances, an offer will not be accepted if the IRS believes the liability can be paid in full as a lump sum or through a payment agreement.

[6] Number of seizures is reported in thousands for Fiscal Years 1994–1996 and in actual numbers for Fiscal Years 1997–2001.