23-Jul-20

IRS Data Book Table 20

Examination Coverage: Returns Examined Resulting in Refunds, by Type and Size of Return, Fiscal Year 2019

[Money amounts are in thousands of dollars]

Type and size of return	Taxable returns examined resulting in refunds [1]			Recommended refunds		
	Total	Field [2]	Correspondence	Total	Field [2]	Correspondence
	(1)	(2)	(3)	(4)	(5)	(6)
United States, total	**26,320**	**16,762**	**9,558**	**8,890,001**	**8,697,985**	**192,016**
► Individual income tax returns, total	22,645	13,177	9,468	991,056	810,856	180,200
► Returns with total positive income under $200,000 [3]:						
► Nonbusiness returns without Earned Income Tax Credit:						
Without Schedules C, E, F, or Form 2106 [4]	3,886	1,360	2,526	49,799	38,912	10,887
With Schedule E or Form 2106 [5]	2,163	1,516	647	44,822	41,888	2,934
► Business returns without Earned Income Tax Credit:						
Nonfarm business returns by size of total gross receipts [6]:						
Under $25,000	1,495	763	732	9,273	7,099	2,173
$25,000 under $100,000	1,178	818	360	9,934	8,679	1,255
$100,000 under $200,000	785	693	92	10,030	9,594	436
$200,000 or more	837	755	82	15,798	15,386	412
Farm returns	159	105	54	1,773	1,597	175
► Business and nonbusiness returns with Earned Income Tax Credit by size of total gross receipts [6, 7]:						
Under $25,000	4,401	653	3,748	16,479	4,834	11,644
$25,000 or more	758	537	221	9,535	9,088	448
► Returns with total positive income of at least $200,000 and under $1,000,000 [3]:						
Nonbusiness returns	2,294	1,906	388	82,745	76,709	6,036
Business returns	2,174	1,948	226	62,564	59,199	3,365
► Returns with total positive income of $1,000,000 or more [3]	2,502	2,117	385	678,279	537,861	140,418
► International returns [8]	13	6	7	26	10	16
► Corporation income tax returns, except Form 1120–S, total [9]	1,322	1,303	19	7,064,808	7,059,861	4,947
► Returns other than Forms 1120–C and 1120–F [10]:						
► Small corporations	441	d	d	46,781	d	d
No balance sheet returns	67	67	-	12,681	12,681	N/A
Balance sheet returns by size of total assets:						
Under $250,000	115	115	-	3,264	3,264	N/A
$250,000 under $1,000,000	145	145	-	3,968	3,968	N/A
$1,000,000 under $5,000,000	83	d	d	6,599	d	d
$5,000,000 under $10,000,000	31	d	d	20,269	d	d
► Large corporations	856	842	14	6,873,351	6,868,437	4,915
Balance sheet returns by size of total assets:						
$10,000,000 under $50,000,000	146	137	9	51,007	47,378	3,630
$50,000,000 under $100,000,000	71	d	d	49,163	d	d
$100,000,000 under $250,000,000	106	d	d	99,124	d	d
$250,000,000 under $500,000,000	70	70	-	105,073	105,073	N/A
$500,000,000 under $1,000,000,000	86	86	-	261,422	261,422	N/A
$1,000,000,000 under $5,000,000,000	185	185	-	565,230	565,230	N/A
$5,000,000,000 under $20,000,000,000	99	d	d	1,988,076	d	d
$20,000,000,000 or more	93	93	-	3,754,256	3,754,256	N/A
► Form 1120–C returns [10]	d	d	d	d	d	d
► Form 1120–F returns [10]	d	d	d	d	d	d
► Estate and trust income tax returns [11]	199	135	64	69,709	62,862	6,847
► Estate tax returns, total [12]	461	461	-	183,708	183,708	N/A
► Size of gross estate:						N/A
Under $5,000,000	47	47	-	3,890	3,890	N/A
$5,000,000 under $10,000,000	179	179	-	22,804	22,804	N/A
$10,000,000 or more	235	235	-	157,014	157,014	N/A
► Gift tax returns	18	18	-	3,756	3,756	N/A
► Employment tax returns	389	389	-	233,232	233,232	N/A
► Excise tax returns	1,265	d	d	340,816	d	d
► Other taxable returns [13]	21	d	d	2,916	d	d

d — Not shown to avoid disclosure of information about specific taxpayers. However, the data are included in the appropriate totals when possible.

N/A — Not applicable.

[1] Excludes excise tax returns filed with U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau. Also excludes returns of tax-exempt organizations, Government entities, employee retirement benefit plans, and tax-exempt bonds; and excludes information returns (e.g., Forms 1098, 1099, 5498, W–2 and W–2G, and Schedule K–1).

[2] Field examinations are generally performed in person by revenue agents, tax compliance officers, tax examiners, and revenue officer examiners. However, some field examinations may ultimately be conducted through correspondence in order to better serve the taxpayer.

[3] In general, total positive income is the sum of all positive amounts shown for the various sources of income reported on the individual income tax return, and thus excludes losses.

[4] Includes Forms 1040 without a Schedule C (nonfarm sole proprietorship), Schedule E (supplemental income and loss), Schedule F (profit or loss from farming), or Form 2106 (employee business expenses).

[5] Includes Forms 1040 with a Schedule E (supplemental income and loss) or Form 2106 (employee business expenses) but without a Schedule C (nonfarm sole proprietorship) or Schedule F (profit or loss from farming).

[6] Total gross receipts is the sum of gross receipts from farm and nonfarm businesses. It is calculated by adding the positive values of gross receipts and other income from Schedule C and gross income (which can be positive or negative) from Schedule F. Schedule C is used to report profit or loss from nonfarm sole proprietorships. Schedule F is used to report profit or loss from farming. If a taxpayer reports both farm and nonfarm income, the return is classified by the larger source of income.

[7] Includes all Forms 1040, those with and without business income, reporting an Earned Income Tax Credit claim. These returns are classified by size of total gross receipts. Business returns have total gross receipts reported on Schedule C (nonfarm sole proprietorship) or Schedule F (profit or loss from farming). Nonbusiness returns, those with no Schedules C or F, are reported in the “Under $25,000” classification.

[8] Includes Forms 1040–PR (self-employment income tax return for Puerto Rico residents) and 1040–SS (self-employment income tax return for U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands residents).

[9] Includes the Form 1120 series as follows: 1120 (corporation income tax return); 1120–C (income tax return for cooperative associations); 1120–F (foreign corporation income tax return, except foreign life insurance company, foreign property and casualty insurance company, or foreign sales corporation); 1120–H (homeowner association income tax return); 1120–L (life insurance company income tax return); 1120–ND (return for nuclear decommissioning funds); 1120–PC (property and casualty insurance company income tax return); 1120–REIT (real estate investment trust income tax return); 1120–RIC (regulated investment company income tax return); and 1120–SF (income tax return for settlement funds). Excludes certain other types of corporation returns, which are included in “Other taxable returns” described in footnote 13.

[10] Forms 1120–C are filed by cooperative associations. Forms 1120–F are filed by foreign corporations with U.S. income, other than foreign life insurance companies (Form 1120–L); foreign property and casualty insurance companies (Form 1120–PC); or foreign sales corporations (Form 1120–FSC).

[11] Includes taxable Form 1041 (income tax return for estates and trusts) and Form 1041–N (income tax return for electing Alaska Native Settlement Trusts).

[12] Includes Form 706 (estate and generation-skipping transfer tax return).

[13] Includes Forms 1120–FSC (foreign sales corporation income tax return); 1120–S for S corporations reporting a tax; 1065–B for partnerships reporting a tax; 8288 (withholding tax return for disposition by foreign persons of U.S. property interests); and 8804 (return of withholding tax on foreign partner's share of effectively connected income).

NOTES: Detail may not add to totals because of rounding. This table provides information on examinations closd in Fiscal Year (FY) 2019 that resulted in additional refunds paid to the taxpayer and the amount of refunds recommended. For information on all FY 2019 examinations of individual income tax, corporation income tax, estate and trust income tax, estate tax, gift tax, employment tax, excise tax, and other taxable returns, along with partnership, S corporation, and other nontaxable returns, see Table 17b.

SOURCE: Small Business/Self-Employed, Examination, Performance Planning and Analysis Examination, Small Business Exam Data Management.

Examination Coverage: Returns Examined Resulting in Refunds, by Type and Size of Return, Fiscal Year 2018

[Money amounts are in thousands of dollars]

Type and size of return	Taxable returns examined resulting in refunds [1]			Recommended refunds		
	Total	Field [2]	Correspondence	Total	Field [2]	Correspondence
	(1)	(2)	(3)	(4)	(5)	(6)
United States, total	**29,983**	**19,081**	**10,902**	**6,035,195**	**5,894,668**	**140,528**
► Individual income tax returns, total	25,272	14,529	10,743	884,155	763,541	120,614
► Returns with total positive income under $200,000 [3]:						
► Nonbusiness returns without Earned Income Tax Credit:						
Without Schedules C, E, F, or Form 2106 [4]	4,700	1,358	3,342	24,054	12,778	11,276
With Schedule E or Form 2106 [5]	2,673	1,779	894	50,976	36,566	14,410
► Business returns without Earned Income Tax Credit:						
Nonfarm business returns by size of total gross receipts [6]:						
Under $25,000	1,824	924	900	9,524	6,867	2,657
$25,000 under $100,000	1,332	971	361	8,730	7,386	1,343
$100,000 under $200,000	958	831	127	7,970	7,385	584
$200,000 or more	1,032	943	89	17,284	16,950	334
Farm returns	307	236	71	1,417	1,212	205
► Business and nonbusiness returns with Earned Income Tax Credit by size of total gross receipts [6, 7]:						
Under $25,000	4,221	825	3,396	9,836	4,570	5,266
$25,000 or more	863	717	146	11,661	11,343	318
► Returns with total positive income of at least $200,000 and under $1,000,000 [3]:						
Nonbusiness returns	2,540	1,953	587	59,633	52,887	6,746
Business returns	2,152	1,878	274	52,317	48,740	3,577
► Returns with total positive income of $1,000,000 or more [3]	2,653	2,106	547	630,686	556,810	73,876
► International returns [8]	17	8	9	68	45	24
► Corporation income tax returns, except Form 1120–S, total [9]	1,532	1,519	13	4,414,638	4,398,490	16,149
► Returns other than Forms 1120–C and 1120–F [10]:						
► Small corporations	561	d	d	68,394	d	d
No balance sheet returns	108	108	-	44,259	44,259	N/A
Balance sheet returns by size of total assets:						
Under $250,000	166	166	-	7,220	7,220	N/A
$250,000 under $1,000,000	152	152	-	4,131	4,131	N/A
$1,000,000 under $5,000,000	95	d	d	5,094	d	d
$5,000,000 under $10,000,000	40	d	d	7,690	d	d
► Large corporations	926	917	9	4,290,039	4,277,157	12,882
Balance sheet returns by size of total assets:						
$10,000,000 under $50,000,000	130	130	-	28,446	28,446	N/A
$50,000,000 under $100,000,000	88	d	d	48,795	d	d
$100,000,000 under $250,000,000	112	112	-	98,570	98,570	N/A
$250,000,000 under $500,000,000	111	d	d	175,361	d	d
$500,000,000 under $1,000,000,000	89	89	-	177,870	177,870	N/A
$1,000,000,000 under $5,000,000,000	171	d	d	477,063	d	d
$5,000,000,000 under $20,000,000,000	123	d	d	860,803	d	d
$20,000,000,000 or more	102	102	-	2,423,131	2,423,131	N/A
► Form 1120–C returns [10]	d	d	-	d	d	N/A
► Form 1120–F returns [10]	d	d	d	d	d	d
► Estate and trust income tax returns [11]	270	156	114	73,051	69,304	3,747
► Estate tax returns, total [12]	578	578	-	132,182	132,182	N/A
► Size of gross estate:						
Under $5,000,000	63	63	-	12,207	12,207	N/A
$5,000,000 under $10,000,000	211	211	-	20,654	20,654	N/A
$10,000,000 or more	304	304	-	99,321	99,321	N/A
► Gift tax returns	28	28	-	8,851	8,851	N/A
► Employment tax returns	464	464	-	120,893	120,893	N/A
► Excise tax returns	1,826	1,801	25	400,987	400,979	7
► Other taxable returns [13]	13	6	7	439	427	11

d — Not shown to avoid disclosure of information about specific taxpayers. However, the data are included in the appropriate totals when possible.

N/A — Not applicable.

[1] Excludes excise tax returns filed with U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau. Also excludes returns of tax-exempt organizations, Government entities, employee retirement benefit plans, and tax-exempt bonds; and excludes information returns (e.g., Forms 1098, 1099, 5498, W–2 and W–2G, and Schedule K–1).

[2] Field examinations are generally performed in person by revenue agents, tax compliance officers, tax examiners, and revenue officer examiners. However, some field examinations may ultimately be conducted through correspondence in order to better serve the taxpayer.

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[4] Includes Forms 1040 without a Schedule C (nonfarm sole proprietorship), Schedule E (supplemental income and loss), Schedule F (profit or loss from farming), or Form 2106 (employee business expenses).

[5] Includes Forms 1040 with a Schedule E (supplemental income and loss) or Form 2106 (employee business expenses) but without a Schedule C (nonfarm sole proprietorship) or Schedule F (profit or loss from farming).

[6] Total gross receipts is the sum of gross receipts from farm and nonfarm businesses. It is calculated by adding the positive values of gross receipts and other income from Schedule C and gross income (which can be positive or negative) from Schedule F. Schedule C is used to report profit or loss from nonfarm sole proprietorships. Schedule F is used to report profit or loss from farming. If a taxpayer reports both farm and nonfarm income, the return is classified by the larger source of income.

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[8] Includes Forms 1040–PR (self-employment income tax return for Puerto Rico residents) and 1040–SS (self-employment income tax return for U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands residents).

[9] Includes the Form 1120 series as follows: 1120 (corporation income tax return); 1120–C (income tax return for cooperative associations); 1120–F (foreign corporation income tax return, except foreign life insurance company, foreign property and casualty insurance company, or foreign sales corporation); 1120–H (homeowner association income tax return); 1120–L (life insurance company income tax return); 1120–ND (return for nuclear decommissioning funds); 1120–PC (property and casualty insurance company income tax return); 1120–REIT (real estate investment trust income tax return); 1120–RIC (regulated investment company income tax return); and 1120–SF (income tax return for settlement funds). Excludes certain other types of corporation returns, which are included in "Other taxable returns" described in footnote 13.

[10] Forms 1120–C are filed by cooperative associations. Forms 1120–F are filed by foreign corporations with U.S. income, other than foreign life insurance companies (Form 1120–L); foreign property and casualty insurance companies (Form 1120–PC); or foreign sales corporations (Form 1120–FSC).

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[12] Includes Form 706 (estate and generation-skipping transfer tax return).

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NOTES: Detail may not add to totals because of rounding. This table provides information on examinations that resulted in additional refunds paid to the taxpayer and the amount of refunds recommended. For information on all examinations of individual income tax, corporation income tax, estate and trust income tax, estate tax, gift tax, employment tax, excise tax, and other taxable returns, along with partnership, S corporation, and other nontaxable returns, see Table 9a.

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[Money amounts are in thousands of dollars]

Type and size of return	Taxable returns examined resulting in refunds [1]			Recommended refunds		
	Total	Field [2]	Correspondence	Total	Field [2]	Correspondence
	(1)	(2)	(3)	(4)	(5)	(6)
United States, total	**33,939**	**22,950**	**10,989**	**6,009,256**	**5,766,227**	**243,029**
► Individual income tax returns, total	28,279	17,516	10,763	884,003	695,227	188,776
► Returns with total positive income under $200,000 [3]:						
► Nonbusiness returns without Earned Income Tax Credit:						
Without Schedules C, E, F, or Form 2106 [4]	4,719	1,834	2,885	28,510	18,581	9,929
With Schedule E or Form 2106 [5]	3,210	2,243	967	37,059	30,481	6,578
► Business returns without Earned Income Tax Credit:						
Nonfarm business returns by size of total gross receipts [6]:						
Under $25,000	2,286	1,277	1,009	11,734	8,987	2,747
$25,000 under $100,000	1,793	1,414	379	10,322	8,976	1,346
$100,000 under $200,000	1,070	947	123	9,610	9,017	593
$200,000 or more	1,072	985	87	19,298	18,847	451
Farm returns	363	290	73	1,753	1,509	244
► Business and nonbusiness returns with Earned Income Tax Credit by size of total gross receipts [6, 7]:						
Under $25,000	3,843	1,001	2,842	12,502	6,785	5,717
$25,000 or more	980	797	183	14,951	14,555	396
► Returns with total positive income of at least $200,000 and under $1,000,000 [3]:						
Nonbusiness returns	3,457	2,529	928	65,807	55,940	9,867
Business returns	2,444	2,032	412	56,365	51,319	5,046
► Returns with total positive income of $1,000,000 or more [3]	3,019	2,156	863	615,989	470,166	145,823
► International returns [8]	23	11	12	103	64	39
► Corporation income tax returns, except Form 1120–S, total [9]	1,717	1,680	37	4,220,264	4,180,576	39,688
► Returns other than Forms 1120–C and 1120–F [10]:						
► Small corporations	649	642	7	57,607	56,700	907
No balance sheet returns	129	129	-	27,170	27,170	-
Balance sheet returns by size of total assets:						
Under $250,000	182	d	d	7,831	d	d
$250,000 under $1,000,000	188	d	d	4,023	d	d
$1,000,000 under $5,000,000	95	d	d	12,913	d	d
$5,000,000 under $10,000,000	55	d	d	5,670	d	d
► Large corporations	993	972	21	4,009,294	3,973,225	36,069
Balance sheet returns by size of total assets:						
$10,000,000 under $50,000,000	175	170	5	43,169	40,153	3,016
$50,000,000 under $100,000,000	99	d	d	35,551	d	d
$100,000,000 under $250,000,000	100	d	d	149,223	d	d
$250,000,000 under $500,000,000	88	d	d	126,405	d	d
$500,000,000 under $1,000,000,000	104	d	d	123,584	d	d
$1,000,000,000 under $5,000,000,000	224	d	d	530,292	d	d
$5,000,000,000 under $20,000,000,000	109	103	6	647,441	620,007	27,434
$20,000,000,000 or more	94	94	-	2,353,629	2,353,629	-
► Form 1120–C returns [10]	d	d	d	d	d	d
► Form 1120–F returns [10]	d	d	d	d	d	d
► Estate and trust income tax returns [11]	275	116	159	43,507	28,969	14,538
► Estate tax returns, total [12]	581	581	-	197,201	197,201	-
► Size of gross estate:						
Under $5,000,000	56	56	-	5,661	5,661	-
$5,000,000 under $10,000,000	230	230	-	24,396	24,396	-
$10,000,000 or more	295	295	-	167,144	167,144	-
► Gift tax returns	23	23	-	5,957	5,957	-
► Employment tax returns	577	577	-	56,320	56,320	-
► Excise tax returns	2,458	2,440	18	592,675	592,671	4
► Other taxable returns [13]	29	17	12	9,329	9,306	23

d — Not shown to avoid disclosure of information about specific taxpayers. However, the data are included in the appropriate totals when possible.

[1] Excludes excise tax returns filed with U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau. Also excludes returns of tax-exempt organizations, Government entities, employee retirement benefit plans, and tax-exempt bonds; and excludes information returns (e.g., Forms 1098, 1099, 5498, W–2 and W–2G, and Schedule K–1).

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[Money amounts are in thousands of dollars]

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	Total	Field [2]	Correspondence	Total	Field [2]	Correspondence
	(1)	(2)	(3)	(4)	(5)	(6)
United States, total	**37,602**	**24,563**	**13,039**	**6,511,017**	**6,238,539**	**272,478**
► Individual income tax returns, total	31,385	18,618	12,767	931,328	694,477	236,851
► Returns with total positive income under $200,000 [3]:						
► Nonbusiness returns without Earned Income Tax Credit:						
Without Schedules C, E, F, or Form 2106 [4]	5,289	2,248	3,041	47,358	29,591	17,767
With Schedule E or Form 2106 [5]	3,701	2,531	1,170	54,633	49,823	4,810
► Business returns without Earned Income Tax Credit:						
Nonfarm business returns by size of total gross receipts [6]:						
Under $25,000	2,636	1,357	1,279	11,255	7,869	3,386
$25,000 under $100,000	2,201	1,556	645	14,702	12,750	1,952
$100,000 under $200,000	1,179	1,014	165	8,793	8,067	726
$200,000 or more	1,090	1,021	69	20,817	20,462	355
Farm returns	379	313	66	2,367	2,188	179
► Business and nonbusiness returns with Earned IncomeTax Credit by size of total gross receipts [6, 7]:						
Under $25,000	3,619	1,180	2,439	10,331	5,611	4,720
$25,000 or more	905	744	161	11,924	11,393	531
► Returns with total positive income of at least $200,000 and under $1,000,000 [3]:						
Nonbusiness returns	4,095	2,506	1,589	70,266	54,507	15,759
Business returns	2,815	2,028	787	52,601	46,333	6,268
► Returns with total positive income of $1,000,000 or more [3]	3,456	2,108	1,348	626,232	445,850	180,382
► International returns [8]	20	12	8	49	33	16
► Corporation income tax returns, except Form 1120–S, total [9]	1,846	1,792	54	4,944,402	4,917,561	26,841
► Returns other than Forms 1120–C and 1120–F [10]:						
► Small corporations [11]	655	d	d	47,951	d	d
No balance sheet returns	114	114	-	17,814	17,814	-
Balance sheet returns by size of total assets:						
Under $250,000	202	d	d	12,480	d	d
$250,000 under $1,000,000	169	d	d	6,544	d	d
$1,000,000 under $5,000,000	121	d	d	7,993	d	d
$5,000,000 under $10,000,000	49	d	d	3,120	d	d
► Large corporations [12]	1,133	1,099	34	4,823,376	4,803,648	19,728
Balance sheet returns by size of total assets:						
$10,000,000 under $50,000,000	177	170	7	34,198	31,981	2,217
$50,000,000 under $100,000,000	94	d	d	91,762	d	d
$100,000,000 under $250,000,000	140	134	6	120,933	118,781	2,152
$250,000,000 under $500,000,000	103	103	-	196,492	196,492	-
$500,000,000 under $1,000,000,000	110	d	d	179,094	d	d
$1,000,000,000 under $5,000,000,000	235	227	8	567,162	555,831	11,331
$5,000,000,000 under $20,000,000,000	146	140	6	949,621	947,029	2,592
$20,000,000,000 or more	128	d	d	2,684,114	d	d
► Form 1120–C returns [10]	8	d	d	5,642	d	d
► Form 1120–F returns [10]	50	43	7	67,433	63,684	3,749
► Estate and trust income tax returns [13]	273	117	156	55,611	46,871	8,740
► Estate tax returns, total [14]	606	606	-	100,670	100,670	-
► Size of gross estate:						
Under $5,000,000	51	51	-	5,767	5,767	-
$5,000,000 under $10,000,000	240	240	-	19,186	19,186	-
$10,000,000 or more	315	315	-	75,717	75,717	-
► Gift tax returns	30	30	-	3,730	3,730	-
► Employment tax returns	476	476	-	200,130	200,130	-
► Excise tax returns	2,952	2,907	45	268,708	268,690	18
► Other taxable returns [15]	34	17	17	6,438	6,410	28

d — Not shown to avoid disclosure of information about specific taxpayers. However, the data are included in the appropriate totals when possible.

[1] Excludes excise tax returns filed with U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau. Also excludes returns of tax-exempt organizations, Government entities, employee retirement benefit plans, and tax-exempt bonds; and excludes information returns (e.g., Forms 1098, 1099, 5498, W–2 and W–2G, and Schedule K–1).

[2] Field examinations are generally performed in person by revenue agents, tax compliance officers, tax examiners, and revenue officer examiners. However, some field examinations may ultimately be conducted through correspondence in order to better serve the taxpayer.

[3] In general, total positive income is the sum of all positive amounts shown for the various sources of income reported on the individual income tax return, and thus excludes losses. Examinations of individual income tax returns are shown in this table by total positive income of: under $200,000; at least $200,000 and under $1,000,000; and $1,000,000 or more.

[4] Includes Forms 1040 without a Schedule C (nonfarm sole proprietorship), Schedule E (supplemental income and loss), Schedule F (profit or loss from farming), or Form 2106 (employee business expenses).

[5] Includes Forms 1040 with a Schedule E (supplemental income and loss) or Form 2106 (employee business expenses) but without a Schedule C (nonfarm sole proprietorship) or Schedule F (profit or loss from farming).

[6] Total gross receipts is the sum of gross receipts from farm and nonfarm businesses. It is calculated by adding the positive values of gross receipts and other income from Schedule C and gross income (which can be positive or negative) from Schedule F. Schedule C is used to report profit or loss from nonfarm sole proprietorships. Schedule F is used to report profit or loss from farming. If a taxpayer reports both farm and nonfarm income, the return is classified by the larger source of income.

[7] Includes all Forms 1040, those with and without business income, reporting an Earned Income Tax Credit claim. These returns are classified by size of total gross receipts. Business returns have total gross receipts reported on Schedule C (nonfarm sole proprietorship) or Schedule F (profit or loss from farming). Nonbusiness returns, those with no Schedules C or F, are reported in the “Under $25,000” classification.

[8] Includes Forms 1040–PR (self-employment income tax return for Puerto Rico residents) and 1040–SS (self-employment income tax return for U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands residents).

[9] Includes the Form 1120 series as follows: 1120 (corporation income tax return); 1120–C (income tax return for cooperative associations); 1120–F (foreign corporation income tax return, except foreign life insurance company, foreign property and casualty insurance company, or foreign sales corporation); 1120–H (homeowner association income tax return); 1120–L (life insurance company income tax return); 1120–ND (return for nuclear decommissioning funds); 1120–PC (property and casualty insurance company income tax return); 1120–REIT (real estate investment trust income tax return); 1120–RIC (regulated investment company income tax return); and 1120–SF (income tax return for settlement funds). Excludes certain other types of corporation returns, which are included in “Other taxable returns” described in footnote 15.

[10] Forms 1120–C are filed by cooperative associations. Forms 1120–F are filed by foreign corporations with U.S. income, other than foreign life insurance companies (Form 1120–L); foreign property and casualty insurance companies (Form 1120–PC); or foreign sales corporations (Form 1120–FSC).

[11] Includes returns with assets of less than $10 million.

[12] Includes returns with assets of $10 million or more.

[13] Includes taxable Form 1041 (income tax return for estates and trusts) and Form 1041–N (income tax return for electing Alaska Native Settlement Trusts).

[14] Includes Form 706 (estate and generation-skipping transfer tax return).

[15] Includes Forms 1120–FSC (foreign sales corporation income tax return); 1120–S for S corporations reporting a tax; 8288 (withholding tax return for disposition by foreign persons of U.S. property interests); and 8804 (return of withholding tax on foreign partner's share of effectively connected income).

NOTES: Detail may not add to totals because of rounding. This table provides information on examinations that resulted in additional refunds paid to the taxpayer and the amount of refunds recommended. For information on all examinations of individual income tax, corporation income tax, estate and trust income tax, estate tax, gift tax, employment tax, excise tax, and other taxable returns, along with partnership, S corporation, and other nontaxable returns, see Table 9a.

SOURCE: Small Business/Self-Employed, Examination, Performance Planning and Analysis Examination, Small Business Exam Data Management.

Examination Coverage: Returns Examined Resulting in Refunds, by Type and Size of Return, Fiscal Year 2015

[Money amounts are in thousands of dollars]

Type and size of return	Taxable returns examined resulting in refunds [1]			Recommended refunds		
	Total	Field [2]	Correspondence	Total	Field [2]	Correspondence
	(1)	(2)	(3)	(4)	(5)	(6)
United States, total	**45,147**	**23,980**	**21,167**	**7,006,058**	**6,748,090**	**257,968**
► Individual income tax returns, total	39,942	19,086	20,856	1,060,845	839,383	221,462
► Returns with total positive income under $200,000 [3]:						
► Nonbusiness returns without Earned Income Tax Credit:						
Without Schedules C, E, F, or Form 2106 [4]	11,025	2,533	8,492	67,765	38,418	29,347
With Schedule E or Form 2106 [5]	4,013	2,791	1,222	61,377	54,600	6,777
► Business returns without Earned Income Tax Credit:						
Nonfarm business returns by size of total gross receipts [6]:						
Under $25,000	3,407	1,609	1,798	16,775	10,774	6,001
$25,000 under $100,000	2,587	1,663	924	13,818	10,915	2,903
$100,000 under $200,000	1,125	954	171	10,141	9,368	773
$200,000 or more	1,098	1,021	77	21,864	21,438	426
Farm returns	382	296	86	1,891	1,610	281
► Business and nonbusiness returns with Earned IncomeTax Credit by size of total gross receipts [6, 7]:						
Under $25,000	4,866	1,126	3,740	15,250	3,739	11,511
$25,000 or more	895	673	222	13,567	12,278	1,289
► Returns with total positive income of at least $200,000 and under $1,000,000 [3]:						
Nonbusiness returns	4,107	2,409	1,698	67,792	50,462	17,330
Business returns	2,868	1,999	869	51,336	44,082	7,254
► Returns with total positive income of $1,000,000 or more [3]	3,541	1,993	1,548	719,196	581,656	137,540
► International returns [8]	28	19	9	73	43	30
► Corporation income tax returns, except Form 1120–S, total [9]	2,193	2,132	61	5,513,446	5,494,369	19,077
► Returns other than Forms 1120–C and 1120–F [10]:						
► Small corporations [11]	712	699	13	50,609	49,940	669
No balance sheet returns	97	97	-	29,755	29,755	-
Balance sheet returns by size of total assets:						
Under $250,000	238	d	d	3,360	d	d
$250,000 under $1,000,000	188	184	4	5,104	5,102	2
$1,000,000 under $5,000,000	140	134	6	7,967	7,314	653
$5,000,000 under $10,000,000	49	d	d	4,423	d	d
► Large corporations [12]	1,378	1,350	28	5,224,128	5,209,486	14,642
Balance sheet returns by size of total assets:						
$10,000,000 under $50,000,000	219	213	6	103,898	103,748	150
$50,000,000 under $100,000,000	118	d	d	84,388	d	d
$100,000,000 under $250,000,000	193	187	6	134,444	129,248	5,196
$250,000,000 under $500,000,000	143	d	d	319,197	d	d
$500,000,000 under $1,000,000,000	137	131	6	138,488	134,187	4,301
$1,000,000,000 under $5,000,000,000	335	329	6	1,292,131	1,287,778	4,353
$5,000,000,000 under $20,000,000,000	137	137	-	1,118,615	1,118,615	-
$20,000,000,000 or more	96	d	d	2,032,967	d	d
► Form 1120–C returns [10]	10	7	3	2,176	2,095	81
► Form 1120–F returns [10]	93	76	17	236,533	232,848	3,685
► Estate and trust income tax returns [13]	340	117	223	33,032	15,665	17,367
► Estate tax returns, total [14]	543	543	-	142,167	142,167	-
► Size of gross estate:						
Under $5,000,000	73	73	-	9,040	9,040	-
$5,000,000 under $10,000,000	231	231	-	23,043	23,043	-
$10,000,000 or more	239	239	-	110,084	110,084	-
► Gift tax returns	43	43	-	16,733	16,733	-
► Employment tax returns	504	504	-	116,554	116,554	-
► Excise tax returns	1,510	1,510	-	108,497	108,497	-
► Other taxable returns [15]	72	45	27	14,784	14,722	62

d — Not shown to avoid disclosure of information about specific taxpayers. However, the data are included in the appropriate totals when possible.

[1] Excludes excise tax returns filed with the U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau. Also excludes returns of tax-exempt organizations, Government entities, employee retirement benefit plans, and tax-exempt bonds; and excludes information returns (e.g., Forms 1098, 1099, 5498, W–2, and W–2G, and Schedule K–1).

[2] Field examinations are generally performed in person by revenue agents, tax compliance officers, tax examiners, and revenue officer examiners. However, some field examinations may ultimately be conducted through correspondence in order to better serve the taxpayer.

[3] In general, total positive income is the sum of all positive amounts shown for the various sources of income reported on the individual income tax return and thus, excludes losses. Examinations of individual income tax returns are shown in this table by total positive income of: under $200,000; at least $200,000 and under $1,000,000; and $1,000,000 or more.

[4] Includes Forms 1040 without a Schedule C (nonfarm sole proprietorship), Schedule E (supplemental income and loss), Schedule F (profit or loss from farming), or Form 2106 (employee business expenses).

[5] Includes Forms 1040 with a Schedule E (supplemental income and loss) or Form 2106 (employee business expenses) but without a Schedule C (nonfarm sole proprietorship) or Schedule F (profit or loss from farming).

[6] Total gross receipts is the sum of gross receipts from farm and nonfarm businesses. It is calculated by adding the positive values of gross receipts and other income from Schedule C and gross income (which can be positive or negative) from Schedule F. Schedule C is used to report profit or loss from nonfarm sole proprietorships. Schedule F is used to report profit or loss from farming. If a taxpayer reports both farm and nonfarm income, the return is classified by the larger source of income.

[7] Includes all Forms 1040, those with and without business income, reporting an Earned Income Tax Credit claim. These returns are classified by size of total gross receipts. Business returns have total gross receipts reported on Schedule C (nonfarm sole proprietorship) or Schedule F (profit or loss from farming). Nonbusiness returns, those with no Schedules C or F, are reported in the “Under $25,000” classification.

[8] Includes Forms 1040–PR (self-employment income tax return for Puerto Rico residents) and 1040–SS (self-employment income tax return for U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands residents).

[9] Includes the Form 1120 series as follows: 1120 (corporation income tax return); 1120–C (income tax return for cooperative associations); 1120–F (foreign corporation income tax return, except foreign life insurance company, foreign property and casualty insurance company, or foreign sales corporation); 1120–H (homeowner association income tax return); 1120–L (life insurance company income tax return); 1120–ND (return for nuclear decommissioning funds); 1120–PC (property and casualty insurance company income tax return); 1120–REIT (real estate investment trust income tax return); 1120–RIC (regulated investment company income tax return); and 1120–SF (income tax return for settlement funds). Excludes certain other types of corporation returns, which are included in “other taxable returns” described in footnote 15.

[10] Forms 1120–C are filed by cooperative associations. Forms 1120–F are filed by foreign corporations with U.S. income, other than foreign life insurance companies (Form 1120–L); foreign property and casualty insurance companies (Form 1120–PC); or foreign sales corporations (Form 1120–FSC).

[11] Includes returns with assets of less than $10 million.

[12] Includes returns with assets of $10 million or more.

[13] Includes Form 1041 (income tax return for estates and trusts) and Form 1041–N (income tax return for electing Alaska Native Settlement Trusts).

[14] Includes Form 706 (estate and generation-skipping transfer tax return).

[15] Includes Forms 1120–FSC (foreign sales corporation income tax return); 1120–S for S corporations reporting a tax; 8288 (withholding tax return for disposition by foreign persons of U.S. property interests); and 8804 (return of withholding tax on foreign partner's share of effectively-connected income).

NOTES: Detail may not add to totals because of rounding. This table provides information on examinations that resulted in additional refunds paid to the taxpayer and the amount of refunds recommended. For information on all examinations of individual income tax, corporation income tax, estate and trust income tax, estate tax, gift tax, employment tax, excise tax, and other taxable returns, along with partnership, S corporation, and other nontaxable returns, see Table 9a.

SOURCE: Small Business/Self-Employed, Examination, Performance Planning and Analysis Examination, Field Exam Workload Planning and Analysis.

Examination Coverage: Returns Examined Resulting in Refunds, by Type and Size of Return, Fiscal Year 2014

[Money amounts are in thousands of dollars]

Type and size of return	Taxable returns examined resulting in refunds [1]			Recommended refunds		
	Total	Field [2]	Correspondence	Total	Field [2]	Correspondence
	(1)	(2)	(3)	(4)	(5)	(6)
United States, total	**43,790**	**25,571**	**18,219**	**8,509,681**	**8,335,704**	**173,977**
► Individual income tax returns, total	38,029	20,052	17,977	829,507	681,833	147,674
► Returns with total positive income under $200,000 [3]:						
► Nonbusiness returns without Earned Income Tax Credit:						
Without Schedules C, E, F, or Form 2106 [4]	9,260	2,681	6,579	42,385	17,535	24,850
With Schedule E or Form 2106 [5]	3,955	2,752	1,203	41,616	35,440	6,176
► Business returns without Earned Income Tax Credit:						
Nonfarm business returns by size of total gross receipts [6]:						
Under $25,000	3,541	1,807	1,734	15,174	8,170	7,004
$25,000 under $100,000	2,335	1,649	686	12,503	9,866	2,637
$100,000 under $200,000	1,299	1,151	148	9,807	9,082	725
$200,000 or more	1,131	1,067	64	24,879	24,358	521
Farm returns	396	333	63	1,940	1,564	376
► Business and nonbusiness returns with Earned IncomeTax Credit by size of total gross receipts [6, 7]:						
Under $25,000	5,122	1,084	4,038	23,987	4,390	19,597
$25,000 or more	947	712	235	13,960	11,798	2,162
► Returns with total positive income of at least $200,000 and under $1,000,000 [3]:						
Nonbusiness returns	4,210	2,547	1,663	60,804	48,165	12,639
Business returns	2,624	2,068	556	46,074	41,291	4,783
► Returns with total positive income of $1,000,000 or more [3]	3,182	2,187	995	536,302	470,126	66,176
► International returns [8]	27	14	13	76	48	28
► Corporation income tax returns, except Form 1120–S, total [9]	2,557	2,520	37	7,149,123	7,132,200	16,923
► Returns other than Forms 1120–C and 1120–F [10]:						
► Small corporations [11]	888	873	15	40,838	40,457	381
No balance sheet returns	118	d	d	16,876	d	d
Balance sheet returns by size of total assets:						
Under $250,000	291	d	d	3,138	d	d
$250,000 under $1,000,000	207	207	-	3,149	3,149	-
$1,000,000 under $5,000,000	180	175	5	9,479	9,472	7
$5,000,000 under $10,000,000	92	86	6	8,196	7,835	361
► Large corporations [12]	1,529	1,510	19	7,049,120	7,032,636	16,484
Balance sheet returns by size of total assets:						
$10,000,000 under $50,000,000	257	252	5	62,615	60,087	2,528
$50,000,000 under $100,000,000	121	d	d	73,058	d	d
$100,000,000 under $250,000,000	172	169	3	155,502	145,254	10,248
$250,000,000 under $500,000,000	158	d	d	144,002	d	d
$500,000,000 under $1,000,000,000	152	152	-	240,580	240,580	-
$1,000,000,000 under $5,000,000,000	365	358	7	912,459	909,472	2,987
$5,000,000,000 under $20,000,000,000	194	d	d	1,820,573	d	d
$20,000,000,000 or more	110	110	-	3,640,331	3,640,331	-
► Form 1120–C returns [10]	86	86	-	18,574	18,574	-
► Form 1120–F returns [10]	54	51	3	40,591	40,533	58
► Estate and trust income tax returns [13]	232	89	143	49,685	40,424	9,261
► Estate tax returns, total [14]	457	457	-	115,755	115,755	-
► Size of gross estate:						
Under $5,000,000	58	58	-	9,945	9,945	-
$5,000,000 under $10,000,000	242	242	-	32,671	32,671	-
$10,000,000 or more	157	157	-	73,139	73,139	-
► Gift tax returns	43	43	-	32,042	32,042	-
► Employment tax returns	622	622	-	82,488	82,488	-
► Excise tax returns	1,785	1,758	27	194,665	194,656	9
► Other taxable returns [15]	65	30	35	56,416	56,306	110

d — Not shown to avoid disclosure of information about specific taxpayers. However, the data are included in the appropriate totals when possible.

[1] Excludes excise tax returns filed with the U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau. Also excludes returns of tax-exempt organizations, Government entities, employee retirement benefit plans, and tax-exempt bonds; and excludes information returns (e.g., Forms 1098, 1099, 5498, W–2, and W–2G, and Schedule K–1).

[2] Field examinations are generally performed in person by revenue agents, tax compliance officers, tax examiners, and revenue officer examiners. However, some field examinations may ultimately be conducted through correspondence in order to better serve the taxpayer.

[3] In general, total positive income is the sum of all positive amounts shown for the various sources of income reported on the individual income tax return and thus, excludes losses. Examinations of individual income tax returns are shown in this table by total positive income of: under $200,000; at least $200,000 and under $1,000,000; and $1,000,000 or more.

[4] Includes Forms 1040 without a Schedule C (nonfarm sole proprietorship), Schedule E (supplemental income and loss), Schedule F (profit or loss from farming), or Form 2106 (employee business expenses).

[5] Includes Forms 1040 with a Schedule E (supplemental income and loss) or Form 2106 (employee business expenses) but without a Schedule C (nonfarm sole proprietorship) or Schedule F (profit or loss from farming).

[6] Total gross receipts is the sum of gross receipts from farm and nonfarm businesses. It is calculated by adding the positive values of gross receipts and other income from Schedule C and gross income (which can be positive or negative) from Schedule F. Schedule C is used to report profit or loss from nonfarm sole proprietorships. Schedule F is used to report profit or loss from farming. If a taxpayer reports both farm and nonfarm income, the return is classified by the larger source of income.

[7] Includes all Forms 1040, those with and without business income, reporting an Earned Income Tax Credit claim. These returns are classified by size of total gross receipts. Business returns have total gross receipts reported on Schedule C (nonfarm sole proprietorship) or Schedule F (profit or loss from farming). Nonbusiness returns, those with no Schedules C or F, are reported in the “Under $25,000” classification.

[8] Includes Forms 1040–PR (self-employment income tax return for Puerto Rico residents) and 1040–SS (self-employment income tax return for U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands residents).

[9] Includes the Form 1120 series as follows: 1120 (corporation income tax return); 1120–C (income tax return for cooperative associations); 1120–F (foreign corporation income tax return, except foreign life insurance company, foreign property and casualty insurance company, or foreign sales corporation); 1120–H (homeowner association income tax return); 1120–L (life insurance company income tax return); 1120–ND (return for nuclear decommissioning funds); 1120–PC (property and casualty insurance company income tax return); 1120–REIT (real estate investment trust income tax return); 1120–RIC (regulated investment company income tax return); and 1120–SF (income tax return for settlement funds). Excludes certain other types of corporation returns, which are included in “other taxable returns” described in footnote 15.

[10] Forms 1120–C are filed by cooperative associations. Forms 1120–F are filed by foreign corporations with U.S. income, other than foreign life insurance companies (Form 1120–L); foreign property and casualty insurance companies (Form 1120–PC); or foreign sales corporations (Form 1120–FSC).

[11] Includes returns with assets of less than $10 million.

[12] Includes returns with assets of $10 million or more.

[13] Includes Form 1041 (income tax return for estates and trusts) and Form 1041–N (income tax return for electing Alaska Native Settlement Trusts).

[14] Includes Form 706 (estate and generation-skipping transfer tax return).

[15] Includes Forms 1120–FSC (foreign sales corporation income tax return); 1120–S for S corporations reporting a tax; 8288 (withholding tax return for disposition by foreign persons of U.S. property interests); and 8804 (return of withholding tax on foreign partner's share of effectively-connected income).

NOTES: Detail may not add to totals because of rounding. This table provides information on examinations that resulted in additional refunds paid to the taxpayer and the amount of refunds recommended. For information on all examinations of individual income tax, corporation income tax, estate and trust income tax, estate tax, gift tax, employment tax, excise tax, and other taxable returns, along with partnership, S corporation, and other nontaxable returns, see Table 9a.

SOURCE: Small Business/Self-Employed, Examination, Performance Planning and Analysis Examination, Field Exam Workload Planning and Analysis.

Examination Coverage: Returns Examined Resulting in Refunds, by Type and Size of Return, Fiscal Year 2013

[Money amounts are in thousands of dollars]

Type and size of return	Taxable returns examined resulting in refunds [1]			Recommended refunds		
	Total	Field [2]	Correspondence	Total	Field [2]	Correspondence
	(1)	(2)	(3)	(4)	(5)	(6)
United States, total	**45,637**	**30,092**	**15,545**	**11,140,510**	**10,951,446**	**189,064**
► Individual income tax returns, total	39,396	24,214	15,182	942,081	776,421	165,661
► Returns with total positive income under $200,000 [3]:						
► Nonbusiness returns without Earned Income Tax Credit:						
Without Schedules C, E, F, or Form 2106 [4]	7,337	3,175	4,162	42,766	24,274	18,492
With Schedule E or Form 2106 [5]	4,561	3,293	1,268	38,996	29,776	9,220
► Business returns without Earned Income Tax Credit:						
Nonfarm business returns by size of total gross receipts [6]:						
Under $25,000	3,648	2,182	1,466	17,230	10,031	7,199
$25,000 under $100,000	2,844	2,299	545	17,030	13,303	3,727
$100,000 under $200,000	1,426	1,318	108	14,935	14,274	661
$200,000 or more	1,421	1,360	61	31,898	31,401	497
Farm returns	428	359	69	2,214	1,409	805
► Business and nonbusiness returns with Earned IncomeTax Credit by size of total gross receipts [6, 7]:						
Under $25,000	4,535	1,048	3,487	28,889	3,548	25,341
$25,000 or more	1,092	857	235	13,202	9,639	3,563
► Returns with total positive income of at least $200,000 and under $1,000,000 [3]:						
Nonbusiness returns	4,799	3,091	1,708	75,508	61,706	13,802
Business returns	3,430	2,711	719	60,105	53,180	6,925
► Returns with total positive income of $1,000,000 or more [3]	3,854	2,506	1,348	599,251	523,830	75,421
► International returns [8]	21	15	6	57	49	8
► Corporation income tax returns, except Form 1120–S, total [9]	2,953	2,915	38	9,667,625	9,651,664	15,961
► Returns other than Forms 1120–C and 1120–F [10]:						
► Small corporations [11]	866	857	9	36,543	36,491	52
No balance sheet returns	103	d	d	14,341	d	d
Balance sheet returns by size of total assets:						
Under $250,000	241	d	d	3,315	d	d
$250,000 under $1,000,000	259	259	-	4,209	4,209	-
$1,000,000 under $5,000,000	199	195	4	8,880	8,876	4
$5,000,000 under $10,000,000	64	d	d	5,798	d	d
► Large corporations [12]	1,923	1,898	25	9,417,548	9,401,660	15,888
Balance sheet returns by size of total assets:						
$10,000,000 under $50,000,000	244	238	6	38,784	37,887	897
$50,000,000 under $100,000,000	168	d	d	95,290	d	d
$100,000,000 under $250,000,000	270	d	d	263,157	d	d
$250,000,000 under $500,000,000	223	219	4	257,885	257,563	322
$500,000,000 under $1,000,000,000	261	258	3	498,646	496,814	1,832
$1,000,000,000 under $5,000,000,000	444	441	3	1,638,173	1,638,082	91
$5,000,000,000 under $20,000,000,000	192	187	5	4,838,682	4,826,635	12,047
$20,000,000,000 or more	121	d	d	1,786,931	d	d
► Form 1120–C returns [10]	93	93	-	15,437	15,437	-
► Form 1120–F returns [10]	71	67	4	198,097	198,076	21
► Estate and trust income tax returns [13]	424	178	246	49,564	42,790	6,774
► Estate tax returns, total [14]	529	529	-	130,824	130,824	-
► Size of gross estate:						
Under $5,000,000	133	133	-	16,852	16,852	-
$5,000,000 under $10,000,000	217	217	-	32,301	32,301	-
$10,000,000 or more	179	179	-	81,671	81,671	-
► Gift tax returns	35	35	-	6,593	6,593	-
► Employment tax returns	558	558	-	79,769	79,769	-
► Excise tax returns	1,670	1,625	45	236,004	235,504	500
► Other taxable returns [15]	72	38	34	28,050	27,882	168

d — Not shown to avoid disclosure of information about specific taxpayers. However, the data are included in the appropriate totals when possible.

[1] Excludes excise tax returns filed with the U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau. Also excludes returns of tax-exempt organizations, Government entities, employee retirement benefit plans, and tax-exempt bonds; and excludes information returns (e.g., Forms 1098, 1099, 5498, W–2, and W–2G, and Schedule K–1).

[2] Field examinations are generally performed in person by revenue agents, tax compliance officers, tax examiners, and revenue officer examiners. However, some field examinations may ultimately be conducted through correspondence in order to better serve the taxpayer.

[3] In general, total positive income is the sum of all positive amounts shown for the various sources of income reported on the individual income tax return and, thus, excludes losses. Examinations of individual income tax returns are shown in this table by total positive income of: under $200,000; at least $200,000 and under $1,000,000; and $1,000,000 or more.

[4] Includes Forms 1040 without a Schedule C (nonfarm sole proprietorship), Schedule E (supplemental income and loss), Schedule F (profit or loss from farming), or Form 2106 (employee business expenses).

[5] Includes Forms 1040 with a Schedule E (supplemental income and loss) or Form 2106 (employee business expenses) but without a Schedule C (nonfarm sole proprietorship) or Schedule F (profit or loss from farming).

[6] Total gross receipts is the sum of gross receipts from farm and nonfarm businesses. It is calculated by adding the positive values of gross receipts and other income from Schedule C and gross income (which can be positive or negative) from Schedule F. Schedule C is used to report profit or loss from nonfarm sole proprietorships. Schedule F is used to report profit or loss from farming. If a taxpayer reports both farm and nonfarm income, the return is classified by the larger source of income.

[7] Includes all Forms 1040, those with and without business income, reporting an Earned Income Tax Credit claim. These returns are classified by size of total gross receipts. Business returns have total gross receipts reported on Schedule C (nonfarm sole proprietorship) or Schedule F (profit or loss from farming). Nonbusiness returns, those with no Schedules C or F, are reported in the “Under $25,000” classification.

[8] Includes Forms 1040–PR (self-employment income tax return for Puerto Rico residents) and 1040–SS (self-employment income tax return for U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands residents).

[9] Includes the Form 1120 series as follows: 1120 (corporation income tax return); 1120–A (corporation income tax return, short form); 1120–F (foreign corporation income tax return, except foreign life insurance company, foreign property and casualty insurance company, or foreign sales corporation); 1120–H (homeowner association income tax return); 1120–L (life insurance company income tax return); 1120–ND (return for nuclear decommissioning funds); 1120–PC (property and casualty insurance company income tax return); 1120–REIT (real estate investment trust income tax return); 1120–RIC (regulated investment company income tax return); and 1120–SF (income tax return for settlement funds). Excludes certain other types of corporation returns, which are included in “other taxable returns” described in footnote 15.

[10] Forms 1120–C are filed by cooperative associations. Forms 1120–F are filed by foreign corporations with U.S. income, other than foreign life insurance companies (Form 1120–L); foreign property and casualty insurance companies (Form 1120–PC); or foreign sales corporations (Form 1120–FSC).

[11] Includes returns with assets of less than $10 million.

[12] Includes returns with assets of $10 million or more.

[13] Includes Form 1041 (income tax return for estates and trusts) and Form 1041–N (income tax return for electing Alaska Native settlement trusts).

[14] Includes Form 706 (estate and generation-skipping transfer tax return).

[15] Includes Forms 1120–FSC (foreign sales corporation income tax return); 1120–S for S corporations reporting a tax; 8288 (withholding tax return for disposition by foreign persons of U.S. property interests); and 8804 (partnership withholding tax return).

NOTES: Detail may not add to totals because of rounding. This table provides information on examinations that resulted in additional refunds paid to the taxpayer and the amount of refunds recommended. For information on all examinations of individual income tax, corporation income tax, estate and trust income tax, estate tax, gift tax, employment tax, excise tax, and other taxable returns, along with partnership, S corporation, and other nontaxable returns, see Table 9a.

SOURCE: Small Business/Self-Employed, Examination, Performance Planning and Analysis Examination, Field Exam Workload Planning and Analysis.

Examination Coverage: Returns Examined Resulting in Refunds, by Type and Size of Return, Fiscal Year 2012

[Money amounts are in thousands of dollars]

Type and size of return	Taxable returns examined resulting in refunds [1]			Recommended refunds		
	Total	Field [2]	Correspondence	Total	Field [2]	Correspondence
	(1)	(2)	(3)	(4)	(5)	(6)
United States, total	**61,711**	**33,946**	**27,765**	**8,193,901**	**7,899,937**	**293,964**
► Individual income tax returns, total	53,910	26,466	27,444	980,730	718,944	261,786
► Returns with total positive income under $200,000 [3]:						
► Nonbusiness returns without Earned Income Tax Credit:						
Without Schedules C, E, F, or Form 2106 [4]	12,803	2,887	9,916	82,300	32,379	49,921
With Schedule E or Form 2106 [5]	6,242	3,720	2,522	54,219	35,654	18,565
► Business returns without Earned Income Tax Credit:						
Nonfarm business returns by size of total gross receipts [6]:						
Under $25,000	5,242	2,478	2,764	28,339	12,452	15,887
$25,000 under $100,000	3,632	2,637	995	17,461	12,381	5,080
$100,000 under $200,000	1,783	1,583	200	14,206	12,931	1,275
$200,000 or more	1,645	1,553	92	24,611	24,088	523
Farm returns	845	655	190	5,869	3,783	2,086
► Business and nonbusiness returns with Earned IncomeTax Credit by size of total gross receipts [6, 7]:						
Under $25,000	7,704	1,120	6,584	76,933	6,565	70,368
$25,000 or more	1,540	957	583	17,313	8,292	9,021
► Returns with total positive income of at least $200,000 and under $1,000,000 [3]:						
Nonbusiness returns	5,046	3,396	1,650	111,087	97,513	13,574
Business returns	3,503	2,779	724	66,019	61,245	4,774
► Returns with total positive income of $1,000,000 or more [3]	3,914	2,696	1,218	482,347	411,646	70,701
► International returns [8]	11	5	6	26	15	11
► Corporation income tax returns, except Form 1120–S, total [9]	3,048	3,010	38	6,723,710	6,703,583	20,127
► Returns other than Forms 1120–C and 1120–F [10]:						
► Small corporations [11]	1,208	1,197	11	60,662	60,648	14
No balance sheet returns	136	136	-	19,939	19,939	-
Balance sheet returns by size of total assets:						
Under $250,000	385	378	7	3,996	3,984	12
$250,000 under $1,000,000	314	d	d	5,216	d	d
$1,000,000 under $5,000,000	282	d	d	13,401	d	d
$5,000,000 under $10,000,000	91	91	-	18,110	18,110	-
► Large corporations [12]	1,796	1,774	22	6,624,555	6,604,753	19,802
Balance sheet returns by size of total assets:						
$10,000,000 under $50,000,000	382	375	7	81,376	77,039	4,337
$50,000,000 under $100,000,000	181	181	-	53,027	53,027	-
$100,000,000 under $250,000,000	287	d	d	160,321	d	d
$250,000,000 under $500,000,000	185	d	d	195,386	d	d
$500,000,000 under $1,000,000,000	172	169	3	232,239	230,570	1,669
$1,000,000,000 under $5,000,000,000	306	302	4	848,644	834,893	13,751
$5,000,000,000 under $20,000,000,000	159	159	-	1,647,671	1,647,671	-
$20,000,000,000 or more	124	124	-	3,405,891	3,405,891	-
► Form 1120–C returns [10]	7	d	d	4,460	d	d
► Form 1120–F returns [10]	37	d	d	34,033	d	d
► Estate and trust income tax returns [13]	416	176	240	47,555	35,676	11,879
► Estate tax returns, total [14]	749	749	-	157,472	157,472	-
► Size of gross estate:						
Under $5,000,000	293	293	-	29,230	29,230	-
$5,000,000 under $10,000,000	229	229	-	41,153	41,153	-
$10,000,000 or more	227	227	-	87,089	87,089	-
► Gift tax returns	55	55	-	3,614	3,614	-
► Employment tax returns	999	999	-	93,569	93,569	-
► Excise tax returns	2,468	2,458	10	137,902	137,899	3
► Other taxable returns [15]	66	33	33	49,349	49,180	169

d — Not shown to avoid disclosure of information about specific taxpayers. However, the data are included in the appropriate totals when possible.

[1] Excludes excise tax returns filed with the U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau. Also excludes returns of tax-exempt organizations; Government entities; employee retirement benefit plans; and tax-exempt bond returns; and information returns (e.g., Forms 1098, 1099, 5498, W–2, and W–2G, and Schedule K–1).

[2] Field examinations are generally performed in person by revenue agents, tax compliance officers, tax examiners, and revenue officer examiners. However, some field examinations may ultimately be conducted through correspondence in order to better serve the taxpayer.

[3] In general, total positive income is the sum of all positive amounts shown for the various sources of income reported on the individual income tax return and, thus, excludes losses. Examinations of individual income tax returns are shown in this table by total positive income of: under $200,000; at least $200,000 and under $1,000,000; and $1,000,000 or more.

[4] Includes Forms 1040 without a Schedule C (nonfarm sole proprietorship), Schedule E (supplemental income and loss), Schedule F (profit or loss from farming), or Form 2106 (employee business expenses).

[5] Includes Forms 1040 with a Schedule E (supplemental income and loss) or Form 2106 (employee business expenses) but without a Schedule C (nonfarm sole proprietorship) or Schedule F (profit or loss from farming).

[6] Total gross receipts is the sum of gross receipts from farm and nonfarm businesses. It is calculated by adding the positive values of gross receipts and other income from Schedule C and gross income (which can be positive or negative) from Schedule F. Schedule C is used to report profit or loss from nonfarm sole proprietorships. Schedule F is used to report profit or loss from farming. If a taxpayer reports both farm and nonfarm income, the return is classified by the larger source of income.

[7] Includes all Forms 1040, those with and without business income, reporting an Earned Income Tax Credit claim. These returns are classified by size of total gross receipts. Business returns have total gross receipts reported on Schedule C (nonfarm sole proprietorship) or Schedule F (profit or loss from farming). Nonbusiness returns, those with no Schedules C or F, are reported in the “Under $25,000” classification.

[8] Includes Forms 1040–PR (self-employment income tax return for Puerto Rico residents) and 1040–SS (self-employment income tax return for U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands residents).

[9] Includes the Form 1120 series as follows: 1120 (corporation income tax return); 1120–A (corporation income tax return, short form); 1120–F (foreign corporation income tax return, except foreign life insurance company, foreign property and casualty insurance company, or foreign sales corporation); 1120–H (homeowner association income tax return); 1120–L (life insurance company income tax return); 1120–ND (return for nuclear decommissioning funds); 1120–PC (property and casualty insurance company income tax return); 1120–REIT (real estate investment trust income tax return); 1120–RIC (regulated investment company income tax return); and 1120–SF (income tax return for settlement funds). Excludes certain other types of corporation returns, which are included in “other taxable returns” described in footnote 15.

[10] Forms 1120–C are filed by cooperative associations. Forms 1120–F are filed by foreign corporations with U.S. income, other than foreign life insurance companies (Form 1120–L); foreign property and casualty insurance companies (Form 1120–PC); or foreign sales corporations (Form 1120–FSC).

[11] Includes returns with assets of less than $10 million.

[12] Includes returns with assets of $10 million or more.

[13] Includes Form 1041 (income tax return for estates and trusts) and Form 1041–N (income tax return for electing Alaska Native settlement trusts).

[14] Includes Form 706 (estate and generation-skipping transfer tax return).

[15] Includes Forms 1120–FSC (foreign sales corporation income tax return); 1120–S for S corporations reporting a tax; 8288 (withholding tax return for disposition by foreign persons of U.S. property interests); and 8804 (partnership withholding tax return).

NOTES: Detail may not add to totals because of rounding. This table provides information on examinations that resulted in additional refunds paid to the taxpayer and the amount of refunds recommended. For information on all examinations of individual income tax, corporation income tax, estate and trust income tax, estate tax, gift tax, employment tax, excise tax, and other taxable returns, along with partnership, S corporation, and other nontaxable returns, see Table 9a.

SOURCE: Small Business/Self-Employed, Examination, Performance Planning and Analysis Examination, Field Exam Workload Planning and Analysis.

Examination Coverage: Returns Examined Resulting in Refunds, by Type and Size of Return, Fiscal Year 2011

[Money amounts are in thousands of dollars]

Type and size of return	Taxable returns examined resulting in refunds [1]			Recommended refunds		
	Total	Field [2]	Correspondence	Total	Field [2]	Correspondence
	(1)	(2)	(3)	(4)	(5)	(6)
United States, total	**73,705**	**33,870**	**39,835**	**6,085,576**	**5,708,069**	**377,507**
► Individual income tax returns, total	66,381	26,760	39,621	1,075,241	723,321	351,920
► Returns with total positive income under $200,000 [3]:						
► Nonbusiness returns without Earned Income Tax Credit:						
Without Schedules C, E, F, or Form 2106 [4]	21,290	3,413	17,877	116,368	28,184	88,184
With Schedule E or Form 2106 [5]	7,095	3,748	3,347	59,456	39,926	19,530
► Business returns without Earned Income Tax Credit:						
Nonfarm business returns by size of total gross receipts [6]:						
Under $25,000	6,373	2,591	3,782	36,205	16,548	19,657
$25,000 under $100,000	4,019	2,819	1,200	16,887	11,565	5,322
$100,000 under $200,000	1,950	1,683	267	14,560	13,149	1,411
$200,000 or more	1,619	1,480	139	22,910	21,961	949
Farm returns	662	318	344	3,573	1,654	1,919
► Business and nonbusiness returns with Earned Income Tax Credit by size of total gross receipts [6, 7]:						
Under $25,000	9,201	930	8,271	60,299	4,694	55,605
$25,000 or more	1,573	979	594	10,164	5,569	4,595
► Returns with total positive income of at least $200,000 and under $1,000,000 [3]:						
Nonbusiness returns	5,243	3,293	1,950	88,293	75,826	12,467
Business returns	3,433	2,652	781	63,913	59,451	4,462
► Returns with total positive income of $1,000,000 or more [3]	3,906	2,844	1,062	582,550	444,750	137,800
► International returns [8]	17	10	7	63	44	19
► Corporation income tax returns, except Form 1120–S, total [9]	3,009	2,973	36	4,548,491	4,524,698	23,793
► Returns other than Forms 1120–C and 1120–F [10]:						
► Small corporations [11]	1,138	1,126	12	44,400	44,344	56
No balance sheet returns	73	d	d	6,953	d	d
Balance sheet returns by size of total assets:						
Under $250,000	376	371	5	6,669	6,661	8
$250,000 under $1,000,000	326	d	d	8,281	d	d
$1,000,000 under $5,000,000	258	255	3	8,158	8,129	29
$5,000,000 under $10,000,000	105	d	d	14,339	d	d
► Large corporations [12]	1,829	1,809	20	4,423,529	4,401,201	22,328
Balance sheet returns by size of total assets:						
$10,000,000 under $50,000,000	471	d	d	71,203	d	d
$50,000,000 under $100,000,000	191	191	-	63,129	63,129	-
$100,000,000 under $250,000,000	223	d	d	170,795	d	d
$250,000,000 under $500,000,000	160	157	3	324,892	323,708	1,184
$500,000,000 under $1,000,000,000	192	189	3	306,451	305,304	1,147
$1,000,000,000 under $5,000,000,000	335	327	8	1,032,141	1,015,699	16,442
$5,000,000,000 under $20,000,000,000	150	d	d	1,027,955	d	d
$20,000,000,000 or more	107	d	d	1,426,963	d	d
► Form 1120–C returns [10]	8	d	d	26,856	d	d
► Form 1120–F returns [10]	34	d	d	53,706	d	d
► Estate and trust income tax returns	271	120	151	22,389	20,789	1,600
► Estate tax returns, total	922	922	-	245,015	245,015	-
► Size of gross estate:						
Under $5,000,000	399	399	-	41,314	41,314	-
$5,000,000 under $10,000,000	285	285	-	51,284	51,284	-
$10,000,000 or more	238	238	-	152,417	152,417	-
► Gift tax returns	37	37	-	15,507	15,507	-
► Employment tax returns	1,029	1,029	-	61,098	61,098	-
► Excise tax returns	1,965	1,959	6	95,148	95,145	3
► Other taxable returns [13]	91	70	21	22,687	22,496	191

d — Not shown to avoid disclosure of information about specific taxpayers. However, the data are included in the appropriate totals when possible.

[1] Excludes excise tax returns filed with the U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau, and returns of tax-exempt organizations, Government entities, and employee retirement plans.

[2] Field examinations are generally performed by revenue agents, tax compliance officers, tax examiners, and revenue officer examiners in person. However, some field examinations may ultimately be conducted through correspondence in order to better serve the taxpayer.

[3] In general, total positive income is the sum of all positive amounts shown for the various sources of income reported on the individual income tax return and, thus, excludes losses. Examinations of individual income tax returns are shown in this table by total positive income of: under $200,000; at least $200,000 and under $1,000,000; and $1,000,000 or more.

[4] Includes Forms 1040 without a Schedule C (nonfarm sole proprietorship), Schedule E (supplemental income and loss), Schedule F (profit or loss from farming), or Form 2106 (employee business expenses).

[5] Includes Forms 1040 with a Schedule E (supplemental income and loss) or Form 2106 (employee business expenses) but without a Schedule C (nonfarm sole proprietorship) or Schedule F (profit or loss from farming).

[6] Total gross receipts is the sum of gross receipts from farm and nonfarm businesses. It is calculated by adding the positive values of gross receipts and other income from Schedule C and gross income (which can be positive or negative) from Schedule F. Schedule C is used to report profit or loss from nonfarm sole proprietorships. Schedule F is used to report profit or loss from farming. If a taxpayer reports both farm and nonfarm income, the return is classified by the larger source of income.

[7] Includes all Forms 1040, those with and without business income, reporting an Earned Income Tax Credit claim. These returns are classified by size of total gross receipts. Business returns have total gross receipts reported on Schedule C (nonfarm sole proprietorship) or Schedule F (profit or loss from farming). Nonbusiness returns, those with no Schedules C or F, are reported in the "Under $25,000" classification.

[8] Includes Forms 1040–PR (self-employment income tax return for Puerto Rico residents) and 1040–SS (self-employment income tax return for U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands residents).

[9] Includes the Form 1120 series as follows: 1120 (corporation income tax return); 1120–A (corporation income tax return, short form); 1120–F (foreign corporation income tax return, except foreign life insurance company, foreign property and casualty insurance company, or foreign sales corporation); 1120–H (homeowner association income tax return); 1120–L (life insurance company income tax return); 1120–ND (return for nuclear decommissioning funds); 1120–PC (property and casualty insurance company income tax return); 1120–REIT (real estate investment trust income tax return); 1120–RIC (regulated investment company income tax return); and 1120–SF (income tax return for settlement funds). Excludes certain other types of corporation returns, which are included in "other taxable returns" described in footnote 13.

[10] Forms 1120–F are filed by foreign corporations with U.S. income, other than foreign life insurance companies (Form 1120–L); foreign property and casualty insurance companies (Form 1120–PC); or foreign sales corporations (Form 1120–FSC). Forms 1120–C are filed by cooperative associations.

[11] Includes returns with assets of less than $10 million.

[12] Includes returns with assets of $10 million or more.

[13] Includes Forms 1120–FSC (foreign sales corporation income tax return); 1120–S for S corporations reporting a tax; 8288 (withholding tax return for disposition by foreign persons of U.S. property interests); and 8804 (partnership withholding tax return).

NOTES: Detail may not add to totals because of rounding. This table provides information on examinations that resulted in additional refunds paid to the taxpayer and the amount of refunds recommended. For information on all examinations of individual income tax, corporation income tax, estate and trust income tax, estate tax, gift tax, employment tax, excise tax, partnership, S corporation, and other taxable returns along with nontaxable returns, see Table 9a.

SOURCE: Small Business/Self-Employed, Examination, Examination Planning and Delivery, Workload Planning and Analysis.

Examination Coverage: Returns Examined Resulting in Refunds, by Type and Size of Return, Fiscal Year 2010

[Money amounts are in thousands of dollars]

Type and size of return	Taxable returns examined resulting in refunds [1]			Recommended refunds		
	Total	Field [2]	Correspondence	Total [3]	Field [2]	Correspondence
	(1)	(2)	(3)	(4)	(5)	(6)
United States, total	**47,901**	**29,234**	**18,667**	**9,607,257**	**9,466,263**	**140,994**
► Individual income tax returns, total	41,136	22,703	18,433	809,596	688,852	120,744
► Returns with total positive income under $200,000 [4]:						
► Nonbusiness returns without Earned Income Tax Credit:						
Without Schedules C, E, F, or Form 2106 [5]	10,809	2,867	7,942	56,789	37,381	19,408
With Schedule E or Form 2106 [6]	4,416	3,085	1,331	63,051	57,652	5,399
► Business returns without Earned Income Tax Credit:						
Nonfarm business returns by size of total gross receipts [7]:						
Under $25,000	3,865	2,302	1,563	16,615	12,483	4,132
$25,000 under $100,000	3,233	2,462	771	15,393	13,410	1,983
$100,000 under $200,000	1,956	1,726	230	9,592	8,896	696
$200,000 or more	1,657	1,587	70	17,199	15,800	1,399
Farm returns	313	251	62	2,087	1,904	183
► Business and nonbusiness returns with Earned Income Tax Credit by size of total gross receipts [7, 8]:						
Under $25,000	3,551	755	2,796	6,984	3,102	3,882
$25,000 or more	1,132	974	158	8,707	8,377	330
► Returns with total positive income of at least $200,000 and under $1,000,000 [4]:						
Nonbusiness returns	4,109	2,225	1,884	90,880	48,291	42,589
Business returns	2,787	2,135	652	47,472	42,922	4,550
► Returns with total positive income of $1,000,000 or more [4]	3,191	2,320	871	474,767	438,603	36,164
► International returns [9]	117	14	103	60	31	29
► Corporation income tax returns, except Form 1120–S, total [10]	2,801	2,766	35	8,342,881	8,325,647	17,234
► Returns other than Forms 1120–C and 1120–F [11]:						
► Small corporations [12]	1,080	d	d	101,201	d	d
No balance sheet returns	58	55	3	55,918	55,908	10
Balance sheet returns by size of total assets:						
Under $250,000	410	400	10	7,668	7,550	118
$250,000 under $1,000,000	280	280	-	6,683	6,683	-
$1,000,000 under $5,000,000	221	221	-	15,129	15,129	-
$5,000,000 under $10,000,000	111	d	d	15,803	d	d
► Large corporations [13]	1,674	1,656	18	8,099,740	8,083,608	16,132
Balance sheet returns by size of total assets:						
$10,000,000 under $50,000,000	461	456	5	84,670	84,425	245
$50,000,000 under $100,000,000	142	d	d	57,821	d	d
$100,000,000 under $250,000,000	187	d	d	132,973	d	d
$250,000,000 under $500,000,000	179	176	3	213,131	212,901	230
$500,000,000 under $1,000,000,000	161	157	4	228,415	220,582	7,833
$1,000,000,000 under $5,000,000,000	309	d	d	920,060	d	d
$5,000,000,000 under $20,000,000,000	138	d	d	432,886	d	d
$20,000,000,000 or more	97	d	d	6,029,784	d	d
► Form 1120–C returns [11]	d	d	d	d	d	d
► Form 1120–F returns [11]	d	d	d	d	d	d
► Estate and trust income tax returns	278	154	124	36,539	33,730	2,809
► Estate tax returns, total	919	919	-	180,817	180,817	-
► Size of gross estate:						
Under $5,000,000	461	461	-	52,903	52,903	-
$5,000,000 under $10,000,000	254	254	-	51,071	51,071	-
$10,000,000 or more	204	204	-	76,843	76,843	-
► Gift tax returns	46	46	-	6,397	6,397	-
► Employment tax returns	455	455	-	43,492	43,492	-
► Excise tax returns	2,166	2,123	43	134,539	134,503	36
► Other taxable returns [14]	100	68	32	52,996	52,825	171

d — Not shown to avoid disclosure of information about specific taxpayers. However, the data are included in the appropriate totals when possible.

[1] Excludes excise tax returns filed with the U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau, and returns of tax-exempt organizations, Government entities, and employee plans.

[2] Field examinations are generally performed by revenue agents, tax compliance officers, tax examiners and revenue officer examiners in person. However, some field examination cases may ultimately be conducted through correspondence in order to better serve the taxpayer.

[3] The amount of recommended refunds increased from Fiscal Year 2009. Recommended refunds include those refunds identified with IRC section 6405, which are generally complex refunds in excess of $2 million. IRC section 6405 refunds must be approved by the U.S. Congressional Joint Committee on Taxation.

[4] In general, total positive income is the sum of all positive amounts shown for the various sources of income reported on the individual income tax return and, thus, excludes losses. Examinations of individual income tax returns are shown in this table by total positive income of: under $200,000; at least $200,000 and under $1,000,000; and $1,000,000 or more.

[5] Includes Forms 1040 without a Schedule C (nonfarm sole proprietorship), Schedule E (supplemental income and loss), Schedule F (profit or loss from farming), or Form 2106 (employee business expenses).

[6] Includes Forms 1040 with a Schedule E (supplemental income and loss) or Form 2106 (employee business expenses), but without a Schedule C (nonfarm sole proprietorship) or Schedule F (profit or loss from farming).

[7] Total gross receipts is the sum of gross receipts from farm and nonfarm businesses. It is calculated by adding the positive values of gross receipts and other income from Schedule C and gross income (which can be positive or negative) from Schedule F. Schedule C is used to report profit or loss from nonfarm sole proprietorships. Schedule F is used to report profit or loss from farming. If a taxpayer reports both farm and nonfarm income, the return is classified by the larger source of income.

[8] Includes all Forms 1040, those with and without business income, reporting an Earned Income Tax Credit claim. These returns are classified by size of total gross receipts. Business returns have total gross receipts reported on Schedule C (nonfarm sole proprietorship) or Schedule F (profit or loss from farming). Nonbusiness returns, those with no Schedules C or F, are reported in the “Under $25,000” classification.

[9] Includes Forms 1040–PR (self-employment income tax return for Puerto Rico residents) and 1040–SS (self-employment income tax return for U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands residents).

[10] Includes the Form 1120 series as follows: 1120 (corporation income tax return); 1120–A (corporation income tax return, short form); 1120–F (foreign corporation income tax return, except foreign life insurance company, foreign property and casualty insurance company, or foreign sales corporation); 1120–H (homeowner association income tax return); 1120–L (life insurance company income tax return); 1120–M (mutual income company income tax return); 1120–ND (return for nuclear decommissioning funds); 1120–PC (property and casualty insurance company income tax return); 1120–POL (income tax return for certain political associations); 1120–REIT (real estate investment trust income tax return); 1120–RIC (regulated investment company income tax return); and 1120–SF (income tax return for settlement funds). Excludes certain other types of corporation returns, which are included in “other taxable returns” described in footnote 14.

[11] Forms 1120–F are filed by foreign corporations with U.S. income, other than foreign life insurance companies (Form 1120–L); foreign property and casualty insurance companies (Form 1120–PC); or foreign sales corporations (Form 1120–FSC). Forms 1120–C are filed by cooperative associations.

[12] Includes returns with assets of less than $10 million examined by either the Small Business/Self-Employed Operating Division or the Large and Mid-Size Business Operating Division.

[13] Includes returns with assets of $10 million or more examined by either the Small Business/Self-Employed Operating Division or the Large and Mid-Size Business Operating Division.

[14] Includes Forms 1120–FSC (foreign sales corporation income tax return); 1120–S for S corporations reporting a tax; 8288 (withholding tax return for disposition by foreign persons of U.S. property interests); and 8804 (partnership withholding tax return).

NOTES: Detail may not add to totals because of rounding. This table provides information on examinations that resulted in additional refunds paid to the taxpayer and the amount of refunds recommended. For information on examinations of all individual income tax, corporation income tax, estate and trust income tax, estate, gift, employment, excise, other taxable returns, partnership, S corporation, and estate and trust returns, see Table 9a.

SOURCE: Small Business/Self-Employed, Examination, Examination Planning and Delivery, Workload Planning and Analysis.

Examination Coverage: Returns Examined Resulting in Refunds, by Type and Size of Return, Fiscal Year 2009

[Money amounts are in thousands of dollars]

Type and size of return	Taxable returns examined [1]			Recommended refunds		
	Total	Field [2]	Correspondence	Total	Field [2]	Correspondence
	(1)	(2)	(3)	(4)	(5)	(6)
United States, total	**51,005**	**27,174**	**23,831**	**4,749,915**	**4,616,335**	**133,580**
► Individual income tax returns, total	44,483	21,010	23,473	652,991	545,757	107,234
▷ Returns with total positive income under $200,000 [3]:						
➢ Nonbusiness returns without earned income tax credit:						
Without Schedules C, E, F, or Form 2106 [4]	14,372	2,548	11,824	60,655	30,531	30,124
With Schedule E or Form 2106 [5]	4,221	2,818	1,403	29,511	25,079	4,432
➢ Business returns without earned income tax credit:						
Nonfarm business returns by size of total gross receipts [6]:						
Under $25,000	3,802	2,063	1,739	17,384	12,618	4,766
$25,000 under $100,000	2,768	2,023	745	13,998	11,976	2,022
$100,000 under $200,000	2,013	1,675	338	17,557	16,524	1,033
$200,000 or more	1,640	1,580	60	22,470	21,233	1,237
Farm returns	369	331	38	1,205	1,081	124
➢ Business and nonbusiness returns with earned income tax credit by size of total gross receipts [6, 7]:						
Under $25,000	3,888	684	3,204	8,189	2,914	5,275
$25,000 or more	1,131	920	211	6,884	6,402	482
▷ Returns with total positive income of at least $200,000 and under $1,000,000 [3]:						
Nonbusiness returns	4,213	2,192	2,021	59,919	45,768	14,151
Business returns	3,065	2,124	941	47,604	42,410	5,194
▷ Returns with total positive income of $1,000,000 or more [3]	2,988	2,049	939	367,544	329,219	38,325
▷ International returns [8]	13	3	10	71	2	69
► Corporation income tax returns, except Form 1120S, total [9]	2,782	2,751	31	3,605,288	3,582,261	23,027
▷ Returns other than Form 1120-F [10]:						
➢ Small corporations [11]	1,085	1,077	8	43,522	43,390	132
No balance sheet returns	77	77	-	11,382	11,382	-
Balance sheet returns by size of total assets:						
Under $250,000	356	356	-	6,126	6,126	-
$250,000 under $1,000,000	309	d	d	6,016	d	d
$1,000,000 under $5,000,000	242	237	5	11,952	11,820	132
$5,000,000 under $10,000,000	101	d	d	8,046	d	d
➢ Large corporations [12]	1,660	1,642	18	3,416,315	3,393,446	22,869
Balance sheet returns by size of total assets:						
$10,000,000 under $50,000,000	363	360	3	80,751	80,737	14
$50,000,000 under $100,000,000	172	d	d	60,718	d	d
$100,000,000 under $250,000,000	215	212	3	121,912	120,826	1,086
$250,000,000 under $500,000,000	165	d	d	160,883	d	d
$500,000,000 under $1,000,000,000	170	d	d	294,098	d	d
$1,000,000,000 under $5,000,000,000	317	312	5	810,980	806,579	4,401
$5,000,000,000 under $20,000,000,000	160	d	d	857,558	d	d
$20,000,000,000 or more	98	d	1	1,029,415	d	d
▷ Form 1120-F returns [10]	37	32	5	145,451	145,425	26
► Estate and trust income tax returns	461	189	272	36,918	33,858	3,060
► Estate tax returns:						
▷ Total	785	785	-	231,353	231,353	-
➢ Size of gross estate:						
Under $5,000,000	405	405	-	48,193	48,193	-
$5,000,000 or more	380	380	-	183,160	183,160	-
► Gift tax returns	40	40	-	9,988	9,988	-
► Employment tax returns	329	329	-	75,577	75,577	-
► Excise tax returns	2,007	1,991	16	94,137	94,118	19
► Other taxable returns [13]	118	79	39	43,663	43,423	240

d — Not shown to avoid disclosure of information about specific taxpayers. However, the data are included in the appropriate totals.

[1] Excludes excise tax returns filed with the U.S. Custom and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau, and returns of tax-exempt organizations, Government entities, and employee plans.

[2] Field examinations are generally performed by revenue agents, tax compliance officers, tax examiners, and revenue officer examiners, in person or through correspondence (in selected cases).

[3] In general, total positive income is the sum of all positive amounts shown for the various sources of income reported on the individual income tax return and, thus, excludes losses. Examinations of individual income tax returns are shown in this table by total positive income of: under $200,000; at least $200,000 and under $1,000,000; and $1,000,000 or more.

[4] Includes Forms 1040 without a Schedule C (nonfarm sole proprietorship), Schedule E (supplemental income and loss), Schedule F (profit or loss from farming), or Form 2106 (employee business expenses).

[5] Includes Forms 1040 with a Schedule E (supplemental income and loss) or Form 2106 (employee business expenses), but without a Schedule C (nonfarm sole proprietorship) or Schedule F (profit or loss from farming).

[6] "Total gross receipts" is the sum of gross receipts from farm and nonfarm businesses. It is calculated by adding the positive values of gross receipts and other income from Schedule C and gross income (which can be positive or negative) from Schedule F. Schedule C is used to report profit or loss from nonfarm sole proprietorships. Schedule F is used to report profit

[7] Includes all Forms 1040, those with and without business income, reporting an earned income tax credit claim. These returns are classified by size of total gross receipts. Business returns have total gross receipts reported on Schedule C (nonfarm sole proprietorship) or Schedule F (profit or loss from farming). Nonbusiness returns, those with no Schedules C or F, are reported in the "Under $25,000" classification.

[8] Includes Forms 1040-PR (self-employment income tax return for Puerto Rico residents) and 1040-SS (self-employment income tax return for U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands residents).

[9] Includes the Form 1120 series as follows: 1120 (corporation income tax return); 1120-A (corporation income tax return short form); 1120-F (foreign corporation income tax return, except foreign life insuranace company, foreign property and casualty insurance company, or foreign sales corporation); 1120-H (homeowner association income tax return); 1120-L (life

[10] Forms 1120-F are filed by foreign corporations with U.S. income, other than foreign life insurance companies (Form 1120-L); foreign property and casualty insurance companies (Form 1120-PC); or foreign sales corporations (Form 1120-FSC).

[11] Includes returns with assets of less than $10 million examined by either the Small Business/Self-Employed Operating Division or the Large and Mid-Size Business Operating Division.

[12] Includes returns with assets of $10 million or more examined by either the Small Business/Self-Employed Operating Division or the Large and Mid-Size Business Operating Division.

[13] Includes Forms 1120-S for S corporations reporting a tax; 1120-FSC (foreign sales corporation income tax return); 8288 (withholding tax return for disposition by foreign persons of U.S. property interests); 1120-C (income tax return for cooperative associations); and 8804 (partnership withholding tax return).

NOTE: Detail may not add to totals because of rounding.

Examination Coverage: Returns Examined Resulting in Refunds, by Type and Size of Return, Fiscal Year 2008

[Money amounts are in thousands of dollars]

Type and size of return	Taxable returns examined [1]			Recommended refunds		
	Total	Field [2]	Correspondence	Total	Field [2]	Correspondence
	(1)	(2)	(3)	(4)	(5)	(6)
United States, total	**56,904**	**26,099**	**30,805**	**9,749,722**	**9,619,059**	**130,663**
► Individual income tax returns, total	49,907	19,423	30,484	617,908	495,432	122,476
▷ Returns with total positive income under $200,000 [3]:						
➢ Nonbusiness returns without earned income tax credit:						
Without Schedules C, E, F, or Form 2106 [4]	4,505	2,435	2,070	53,931	48,831	5,100
With Schedule E or Form 2106 [5]	16,524	2,768	13,756	66,814	33,651	33,163
➢ Business returns without earned income tax credit:						
Nonfarm business returns by size of total gross receipts [6]:						
Under $25,000	4,662	2,012	2,650	15,735	9,342	6,393
$25,000 under $100,000	2,842	1,662	1,180	15,088	11,907	3,181
$100,000 under $200,000	1,946	1,578	368	13,891	12,410	1,481
$200,000 or more	1,612	1,487	125	12,879	12,483	396
Farm returns	428	328	100	9,076	8,732	344
➢ Business and nonbusiness returns with earned income tax credit by size of total gross receipts [6, 7]:						
Under $25,000	4,220	544	3,676	6,388	1,550	4,838
$25,000 or more	1,526	1,084	442	5,040	4,193	847
▷ Returns with total positive income of at least $200,000 and under $1,000,000 [3]:						
Nonbusiness returns	6,083	1,969	4,114	62,401	39,198	23,203
Business returns	2,736	1,991	745	43,462	38,811	4,651
▷ Returns with total positive income of $1,000,000 or more [3]	2,794	1,562	1,232	313,157	274,319	38,838
▷ International returns [8]	29	3	26	46	5	41
► Corporation income tax returns, except Form 1120S, total [9]	2,882	2,844	38	8,679,036	8,671,598	7,438
▷ Returns other than Form 1120-F [10]:						
➢ Small corporations [11]	1,177	1,153	24	47,984	47,656	328
No balance sheet returns	92	92	-	16,591	16,591	-
Balance sheet returns by size of total assets:						
Under $250,000	359	350	9	5,234	5,230	4
$250,000 under $1,000,000	336	329	7	5,859	5,743	116
$1,000,000 under $5,000,000	280	d	d	11,215	d	d
$5,000,000 under $10,000,000	110	d	d	9,085	d	d
➢ Large corporations [12]	1,667	1,653	14	8,441,573	8,434,463	7,110
Balance sheet returns by size of total assets:						
$10,000,000 under $50,000,000	346	343	3	50,483	50,014	469
$50,000,000 under $100,000,000	134	134	-	43,369	43,369	-
$100,000,000 under $250,000,000	222	d	d	164,135	d	d
$250,000,000 under $500,000,000	163	163	-	120,208	120,208	-
$500,000,000 under $1,000,000,000	138	d	d	337,157	d	d
$1,000,000,000 under $5,000,000,000	320	317	3	661,321	659,401	1,920
$5,000,000,000 under $20,000,000,000	217	d	d	1,568,563	d	d
$20,000,000,000 or more	127	124	3	5,496,337	5,495,505	832
▷ Form 1120-F returns [10]	38	38	-	189,479	189,479	-
► Estate and trust income tax returns	283	132	151	27,770	27,127	643
► Estate tax returns:						
▷ Total	674	674	-	146,889	146,889	-
➢ Size of gross estate:						
Under $5,000,000	391	391	-	42,333	42,333	-
$5,000,000 or more	283	283	-	104,556	104,556	-
► Gift tax returns	34	34	-	2,422	2,422	-
► Employment tax returns	411	411	-	44,765	44,765	-
► Excise tax returns	2,580	2,458	122	156,727	156,640	87
► Other taxable returns [13]	133	123	10	74,205	74,186	19

d — Not shown to avoid disclosure of information about specific taxpayers. However, the data are included in the appropriate totals.

[1] Excludes excise tax returns filed with the Customs Service and the Alcohol and Tobacco Tax and Trade Bureau, and returns of tax-exempt organizations, Government entities, and employee plans.

[2] Field examinations are generally performed by revenue agents, tax compliance officers, tax examiners, and revenue officer examiners, in person or through correspondence (in selected cases).

[3] In general, total positive income is the sum of all positive amounts shown for the various sources of income reported on the individual income tax return and, thus, excludes losses. Examinations of individual income tax returns are shown in this table by total positive income of: under $200,000; at least $200,000 and under $1,000,000; and $1,000,000 or more.

[4] Includes Forms 1040 without a Schedule C (nonfarm sole proprietorship), Schedule E (supplemental income and loss), Schedule F (profit or loss from farming), or Form 2106 (employee business expenses).

[5] Includes Forms 1040 with a Schedule E (supplemental income and loss) or Form 2106 (employee business expenses). Excludes returns with a Schedule C (nonfarm sole proprietorship) or Schedule F (profit or loss from farming).

[6] "Total gross receipts" is the sum of gross receipts from farm and nonfarm businesses. It is calculated by adding the positive values of gross receipts and other income from Schedule C to the cost of purchased items and gross income (which can be positive or negative) from Schedule F. Schedule C is used to report profit or loss from nonfarm sole proprietorships. Schedule F is used to report profit or loss from farming. If a taxpayer reports both farm and nonfarm income, the return is classified by the larger source of income.

[7] Includes all Forms 1040, those with and without business income, reporting an earned income tax credit claim. These returns are classified by size of total gross receipts. Business returns have total gross receipts reported on Schedule C (nonfarm sole proprietorship) or Schedule F (profit or loss from farming). Nonbusiness returns, those with no Schedules C or F, are reported in the "Under $25,000" classification.

[8] Includes Forms 1040PR (self-employment tax form for Puerto Rico) and 1040-SS (self-employment tax form for U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands).

[9] Includes Forms 1120 (“long form”); 1120-A (“short form”); 1120-F (foreign corporation, except foreign life insurance company); 1120-H (homeowner association); 1120-L (life insurance company); 1120M (mutual insurance company); 1120-PC (property and casualty insurance company); 1120-POL (certain political association); 1120-REIT (real estate investment trust); 1120-

[10] Form 1120-F is filed by a foreign corporation with U.S. income, other than a foreign life insurance company (Form 1120-L) or a foreign sales corporation (Form 1120-FSC).

[11] Includes returns with assets of less than $10 million examined by either the Small Business/Self-Employed Operating Division or the Large and Mid-Size Business Operating Division.

[12] Includes returns with assets of $10 million or more examined by either the Small Business/Self-Employed Operating Division or the Large and Mid-Size Business Operating Division.

[13] Includes Forms 1120S for an S corporation reporting a tax; 1120-FSC (foreign sales corporation); 8288 (withholding tax return for disposition by foreign persons of U.S. property interests); 990-C (farmers' cooperative association); and 8804 (partnership withholding).

NOTE: Detail may not add to totals because of rounding.

SOURCE: Small Business/Self-Employed, Examination, Examination Planning and Delivery, Examination Management Information Systems and Automation SE:S:E:EPD:MISA

Examination Coverage: Returns Examined Resulting in Refunds, by Type and Size of Return, Fiscal Year 2007

[Money amounts are in thousands of dollars]

Type and size of return	Taxable returns examined			Recommended refunds		
	Total	Field [1]	Correspondence	Total	Field [1]	Correspondence
	(1)	(2)	(3)	(4)	(5)	(6)
United States, total	**77,989**	**47,620**	**30,369**	**7,833,716**	**7,701,369**	**132,347**
Individual income tax returns, total	[2] 49,225	19,220	30,005	[3] 711,851	589,565	122,286
Returns with TPI under $200,000 [4]:						
Nonbusiness returns without earned income tax credit:						
Selected nonbusiness returns [5]	16,323	3,382	12,941	67,934	35,393	32,540
With Schedule E or Form 2106 [6]	4,143	2,219	1,924	44,554	38,375	6,179
Business and nonbusiness returns with earned income tax creditby size of TGR [7, 8]:						
Under $25,000	4,420	397	4,023	7,924	1,536	6,388
$25,000 or more	2,167	1,401	766	5,968	4,805	1,163
Business returns without earned income tax credit:						
Nonfarm business returns by size of TGR [7]:						
Under $25,000	6,077	2,168	3,909	21,096	10,937	10,159
$25,000 under $100,000	2,943	1,552	1,391	17,270	13,171	4,099
$100,000 under $200,000	2,648	1,739	909	19,532	17,449	2,083
$200,000 or more	898	804	94	5,465	5,156	309
Farm returns	387	247	140	1,786	1,482	304
Returns with TPI at least $200,000 and under $1,000,000:						
Nonbusiness returns	3,643	1,718	1,925	54,127	41,811	12,315
Business returns	2,567	1,837	730	46,782	41,467	5,315
Returns with TPI of $1,000,000 or more	2,992	1,751	1,241	419,387	377,974	41,413
International returns [9]	17	5	12	28	9	19
Corporation income tax returns, except Form 1120S, total [10]	2,486	2,436	50	5,743,689	5,738,699	4,990
Returns other than Form 1120-F [11]:						
Small corporations [12]	924	898	26	187,664	185,832	1,832
No balance sheet returns	126	d	d	98,390	d	d
Balance sheet returns by size of total assets:						
Under $250,000	324	309	15	53,275	52,601	674
$250,000 under $1,000,000	215	d	d	4,959	d	d
$1,000,000 under $5,000,000	190	186	4	5,468	5,346	122
$5,000,000 under $10,000,000	69	69	-	25,572	25,572	-
Large corporations [13]	1,508	1,484	24	5,268,384	5,265,226	3,158
Balance sheet returns by size of total assets:						
$10,000,000 under $50,000,000	324	317	7	44,794	43,753	1,041
$50,000,000 under $100,000,000	111	107	4	64,512	64,501	11
$100,000,000 under $250,000,000	181	d	d	113,448	d	d
$250,000,000 under $500,000,000	144	139	5	223,121	222,321	800
$500,000,000 under $1,000,000,000	143	143	-	421,283	421,283	-
$1,000,000,000 under $5,000,000,000	328	323	5	1,058,927	1,057,732	1,195
$5,000,000,000 under $20,000,000,000	148	148	-	938,800	938,800	-
$20,000,000,000 and above	129	d	d	2,403,499	d	d
Form 1120-F returns [11]	54	54	-	287,641	287,641	-
Estate and trust income tax returns	447	146	301	52,765	49,620	3,145
Estate tax returns:						
Total	765	765	-	113,368	113,368	-
Size of gross estate:						
Under $5,000,000	497	497	-	47,389	47,389	-
$5,000,000 or more	268	268	-	65,979	65,979	-
Gift tax returns	29	d	d	3,904	d	d
Employment tax returns	476	473	3	28,681	28,675	6
Excise tax returns	24,453	24,445	8	1,123,620	1,123,617	3
Other taxable returns [14]	108	d	d	55,838	d	d

d — Not shown to avoid disclosure of information about specific taxpayers. However, the data are included in the appropriate totals.

[1] Field examinations are generally performed by revenue agents, tax compliance officers, tax examiners, and revenue officer examiners, in person or by correspondence.

[2] Excludes 9 returns associated with the earned income tax credit (EITC) qualifying child certification test, which is tracked in IRS's examination database.

[3] Excludes $10 (thousands) associated with the earned income tax credit (EITC) qualifying child certification test, which is tracked in IRS's examination database.

[4] In general, TPI (total positive income) is the sum of all positive amounts shown for the various sources of income reported on the individual income tax return and, thus, excludes net losses. Examinations of individual income tax returns are shown in this table by: TPI of under $200,000; TPI of at least $200,000 and under $1,000,000; and TPI of $1,000,000 or more.

[5] Includes returns without a Schedule C (nonfarm sole proprietorship), Schedule E (supplemental income and loss), Schedule F (profit or loss from farming), or Form 2106 (employee business expenses).

[6] Includes returns with a Schedule E (supplemental income and loss) or Form 2106 (employee business expenses). Excludes returns with a Schedule C (nonfarm sole proprietorship) or Schedule F (profit or loss from farming).

[7] TGR (total gross receipts) is the sum of gross receipts from farm and nonfarm businesses. It is calculated by adding the positive values of gross receipts and other income from Schedule C to the cost of purchased items and gross income (which can be positive or negative) from Schedule F. Schedule C is used to report profit or loss from nonfarm sole proprietorships. Schedule F is used to report profit or loss from farming. If a taxpayer reports both farm and nonfarm income, the return is classified by the larger source of income.

[8] Includes both business and nonbusiness returns with an earned income tax credit claim. These returns are classified by size of total gross receipts (TGR). Returns are classified as business if they have a Schedule C (nonfarm sole proprietorship) or Schedule F (profit or loss from farming) and TGR is greater than total positive income (TPI). Returns are classified as nonbusiness returns if TGR is less than TPI. See footnotes 4 and 7.

[9] Includes Forms 1040PR (self-employment tax form for Puerto Rico) and 1040-SS (self-employment tax form for U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands).

[10] Includes Forms 1120 (“long form”); 1120-A (“short form”); 1120-F (foreign corporation, except foreign life insurance company); 1120-H (homeowner association); 1120-L (life insurance company); 1120M (mutual insurance company); 1120-PC (property and casualty insurance company); 1120-POL (certain political association); 1120-REIT (real estate investment trust); 1120-RIC (regulated investment company); and 1120-SF (settlement fund). Excludes certain other types of corporations, which are included in “other taxable returns” described in footnote 14.

[11] Form 1120-F is filed by a foreign corporation with U.S. income, other than a foreign life insurance company and foreign sales corporation.

[12] Includes returns with assets of less than $10 million examined by either the Small Business/Self-Employed Operating Division or the Large and Mid-Size Business Operating Division.

[13] Includes returns with assets of $10 million or more examined by either the Small Business/Self-Employed Operating Division or the Large and Mid-Size Business Operating Division.

[14] Includes Forms 1120S for an S corporation reporting a tax; 1120-FSC (foreign sales corporation); 8288 (withholding tax return for disposition by foreign persons of U.S. property interests); 990-C (farmers’ cooperative association); and 8804 (partnership withholding).

NOTES: Detail may not add to totals because of rounding. Excludes excise tax returns filed with the Customs Service and the Alcohol and Tobacco Tax and Trade Bureau, and returns of tax-exempt organizations, Government entities, and employee plans.

SOURCE: Internal Revenue Service Data Book, 2007. REVISED APRIL 2009.

Examination Coverage: Returns Examined Resulting in Refunds, by Type and Size of Return, Fiscal Year 2006

[Money amounts are in thousands of dollars]

Type and size of return	Taxable returns examined			Recommended refunds		
	Total	Field [1]	Correspondence	Total	Field [1]	Correspondence
	(1)	(2)	(3)	(4)	(5)	(6)
United States, total	**46,673**	**24,940**	**21,733**	**9,248,198**	**9,066,423**	**181,775**
Individual income tax returns, total	39,986	18,507	21,479	802,426	665,233	137,193
Nonbusiness returns:						
Form 1040A with TPI under $25,000 [2, 3]	5,537	1,190	4,347	58,638	48,578	10,060
All other returns by size of TPI [3]:						
Under $25,000	5,339	715	4,624	14,604	6,170	8,434
$25,000 under $50,000	3,748	1,529	2,219	8,963	4,409	4,554
$50,000 under $100,000	3,934	2,321	1,613	11,918	7,894	4,024
$100,000 or more	10,630	6,004	4,626	527,063	430,932	96,131
Business returns by size of TGR [4]:						
Nonfarm returns:						
Under $25,000	2,283	778	1,505	5,112	2,195	2,917
$25,000 under $100,000	3,205	1,858	1,347	10,281	6,936	3,345
$100,000 or more	5,027	3,910	1,117	149,406	142,207	7,199
Farm returns:						
Under $100,000	102	46	56	311	211	100
$100,000 or more	181	156	25	16,130	15,701	429
Corporation income tax returns, except Form 1120S, total [5]	2,598	2,520	78	8,028,502	7,986,476	42,026
Returns other than Form 1120-F [6]:						
Small corporations [7]	818	770	48	91,350	90,689	661
No balance sheet returns	114	106	8	68,140	67,576	564
Balance sheet returns by size of total assets:						
Under $250,000	275	246	29	3,144	3,101	43
$250,000 under $1,000,000	196	188	8	2,824	2,783	41
$1,000,000 under $5,000,000	147	d	d	6,973	d	d
$5,000,000 under $10,000,000	86	d	d	10,269	d	d
Large corporations [8]	1,755	1,725	30	7,878,410	7,837,045	41,365
Balance sheet returns by size of total assets:						
$10,000,000 under $50,000,000	361	353	8	73,310	73,166	144
$50,000,000 under $100,000,000	149	d	d	50,875	d	d
$100,000,000 under $250,000,000	206	d	d	170,339	d	d
$250,000,000 or more	1,039	1,026	13	7,583,886	7,543,652	40,234
Form 1120-F returns [6]	25	25	-	58,742	58,742	-
Estate and trust income tax returns	302	127	175	11,615	9,059	2,556
Estate tax returns:						
Total	864	864	-	136,847	136,847	-
Size of gross estate:						
Under $5,000,000	621	621	-	85,186	85,186	-
$5,000,000 or more	243	243	-	51,661	51,661	-
Gift tax returns	57	d	d	4,707	d	d
Employment tax returns	350	d	d	34,489	d	d
Excise tax returns	2,401	2,401	-	110,928	110,928	-
Other taxable returns [9]	115	115	-	118,684	118,684	-

d — Not shown to avoid disclosure of information about specific taxpayers. However, the data are included in the appropriate totals.

[1] Field examinations are generally performed by revenue agents, tax compliance officers, tax examiners, and revenue officer examiners, in person or by correspondence.

[2] Form 1040A is one of the two IRS individual income tax return “short forms.”

[3] TPI (total positive income) is, in general, the sum of all positive amounts shown for the various sources of income reported on the individual income tax return and, thus, excludes net losses.

[4] TGR (total gross receipts) is the sum of gross receipts from farm and nonfarm businesses. It is calculated by adding the positive values of gross receipts and other income from Schedule C to the cost of purchased items and gross income (which can be positive or negative) from Schedule F. Schedule C is used to report profit or loss from nonfarm sole proprietorships. Schedule F is used to report profit or loss from farming. If a taxpayer reports both farm and nonfarm income, the return is classified by the larger source of income.

[5] Includes Forms 1120 (“long form”); 1120-A (“short form”); Form 1120-F (foreign corporations, except foreign life insurance companies); 1120-H (homeowner associations); Form 1120-L (life insurance companies); Form 1120M (mutual insurance companies); Form 1120-PC (property and casualty insurance companies); 1120-POL (certain political associations); 1120-REIT (real estate investment trusts); 1120-RIC (regulated investment companies); and 1120-SF (settlement funds). Excludes certain other types of corporations, which are included in “other taxable returns” described in footnote 10.

[6] Forms 1120-F are returns filed by foreign corporations with U.S. income, other than foreign life insurance companies and foreign sales corporations.

[7] Includes returns with assets of less than $10 million examined by either the Small Business/Self-Employed Operating Division or the Large and Mid-Size Business Operating Division.

[8] Includes returns with assets of $10 million or more examined by either the Small Business/Self-Employed Operating Division or the Large and Mid-Size Business Operating Division.

[9] Includes Forms 1120S for S corporations reporting a tax; 1120-FSC (foreign sales corporations); 8288 (withholding tax returns for disposition by foreign persons of U.S. property interests); 990-C (farmers’ cooperative association income tax); and 8804 (annual return for partnership withholding).

NOTES: Detail may not add to totals because of rounding. Excludes excise tax returns filed with the Customs Service and the Alcohol and Tobacco Tax and Trade Bureau, and returns of tax-exempt organizations, Government entities, and employee plans.

SOURCE: Internal Revenue Service Data Book, 2006.

Examination Coverage: Returns Examined Resulting in Refunds, by Type and Size of Return, Fiscal Year 2005
[Money amounts are in thousands of dollars.]

Type and size of return	Taxable returns examined						Recommended refunds					
	Total	Revenue agent		Tax compliance officer [1]	Tax examiner [1]	Compliance center [1]	Total	Revenue agent		Tax compliance officer [1]	Tax examiner [1]	Compliance center [1]
		CIC [1]	Non-CIC [1,2]					CIC [1]	Non-CIC [1,3]			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
United States, total [4]	**48,330**	**1,388**	**15,442**	**6,757**	**51**	**24,692**	**8,099,245**	**6,069,052**	**1,856,613**	**60,629**	**612**	**112,338**
Individual income tax returns, total	40,689	12	9,876	6,755	43	24,003	515,209	5,212	353,966	60,576	444	95,009
Nonbusiness returns:												
Form 1040A with TPI under $25,000 [5,6]	6,093	**	632	627	**	4,832	53,733	**	30,963	11,123	**	11,622
All other returns by size of TPI [6]:												
Under $25,000	5,527	--	306	284	7	4,930	13,194	--	3,572	749	5	8,868
$25,000 under $50,000	5,761	--	606	890	9	4,256	19,710	--	4,315	1,521	24	13,851
$50,000 under $100,000	3,279	**	748	1,322	**	1,202	10,707	**	4,848	3,315	**	2,535
$100,000 or more	10,541	7	3,651	1,511	7	5,365	311,196	1,799	240,795	29,706	303	38,591
Business returns:												
Schedule C returns by size of TGR [7]:												
Under $25,000	2,003	--	290	361	4	1,348	5,675	--	1,954	1,036	14	2,671
$25,000 under $100,000	2,930	--	824	984	3	1,119	10,882	--	3,651	4,197	21	3,014
$100,000 or more	4,227	4	2,612	735	5	871	84,182	3,413	59,394	8,732	44	12,599
Schedule F returns by size of TGR [7]:												
Under $100,000	83	--	37	16	--	30	314	--	236	34	--	44
$100,000 or more	245	--	170	25	--	50	5,617	--	4,238	163	--	1,215
Corporation income tax returns, except Form 1120S, total [8]	2,745	846	1,705	--	--	194	6,643,077	5,387,379	1,241,635	--	--	14,063
Returns other than Form 1120-F [9]:												
Small corporations [10]	652	**	520	--	--	**	113,758	**	36,191	--	--	**
No balance sheet returns	82	**	54	--	--	9	92,254	73,898	17,604	--	--	752
Balance sheet returns by size of total assets:												
Under $250,000	242	**	186	--	--	56	3,263	--	3,195	--	--	68
$250,000 under $1,000,000	116	**	107	--	--	**	1,160	**	1,149	--	--	**
$1,000,000 under $5,000,000	136	**	113	--	--	**	9,993	**	7,363	--	--	**
$5,000,000 under $10,000,000	76	**	60	--	--	13	7,088	53	6,880	--	--	155
Large corporations [11]	2,069	816	1,168	N/A	--	85	6,498,783	5,292,975	1,192,999	N/A	--	12,809
Balance sheet returns by size of total assets:												
$10,000,000 under $50,000,000	383	19	326	N/A	--	38	80,941	8,214	70,523	N/A	--	2,204
$50,000,000 under $100,000,000	170	9	146	N/A	--	15	64,344	9,495	54,166	N/A	--	683
$100,000,000 under $250,000,000	261	51	202	N/A	--	8	253,751	84,177	169,346	N/A	--	228
$250,000,000 or more	1,255	737	494	N/A	--	24	6,099,747	5,191,089	898,964	N/A	--	9,694
Form 1120-F returns [9]	24	**	17	N/A	--	**	30,536	**	12,445	N/A	--	**
Estate and trust income tax returns	550	**	313	**	--	235	18,158	**	14,999	**	--	3,088
Estate tax returns, total	1,096	--	1,090	N/A	6	--	138,743	--	138,605	N/A	138	--
Size of gross estate:												
Under $5,000,000	773	--	767	N/A	6	--	49,712	--	49,574	N/A	138	--
$5,000,000 or more	323	--	323	N/A	--	--	89,031	--	89,031	N/A	--	--
Gift tax returns	61	--	**	N/A	**	--	5,872	--	**	N/A	**	--
Employment tax returns	385	49	**	**	--	82	26,294	7,135	**	**	--	121
Excise tax returns [4]	2,627	349	**	--	**	178	121,961	80,458	**	--	**	56
Other taxable returns [12]	177	131	46	--	--	--	629,931	588,844	41,087	--	--	--

N/A - Not applicable.
** Not shown to avoid disclosure of information about specific taxpayers. However, the data are included in the appropriate totals.
[1] CIC (Coordinated Industry Case) examinations cover a taxpayer and its effectively controlled entities that warrant application of team examination procedures. Tax compliance officers perform examinations on selected individual and business taxpayers involving complex tax issues in face-to-face meetings and through correspondence. Tax examiners for field operations and compliance centers perform examinations by way of correspondence.
[2] Non-CIC examinations include 12 employment tax returns examined by revenue officer examiners.
[3] Non-CIC recommended refunds include $606,000 related to employment tax returns examined by revenue officer examiners.
[4] Comprises all returns except those of tax-exempt organizations, Government entities, employee plans, and returns cited in Table 10, footnote 17. Also excludes excise tax returns filed with the Customs Service and Alcohol and Tobacco Tax and Trade Bureau.
[5] Form 1040A is one of the two IRS individual income tax return "short forms."
[6] TPI (total positive income) is, in general, the sum of all positive amounts shown for the various sources of income reported on the individual income tax return and, thus, excludes net losses.
[7] Schedule C returns are filed by nonfarm sole proprietors. Schedule F returns are filed by farm sole proprietors. TGR (total gross receipts) is the sum of gross receipts from farm and nonfarm businesses. It is calculated by adding the positive values of gross receipts and other income from Schedule C to the cost of purchased items and gross income (which can be positive or negative) from Schedule F.
[8] Includes Forms 1120 ("long form"); 1120-A ("short form"); Form 1120-F (foreign corporations, except foreign life insurance companies); 1120-H (homeowner associations); Form 1120-L (life insurance companies); Form 1120M (mutual insurance companies); Form 1120-PC (property and casualty insurance companies); 1120-POL (certain political associations); 1120-REIT (real estate investment trusts); 1120-RIC (regulated investment companies); and 1120-SF (settlement funds). Excludes certain other types of corporations, which are included in "other taxable returns" described in footnote 12.
[9] Forms 1120-F are returns filed by foreign corporations with U.S. income, other than foreign life insurance companies and foreign sales corporations.
[10] Includes returns with assets of less than $10 million examined by either the Small Business/Self-Employed Operating Division or the Large and Mid-Size Business Operating Division.
[11] Includes returns with assets of $10 million or more examined by either the Small Business/Self-Employed Operating Division or the Large and Mid-Size Business Operating Division.
[12] Includes Forms 1120S for S corporations reporting a tax; 1120-FSC (foreign sales corporations); 8288 (withholding tax returns for disposition by foreign persons of U.S. property interests); 990-C (farmers' cooperative association income tax); and 8804 (annual return for partnership withholding).
NOTE: Detail may not add to totals because of rounding.
SOURCE: Small Business/Self-Employed, Examination, Examination Planning and Delivery, Examination Management Information Systems and Automation
SE:S:E:EPD:MISA
Revised September 2007

Examination Coverage: Returns Examined Resulting in Refunds, by Type and Size of Return,
Fiscal Year 2004
[Money amounts are in thousands of dollars.]

Type and size of return	Taxable returns examined [1]							Recommended refunds						
	Total	Revenue agent		Tax auditor/ compliance officer [2]	Tax examiner [2]	Revenue officer examiner [3]	Compliance center [2]	Total	Revenue agent		Tax auditor/ compliance officer [2]	Tax examiner [2]	Revenue officer examiner [3]	Compliance center [2]
		CIC [2]	Non-CIC [2]						CIC [2]	Non-CIC [2]				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
United States, total [4]	**43,713**	**1,417**	**15,112**	**7,336**	**58**	**17**	**19,773**	**6,810,907**	**4,948,796**	**1,655,726**	**67,966**	**346**	**1,106**	**136,967**
Income, estate, and gift tax, total [5]	**40,684**	**880**	**13,344**	**7,312**	**56**	**[X]**	**19,092**	**6,581,349**	**4,786,602**	**1,589,867**	**67,804**	**342**	**--**	**136,733**
Individual income tax returns, total	36,518	20	10,136	7,312	53	[X]	18,997	548,607	4,989	352,620	67,804	151	--	123,043
Nonbusiness returns:														
Form 1040A with TPI under $25,000 [6,7]	6,280	[X]	512	935	11	[X]	4,822	43,503	--	16,991	15,936	31	--	10,545
All other returns by size of TPI [7]:														
Under $25,000	4,617	[X]	336	340	7	[X]	3,933	9,378	10	1,322	1,230	2	--	6,815
$25,000 under $50,000	2,930	[X]	533	864	14	[X]	1,519	5,265	--	1,267	1,663	73	--	2,263
$50,000 under $100,000	3,292	[X]	835	1,305	9	[X]	1,142	7,997	39	2,743	3,127	25	--	2,063
$100,000 or more	10,498	11	3,733	1,611	5	[X]	5,138	304,409	4,167	238,236	22,214	6	--	39,786
Business returns:														
Schedule C returns by size of TGR [8]:														
Under $25,000	2,045	[X]	451	385	3	[X]	1,205	6,075	[14]	3,028	588	4	--	2,457
$25,000 under $100,000	2,802	[X]	931	1,013	[X]	[X]	857	8,916	--	3,334	3,633	[14]	--	1,949
$100,000 or more	3,371	5	2,225	817	3	[X]	321	157,125	773	81,187	19,157	10	--	55,998
Schedule F returns by size of TGR [8]:														
Under $100,000	282	[X]	233	19	[X]	[X]	30	306	--	239	20	--	--	47
$100,000 or more	401	[X]	347	23	[X]	[X]	30	5,632	[14]	4,273	236	--	--	1,123
Corporation income tax returns, except Form 1120S, total [9]	2,515	849	1,611	[X]	[X]	[X]	55	5,863,123	4,781,419	1,070,550	--	--	--	11,154
Returns other than Form 1120-F [10]:														
Small corporations [11]	416	29	370	[X]	[X]	[X]	17	104,660	58,501	46,023	--	--	--	136
No balance sheet returns	61	23	35	[X]	[X]	[X]	3	68,301	35,670	32,560	--	--	--	71
Balance sheet returns by size of total assets:														
Under $250,000	107	[X]	101	[X]	[X]	[X]	4	14,327	13,431	891	--	--	--	5
$250,000 under $1,000,000	90	[X]	85	[X]	[X]	[X]	4	5,390	3,334	2,055	--	--	--	1
$1,000,000 under $5,000,000	102	[X]	96	[X]	[X]	[X]	5	10,690	5,833	4,799	--	--	--	58
$5,000,000 under $10,000,000	56	[X]	53	[X]	[X]	[X]	[X]	5,952	233	5,718	--	--	--	1
Large corporations [12]	2,055	805	1,213	N/A	[X]	[X]	37	5,525,772	4,519,818	999,752	N/A	--	--	6,202
Balance sheet returns by size of total assets:														
$10,000,000 under $50,000,000	372	12	346	N/A	[X]	[X]	14	62,170	6,483	55,214	N/A	--	--	473
$50,000,000 under $100,000,000	174	23	146	N/A	[X]	[X]	5	84,476	11,774	72,379	N/A	--	--	323
$100,000,000 under $250,000,000	265	46	215	N/A	[X]	[X]	4	189,920	55,822	134,003	N/A	--	--	95
$250,000,000 or more	1,244	724	506	N/A	[X]	[X]	14	5,189,206	4,445,739	738,156	N/A	--	--	5,311
Form 1120-F returns [10]	44	15	28	N/A	[X]	[X]	[X]	232,691	203,100	24,775	N/A	--	--	4,816
Estate and trust income tax returns	311	11	259	[X]	[X]	[X]	40	19,646	194	16,845	--	70	--	2,537
Estate tax returns:														
Total	1,269	[X]	1,267	N/A	[X]	[X]	[X]	133,889	--	133,768	N/A	121	--	--
Size of gross estate:														
Under $1,000,000	108	[X]	108	N/A	[X]	[X]	[X]	2,576	--	2,576	N/A	--	--	--
$1,000,000 under $5,000,000	801	[X]	799	N/A	[X]	[X]	[X]	49,462	--	49,341	N/A	121	--	--
$5,000,000 or more	360	[X]	360	N/A	[X]	[X]	[X]	81,851	--	81,851	N/A	--	--	--
Gift tax returns	71	[X]	71	N/A	[X]	[X]	[X]	16,084	--	16,084	N/A	--	--	--
Employment tax returns	**290**	**19**	**226**	**24**	**[X]**	**17**	**4**	**32,742**	**20,679**	**10,784**	**162**	**--**	**1,106**	**11**
Excise tax returns [4]	**2,580**	**424**	**1,477**	**[X]**	**[X]**	**[X]**	**677**	**73,160**	**36,981**	**35,951**	**--**	**4**	**--**	**224**
Other taxable returns [13]	**159**	**94**	**65**	**[X]**	**[X]**	**[X]**	**[X]**	**123,658**	**104,534**	**19,124**	**--**	**--**	**--**	**--**

N/A - Not applicable.
[X] Less than 3.
[1] Comprises all returns except those of tax-exempt/Government entity organizations, employee plans, and others mentioned in Table 10, footnote 17. Also excludes excise tax returns mentioned in footnote 4.
[2] CIC (Coordinated Industry Case), formerly known as CEP (Coordinated Examination Program), covers "a taxpayer, and its effectively controlled entities, that warrants application of 'team examination' procedures." Tax auditors are Compliance personnel who are required to have 9 semester hours of accounting and who perform examinations on selected individual, employment, and excise returns. Tax Compliance Officers (TCO) are Compliance personnel who are required to have 6 to 12 semester hours of accounting and who perform examinations on selected individual and business taxpayers involving complex tax issues. Tax examiners for field operations and Compliance Centers perform examinations by way of correspondence.
[3] Revenue officer examiners are employees who have been trained to do certain employment tax returns. Data are collected for these individuals and shown separately from other employment returns.
[4] Excludes excise tax returns filed with the Customs Service and the Alcohol and Tobacco Tax and Trade Bureau.
[5] Comprises returns shown as individual income tax, corporation income tax, estate and trust income tax, estate tax, and gift tax. Excludes returns shown as employment, excise, and other taxable returns.
[6] Form 1040A is one of the two IRS individual income tax return "short forms."
[7] TPI (total positive income) is, in general, the sum of all positive amounts shown for the various sources of income reported on the individual income tax return and, thus, excludes net losses.
[8] Schedule C returns are filed by nonfarm sole proprietors. Schedule F returns are filed by farm sole proprietors. TGR (total gross receipts) is the sum of gross receipts from farm and nonfarm businesses. It is calculated by adding the positive values of gross receipts and other income from Schedule C to the cost of purchased items and gross income (can be positive or negative) from Schedule F.
[9] Includes Forms 1120 ("long form"); 1120-A ("short form"); Form 1120-F (foreign corporations, except foreign life insurance companies); 1120-H (homeowner associations); Form 1120-L (life insurance companies); Form 1120M (mutual insurance companies); Form 1120-PC (property and casualty insurance companies); 1120-POL (certain political associations); 1120-REIT (real estate investment trusts); 1120-RIC (regulated investment companies); and 1120-SF (settlement funds). However, total excludes certain other types of corporations, which are included in "other taxable returns" described in footnote 13.
[10] Forms 1120-F are returns filed by foreign corporations with U.S. income, other than foreign life insurance companies and foreign sales corporations.
[11] Includes returns with assets of less than $10 million examined by either the Small Business/Self-Employed Operating Division or the Large and Mid-Size Business Operating Division.
[12] Includes returns with assets of more than $10 million examined by either the Small Business/Self-Employed Operating Division or the Large and Mid-Size Business Operating Division.
[13] Includes Forms 1120S, which are returns filed by qualifying corporations electing to be taxed through shareholders. Under certain conditions, some of these corporations are subject to tax. Also includes Forms1120-FSC (foreign sales corporations); 8288 (withholding tax returns for disposition by foreign persons of U.S. property interests); 990-C (farmers' cooperative association income tax); and 8804 (annual return for partnership withholding).
[14] Less than $500.
NOTE: Detail may not add to totals because of rounding.
SOURCE: Small Business/Self-Employed, Examination, Examination Planning and Delivery, Examination Management Information Systems and Automation
SE:S:E:EPD:MISA
Revised September 2007

Examination Coverage: Returns Examined Resulting in Refunds, by Type and Size of Return, Fiscal Year 2003

[Money amounts are in thousands of dollars.]

Type and size of return	Taxable returns examined [1]							Recommended refunds						
	Total	Revenue agent		Tax auditor/ compliance officer [2]	Tax examiner [2]	Revenue office examiner [3]	Compliance center [2]	Total	Revenue agent		Tax auditor/ compliance officer [2]	Tax examiner [2]	Revenue office examiner [3]	Compliance center [2]
		CIC [2]	Non-CIC [2]						CIC [2]	Non-CIC [2]				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
United States, total [4]	**45,340**	**1,421**	**14,032**	**7,562**	**85**	**45**	**22,195**	**5,248,773**	**3,852,217**	**1,199,936**	**49,559**	**590**	**87**	**146,384**
Income, estate, and gift tax, total [5]	**42,902**	**769**	**12,302**	**7,556**	**85**	**--**	**22,190**	**4,883,368**	**3,552,303**	**1,134,682**	**49,420**	**590**	**--**	**146,373**
Individual income tax returns, total	38,457	13	8,757	7,553	85	--	22,049	446,315	9,906	305,462	49,142	590	--	81,215
Nonbusiness returns:														
Form 1040A with TPI under $25,000 [6,7]	10,746	1	596	1,013	36	--	9,100	45,376	11	15,371	12,335	400	--	17,259
All other returns by size of TPI: [7]														
Under $25,000	5,513	--	267	381	17	--	4,848	10,242	--	1,001	583	12	--	8,646
$25,000 under $50,000	3,273	--	695	940	15	--	1,623	7,949	--	2,123	2,099	40	--	3,687
$50,000 under $100,000	3,407	--	1,077	1,463	8	--	859	9,042	--	4,519	2,869	11	--	1,643
$100,000 or more	7,852	10	3,432	1,757	7	--	2,646	279,822	1,461	217,741	21,324	27	--	39,269
Business returns:														
Schedule C returns by size of TGR: [8]														
Under $25,000	2,318	--	290	427	1	--	1,600	7,006	--	3,183	882	1	--	2,940
$25,000 under $100,000	2,391	--	547	880	--	--	964	7,346	--	2,190	3,117	--	--	2,039
$100,000 or more	2,549	--	1,577	645	1	--	326	62,889	--	51,739	5,654	99	--	5,397
Schedule F returns by size of TGR: [8]														
Under $100,000	158	--	95	26	--	--	37	300	--	175	81	--	--	44
$100,000 or more	250	2	181	21	--	--	46	16,343	8,434	7,420	198	--	--	291
Corporation income tax returns, except Form 1120S, total [9]	2,571	755	1,745	3	--	--	68	4,233,500	3,542,382	627,734	278	--	--	63,106
Returns other than Form 1120F: [10]														
No balance sheet returns	66	11	53	--	--	--	2	63,653	55,530	8,075	--	--	--	48
Balance sheet returns by size of total assets:														
Under $250,000	154	--	144	1	--	--	9	2,510	--	2,402	5	--	--	103
$250,000 under $1,000,000	182	1	180	--	--	--	1	3,041	46	2,995	--	--	--	[11]
$1,000,000 under $5,000,000	268	1	258	--	--	--	9	9,311	477	8,776	--	--	--	58
$5,000,000 under $10,000,000	131	5	119	2	--	--	5	8,161	663	7,109	273	--	--	116
$10,000,000 under $50,000,000	310	11	279	N/A	--	--	20	52,156	7,925	40,222	N/A	--	--	4,009
$50,000,000 under $100,000,000	156	18	135	N/A	--	--	3	43,763	10,723	32,841	N/A	--	--	199
$100,000,000 under $250,000,000	220	34	182	N/A	--	--	4	96,020	12,344	83,504	N/A	--	--	172
$250,000,000 or more	1,036	656	370	N/A	--	--	10	3,725,071	3,316,819	350,050	N/A	--	--	58,202
Form 1120F returns [10]	48	18	25	N/A	--	--	5	229,814	137,855	91,760	N/A	--	--	199
Estate and trust income tax returns	413	1	339	--	--	--	73	16,103	15	14,036	--	--	--	2,052
Estate tax returns:														
Total	1,410	--	1,410	N/A	--	--	--	175,907	--	175,907	N/A	--	--	--
Size of gross estate:														
Under $1,000,000	184	--	184	N/A	--	--	--	3,362	--	3,362	N/A	--	--	--
$1,000,000 under $5,000,000	901	--	901	N/A	--	--	--	54,206	--	54,206	N/A	--	--	--
$5,000,000 or more	325	--	325	N/A	--	--	--	118,339	--	118,339	N/A	--	--	--
Gift tax returns	51	--	51	N/A	--	--	--	11,543	--	11,543	N/A	--	--	--
Employment tax returns	**358**	**53**	**249**	**6**	**--**	**45**	**5**	**50,952**	**38,318**	**12,397**	**139**	**--**	**87**	**11**
Excise tax returns [4]	**1,881**	**466**	**1,415**	**--**	**--**	**--**	**--**	**61,633**	**21,498**	**40,135**	**--**	**--**	**--**	**--**
Other taxable returns [9,12]	**199**	**133**	**66**	**--**	**--**	**--**	**--**	**252,820**	**240,098**	**12,722**	**--**	**--**	**--**	**--**

N/A - Not applicable.

NOTE: Details may not add to totals because of rounding.

[1] Comprises all returns except those of tax-exempt/Government entity organizations, employee plans, and others mentioned in Table 10, footnote 13. See also, footnote 4, below.

[2] CIC (Coordinated Industry Case), formerly known as CEP (Coordinated Examination Program), covers "a taxpayer, and its effectively controlled entities, that warrants application of 'team examination' procedures." Tax auditors are Compliance personnel who are required to have 9 semester hours of accounting and who perform examinations on selected individual, employment, and excise returns. Tax Compliance Officers (TCO) are Compliance personnel who are required to have 6 to 12 semester hours of accounting and who perform examinations on selected individual and business taxpayers involving complex tax issues. Tax examiners for field operations and Compliance Centers perform examinations on correspondence.

[3] Comprises work performed by revenue officer examiners. These examiners are employees who have been trained to do certain employment tax returns. Data are collected for these individuals and shown separately from other employment returns.

[4] Excludes excise tax returns filed with the Customs Service and the Alcohol and Tobacco Tax and Trade Bureau.

[5] Comprises returns shown as individual income tax, corporation income tax, estate and trust income tax, estate tax, and gift tax. Excludes returns shown as employment, excise, and other taxable returns.

[6] Form 1040A is one of the two IRS individual income tax return "short forms."

[7] TPI (total positive income) is, in general, the sum of all positive amounts shown for the various sources of income reported on the individual income tax return, and, thus, excludes net losses. For example, it includes "business or profession net income," but not "business or profession net loss."

[8] Schedule C returns are filed by nonfarm sole proprietors. Schedule F returns are filed by farm sole proprietors. TGR (total gross receipts) is the sum of gross receipts from farm and nonfarm businesses. It is calculated by adding the positive values of gross receipts and other income from Schedule C to the cost of purchased items and gross income (can be positive or negative) from Schedule F.

[9] Excludes Forms 1120S, which are returns filed by qualifying corporations electing to be taxed through shareholders. Under certain conditions, some of these corporations were subject to tax and are included in "other taxable returns" in this table. Total for corporations also excludes certain other types of corporations, which are included in "other taxable returns." See footnote 12.

[10] Forms 1120F are returns filed by foreign corporations with U.S. income, other than foreign life insurance companies and foreign sales corporations.

[11] Less than $500.

[12] Includes Forms 1120S (for S corporations reporting a tax; see also footnote 9); 1120-FSC (foreign sales corporations); 8288 (withholding tax returns for disposition by foreign persons of U.S. property interests); 990C (Farmers' Cooperative Association Income Tax); and 8804 (Annual Return for Partnership Withholding).

SOURCE: IRS Data Book, FY 2003, Publication 55b. Also, Small Business/Self-Employed, Compliance, Compliance Policy, Centralized Workload Selection and Delivery, Examination Management Information Systems and Automation SE:S:C:CP:CW:EMIS

Examination Coverage: Returns Examined Resulting in Refunds, by Type and Size of Return,
Fiscal Year 2002
[Money amounts are in thousands of dollars.]

Type and size of return	Taxable returns examined [1]								Recommended refunds					
	Total	Revenue agent		Tax auditor/ compliance officer [2]	Tax examiner [2]	Revenue office examiner [3]	Compliance center [2]	Total	Revenue agent		Tax auditor/ compliance officer [2]	Tax examiner [2]	Revenue office examiner [3]	Compliance center [2]
		CIC [2]	Non-CIC [2]						CIC [2]	Non-CIC [2]				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
United States, total [4]	**39,739**	**1,540**	**15,540**	**8,009**	**141**	**43**	**14,466**	**4,021,007**	**2,366,925**	**1,514,703**	**54,265**	**4,671**	**534**	**79,909**
Income, estate, and gift tax, total [5]	**36,978**	**870**	**13,509**	**8,006**	**135**	**--**	**14,458**	**3,661,260**	**2,181,031**	**1,341,421**	**54,255**	**4,670**	**--**	**79,883**
Individual income tax returns, total	31,772	19	9,208	8,006	131	--	14,408	414,889	2,420	284,166	54,255	784	--	73,264
Nonbusiness returns:														
Form1040A with TPI under $25,000 [6,7]	9,066	--	1,119	1,567	45	--	6,335	49,617	--	24,555	13,357	306	--	11,399
All other returns by size of TPI: [7]														
Under $25,000	2,972	--	332	377	11	--	2,252	5,420	--	782	830	8	--	3,800
$25,000 under $50,000	2,664	--	696	906	27	--	1,035	5,114	--	2,281	1,506	23	--	1,304
$50,000 under $100,000	2,862	--	1,028	1,233	15	--	586	8,214	--	3,660	3,352	33	--	1,169
$100,000 or more	7,352	15	3,486	1,574	7	--	2,270	256,391	2,059	193,794	22,934	34	--	37,570
Business returns:														
Schedule C returns by size of TGR: [8]														
Under $25,000	1,702	--	166	433	16	--	1,087	3,661	--	919	779	20	--	1,943
$25,000 under $100,000	2,148	--	545	1,059	6	--	538	7,667	--	2,065	4,203	53	--	1,346
$100,000 or more	2,668	4	1,653	782	3	--	226	71,893	361	50,204	6,742	305	--	14,281
Schedule F returns by size of TGR: [8]														
Under $100,000	106	--	35	39	--	--	32	309	--	103	166	--	--	40
$100,000 or more	232	--	148	36	1	--	47	6,603	--	5,803	386	2	--	412
Corporation income tax returns, except														
Form 1120S, total [9]	3,094	811	2,253	N/A	4	--	26	3,050,967	2,177,934	862,885	N/A	3,886	--	6,262
Returns other than Form 1120F: [10]														
No balance sheet returns	69	10	57	N/A	--	--	2	7,070	1,175	5,847	N/A	--	--	48
Balance sheet returns by size of total assets:														
Under $250,000	185	2	183	N/A	--	--	--	917	15	902	N/A	--	--	--
$250,000 under $1,000,000	267	1	262	N/A	--	--	4	3,548	4	3,492	N/A	--	--	52
$1,000,000 under $5,000,000	340	--	337	N/A	--	--	3	14,474	--	14,442	N/A	--	--	32
$5,000,000 under $10,000,000	133	1	131	N/A	--	--	1	6,897	170	6,704	N/A	--	--	23
$10,000,000 under $50,000,000	337	15	320	N/A	--	--	2	51,311	5,708	45,427	N/A	--	--	176
$50,000,000 under $100,000,000	186	9	169	N/A	4	--	4	88,839	1,342	83,342	N/A	3,886	--	269
$100,000,000 under $250,000,000	345	42	301	N/A	--	--	2	208,096	63,820	143,786	N/A	--	--	490
$250,000,000 or more	1,177	701	468	N/A	--	--	8	2,570,318	2,026,582	538,564	N/A	--	--	5,172
Form 1120F returns [10]	55	30	25	N/A	--	--	--	99,497	79,118	20,379	N/A	--	--	--
Estate and trust income tax returns	513	40	449	N/A	--	--	24	23,348	677	22,314	N/A	--	--	357
Estate tax returns:														
Total	1,495	--	1,495	N/A	--	--	--	159,981	--	159,981	N/A	--	--	--
Size of gross estate:														
Under $1,000,000	205	--	205	N/A	--	--	--	7,167	--	7,167	N/A	--	--	--
$1,000,000 under $5,000,000	939	--	939	N/A	--	--	--	56,895	--	56,895	N/A	--	--	--
$5,000,000 or more	351	--	351	N/A	--	--	--	95,919	--	95,919	N/A	--	--	--
Gift tax returns	104	--	104	N/A	--	--	--	12,075	--	12,075	N/A	--	--	--
Employment tax returns	614	35	527	3	6	43	--	39,022	11,664	26,813	10	1	534	--
Excise tax returns [4]	1,978	537	1,441	--	--	--	--	229,297	88,943	140,354	--	--	--	--
Other taxable returns [9,11]	169	98	63	--	--	--	8	91,428	85,287	6,115	--	--	--	26

N/A - Not applicable.

[1] Comprises all returns except those of tax-exempt/government entity organizations, employee plans, and others mentioned in Table 10 (file Examination Coverage: Recommended and Average Recommended Additional Tax After Examination, by Type and Size of Return), footnote 13.

[2] CIC (Coordinated Industry Case), formerly known as CEP (Coordinated Examination Program), covers "a taxpayer, and its effectively controlled entities, that warrants application of 'team examination' procedures." Tax auditors are Compliance personnel who are required to have 9 semester hours of accounting and who perform examinations on selected individual, employment, and excise returns. Tax Compliance Officers (TCO) are Compliance personnel who are required to have 6 to 12 semester hours of accounting and who perform examinations on selected individual and business taxpayers involving complex tax issues. Tax examiners for field operations and Compliance Centers perform examinations on correspondence.

[3] Comprises work performed by revenue officer examiners. These examiners are employees who have been trained to do certain employment tax returns. Data are collected for these individuals and shown separately from other employment returns.

[4] Excludes excise tax returns filed with the Customs Service and Bureau of Alcohol, Tobacco and Firearms.

[5] Comprises returns shown as individual income tax, corporation income tax, estate and trust income tax, estate tax, and gift tax. Excludes returns shown as employment, excise, and other taxable returns.

[6] Form 1040A is one of the two IRS individual income tax return "short forms."

[7] TPI (total positive income) is, in general, the sum of all positive amounts shown for the various sources of income reported on the individual income tax return, and, thus, excludes net losses. For example, it includes "business or profession net income," but not "business or profession net loss."

[8] Schedule C returns are filed by nonfarm sole proprietors. Schedule F returns are filed by farm sole proprietors. TGR (total gross receipts) is the sum of gross receipts from farm and nonfarm businesses. It is calculated by adding the positive values of gross receipts and other income from Schedule C to the cost of purchased items and gross income (can be positive or negative) from Schedule F.

[9] Forms 1120S are returns filed by qualifying corporations electing to be taxed through shareholders. Under certain conditions, some of these corporations were subject to tax and are included in "other taxable returns" in this table. Total for corporations also excludes certain other types of corporations, which are included in "other taxable returns." See footnote 11.

[10] Forms 1120F are returns filed by foreign corporations with U.S. income, other than foreign life insurance companies and foreign sales corporations.

[11] Includes Forms 1120S (for S corporations reporting a tax; see also footnote 9); 1120-FSC (foreign sales corporations); 8288 (withholding tax returns for disposition by foreign persons of U.S. property interests); and certain other returns.

NOTE: Details may not add to totals because of rounding.

SOURCE: IRS Data Book, FY 2002, Publication 55b. Also, Small Business/Self-Employed, Compliance Policy, Centralized Workload Selection and Delivery, Examination Management Information Systems and Automation S:C:CP:CW:EMIS

Examination Coverage: Returns Examined Resulting in Refunds, by Type and Size of Return, Fiscal Year 2001
[Money amounts are in thousands of dollars]

Type and size of return	Taxable returns examined [1]					Recommended refunds				
		Revenue agent		Tax	Compliance		Revenue agent		Tax	Compliance
	Total [2]	CEP [3]	Non-CEP [3,4]	auditor [3,5]	center [3]	Total [2]	CEP [3]	Non-CEP [3,4]	auditor [3,5]	center [3]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
United States, total [6]	**37,120**	**1,289**	**14,483**	**8,966**	**12,382**	**3,524,677**	**2,098,084**	**1,321,557**	**49,727**	**55,309**
Income, estate, and gift tax, total	34,801	806	13,030	8,583	12,382	3,181,490	1,870,572	1,206,893	48,716	55,309
Individual income tax returns, total	29,362	29	8,556	8,583	12,194	419,136	5,603	317,165	48,716	47,652
Nonbusiness returns:										
Forms 1040A with TPI under $25,000 [7,8]	9,601	--	1,358	2,126	6,117	55,161	--	26,685	15,385	13,091
All other returns by size of TPI: [8]										
Under $25,000	2,687	--	443	534	1,710	5,466	--	1,354	1,141	2,971
$25,000 under $50,000	2,729	--	651	1,249	829	7,959	--	4,255	2,349	1,355
$50,000 under $100,000	2,501	--	865	1,191	445	7,737	--	3,500	3,229	1,008
$100,000 or more	5,416	22	2,736	1,274	1,384	189,028	1,404	148,055	15,393	24,176
Business returns:										
Schedule C returns by size of TGR: [9]										
Under $25,000	1,900	--	284	571	1,045	3,632	--	1,003	978	1,651
$25,000 under $100,000	1,950	--	577	981	392	6,630	--	2,289	3,606	735
$100,000 or more	2,278	5	1,420	613	240	137,117	3,965	124,291	6,335	2,526
Schedule F returns by size of TGR: [9]										
Under $100,000	86	--	51	24	11	429	--	242	137	50
$100,000 or more	214	2	171	20	21	5,977	234	5,491	163	89
Corporation income tax returns, except										
Form 1120S, total [10]	3,186	775	2,368	N/A	43	2,611,495	1,864,014	743,069	N/A	4,412
Returns other than Form 1120F: [11]										
No balance sheet returns	106	17	85	N/A	4	43,658	28,735	14,785	N/A	138
Balance sheet returns by size of total assets:										
Under $250,000	205	--	201	N/A	4	3,194	--	1,489	N/A	1,705
$250,000 under $1,000,000	273	4	265	N/A	4	3,972	91	3,850	N/A	31
$1,000,000 under $5,000,000	335	3	329	N/A	3	23,698	9,771	13,576	N/A	351
$5,000,000 under $10,000,000	173	8	159	N/A	6	17,272	966	15,690	N/A	616
$10,000,000 under $50,000,000	394	31	352	N/A	11	73,110	14,518	58,452	N/A	140
$50,000,000 under $100,000,000	219	19	199	N/A	1	62,542	10,758	51,772	N/A	12
$100,000,000 under $250,000,000	406	53	353	N/A	--	139,741	27,607	112,134	N/A	--
$250,000,000 or more	1,031	623	398	N/A	10	2,198,871	1,757,732	439,720	N/A	1,419
Form 1120F returns [11]	44	17	27	N/A	--	45,437	13,836	31,601	N/A	--
Estate and trust income tax returns	468	2	409	N/A	57	9,142	955	8,042	N/A	145
Estate tax returns:										
Total	1,700	--	1,612	N/A	88	130,338	--	127,238	N/A	3,100
Size of gross estate:										
Under $1,000,000	282	--	254	N/A	28	5,755	--	5,485	N/A	270
$1,000,000 under $5,000,000	1,057	--	1,005	N/A	52	52,886	--	51,662	N/A	1,224
$5,000,000 or more	361	--	353	N/A	8	71,697	--	70,091	N/A	1,606
Gift tax returns	85	--	85	N/A	--	11,379	--	11,379	N/A	--
Employment tax returns	450	97	334	19	--	42,432	32,889	9,469	74	--
Employment revenue pfficer examiners [12]	20	--	--	20	--	123	--	--	123	--
Excise tax returns [6]	1,336	289	1,046	1	--	194,959	98,192	96,767	[13]	--
Other taxable returns [10,14]	153	97	56	--	--	104,751	96,431	8,320	--	--

N/A - Not applicable.
[1] Comprises all returns except those of tax-exempt/government entity organizations, employee plans, and others mentioned in Table 10, file 01db10ex.xls, footnote 14.
[2] Included in the grand total, but not in the detail, are 360 returns with $992,000 in recommended refunds that were examined by tax examiners.
[3] CEP (Coordinated Examination Program) covers "a taxpayer, and its effectively controlled entities, that warrants application of 'team examination' procedures." Tax auditors are Compliance personnel who are required to have 9 semester hours of accounting and who perform examinations on selected individual, employment and excise returns. Tax examiners for field operations and Compliance Centers perform examinations on correspondence.
[4] Included in the grand total for revenue agents (non-CEP), but not in the detail, are 17 returns with $108,000 in recommended refunds that were examined by tax examiners.
[5] Included in the grand total for tax auditors, but not in the detail, are 343 returns with $814,000 in recommended refunds that were examined by tax examiners.
[6] Excludes excise tax returns filed with the Customs Service and Bureau of Alcohol, Tobacco and Firearms.
[7] Form 1040A is one of the two IRS individual income tax return "short forms."
[8] TPI (total positive income) is, in general, the sum of all positive amounts shown for the various sources of income reported on the individual income tax return, and, thus, excludes net losses. For example, it includes "business or profession net income," but not "business or profession net loss."
[9] Schedule C returns are filed by nonfarm sole proprietors; Schedule F returns are filed by farm sole proprietors. TGR stands for "total gross receipts."
[10] Forms 1120S are filed by qualifying corporations electing to be taxed through shareholders. Under certain conditions, some of these corporations are subject to tax and are included in "other taxable returns" in this table. Total for corporations also excludes certain other types of corporations, which are included in "other taxable returns." See footnote 14.
[11] Forms 1120F are returns filed by foreign corporations with U.S. income, other than foreign life insurance companies and foreign sales corporations.
[12] Comprises work performed by a revenue officer examiner. Revenue officer examiners are employees who have been trained to do certain employment tax returns. Data are collected for these individuals and shown separately from employment returns.
[13] Less than $500.
[14] Includes Forms 1120S (for S corporations reporting a tax; see also footnote 10); 1120-FSC (foreign sales corporations); 8288 (withholding tax returns for disposition by foreign persons of U.S. property interests); and certain other returns.
NOTE: Detail may not add to totals because of rounding.
SOURCE: IRS Data Book, FY 2001, Publication 55b. Also, Small Business/Self-Employed, Compliance Policy, Centralized Workload Selection and Delivery, Examination Management Information, System and Automation S:C:CP:CW:EMIS

Examination Coverage: Returns Examined Resulting in Refunds, by Type and Size of Return, Fiscal Year 2000
[Money amounts are thousands of dollars]

Type and size of return	Taxable returns examined [1]					Recommended refunds				
	Total [2]	Revenue agent		Tax auditor [3,5]	Compliance center [3]	Total [2]	Revenue agent		Tax auditor [3,5]	Compliance center [3]
		CEP [3]	Non-CEP [3,4]				CEP [3]	Non-CEP [3,4]		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
United States, total [6]	**45,502**	**1,123**	**16,358**	**10,823**	**17,198**	**2,907,342**	**1,904,413**	**871,899**	**54,928**	**76,102**
Income, estate, and gift tax, total	42,867	725	14,682	10,273	17,187	2,806,468	1,838,610	838,772	53,051	76,035
Individual income tax returns, total	37,079	31	9,894	10,273	16,881	318,267	1,239	199,325	53,051	64,652
Nonbusiness returns:										
Forms 1040A with TPI under $25,000 [7,8]	14,024	1	1,616	2,893	9,514	59,533	72	23,274	18,715	17,472
All other returns by size of TPI: [8]										
Under $25,000	3,320	--	490	706	2,124	8,952	--	4,390	934	3,628
$25,000 under $50,000	3,188	--	759	1,523	906	6,964	--	2,736	3,033	1,195
$50,000 under $100,000	3,035	--	973	1,503	559	10,530	--	5,099	4,388	1,043
$100,000 or more	6,107	19	2,986	1,286	1,816	160,073	810	114,046	14,276	30,941
Business returns:										
Schedule C returns by size of TGR: [9]										
Under $25,000	2,062	--	343	595	1,124	4,559	--	1,579	1,288	1,692
$25,000 under $100,000	2,193	--	699	1,016	478	7,903	--	3,171	3,756	976
$100,000 or more	2,749	10	1,788	664	287	51,316	353	37,221	6,403	7,339
Schedule F returns by size of TGR: [9]										
Under $100,000	119	--	48	48	23	253	--	140	89	24
$100,000 or more	282	1	192	39	50	8,184	4	7,669	169	342
Corporation income tax returns, except										
Form 1120S, total [10]	3,460	692	2,712	N/A	56	2,304,587	1,837,350	463,206	N/A	4,031
Returns other than Form 1120F: [11]										
No balance sheet returns	118	18	99	N/A	1	17,795	7,056	10,732	N/A	7
Balance sheet returns by size of total assets:										
Under $250,000	232	2	218	N/A	12	3,030	1,393	1,615	N/A	22
$250,000 under $1,000,000	396	7	381	N/A	8	5,858	568	5,200	N/A	90
$1,000,000 under $5,000,000	531	2	525	N/A	4	16,296	51	16,236	N/A	9
$5,000,000 under $10,000,000	242	3	237	N/A	2	16,186	567	15,592	N/A	27
$10,000,000 under $50,000,000	465	16	444	N/A	5	56,141	7,604	48,494	N/A	43
$50,000,000 under $100,000,000	251	24	223	N/A	4	62,126	6,338	55,385	N/A	403
$100,000,000 under $250,000,000	337	60	273	N/A	4	123,447	18,668	104,749	N/A	30
$250,000,000 or more	833	539	289	N/A	5	1,832,551	1,645,344	185,651	N/A	1,556
Form 1120F returns [11]	55	21	23	N/A	11	171,157	149,761	19,552	N/A	1,844
Estate and trust income tax returns	416	2	304	N/A	110	18,745	21	18,459	N/A	265
Estate tax returns:										
Total	1,821	--	1,681	N/A	140	151,706	--	144,619	N/A	7,087
Size of gross estate:										
Under $1,000,000	396	--	336	N/A	60	10,357	--	9,673	N/A	684
$1,000,000 under $5,000,000	1,075	--	1,009	N/A	66	46,220	--	44,753	N/A	1,467
$5,000,000 or more	350	--	336	N/A	14	95,129	--	90,193	N/A	4,936
Gift tax returns	91	--	91	N/A	--	13,163	--	13,163	N/A	--
Employment tax returns	635	75	512	37	11	12,267	8,008	4,143	49	67
Employment revenue officer examiners [12]	41	--	--	41	--	526	--	--	526	--
Excise tax returns [6]	1,340	257	1,083	--	--	48,905	25,468	23,437	--	--
Other taxable returns [13]	137	66	71	--	--	37,812	32,327	5,485	--	--

N/A - Not applicable.
[1] Comprises all returns except those of tax-exempt/government entity organizations, employee plans, and others shown as nontaxable in Table 10, file 00db10ex.xls, or mentioned in footnote 13, Table 10, file 00db10ex.xls.
[2] Included in the grand total, but not in the detail, are 482 returns with $1,364,000 in recommended refunds that were examined by tax examiners.
[3] CEP (Coordinated Examination Program) covers "a taxpayer, and its effectively controlled entities, that warrants application of 'team examination' procedures." Tax auditors are Compliance personnel who are required to have nine hours of accounting and who perform examinations on selected returns. Tax examiners are Compliance personnel who perform examinations on certain returns. Compliance center personnel are also tax examiners who perform correspondence examinations.
[4] Included in the grand total for revenue agents (non-CEP), but not in the detail, are 10 returns with $62,000 in recommended refunds that were examined by tax examiners.
[5] Included in the grand total for tax auditors, but not in the detail, are 472 returns with $1,302,000 in recommended refunds that were examined by tax examiners.
[6] Excludes excise tax returns filed with the Customs Service and Bureau of Alcohol, Tobacco and Firearms.
[7] Form 1040A is one of the two IRS individual income tax return "short forms."
[8] TPI (total positive income) is, in general, the sum of all positive amounts shown for the various sources of income reported on the individual income tax return, and, thus, excludes net losses. For example, it includes "business or profession net income," but not "business or profession net loss."
[9] Schedule C returns are filed by nonfarm sole proprietors; Schedule F returns are filed by farm sole proprietors. TGR stands for "total gross receipts."
[10] Forms 1120S are filed by qualifying corporations electing to be taxed through shareholders. Under certain conditions, some of these corporations were subject to tax and are included in "other taxable returns" in this table. Total for corporations also excludes certain other types of corporations, which are included in "other taxable returns." See footnote 13.
[11] Forms 1120F are returns filed by foreign corporations with U.S. income, other than foreign life insurance companies and foreign sales corporations.
[12] Comprises work performed by a revenue officer examiner. (Revenue officer examiners were transferred to the examination function from the collection function in 1996; therefore, data for them are only available starting with that year.)
[13] Includes Forms 1120S (for S corporations reporting a tax; see also footnote 10); 1120-FSC (foreign sales corporations); 8288 (withholding tax returns for disposition by foreign persons of U.S. property interests); and certain other returns.
NOTE: Detail may not add to totals because of rounding.
SOURCE: 2000 IRS Data Book, Publication 55b. Also Small Business/Self-Employed, Compliance Policy, Centralized Workload Selection and Delivery, Examination Management Information, System and Automation S:C:CP:CW:EMIS.

Examination Coverage: Returns Examined Resulting in Refunds, by Type and Size of Return, Fiscal Year 1999
[Money amounts are in thousands of dollars]

Type and size of return	Taxable returns examined [1]					Recommended refunds				
	Total [2]	Revenue agent		Tax auditor [5]	Service center	Total [2]	Revenue agent		Tax auditor [5]	Service center
		CEP [3]	Non-CEP [3,4]				CEP [3]	Non-CEP [3,4]		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
United States, total [6]	**47,783**	**1,044**	**20,297**	**15,188**	**11,254**	**2,301,822**	**1,356,748**	**810,941**	**74,837**	**59,296**
Income, estate, and gift tax, total	44,674	649	18,369	14,402	11,254	2,136,141	1,240,526	767,284	69,033	59,296
Individual income tax returns, total	37,860	32	12,405	14,402	11,021	328,463	7,658	203,849	69,033	47,922
Nonbusiness returns:										
Forms 1040A with TPI under $25,000 [7,8]	10,773	5	1,754	3,743	5,276	66,101	--	31,831	25,628	8,642
All other returns by size of TPI: [8]										
Under $25,000	2,622	--	494	1,004	1,119	4,306	--	1,273	1,583	1,450
$25,000 under $50,000	3,719	--	913	2,094	712	6,602	--	2,558	3,204	840
$50,000 under $100,000	3,916	--	1,223	2,211	482	11,218	--	5,281	5,140	797
$100,000 or more	7,713	23	3,775	1,884	2,031	158,509	7,630	105,437	19,382	26,059
Business returns:										
Schedule C returns by size of TGR: [9]										
Under $25,000	1,959	--	399	860	700	3,145	--	987	1,330	828
$25,000 under $100,000	2,571	1	820	1,476	274	8,677	14	3,353	4,848	462
$100,000 or more	4,075	3	2,747	991	334	60,777	14	45,970	7,214	7,579
Schedule F returns by size of TGR: [9]										
Under $100,000	176	--	49	89	38	539	--	297	213	29
$100,000 or more	336	--	231	50	55	8,589	--	6,862	491	1,236
Corporation income tax returns, except Form 1120S, total [10]	4,279	616	3,615	N/A	48	1,654,004	1,232,731	414,610	N/A	6,662
Returns other than Form 1120F: [11]										
No balance sheet returns	131	16	110	N/A	5	20,041	9,443	10,569	N/A	29
Balance sheet returns by size of total assets:										
Under $250,000	431	--	425	N/A	6	2,833	--	2,796	N/A	37
$250,000 under $1,000,000	581	3	575	N/A	3	7,351	844	6,506	N/A	1
$1,000,000 under $5,000,000	855	--	849	N/A	6	19,518	--	19,067	N/A	450
$5,000,000 under $10,000,000	313	1	311	N/A	1	14,409	517	13,892	N/A	1
$10,000,000 under $50,000,000	618	7	605	N/A	6	63,436	1,362	61,887	N/A	187
$50,000,000 under $100,000,000	220	13	201	N/A	6	33,999	1,876	31,268	N/A	854
$100,000,000 under $250,000,000	273	27	240	N/A	6	89,038	18,875	69,632	N/A	531
$250,000,000 or more	823	542	275	N/A	6	1,378,344	1,190,511	183,267	N/A	4,566
Form 1120F returns [11]	34	7	24	N/A	3	25,035	9,303	15,726	N/A	6
Estate and trust income tax returns	331	1	260	N/A	70	14,670	137	14,149	N/A	384
Estate tax returns:										
Total	2,088	--	1,973	N/A	115	133,448	--	129,120	N/A	4,328
Size of gross estate:										
Under $1,000,000	575	--	522	N/A	53	15,409	--	14,125	N/A	1,283
$1,000,000 under $5,000,000	1,165	--	1,111	N/A	54	54,721	--	52,382	N/A	2,339
$5,000,000 or more	348	--	340	N/A	8	63,318	--	62,613	N/A	706
Gift tax returns	116	--	116	N/A	--	5,556	--	5,556	N/A	--
Employment tax returns	811	163	611	37	--	37,018	27,208	9,314	496	--
Employment revenue officer examiners [12]	136	--	--	136	--	2,724	--	--	2,724	--
Excise tax returns [6]	1,475	178	1,263	34	--	62,226	29,303	32,906	17	--
Other taxable returns [13]	94	54	40	--	--	61,133	59,711	1,422	--	--

N/A - Not Applicable
NOTES: Detail may not add to totals because of rounding.
[1] The following returns are nontaxable: Form 1120-DISC (domestic international sales corporations); Form 1120-IC-DISC (interest-charge domestic international sales corporations); Form 1066 (real estate mortgage investment conduits); and certain other returns.
[2] Included in the grand total are 593 returns with $2,582,000 in recommended refunds that were examined by tax examiners.
[3] CEP (Coordinated Examination Program) covers "a taxpayer, and its effectively controlled entities, that warrants application of 'team examination' procedures."
[4] Included in the grand total for revenue agents (non-CEP), but not in the detail, are 14 returns with $15,000 in recommended refunds that were examined by tax examiners.
[5] Included in the grand total for tax auditors, but not in the detail, are 579 returns with $2,567,000 in recommended refunds that were examined by tax examiners.
[6] Excludes excise tax returns filed with the Customs Service and Bureau of Alcohol, Tobacco and Firearms.
[7] Form 1040A is one of the two IRS individual income tax return "short forms."
[8] TPI (total positive income) is, in general, the sum of all positive amounts shown for the various sources of income reported on the individual income tax return, and, thus, excludes net losses. For example, it includes "business or profession net income," but not "business or profession net loss."
[9] Schedule C returns are filed by nonfarm sole proprietors; Schedule F returns are filed by farm sole proprietors. TGR stands for "total gross receipts."
[10] Forms 1120S are filed by qualifying corporations electing to be taxed through shareholders. Under certain conditions, some of these corporations were subject to tax and are included in "other taxable returns" in this table. Total for corporations also excludes certain other types of corporations, which are included in "other taxable returns."
[11] Forms 1120F are returns filed by foreign corporations with U.S. income, other than foreign life insurance companies and foreign sales corporations.
[12] Comprises work performed by a revenue officer examiner. (Revenue officer examiners were transferred to the examination function from the collection function in 1996; therefore, data for them are only available starting with that year.)
[13] Includes Forms 1120S (for S corporations reporting a tax; see also footnote 10); 1120-FSC (foreign sales corporations); 8288 (withholding tax returns for disposition by foreign persons of U.S. property interests); and certain other returns.
SOURCE: 1999 IRS Data Book, Publication 55b.

Examination Coverage: Returns Examined Resulting in Refunds, by Type and Size of Return, Fiscal Year 1998
[Money amounts in thousands of dollars]

Type and size of return	Taxable returns examined [1]					Recommended refunds				
	Total	Revenue agent		Tax auditor	Service center	Total	Revenue agent		Tax auditor	Service center
		CEP	Non-CEP				CEP	Non-CEP		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
United States, total	**55,468**	**1,168**	**22,770**	**19,268**	**12,262**	**3,154,227**	**1,938,720**	**1,085,076**	**81,389**	**49,042**
Income, estate, and gift tax, total	52,032	758	20,456	18,556	12,262	2,974,795	1,805,044	1,041,858	78,853	49,042
Individual income tax returns, total	44,663	31	14,135	18,556	11,941	377,113	20,740	239,671	78,853	37,849
Nonbusiness returns: [6,7]										
Forms 1040A with TPI under $25,000	12,875	--	2,167	5,113	5,595	72,758	--	32,772	30,924	9,061
All other returns by size of TPI:										
Under $25,000	3,183	--	605	1,370	1,208	5,183	--	1,750	1,925	1,508
$25,000 under $50,000	5,047	1	1,045	2,825	1,176	8,233	1	2,806	3,970	1,456
$50,000 under $100,000	4,849	1	1,350	2,877	621	12,776	--	5,069	6,278	1,429
$100,000 or more	8,532	22	4,049	2,178	2,283	195,238	14,837	139,986	21,223	19,192
Business returns: [8]										
Schedule C returns by size of TGR:										
Under $25,000	2,084	--	493	1,172	419	3,632	--	1,797	1,443	392
$25,000 under $100,000	2,951	--	962	1,774	215	9,908	--	4,382	5,145	381
$100,000 or more [8]	4,503	7	3,101	1,064	331	63,067	5,902	46,257	7,067	3,841
Schedule F returns by size of TGR:										
Under $100,000	206	--	64	108	34	440	--	169	246	26
$100,000 or more	433	--	299	75	59	5,878	--	4,683	632	563
Corporations income tax returns, except										
Form 1120S, total [10]	4,794	714	4,021	N/A	59	2,444,209	1,783,577	655,167	N/A	5,467
Returns other than Form 1120F:										
No balance sheet returns	151	28	121	N/A	2	33,316	27,870	4,898	N/A	549
Balance sheet returns by size of total assets:										
Under $250,000	548	1	532	N/A	15	9,858	2,075	7,360	N/A	422
$250,000 under $1,000,000	744	--	742	N/A	2	7,568	--	7,566	N/A	2
$1,000,000 under $5,000,000	966	3	958	N/A	5	20,193	477	19,706	N/A	11
$5,000,000 under $10,000,000	344	5	336	N/A	3	14,102	808	13,232	N/A	62
$10,000,000 under $50,000,000	607	12	586	N/A	9	68,523	2,069	66,068	N/A	386
$50,000,000 under $100,000,000	232	16	212	N/A	4	42,479	3,482	38,268	N/A	729
$100,000,000 under $250,000,000	311	59	249	N/A	3	109,388	31,513	77,606	N/A	270
$250,000,000 or more	844	570	262	N/A	12	1,860,594	1,481,262	376,307	N/A	3,025
Form 1120F [11] returns	47	20	23	N/A	4	278,188	234,021	44,156	N/A	11
Estate and trust income tax returns	363	13	243	N/A	107	11,932	727	10,621	N/A	584
Estate tax returns:										
Total	2,134	--	1,979	N/A	155	136,875	--	131,733	N/A	5,142
Size of gross estate:										
Under $1,000,000	568	--	494	N/A	74	10,661	--	9,493	N/A	1,168
$1,000,000 under $5,000,000	1,239	--	1,171	N/A	68	54,431	--	52,403	N/A	2,028
$5,000,000 or more	327	--	314	N/A	13	71,783	--	69,837	N/A	1,946
Gift tax returns	78	--	78	N/A	--	4,666	--	4,666	N/A	--
Employment tax returns [12]	887	117	744	26	--	36,808	30,988	5,769	51	--
Employment revenue officer [13] examiner	102	--	--	102	--	1,052	--	--	1,052	--
Excise tax returns [14]	1,846	243	1,501	102	--	71,047	36,376	34,645	25	--
Other taxable returns [15]	105	50	55	--	--	69,094	66,312	2,782	--	--

See notes and footnotes following the last table.

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	CEP	Tax Auditor	Service Center	Total	Non CEP	CEP	Tax Auditor	Service Center	Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(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**

[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] Reserved.
[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] Reserved.
[8] CEP: Coordinated Examination Program
TGR: Total Gross Receipts
TPI: Total Positive Income
Source: 1997 Internal Revenue Service Data Book, Publication 55B.

Examined Returns Resulting in Refunds (1996)

September 30, 1995 - September 27, 1996

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

*** This is an analysis of work performed by an ROE.

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

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

All dollar figures are reported in thousands of dollars.

CEP: Coordinated Examination Program

TGR: Total Gross Receipts

TPI: Total Positive Income

[1] Miscellaneous taxable includes the following:

a. Taxable 1120S Corporations

b. 1120FSC (Foreign Sales Corporations)

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

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

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

SOURCE: Internal Revenue Service, 1996 Annual Data Book, Publication 55B.

Examined Returns Resulting in Refunds (1995)

October,1994 -September 30,1995

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

[1] Miscellaneous taxable includes the following:

a. Taxable 1120S Corporations

b. 1120FSC (Foreign Sales Corporations)

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

d. Annual Returns for Partnership Withholding Tax, Form 8804

e. Other miscellaneous taxable forms not specified.

NOTE: Lines marked with ** are included in the line titled: Income, Estate & Gift, Total. Details may not add to total due to rounding.

SOURCE: 1995 Internal Revenue Service, Annual Data Book, Publication 55B.