29-Jun-21

IRS Data Book Table 22

Information Reporting Program, Fiscal Year 2020

Item	Number or amount
Number of information returns received [1]:	
Total	**3,409,192,789**
Paper	9,466,337
Electronic	3,065,529,250
Other [2]	334,197,202
Automated Underreporter Program [3]:	
Number of closed cases [4]	942,155
Amount of additional assessments [5]	3,921,336
Number of full-time equivalent positions [6]	1,589
Automated Substitute for Return Program [7]:	
Number of closed cases [8]	662,611
Actual closures	343,892
Terminated closures	318,719
Amount of additional assessments [9]	5,586,385
Number of full-time equivalent positions [6]	48

[1] Includes Forms 1042–S (foreign person's U.S.-source income subject to withholding); the Form 1098 series (including mortgage interest, student loan interest, and tuition payments); the Form 1099 series (including interest and dividend distributions); the Form 5498 series (including individual retirement arrangement and medical savings account information); Forms W–2 (wage and tax statements); Forms W–2G (certain gambling winnings); and Schedules K–1 (partnership, S corporation, and estate or trust distributions). Information from these forms and schedules is matched to that reported on income tax returns.

[2] Includes forms processed by the Social Security Administration, such as Forms SSA–1099 (Social Security benefit statement), RRB–1099 (payments by the Railroad Retirement Board), and W–2 (wage and tax statement).

[3] The objective of the Automated Underreporter Program (AUR) is to match taxpayer income and deductions submitted by third parties such as banks, brokerage firms, and other payers on information returns (such as Forms W–2 and 1099) against amounts reported on individual income tax returns. If a discrepancy is found, an AUR case is created, the taxpayer is contacted, and tax is assessed on any unresolved discrepancy.

[4] Reflects the number of closed cases for which a notice was issued to a taxpayer.

[5] Includes tax and interest.

[6] Reflects the total staff hours expended, converted to the number of full-time positions.

[7] Under the Automated Substitute for Return Program (ASFR), the IRS uses information returns from third parties (such as Forms W–2 and 1099) to identify tax return delinquencies, construct tax returns for certain nonfilers based on that third-party information, and assess tax, interest, and penalties based on the substitute returns.

[8] Reflects the number of closed cases within the ASFR system. The number of closed cases are reported separately as actual closures (where taxpayer contact was made) and terminated closures (where no ASFR taxpayer contact was made). Actual closures are cases for which notices were issued to taxpayers and were associated with staff hours used to calculate the number of full-time positions. Terminated closures are cases that required no notices to be sent; therefore, no full-time equivalent hours were expended.

[9] Includes tax, interest, and penalties assessed. Terminated closures receive no ASFR assessments.

NOTE: Due to the Covid-19 pandemic, Submission Processing centers were shut down to protect the health and safety of IRS employees. This resulted in significant reductions in the automated programs, as well as backlogs for processing paper-filed information returns.

SOURCES: Research, Applied Analytics, and Statistics, Statistics of Income; Small Business/Self-Employed Examination, Performance Planning and Analysis, Automated Underreporter Program; Small Business/Self-Employed Collections, Headquarters Collection, Inventory Delivery Selection, Automated Substitute for Return Program.

Information Reporting Program, Fiscal Year 2019

Item	Number or amount
Number of information returns received [1]:	
Total	**3,503,499,195**
Paper	33,030,902
Electronic	3,139,828,988
Other [2]	330,639,305
Automated Underreporter Program [3]:	
Number of closed cases [4]	1,968,731
Amount of additional assessments [5]	6,656,220
Number of full-time equivalent positions [6]	1,329
Automated Substitute for Return Program [7]:	
Number of closed cases [8]	364,612
Actual closures	207,203
Terminated closures	157,437
Amount of additional assessments [9]	6,566,226
Number of full-time equivalent positions [6]	51

[1] Includes Forms 1042–S (foreign person's U.S.-source income subject to withholding); the Form 1098 series (including mortgage interest, student loan interest, and tuition payments); the Form 1099 series (including interest and dividend distributions); the Form 5498 series (including individual retirement arrangement and medical savings account information); Forms W–2 (wage and tax statements); Forms W–2G (certain gambling winnings); and Schedules K–1 (partnership, S corporation, and estate or trust distributions). Information from these forms and schedules is matched to that reported on income tax returns.

[2] Includes forms processed by the Social Security Administration, such as Forms SSA–1099 (Social Security benefit statement), RRB–1099 (payments by the Railroad Retirement Board), and W–2 (wage and tax statement).

[3] The objective of the Automated Underreporter Program (AUR) is to match taxpayer income and deductions submitted by third parties such as banks, brokerage firms, and other payers on information returns (such as Forms W–2 and 1099) against amounts reported on individual income tax returns. If a discrepancy is found, an AUR case is created, the taxpayer is contacted, and tax is assessed on any unresolved discrepancy.

[4] Reflects the number of closed cases for which a notice was issued to a taxpayer.

[5] Includes tax and interest.

[6] Reflects the total staff hours expended, converted to the number of full-time positions.

[7] Under the Automated Substitute for Return Program (ASFR), the IRS uses information returns from third parties (such as Forms W–2 and 1099) to identify tax return delinquencies, construct tax returns for certain nonfilers based on that third-party information, and assess tax, interest, and penalties based on the substitute returns.

[8] Reflects the number of closed cases within the ASFR system. The number of closed cases (contacts) are reported separately as actual closures (taxpayer contact) and terminated closures (no ASFR taxpayer contact). Actual closures are cases for which notices were issued to taxpayers and were associated with staff hours used to calculate the number of full-time positions. Terminated closures are cases that required no notices to be sent; therefore, no full-time equivalent hours were expended.

[9] Includes tax, interest, and penalties assessed. Terminated closures receive no ASFR assessments.

SOURCES: Research, Applied Analytics, and Statistics, Statistics of Income; Small Business/Self-Employed Examination, Performance Planning and Analysis, Automated Underreporter Program; Small Business/Self-Employed Collections, Headquarters Collection, Inventory Delivery Selection, Automated Substitute for Return Program.

Information Reporting Program, Fiscal Year 2018

Item	Number or amount
Number of information returns received (thousands) [1]:	
Total	**2,754,441**
Paper	35,522
Electronic	2,393,757
Other [2]	325,162
Automated Underreporter Program [3]:	
Number of closed cases (thousands) [4]	3,012
Amount of additional assessments (thousands of dollars) [5]	5,339,169
Number of full-time equivalent positions [6]	1,366
Automated Substitute for Return Program [7]:	
Number of closed cases (thousands) [8]	599
Actual closures	10
Terminated closures	589
Amount of additional assessments (thousands of dollars) [9]	685,731
Number of full-time equivalent positions [6]	41

[1] Includes Forms 1042–S (foreign person's U.S.-source income subject to withholding); the Form 1098 series (including mortgage interest, student loan interest, and tuition payments); the Form 1099 series (including interest and dividend distributions); the Form 5498 series (including individual retirement arrangement and medical savings account information); Forms W–2 (wage and tax statements); Forms W–2G (certain gambling winnings); and Schedules K–1 (partnership, S corporation, and estate or trust distributions). Information from these forms and schedules is matched to that reported on income tax returns.

[2] Includes forms processed by the Social Security Administration, such as Forms SSA–1099 (Social Security benefit statement), RRB–1099 (payments by the Railroad Retirement Board), and W–2 (wage and tax statement).

[3] The objective of the Automated Underreporter Program (AUR) is to match taxpayer income and deductions submitted by third parties such as banks, brokerage firms, and other payers on information returns (such as Forms W–2 and 1099) against amounts reported on individual income tax returns. If a discrepancy is found, an AUR case is created, the taxpayer is contacted, and tax is assessed on any unresolved discrepancy.

[4] Reflects the number of closed cases for which a notice was issued to a taxpayer.

[5] Includes tax and interest.

[6] Reflects the total staff hours expended, converted to the number of full-time positions.

[7] Under the Automated Substitute for Return Program (ASFR), the IRS uses information returns from third parties (such as Forms W–2 and 1099) to identify tax return delinquencies, construct tax returns for certain nonfilers based on that third-party information, and assess tax, interest, and penalties based on the substitute returns.

[8] Reflects the number of closed cases within the ASFR system. The number of closed cases (contacts) are reported separately as actual closures (taxpayer contact) and terminated closures (no ASFR taxpayer contact). Actual closures are cases for which notices were issued to taxpayers and were associated with staff hours used to calculate the number of full-time positions. Terminated closures are cases that required no notices to be sent; therefore, no full-time equivalent hours were expended.

[9] Includes tax, interest, and penalties assessed. Terminated closures receive no ASFR assessments.

SOURCES: Research, Applied Analytics, and Statistics, Statistics of Income; Small Business/Self-Employed Examination, Performance Planning and Analysis, Automated Underreporter Program; Small Business/Self-Employed Collections, Headquarters Collection, Inventory Delivery Selection, Automated Substitute for Return Program.

Information Reporting Program, Fiscal Year 2017

Item	Number or amount
Number of information returns received (thousands) [1]:	
Total	**3,562,641**
Paper	37,556
Electronic	3,206,296
Other [2]	318,789
Automated Underreporter Program [3]:	
Number of closed cases (thousands) [4]	3,295
Amount of additional assessments (thousands of dollars) [5]	6,680,878
Number of full-time equivalent positions [6]	1,505
Automated Substitute for Return Program [7]:	
Number of closed cases (thousands) [8]	283
Actual closures	36
Terminated closures	247
Amount of additional assessments (thousands of dollars) [9]	874,400
Number of full-time equivalent positions [6]	61

[1] Includes Forms 1042–S (foreign person's U.S.-source income subject to withholding); the Form 1098 series (including mortgage interest, student loan interest, and tuition payments); the Form 1099 series (including interest and dividend distributions); the Form 5498 series (including individual retirement arrangement and medical savings account information); Forms W–2 (wage and tax statements); Forms W–2G (certain gambling winnings); and Schedules K–1 (partnership, S corporation, and estate or trust distributions). Information from these forms and schedules is matched to that reported on income tax returns.

[2] Includes forms processed by the Social Security Administration, such as Forms SSA–1099 (Social Security benefit statement), RRB–1099 (payments by the Railroad Retirement Board), and W–2 (wage and tax statement).

[3] The objective of the Automated Underreporter Program (AUR) is to match taxpayer income and deductions submitted by third parties such as banks, brokerage firms, and other payers on information returns (such as Forms W–2 and 1099) against amounts reported on individual income tax returns. If a discrepancy is found, an AUR case is created, the taxpayer is contacted, and tax is assessed on any unresolved discrepancy.

[4] Reflects the number of closed cases for which a notice was issued to a taxpayer.

[5] Includes tax and interest.

[6] Reflects the total staff hours expended, converted to the number of full-time positions.

[7] Under the Automated Substitute for Return Program (ASFR), the IRS uses information returns from third parties (such as Forms W–2 and 1099) to identify tax return delinquencies, construct tax returns for certain nonfilers based on that third-party information, and assess tax, interest, and penalties based on the substitute returns.

[8] Reflects the number of closed cases within the ASFR system. The number of closed cases (contacts) are reported separately as actual closures (taxpayer contact) and terminated closures (no ASFR taxpayer contact). Actual closures are cases for which notices were issued to taxpayers and were associated with staff hours used to calculate the number of full-time positions. Terminated closures are cases that required no notices to be sent; therefore, no full-time equivalent hours were associated.

[9] Includes tax, interest, and penalties assessed.

SOURCES: Research, Applied Analytics, and Statistics, Statistics of Income; Small Business/Self-Employed Examination, Performance Planning and Analysis, Automated Underreporter Program; Small Business/Self-Employed Collections, Headquarters Collection, Inventory Delivery Selection, Automated Substitute for Return Program.

Information Reporting Program, Fiscal Year 2016

Item	Number or amount
Number of information returns received (thousands) [1]:	
Total	**2,998,605**
Paper	38,775
Electronic	2,647,952
Other [2]	311,878
Automated Underreporter Program [3]:	
Number of closed cases (thousands) [4]	3,477
Amount of additional assessments (thousands of dollars) [5]	6,781,203
Number of full-time equivalent positions [6]	1,583
Automated Substitute for Return Program [7]:	
Number of closed cases (thousands) [8]	389
Actual closures	66
Terminated closures	323
Amount of additional assessments (thousands of dollars) [9]	542,827
Number of full-time equivalent positions [6]	65

[1] Includes Forms 1042–S (foreign person's U.S-source income subject to withholding); the Form 1098 series (including mortgage interest, student loan interest, and tuition payments); the Form 1099 series (including interest and dividend distributions); the Form 5498 series (including individual retirement arrangement and medical savings account information); Forms W–2 (wage and tax statements); Forms W–2G (certain gambling winnings); and Schedules K–1 (partnership, S corporation, and estate or trust distributions). Information from these forms and schedules is matched to that reported on income tax returns.

[2] Includes Forms SSA–1099 (Social Security benefit statement); RRB–1099 (payments by the Railroad Retirement Board); and W–2 (wage and tax statement) processed by the Social Security Administration.

[3] The objective of the Automated Underreporter Program (AUR) program is to match taxpayer income and deductions submitted by third parties such as banks, brokerage firms, and other payers on information returns (e.g., 1099, W-2) against amounts reported on individual income tax returns. If a discrepancy is found, an AUR case is created, the taxpayer is contacted, and tax is assessed on any unresolved discrepancy.

[4] Reflects the number of closed cases for which a notice was issued to a taxpayer.

[5] Includes tax and interest.

[6] Reflects the total staff hours expended, converted to the number of full-time positions.

[7] Under the Automated Substitute for Return Program (ASFR), the IRS uses information returns from third parties (such as Forms W–2 and 1099) to identify tax return delinquencies, construct tax returns for certain nonfilers based on that third-party information, and assess tax, interest, and penalties based on the substitute returns.

[8] Reflects the number of closed cases within the ASFR system. Beginning with Fiscal Year 2015, the number of closed cases (contacts) are reported separately as actual closures (taxpayer contact) and terminated closures (no ASFR taxpayer contact). Actual closures are cases for which notices were issued to taxpayers and were associated with staff hours used to calculate the number of full-time positions. Terminated closures are cases that required no notices to be sent; therefore, no full-time equivalent hours were associated.

[9] Includes tax, interest, and penalties assessed.

SOURCES: Small Business/Self-Employed Examination, Performance Planning and Analysis, Automated Underreporter Program; Small Business/Self-Employed Collections, Headquarters Collection, Inventory Delivery Selection, Automated Substitute for Return Program; Small Business/Self Employed, Performance Planning and Analysis Examination, Small Business Exam Data Management.

Information Reporting Program, Fiscal Year 2015

Item	Number or amount
Number of information returns received (thousands) [1]:	
Total	**2,605,681**
Paper	36,631
Electronic	2,272,129
Other [2]	296,921
Automated Underreporter Program [3]:	
Number of closed cases (thousands) [4]	3,720
Amount of additional assessments (thousands of dollars) [5]	6,341,216
Number of full-time equivalent positions [6]	1,739
Automated Substitute for Return Program [7]:	
Number of closed cases (thousands) [8]	614
Actual closures	233
Terminated closures	381
Amount of additional assessments (thousands of dollars) [9]	2,735,034
Number of full-time equivalent positions [6]	93

[1] Includes Forms 1042–S (foreign person's U.S-source income subject to withholding); the Form 1098 series (including mortgage interest, student loan interest, and tuition payments); the Form 1099 series (including interest and dividend distributions); the Form 5498 series (including individual retirement arrangement and medical savings account information); Forms W–2 (wage and tax statements); Forms W–2G (certain gambling winnings); and Schedules K–1 (partnership, S corporation, and estate or trust distributions). Information from these forms and schedules is matched to that reported on income tax returns.

[2] Includes Forms SSA–1099 (Social Security benefit statement); RRB–1099 (payments by the Railroad Retirement Board); and W–2 (wage and tax statement) processed by the Social Security Administration.

[3] Under the Automated Underreporter (AUR) Program, the IRS uses information returns from third parties (such as Forms W–2 and 1099) to identify unreported income on returns filed by taxpayers.

[4] Reflects the number of closed cases for which a notice was issued to a taxpayer.

[5] Excludes interest and penalties assessed.

[6] Reflects the total staff hours expended, converted to the number of full-time positions.

[7] Under the Automated Substitute for Return Program (ASFR), the IRS uses information returns from third parties (such as Forms W–2 and 1099) to identify tax return delinquencies, constructs tax returns for certain nonfilers based on that third-party information, and assesses tax, interest, and penalties based on the substitute returns.

[8] Reflects the number of closed cases within the ASFR system. Beginning with Fiscal Year 2015, the number of closed cases (contacts) are reported separately as actual closures (taxpayer contact) and terminated closures (no ASFR taxpayer contact). Actual closures are cases for which notices were issued to taxpayers and were associated with staff hours used to calculate the number of full-time positions. Terminated closures are cases that required no notices to be sent, therefore, no full-time equivalent hours were associated.

[9] Includes tax, interest and penalties assessed.

SOURCES: Wage and Investment, Compliance, Reporting Compliance, Policy, Monitoring, Analysis and Quality; Wage and Investment, Compliance, Reporting Compliance, Automated Underreporter Program; Small Business/Self-Employed, Enterprise Collection Strategy, Collection Analytics, Automation, Inventory Selection and Delivery; Small Business/Self-Employed, Campus Compliance Services, Campus Reporting Compliance, Document Matching.

Information Reporting Program, Fiscal Year 2014

Item	Number or amount
Number of information returns received (thousands) [1]:	
Total	**2,283,944**
Paper	40,115
Electronic	1,956,510
Other [2]	287,319
Automated Underreporter Program [3]:	
Number of contacts (closed cases, thousands) [4]	3,777
Amount of additional assessments (thousands of dollars) [5]	5,905,548
Number of full-time equivalent positions [6]	1,952
Automated Substitute for Return Program [7]:	
Number of contacts (closed cases, thousands) [4]	571
Amount of additional assessments (thousands of dollars) [8]	2,628,302
Number of full-time equivalent positions [6]	125

[1] Includes Forms 1042–S (foreign person's U.S-source income subject to withholding); the Form 1098 series (including mortgage interest, student loan interest, and tuition payments); the Form 1099 series (including interest and dividend distributions); the Form 5498 series (including individual retirement arrangement and medical savings account information); Forms W–2 (wage and tax statements); Forms W–2G (certain gambling winnings); and Schedules K–1 (partnership, S corporation, and estate or trust distributions). Information from these forms and schedules is matched to that reported on income tax returns.

[2] Includes Forms SSA–1099 (Social Security benefit statement); RRB–1099 (payments by the Railroad Retirement Board); and W–2 (wage and tax statement) processed by the Social Security Administration.

[3] Under the Automated Underreporter (AUR) Program, the IRS uses information returns from third parties (such as Forms W–2 and 1099) to identify unreported income on returns filed by taxpayers.

[4] Reflects the number of closed cases for which a notice was issued to a taxpayer.

[5] Excludes interest and penalties.

[6] Reflects the total staff hours expended, converted to the number of full-time positions.

[7] Under the Automated Substitute for Return Program (ASFR), the IRS uses information returns from third parties (such as Forms W–2 and 1099) to identify tax return delinquencies, constructs tax returns for certain nonfilers based on that third-party information, and assesses tax, interest, and penalties based on the substitute returns.

[8] Includes tax and interest and penalties assessed.

SOURCES: Wage and Investment, Compliance, Reporting Compliance, Policy, Monitoring, Analysis and Quality; Wage and Investment, Compliance, Reporting Compliance, Automated Underreporter Program; Small Business/Self-Employed, Enterprise Collection Strategy, Collection Analytics, Automation, Inventory Selection and Delivery; Small Business/Self-Employed, Campus Compliance Services, Campus Reporting Compliance, Document Matching.

Information Reporting Program, Fiscal Year 2013

Item	Number or amount
Number of information returns received (thousands) [1]:	
Total	**2,085,295**
Paper	36,515
Electronic	1,829,565
Other [2]	219,215
Automated Underreporter Program [3]:	
Number of contacts (closed cases, thousands) [4]	4,116
Amount of additional assessments (thousands of dollars) [5]	7,731,603
Number of full-time equivalent positions [6]	2,035
Automated Substitute for Return Program [7]:	
Number of contacts (closed cases, thousands) [4]	589
Amount of additional assessments (thousands of dollars) [8]	3,159,585
Number of full-time equivalent positions [6]	155

[1] Includes Forms 1042–S (foreign person's U.S-source income subject to withholding); the Form 1098 series (including mortgage interest, student loan interest, and tuition payments); the Form 1099 series (including interest and dividend distributions); the Form 5498 series (including individual retirement arrangement and medical savings account information); Forms W–2 (wage and tax statements); Forms W–2G (certain gambling winnings); and Schedules K–1 (partnership, S corporation, and estate or trust distributions). Information from these forms and schedules is matched to that reported on income tax returns.

[2] Includes Forms SSA–1099 (Social Security benefit statement); RRB–1099 (payments by the Railroad Retirement Board); and W–2 (wage and tax statement) processed by the Social Security Administration.

[3] Under the Automated Underreporter Program, the IRS uses information returns from third parties (such as Forms W–2 and 1099) to identify unreported income on returns filed by taxpayers.

[4] Reflects the number of closed cases for which a notice was issued to a taxpayer.

[5] Excludes interest and penalties.

[6] Reflects the total staff hours expended, converted to the number of full-time positions.

[7] Under the Automated Substitute for Return Program (ASFR), the IRS uses information returns from third parties (such as Forms W–2 and 1099) to identify tax return delinquencies (nonfilers), constructs tax returns for certain nonfilers based on that third-party information, and assesses tax, interest, and penalties based on the substitute returns.

[8] Includes tax and interest and penalties assessed.

SOURCES: Wage and Investment, Compliance, Reporting Compliance, Policy, Monitoring, Analysis and Quality; Wage and Investment, Compliance, Reporting Compliance, Automated Underreporter Program; Small Business/Self-Employed, Enterprise Collection Strategy, Collection Analytics, Automation, Inventory Selection and Delivery; Small Business/Self-Employed, Campus Compliance Services, Campus Reporting Compliance, Document Matching.

Information Reporting Program, Fiscal Year 2012

Item	Number or amount
Number of information returns received (thousands) [1]:	
Total	**2,237,297**
Paper	38,634
Electronic	1,986,093
Other [2]	212,570
Automated Underreporter Program [3]:	
Number of contacts (closed cases, thousands) [4]	4,525
Amount of additional assessments (thousands of dollars) [5]	7,112,605
Number of full-time equivalent positions [6]	2,217
Automated Substitute for Return Program [7]:	
Number of contacts (closed cases, thousands) [4]	803
Amount of additional assessments (thousands of dollars) [8]	6,664,843
Number of full-time equivalent positions [6]	239

[1] Includes Forms 1042–S (foreign person's U.S. source income subject to withholding); the Form 1098 series (including mortgage interest, student loan interest, and tuition payments); the Form 1099 series (including interest and dividend distributions); the Form 5498 series (including individual retirement arrangement and medical savings account information); Forms W–2 (wage and tax statements); Forms W–2G (certain gambling winnings); and Schedules K–1 (partnership, S corporation, and estate or trust distributions). Information from these forms and schedules is matched to that reported on income tax returns.

[2] Includes Forms 1099–SSA; RRB–1099; and W–2 processed by the Social Security Administration.

[3] Under the Automated Underreporter Program, the IRS uses information returns from third parties (such as Forms W–2 and 1099) to identify unreported income on returns filed by taxpayers.

[4] Reflects the number of closed cases for which a notice was issued to a taxpayer.

[5] Excludes interest and penalties.

[6] Reflects the total staff hours expended, converted to the number of full-time positions.

[7] Under the Automated Substitute for Return Program, the IRS uses information returns from third parties (such as Forms W–2 and 1099) to identify tax return delinquencies, constructs tax returns for certain nonfilers based on that third-party information, and assesses tax, interest, and penalties based on the substitute returns.

[8] Includes tax and interest and penalties assessed.

SOURCES: Wage and Investment, Compliance, Reporting Compliance, Policy, Monitoring, Analysis and Quality; Wage and Investment, Compliance, Reporting Compliance, Automated Underreporting Program; Small Business/Self-Employed, Enterprise Collection Strategy, Collection Analytics, Automation, Inventory Selection and Delivery; Small Business/Self-Employed, Campus Compliance Services, Campus Reporting Compliance, Document Matching.

Information Reporting Program, Fiscal Years 2009 – 2011

Item	Number or amount		
	2009	2010	2011
Number of information returns received (thousands) [1]:			
Total [r]	**2,064,549**	**1,833,878**	**1,801,098**
Paper	51,533	47,416	43,748
Electronic	1,774,402	1,570,043	1,547,769
Other [2]	238,614	216,419	209,581
Automated Underreporter Program [3]:			
Number of contacts (closed cases, thousands) [4]	3,621	4,336	4,703
Amount of additional assessments (thousands of dollars) [5]	6,279,958	7,238,239	6,436,993
Number of full-time equivalent positions [6]	1,900	2,255	2,343
Automated Substitute for Return Program [7]:			
Number of contacts (closed cases, thousands) [4]	1,385	1,175	1,395
Amount of additional assessments (thousands of dollars) [8]	16,649,501	13,441,283	14,373,430
Number of full-time equivalent positions [6]	331	326	290

r — Revised. Fiscal Year (FY) 2009 and 2010 data for “Number of information returns received,” originally published in the 2009 and 2010 issues of the IRS Data Book, included all returns received, including returns that were ultimately rejected during IRS processing. FY 2009 and 2010 data are revised here to include only those returns that the IRS accepted as valid filings. FY 2011 data include only valid filings, as well.

[1] Includes Forms 1042–S (foreign person’s U.S. source income subject to withholding); the Form 1098 series (including mortgage interest, student loan interest, and tuition payments); the Form 1099 series (including interest and dividend distributions); the Form 5498 series (including individual retirement arrangement and medical savings account information); Forms W–2 (wage and tax statements); Forms W–2G (certain gambling winnings); and Schedules K–1 (partnership, S corporation, and estate or trust distributions). Information from these forms and schedules is matched to that reported on income tax returns.

[2] Includes Forms 1099–SSA; RRB–1099; and W–2 processed by the Social Security Administration.

[3] Under the Automated Underreporter Program, the IRS uses information returns from third parties to identify unreported income on returns filed by taxpayers.

[4] Reflects the number of closed cases for which a notice was issued to a taxpayer.

[5] Excludes interest and penalties.

[6] Reflects the total staff hours expended, converted to the number of full-time positions.

[7] Under the Automated Substitute for Return Program, the IRS uses information returns from third parties to identify tax return delinquencies (nonfilers), constructs tax returns for certain nonfilers based on that third-party information, and assesses tax, interest, and penalties based on the substitute returns.

[8] Includes tax and interest and penalties assessed.

SOURCES: Wage and Investment, Compliance, Reporting Compliance, Policy, Monitoring, Analysis and Quality; Wage and Investment, Compliance, Reporting Compliance, Automated Underreporting Program; Small Business/Self-Employed, Campus Compliance Services, Filing and Payment Compliance, Filing Compliance; Small Business/Self-Employed, Campus Compliance Services, Campus Reporting Compliance, Document Matching.

Information Reporting Program, Fiscal Year 2010

Item	Number or amount
Number of information returns received (thousands) [1]:	
Total	**2,686,941**
Paper	47,424
Electronic	2,363,283
Other [2]	276,234
Automated Underreporter Program [3]:	
Number of contacts (closed cases, thousands) [4]	4,336
Amount of additional assessments (thousands of dollars) [5]	7,238,239
Number of full-time equivalent positions [6]	2,255
Automated Substitute for Return Program [7]:	
Number of contacts (closed cases, thousands) [4]	1,175
Amount of additional assessments (thousands of dollars) [8]	13,441,283
Number of full-time equivalent positions [6]	326

[1] Includes Forms 1098 (mortgage interest, student loan interest, and tuition payments); the 1099 series (including interest and dividend distributions); 5498 (individual retirement arrangement and medical savings account information); W–2 (wage and tax statements); W–2G (certain gambling winnings); and Schedules K–1 (partnership, S corporation, and estate or trust distributions). Information from these forms and schedules is matched to that reported on income tax returns.

[2] Includes Forms 1099SA/RRB and W–2 processed by the Social Security Administration.

[3] Under the Automated Underreporter Program, the IRS uses information returns from third parties to identify unreported income.

[4] Reflects the number of closed cases for which a notice was issued to a taxpayer.

[5] Excludes interest and penalties.

[6] Reflects the total staff hours expended, converted to the number of full-time positions.

[7] Under the Automated Substitute for Return Program, the IRS uses information returns from third parties to identify tax return delinquencies (nonfilers), constructs tax returns for certain nonfilers based on that third-party information, and assesses tax, interest, and penalties based on the substitute returns.

[8] Includes tax and interest and penalties assessed.

SOURCES: Wage and Investment, Campus Compliance Services, Campus Reporting Compliance, Document Matching; Small Business/Self-Employed, Campus Compliance Services, Campus Reporting Compliance, Document Matching; Wage and Investment, Compliance, Reporting Compliance, Policy, Monitoring, Analysis and Quality; Wage and Investment, Compliance, Program Management; Wage and Investment, Compliance, Reporting Compliance, Automated Underreporting Program; Small Business/Self-Employed, Campus Compliance Services, Filing and Payment Compliance, Filing Compliance.

Information Reporting Program, Fiscal Year 2009

Item	Number or amount
Number of information returns received (thousands) [1]:	
Total	**3,023,618**
Paper	52,094
Electronic [2]	2,677,235
Magnetic tape [2]	901
Other [3]	293,388
Automated Underreporter Program [4]:	
Number of contacts (closed cases, thousands) [5]	3,621
Amount of additional assessments (thousands of dollars)[6]	6,279,958
Number of full-time equivalent positions [7]	1,900
Automated Substitute for Return Program [8]:	
Number of contacts (closed cases, thousands) [5]	1,385
Amount of additional assessments (thousands of dollars)[9]	16,649,501
Number of full-time equivalent positions [7]	331

[1] Includes Forms 1098 (mortgage interest, student loan interest, and tuition payments); the 1099 series (including interest and dividend distributions); 5498 (individual retirement arrangement and medical savings account information); W-2 (wage and tax statements); W-2G (certain gambling winnings); and Schedules K-1 (partnership, S corporation, and estate or trust distributions). Information from these forms and schedules is matched to that reported on income tax returns.

[2] The use of magnetic tapes for delivery of information returns was discontinued on December 31, 2008. Information returns previously provided on magnetic tape were provided electronically through the Filing Information Returns Electronically system beginning on January 1, 2009.

[3] Includes Forms 1099SA/RRB and W-2 processed by the Social Security Administration.

[4] Under the Automated Underreporter Program, the IRS uses information returns from third parties to identify unreported income.

[5] Reflects the number of closed cases for which a notice was issued to a taxpayer.

[6] Excludes interest and penalties.

[7] Reflects the total staff hours expended, converted to the number of full-time positions.

[8] Under the Automated Substitute for Return Program, the IRS uses information returns from third parties to identify tax return delinquencies, constructs tax returns for certain nonfilers based on that third-party information, and assesses tax, interest, and penalties based on the substitute returns.

[9] Includes interest and penalties assessed.

SOURCES: Small Business/Self-Employed, Campus Compliance Services, Campus Reporting Compliance, Strategy Systems Analysis and Workload Selection; Small Business/Self-Employed, Campus Compliance Services, Campus Reporting Compliance, Document Matching; Small Business/Self-Employed, Campus Compliance Services, Filing and Payment Compliance, Filing Compliance; and Wage and Investment, Compliance, Reporting Compliance, Policy, Monitoring, Analysis and Quality

Information Reporting Program, Fiscal Year 2008

Item	Number or amount
Number of information returns received (millions) [1]:	
Total	**1,883**
Paper	54
Electronic	1,360
Magnetic tape	172
Other [2]	297
Number of contacts (closed cases, millions) [3]:	
Total	**4.83**
Automated Underreporter Program [4]	3.53
Automated Substitute for Return Program [5]	1.30
Amount of additional assessments (million of dollars):	
Total	**16,513**
Automated Underreporter Program [4, 6]	6,396
Automated Substitute for Return Program [5, 7]	10,117
Number of full-time equivalent positions [8]	
Total	**2,152**
Automated Underreporter Program [4]	1,782
Automated Substitute for Return Program [5]	370

[1] Includes Forms 1098 (mortgage interest, student loan interest, and tuition payments); the 1099 series (including interest and dividend distributions); 5498 (individual retirement arrangement and medical savings account information); W-2 (wage and tax statements); W-2G (certain gambling winnings); and Schedules K-1 (partnership, S corporation, and estate or trust distributions). Information from these forms and schedules is matched to that reported on income tax returns.

[2] Includes Forms 1099SA/RRB and W-2 processed by the Social Security Administration.

[3] Reflects the number of closed cases for which a notice has been issued to resolve an underreporter or nonfiler issue.

[4] Under the Automated Underreporter Program, IRS uses information returns from third parties to identify unreported income.

[5] Under the Automated Substitute for Return Program, IRS uses information returns from third parties to identify tax return delinquencies, constructs tax returns for certain nonfilers on the basis of that information, and assesses tax, interest, and penalties based on the results.

[6] Excludes interest and penalties.

[7] Includes interest and penalties assessed.

[8] Reflects the total staff hours expended, converted to the number of full-time positions.

SOURCES: Small Business/Self-Employed, Campus Compliance Services, Campus Reporting Compliance, Strategy Systems Analysis & Workload Selection SE:S:CCS:CRC:SSA&WS; Small Business/Self-Employed, Campus Compliance Services, Campus Reporting Compliance, Document Matching SE:S:CCS:CRC:DM; Small Business/Self-Employed, Campus Compliance Services, Filing and Payment Compliance, Filing Compliance SE:S:CCS:FPC:FC; and Wage and Investment, Compliance, Reporting Compliance, Policy, Monitoring, Analysis and Quality SE:W:C:RC:PMAQ

Information Reporting Program, Fiscal Year 2007

Item	Number or amount
Number of information returns received (millions) [1]:	
Total	**1,825**
Paper	58
Electronic	1,170
Magnetic tape	250
Other [2]	347
Number of contacts (closed cases, millions) [3]:	
Total	**4.76**
Underreporter program	3.40
Nonfiler (automated substitute for return) program	1.36
Amount of additional assessments (million dollars):	
Total	**19,102**
Underreporter program [4]	5,079
Nonfiler (automated substitute for return) program [5]	14,023
Number of full-time equivalent employees:	
Total	**2,116**
Underreporter program	1,742
Nonfiler (automated substitute for return) program	374

[1] Includes Forms 1098 (mortgage interest, student loan interest, and tuition payments); the 1099 series (including interest and dividend distributions); 5498 (individual retirement arrangement and medical savings account information); W-2 (wage and tax statements); W-2G (certain gambling winnings); and Schedules K-1 (partnership, S corporation, and estate or trust distributions). Information from these forms and schedules is matched to that reported on income tax returns.

[2] Reflects Forms 1099SA/RRB and W-2 from the Social Security Administration.

[3] Reflects the number of cases closed for which a notice has been issued to a taxpayer.

[4] Excludes interest and penalties.

[5] Includes interest and penalties assessed.

SOURCES: Small Business/Self-Employed, Campus Compliance Services, Campus Reporting Compliance, Strategy Systems Analysis & Workload Selection SE:S:CCS:CRC:SPSA; Small Business/Self-Employed, Campus Compliance Services, Campus Reporting Compliance, Document Matching SE:S:CCS:CRC:DM; Small Business/Self-Employed, Campus Compliance Services, Filing and Payment Compliance, Filing Compliance SE:S:CS:CCS:FPC:FC; and Wage and Investment, Compliance Reporting Compliance, Policy, Monitoring, Analysis and Quality SE:W:C:RC:PMAQ

Information Reporting Program, Fiscal Year 2006

Item	Number or amount
Number of information returns received (millions) [1]:	
Total	**1,561**
Paper	56
Electronic	847
Magnetic tape	368
Other [2]	290
Number of contacts (closed cases, millions) [3]:	
Total	**4.46**
Underreporter program	3.21
Nonfiler (automated substitute for return) program	1.25
Amount of additional assessments (million dollars):	
Total	**14,941**
Underreporter program [4]	4,075
Nonfiler (automated substitute for return) program [5]	10,866
Number of full-time equivalent employees:	
Total	**2,113**
Underreporter program	1,752
Nonfiler (automated substitute for return) program	360

[1] Includes Forms 1098 (mortgage interest, student loan interest, and tuition payments); the 1099 series (including interest and dividend distributions); 5498 (individual retirement arrangement and medical savings account information); W-2 (wage and tax statements); W-2G (certain gambling winnings); and Schedules K-1 (partnership, S corporation, and estate or trust distributions). Information from these forms and schedules is matched to that reported on income tax returns.

[2] Reflects Forms 1099SA/RRB and W-2 from the Social Security Administration.

[3] In previous issues of the Data Book, the number reported for the nonfiler program was the number of first delinquency notices issued to taxpayers during the year. The number reported here for the underrreporter and the nonfiler (automated substitute for return) programs is the number of cases closed in FY 2006, where a notice has been issued to the taxpayer.

[4] Excludes interest and penalties.

[5] Includes interest and penalties assessed.

SOURCES: Small Business/Self-Employed, Campus Compliance Services, Campus Reporting Compliance, Strategy Systems Analysis & Workload Selection SE:S:CCS:CRC:SPSA; Small Business/Self-Employed, Campus Compliance Services, Campus Reporting Compliance, Document Matching SE:S:CCS:CRC:DM; Small Business/Self-Employed, Campus Compliance Services, Filing and Payment Compliance, Filing Compliance SE:S:CS:CCS:FPC:FC; and Wage and Investment, Compliance Reporting Compliance, Policy, Monitoring, Analysis and Quality SE:W:C:RC:PMAQ

Information Reporting Program, Fiscal Year 2005

Item	Number or amount
Information returns received (millions) [1]:	
Total	**1,487**
Paper	49
Electronic	685
Magnetic tape	473
Other [2]	280
Contacts (millions) [3]:	
Total	**3.53**
Underreporter program [4]	2.84
Nonfiler (automated substitute for return) program [5]	2.58
Additional assessments (million dollars):	
Total	**12,401**
Underreporter program [4]	3,994
Nonfiler (automated substitute for return) program [5]	8,407

[1] Includes Forms 1098 (mortgage interest, student loan interest, and tuition payments); the 1099 series (including interest and dividend distributions); 5498 (individual retirement arrangement and medical savings account information); W-2 (wage and tax statements); W-2G (certain gambling winnings); and Schedules K-1 (partnership, S corporation, and estate or trust distributions). Information from these forms and schedules is matched to that reported on income tax returns.

[2] Forms 1099 and W-2 from Social Security Administration.

[3] Number of letters sent to taxpayers under the Underreporter Program and the Automated Substitute for Return Program. Includes followup letters sent to the same taxpayer.

[4] IRS uses information returns from third parties to match with what is reported on income tax returns to identify underreporters. The amount assessed excludes interest and penalties. Additional tax reflects any changes to the earned income tax credit or to tax withheld. Beginning with the Fiscal Year (FY) 2005, IRS is using a new data base to capture and report Automated Underreporter Program contacts. This, combined with a large number of cases closed late in the fiscal year, account for a portion of the increase in the number of cases closed during FY 2005.

[5] Under the nonfiler “automated substitute for return” program, IRS uses information returns from third parties to identify tax return delinquencies, constructs tax returns for certain nonfilers on the basis of that information and assesses tax, interest, and penalties on the results (after prepayment credits).

SOURCE: IRS Data Book, FY 2005, Publication 55b. Also, Small Business/Self Employed, Campus Compliance Services, Campus Reporting Compliance, Operations SE:S:CCS:CRC:O

Information Reporting Program, Fiscal Year 2004

Item	Number or amount
Information returns received (millions) [1]:	
Total	**1,390**
Paper	47
Electronic	485
Magnetic tape	583
Other [2]	275
Contacts (millions) [3]:	
Total	**4.49**
Underreporter program [4]	1.95
Nonfiler (automated substitute for return) program [5]	2.54
Additional assessments (million dollars):	
Total	**7,590**
Underreporter program [4]	3,576
Nonfiler (automated substitute for return) program [5]	4,014

[1] Includes Forms 1098 (mortgage interest, student loan interest, and tuition payments); the 1099 series (including interest and dividend distributions); 5498 (individual retirement arrangement and medical savings account information); W-2 (wage and tax statements); W-2G (certain gambling winnings); and Schedules K-1 (partnership, S corporation, and estate or trust distributions). Information from these forms and schedules is matched to that reported on income tax returns.

[2] Forms 1099 and W-2 from Social Security Administration.

[3] Number of letters sent to taxpayers under the Underreporter Program and the Automated Substitute for Return Program. Includes followup letters sent to the same taxpayer.

[4] IRS uses information returns from third parties to match with what is reported on income tax returns to identify underreporters. The amount assessed excludes interest and penalties. Additional tax reflects any changes to the earned income tax credit or to tax withheld.

[5] Under the nonfiler “substitute for return” program, IRS uses information returns from third parties to identify tax return delinquencies, constructs tax returns for certain nonfilers on the basis of that information and assesses tax, interest, and penalties on the results (after prepayment credits). Assessments for the nonfiler “substitute for return” program increased in Fiscal Year 2004. This was attributable to an expansion of the automated nonfiler “substitute for return” program.

SOURCE: IRS Data Book, FY 2004, Publication 55b. Also, Small Business/Self Employed, Campus Compliance Services, Campus Reporting Compliance, Operations SE:S:CCS:CRC:O

Information Reporting Program, Fiscal Year 2003

Item	Number or amount
Information returns received (millions) [1]:	
Total	**1,313**
Paper	49
Other than paper [2]	1,264
Contacts (millions) [3]:	
Total	**4.29**
Underreporter program [3]	1.56
Nonfiler (substitute for return) program [4]	2.73
Additional assessments (million dollars):	
Total	**4,990**
Underreporter program [3]	2,863
Nonfiler (substitute for return) program [4]	2,127

[1] Includes Forms 1098 (mortgage interest, student loan interest, and tuition payments); the 1099 series (including interest and dividend distributions); 5498 (individual retirement arrangement and medical savings account information); W-2 (wage and tax statements); W-2G (certain gambling winnings); and Schedules K-1 (partnership, S corporation, and estate or trust distributions). Information from these forms and schedules is matched to that reported on income tax returns.

[2] Returns filed on magnetic tape and electronic and diskette filings.

[3] IRS uses information returns from third parties to match with what is reported on income tax returns to identify underreporters. The amount assessed includes interest and penalties and is after any applicable earned income tax credit or tax withholding credit adjustments.

[4] Under the nonfiler “substitute for return” program, IRS uses information returns from third parties to identify tax return delinquencies, constructs tax returns for certain nonfilers on the basis of that information and assesses tax, interest, and penalties on the results (after prepayment credits).

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

Information Reporting Program, Fiscal Year 2002

Item	Number or amount
Information returns received (millions) [1]:	
Total	**1,423**
Paper	50
Other than paper [2]	1,373
Contacts (millions) [3]:	
Total	**3.45**
Underreporter program [3]	1.49
Nonfiler (substitute for return) program [4]	1.96
Additional assessments (million dollars):	
Total	**4,938**
Underreporter program [3]	2,521
Nonfiler (substitute for return) program [4]	2,417

[1] Includes Forms 1098 (mortgage interest, student loan interest, and tuition payments); the 1099 series (including interest and dividend distributions); 5498 (individual retirement arrangement and medical savings account information); W-2 (wage and tax statements); W-2G (certain gambling winnings); and Schedules K-1 (partnership, S corporation, and estate or trust distributions). Information from these forms and schedules is matched to that reported on income tax returns.

[2] Returns filed on magnetic tape and electronic and diskette filings.

[3] IRS uses information returns from third parties to match with what is reported on income tax returns to identify underreporters. The amount assessed includes interest and penalties and is after any applicable earned income tax credit or tax withholding credit adjustments.

[4] Under the nonfiler “substitute for return” program, IRS uses information returns from third parties to identify tax return delinquencies, constructs tax returns for certain nonfilers on the basis of that information and assesses tax, interest, and penalties on the results (after prepayment credits).

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

Information Reporting Program, Fiscal Year 2001

Item	Number or amount
Information returns received (millions) [1]:	
Total	**1,484**
Paper	47
Other than paper [2]	1,437
Contacts (millions) [3]:	
Total	**2.53**
Underreporter program [3]	1.16
Nonfiler first notice [4]	1.37
Additional assessments (million dollars):	
Total	**3,880**
Underreporter program [3]	1,937
Nonfiler (substitute for return) program [4]	1,943

[1] Includes Forms 1098 (mortgage interest, student loan interest, and tuition payments); the 1099 series (including interest and dividend distributions); 5498 (individual retirement arrangement and medical savings account information); W-2 (wage and tax statements); W-2G (certain gambling winnings); and Schedules K-1 (partnership, S corporation, and estate or trust distributions). Information from these forms and schedules is matched to that reported on income tax returns.

[2] Returns filed on magnetic tape and electronic and diskette filings.

[3] IRS uses information returns from third parties to match with what is reported on income tax returns to identify underreporters. The amount assessed includes interest and penalties and is after any applicable earned income tax credit or tax withholding credit adjustments.

[4] Under the nonfiler “substitute for return” program, IRS uses information returns from third parties to identify tax return delinquencies, constructs tax returns for certain nonfilers on the basis of that information and assesses tax, interest, and penalties on the results (after prepayment credits).

SOURCE: IRS Data Book, FY 2001, Publication 55b. Also, Small Business/Self Employed, Compliance, Compliance Policy, Centralized Workload Selection and Delivery, Collection Management Information Systems and Automation SE:S:C:CP:CW:CMIS.

Information Reporting Program, Fiscal Year 2000

Item	Number or amount
Information returns received (millions) [1]:	
Total	**1,341**
Paper	34
Other than paper [2]	1,307
Contacts (millions) [3]:	
Total	**2.61**
Underreporter program [3]	1.35
Nonfiler first notice [4]	1.25
Additional assessments (million dollars):	
Total	**2,917**
Underreporter program [3]	1,930
Nonfiler (substitute for return) program [4]	987

[1] Includes Forms 1098 (mortgage interest, student loan interest, and tuition payments); the 1099 series (including interest and dividend distributions); 5498 (individual retirement arrangement and medical savings account information); W-2 (wage and tax statements); W-2G (certain gambling winnings); and Schedules K-1 (partnership, S corporation, and estate or trust distributions). Information from these forms and schedules is matched to that reported on income tax returns.

[2] Returns filed on magnetic tape and electronic and diskette filings.

[3] IRS uses information returns from third parties to match with what is reported on income tax returns to identify underreporters. The amount assessed includes interest and penalties and is after any applicable earned income tax credit or tax withholding credit adjustments.

[4] Under the nonfiler “substitute for return” program, IRS uses information returns from third parties to identify tax return delinquencies, constructs tax returns for certain nonfilers on the basis of that information and assesses tax, interest, and penalties on the results (after prepayment credits).

SOURCE: IRS Data Book, FY 2000, Publication 55b. Also, Small Business/Self Employed, Compliance, Compliance Policy, Centralized Workload Selection and Delivery, Collection Management Information Systems and Automation SE:S:C:CP:CW:CMIS.

Information Reporting Program, Fiscal Year 1999

Item	Number or amount
Information returns received (millions) [1]:	
Total	**1,253**
Paper	48
Other than paper [2]	1,205
Contacts (millions) [3]:	
Total	**3.66**
Underreporter program	1.77
Nonfiler first notice	1.89
Additional tax and interest assessed (million dollars):	
Total	**1,999**
Underreporter program [3]	1,999
Nonfiler (substitute for return) program [4]	[4]

[1] Includes Forms 1098 (mortgage interest, student loan interest, and tuition payments); the 1099 series (including interest and dividend distributions); 5498 (individual retirement arrangement and medical savings account information); W-2 (wage and tax statements); W-2G (certain gambling winnings); and Schedules K-1 (partnership, S corporation, and estate or trust distributions). Information from these forms and schedules is matched to that reported on income tax returns.

[2] Returns filed on magnetic tape and electronic and diskette filings.

[3] IRS uses information returns from third parties to match with what is reported on income tax returns to identify underreporters. The amount assessed is after earned income tax or withholding credit adjustments.

[4] For Fiscal Year 1999, the nonfiler "substitute for return" program was funded and implemented as part of the IRS service center Audit Examination Program, instead of as part of the Document Matching, Information Return Reporting Program. Under the "substitute for return" program, IRS uses information from third parties to identify tax return delinquencies and constructs tax returns for certain nonfilers on the basis of that information and assesses tax on the results; the net tax assessed (after prepayment credits) in Fiscal Year 1999 under this program was $3.3 billion.

SOURCE: IRS Data Book, FY 1999, Publication 55b.

Information Reporting Program, Fiscal Year 1998

Item	Number or amount
Information returns received (millions) [1]:	
Total	**1,153**
Paper [2]	37
Other than paper [3]	1,116
Contacts (millions) [3]:	
Total	**4.04**
Underreporter program	1.73
Nonfiler first notice	2.31
Additional tax and interest assessed (million dollars):	
Total	**1,601**
Underreporter program [4]	1,601
Nonfiler (substitute for return) program [5]	( )

See notes and footnotes following the last table.

Information Reporting Program, Fiscal Year 1997 [1]

Item	Number or amount
Information returns received (millions):	
Other than paper [2]	1,081
Paper [3]	35
Total	**1,116**
Contacts (millions):	
Underreporter program	0.93
Nonfiler first notice	1.92
Total	**2.85**
Additional tax and interest assessed (million dollars):	
Underreporter program	1,069
Nonfiler	414
Total	**1,483**

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

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

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

SOURCE: 1997 Internal Revenue Service Data Book, Publication 55b.

Information Reporting Program, Fiscal Year 1996 [1]

Item	Number or amount
Information returns received (millions):	
Other than paper [2]	1,035
Paper [3]	35
Total	**1,070**
Contacts (millions):	
Underreporter program	1,930
Nonfiler first notice	1,302
Total	**3,232**
Additional tax, penalty, and interest assessed (million dollars):	
Underreporter program	1,421
Nonfiler	1,470
Total	**2,891**

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

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

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

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

Information Reporting Program, Fiscal Year 1995

Item	Number or amount
Information returns received (millions):	
Other than paper	983
Paper	71
Total	**1,054**
Contacts (millions):	
Underreporter program	2.71
Nonfiler first notice	1.76
Total	**4.47**
Additional tax, penalty, and interest assessed (million dollars):	
Underreporter program	1,538
Nonfiler	1,948
Total	**3,486**

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