

IRS Data Book Table 19

Examination Coverage: Returns Examined Involving Protection of Revenue Base, by Type and Size of Return, Fiscal Year 2021

[Money amounts are in thousands of dollars]

Type and size of return	Taxable returns examined involving protection of the revenue base [1]			Amount protected		
	Total	Field [2]	Correspondence	Total	Field [2]	Correspondence
	(1)	(2)	(3)	(4)	(5)	(6)
United States, total	15,403	9,091	6,312	1,671,198	1,646,344	24,855
Individual income tax returns, total	13,012	6,700	6,312	269,309	244,454	24,855
Size of total positive income [3]:						
No total positive income	101	60	41	1,339	1,180	159
\$1 under \$25,000	3,256	149	3,107	12,358	1,142	11,216
\$25,000 under \$50,000	1,743	244	1,499	6,498	1,481	5,017
\$50,000 under \$75,000	1,112	404	708	5,062	2,773	2,290
\$75,000 under \$100,000	825	465	360	4,989	3,296	1,693
\$100,000 under \$200,000	1,823	1,421	402	24,898	22,321	2,577
\$200,000 under \$500,000	1,681	1,561	120	37,032	35,881	1,151
\$500,000 under \$1,000,000	867	848	19	24,719	24,300	419
\$1,000,000 under \$5,000,000	1,081	1,075	6	55,121	55,004	117
\$5,000,000 under \$10,000,000	191	d	d	20,982	d	d
\$10,000,000 or more	283	d	d	76,182	d	d
International returns [4]	49	d	d	130	d	d
Returns with earned income tax credit [5]	3,879	d	d	14,953	d	d
Corporation income tax returns, except Form 1120–S, total [6]	776	776	-	1,195,162	1,195,162	N/A
Returns other than Forms 1120–C and 1120–F [7]:						
No balance sheet returns	5	5	-	3	3	N/A
Balance sheet returns by size of total assets:						
Under \$250,000	13	13	-	126	126	N/A
\$250,000 under \$1,000,000	32	32	-	946	946	N/A
\$1,000,000 under \$5,000,000	85	85	-	2,863	2,863	N/A
\$5,000,000 under \$10,000,000	44	44	-	2,141	2,141	N/A
\$10,000,000 under \$50,000,000	58	58	-	8,900	8,900	N/A
\$50,000,000 under \$100,000,000	21	21	-	9,433	9,433	N/A
\$100,000,000 under \$250,000,000	48	48	-	13,317	13,317	N/A
\$250,000,000 under \$500,000,000	40	40	-	6,615	6,615	N/A
\$500,000,000 under \$1,000,000,000	61	61	-	40,246	40,246	N/A
\$1,000,000,000 under \$5,000,000,000	153	153	-	157,468	157,468	N/A
\$5,000,000,000 under \$20,000,000,000	102	102	-	292,634	292,634	N/A
\$20,000,000,000 or more	88	88	-	635,293	635,293	N/A
Form 1120–C returns [7]	7	7	-	1,753	1,753	N/A
Form 1120–F returns [7]	19	19	-	23,424	23,424	N/A
Estate and trust income tax returns [8]	122	122	-	15,899	15,899	N/A
Estate tax returns [9]	53	53	-	12,793	12,793	N/A
Gift tax returns	23	23	-	4,233	4,233	N/A
Employment tax returns	507	507	-	98,064	98,064	N/A
Excise tax returns	905	905	-	72,619	72,619	N/A
Other taxable returns [10]	5	5	-	3,119	3,119	N/A

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–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).
- [5] Includes all returns selected for examination on the basis of an earned income tax credit (EITC) claim. Shown separately for information purposes. Counts are included in the appropriate TPI classes.
- [6] 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 10.
- [7] 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).
- [8] Includes taxable Form 1041 (income tax return for estates and trusts) and Form 1041–N (income tax return for electing Alaska Native Settlement Trusts).
- [9] Includes Form 706 (estate and generation-skipping transfer tax return).
- [10] 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 includes information on examinations closed in Fiscal Year (FY) 2020 in which actions were taken by the IRS to prevent the release of funds from the U.S. Treasury in response to taxpayer efforts to recoup all, or part, of previously assessed and paid tax. For information on all FY 2020 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 18. The individual income tax portions of Tables 18–20 were reorganized for the FY 2020 *IRS Data Book* in order to be more consistent with the way data are presented in Table 17.

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