

IRS Data Book Table 20

Examination Coverage: Returns Examined Resulting in Refunds, by Type and Size of Return, Fiscal Year 2021

[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	20,120	12,039	8,081	7,615,873	7,476,080	139,793
Individual income tax returns, total	17,105	9,099	8,006	983,119	850,147	132,972
Size of total positive income [3]:						
No total positive income	1,599	957	642	32,751	29,241	3,511
\$1 under \$25,000	3,072	554	2,518	17,618	13,024	4,594
\$25,000 under \$50,000	2,430	515	1,915	10,099	7,115	2,984
\$50,000 under \$75,000	1,300	516	784	10,368	6,700	3,668
\$75,000 under \$100,000	821	538	283	8,035	7,296	738
\$100,000 under \$200,000	1,894	1,540	354	22,686	20,900	1,786
\$200,000 under \$500,000	2,102	1,649	453	48,944	43,139	5,805
\$500,000 under \$1,000,000	1,534	928	606	62,836	51,054	11,782
\$1,000,000 under \$5,000,000	1,608	1,294	314	158,652	144,854	13,798
\$5,000,000 under \$10,000,000	300	241	59	90,554	79,078	11,476
\$10,000,000 or more	436	361	75	520,384	447,557	72,827
International returns [4]	9	6	3	194	189	5
Returns with earned income tax credit [5]	3,800	11	3,789	5,617	63	5,554
Corporation income tax returns, except Form 1120–S, total [6]	1,100	1,100	-	5,802,120	5,800,334	1,786
Returns other than Forms 1120–C and 1120–F [7]:						
No balance sheet returns	47	47	-	29,771	29,771	N/A
Balance sheet returns by size of total assets:						
Under \$250,000	78	78	-	2,042	2,042	N/A
\$250,000 under \$1,000,000	78	78	-	1,765	1,765	N/A
\$1,000,000 under \$5,000,000	101	101	-	5,939	5,939	N/A
\$5,000,000 under \$10,000,000	22	22	-	1,071	1,071	N/A
\$10,000,000 under \$50,000,000	99	99	-	31,056	31,056	N/A
\$50,000,000 under \$100,000,000	32	32	-	7,910	7,910	N/A
\$100,000,000 under \$250,000,000	64	64	-	55,636	55,636	-
\$250,000,000 under \$500,000,000	72	72	-	128,080	128,080	N/A
\$500,000,000 under \$1,000,000,000	78	78	-	302,096	302,096	N/A
\$1,000,000,000 under \$5,000,000,000	184	184	-	868,342	868,342	N/A
\$5,000,000,000 under \$20,000,000,000	121	121	-	1,230,137	1,230,137	N/A
\$20,000,000,000 or more	93	93	-	2,748,841	2,748,842	-
Form 1120–C returns [7]	8	8	-	27,853	27,853	N/A
Form 1120–F returns [7]	23	23	-	361,579	361,579	-
Estate and trust income tax returns [8]	156	104	52	120,530	115,514	5,016
Estate tax returns [9]	310	310	-	164,076	164,076	N/A
Gift tax returns	19	19	-	3,896	3,896	N/A
Employment tax returns	560	560	-	180,934	180,934	N/A
Excise tax returns	855	842	13	360,905	360,899	6
Other taxable returns [10]	15	9	6	294	280	14

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, [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

[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 reporting 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 provides information on examinations closed in Fiscal Year (FY) 2020 that resulted in additional refunds paid to the taxpayer and the amount of refunds recommended. 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.