

6-Jun-22

IRS Data Book Table 21

Returns of Tax-Exempt Organizations, Employee Retirement Plans, Government Entities, and Tax-Exempt Bonds Examined, by Type of Return, Fiscal Year 2021

Type of return	Number of returns examined
Tax-exempt organization, employee retirement plan, government entity, tax-exempt bond returns, and related taxable returns examined, total	9,067
Forms 990, 990-EZ, and 990-N [1]	1,383
Forms 990-PF, 1041-A, 1120-POL, and 5227 [2]	203
Form 5500, total [3]	1,173
Defined benefit	185
Defined contribution	988
Form 5500-EZ, total [3]	90
Defined benefit	30
Defined contribution	60
Form 5500-SF, total [3]	1,804
Defined benefit	422
Defined contribution	1,382
Employment tax returns [4]	1,851
Tax-exempt bond returns [5]	286
Related taxable returns, total	1,588
Form 990-T [6]	748
Form 4720 [7]	301
Form 5330 [8]	170
Forms 1040, 1041, 1065, and 1120 adjusted [9]	157
Forms 11-C and 730 [10]	119
Form 5329 [11]	93
Employee retirement plan Non-Return Units [12]	689

[1] Form 990 series includes: 990 (tax-exempt organization information return, long form); 990-EZ (tax-exempt organization information return, short form); and 990-N (electronic notice (e-Postcard) for tax-exempt organizations not required to file Forms 990 or 990-EZ).

[2] Includes Form 990-PF (private foundation information return); Form 1041-A (information return of charitable contribution deductions by certain trusts); Form 1120-POL (income tax return for certain political organizations) and Form 5227 (split interest trust information return).

[3] Form 5500 series includes: 5500 (Annual Return/Report of Employee Benefit Plan); 5500-EZ (Annual Return of A One-Participant (Owners/Partners and Their Spouses) Retirement Plan or A Foreign Plan); 5500-SF (Short Form Annual Return/Report of Small Employee Benefit Plan).

[4] Employment tax returns include: Forms 940 (employer's Federal unemployment tax return); 941 (employer's quarterly tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943 (employer's tax return for agricultural employees); 944 (employer's annual tax return); 945 (tax return of withheld income tax from nonpayroll distributions); and 1042 (tax return of withheld income tax on U.S.-source income of foreign persons). Also includes stand-alone examinations of Form 1099 series information returns. Includes employment tax returns that are "related taxable returns" picked-up as part of an examination on an exempt organization's Form 990 series return; and stand-alone examinations of Federal, state, local, and Indian Tribal governments, and exempt organization employment tax returns. Although these entities do not have an income tax return filing requirement, they are subject to employment taxes as well as excise taxes (Forms 11-C and 730) that are reported under "related taxable returns."

[5] Includes Forms 8038 (information return for tax-exempt private activity bond issues); 8038-B (information return for build America bonds and recovery zone economic development bonds); 8038-CP (return for credit payments to issuers of qualified bonds); 8038-G (information return for governmental obligations); 8038-GC (information return for consolidated small tax-exempt government bond issues, leases, and installment sales); 8038-T (arbitrage rebate return); and 8038-TC (information return for tax credit bonds and specified tax credit bonds).

[6] Form 990-T is the tax-exempt organization unrelated business income tax return.

[7] Form 4720 is used to report excise taxes on tax-exempt organizations and related individuals.

[8] Form 5330 is used to report excise taxes related to employee retirement plans.

[9] Form 1040 series (individual returns); Form 1041 (estate and trust return); Form 1065 (partnership return); or Form 1120 series (corporation returns) adjusted as a result of examination of a tax-exempt organization, employee retirement plan, or government entity, as applicable.

[10] Form 11-C reports the occupational tax for wagering and Form 730 reports the excise tax on wagering.

[11] Form 5329 is used to report additional taxes on qualified plans (including IRAs) and other tax-favored accounts.

[12] Tax Exempt and Government Entities, Employee Plans, often examines retirement plans for which no return is filed. These are called Non-Return Units.

SOURCE: Tax Exempt and Government Entities.