

16-Jun-22

IRS Data Book Table 25

Delinquent Collection Activities, Fiscal Years 2020 and 2021

[Money amounts are in thousands of dollars]

Activity	2020	2021
<b>Returns filed with additional tax due:</b>		
Gross total yield from unpaid assessments [1]	\$60,324,317	\$92,627,815
Less: Credit transfers [2]	\$21,860,277	\$33,109,946
Equals: Net total amount collected	\$38,464,040	\$59,517,869
Taxpayer delinquent accounts:		
Number in beginning inventory	11,230,082	8,426,950
Number of new accounts	4,598,320	8,142,985
Number of accounts closed	7,401,452	6,291,609
Ending inventory:		
Number	8,426,950	10,278,326
Balance of assessed tax, penalties, and interest [3]	\$114,258,860	\$133,447,314
<b>Returns not filed timely:</b>		
Delinquent return activity:		
Net amount assessed [4]	\$14,373,309	\$18,544,481
Amount collected with delinquent returns	\$1,489,704	\$2,773,688
Taxpayer delinquency investigations [5]:		
Number in beginning inventory	2,644,059	3,335,794
Number of new investigations	2,257,180	413,224
Number of investigations closed	1,565,445	1,155,079
Number in ending inventory	3,335,794	2,593,939
<b>Offers in compromise [6]:</b>		
Number of offers received	44,809	49,285
Number of offers accepted	14,288	15,154
Amount of offers accepted	\$158,013	\$220,936
<b>Enforcement activity:</b>		
Number of notices of Federal tax liens filed [7]	291,081	212,251
Number of notices of levy requested on third parties [8]	396,269	305,610
Number of seizures [9]	77	96
<b>Installment agreements [10]:</b>		
Number in beginning inventory	4,241,975	3,891,791
Number of new agreements established [11]	1,825,378	2,361,646
Number of taxpayers that were full paid [12]	1,638,667	1,747,723
Number in ending inventory [11]	3,891,791	3,782,842
Amount collected for cases in installment agreement status [13]	\$12,517,754	\$13,676,673

[1] Includes amounts collected through collection activity on previously unpaid assessed taxes plus assessed and accrued penalties and interest. Assessed tax may result from voluntarily filed returns, examinations of taxpayers' returns, or a combination of both.

[2] In this instance, credit transfers are credits transferred from one tax module to another tax module where the receiving module is in collection status. A tax module is a record of tax data for a specific taxpayer covering one return for one tax period. These credit transfers are then subtracted from total yield to avoid overstating the net total amount collected.

[3] Includes assessed penalties and interest but excludes any accrued penalties and interest. Assessed penalties and interest—usually determined simultaneously with the unpaid balance of tax—are computed on the unpaid balance of tax from the due date of the return to the date of assessment. Penalties and interest continue to accrue after the date of assessment until the taxpayer's balance is paid in full.

[4] Includes net assessment of tax, penalty, and interest amounts (less prepaid credits, withholding, and estimated tax payments) on delinquent tax returns secured by collection activity. Excludes accrued penalty and interest.

[5] A delinquency investigation is opened when a taxpayer does not respond to an IRS notice of a delinquent return.

[6] An offer in compromise is a proposal by a taxpayer to the Federal Government that would settle a tax liability for payment of less than the full amount owed. Absent special circumstances, an offer will not be accepted if the IRS believes the liability can be paid in full as a lump sum or through a payment agreement.

[7] Represents the number of lien requests entered into the IRS Automated Lien System.

[8] Represents the number of levies requested upon third parties by the Automated Collection System and Field Collection programs.

[9] Represents the number of seizures conducted by the Field Collection program.

[10] An installment agreement (IA) is an arrangement which allows an individual or business to pay their tax liabilities over time. Generally, a taxpayer may apply for an IA online, by phone, by mail, or in person. Penalties and interest continue to accrue until the balance due has been paid in full.

[11] The number of agreements represents the number of taxpayers with IAs, not the number of tax modules in an IA status. Does not include agreements of 180 days or less.

[12] The number of taxpayers whose remaining module(s) were moved from an active IA status to fully paid status. Taxpayers' module(s) may leave an active IA status in ways other than through "Full Paid."

[13] Includes penalties and interest; does not include user fees.

NOTES: Due to the COVID-19 pandemic, the IRS suspended most collection activities from March 30, 2020, through July 15, 2020, in order to provide relief to taxpayers and to ensure the health and safety of both taxpayers and IRS employees. Fiscal Year 2021 collections continued to be affected by the pandemic as additional collection activities resumed. Detail may not add to totals because of rounding. All amounts are in current dollars. This table reflects delinquent collection activities for all return types.

SOURCE: Small Business/Self-Employed, Collection, Performance Planning and Analysis, Collection Data Assurance/Specialty Reports and Plans.

29-Jun-21

IRS Data Book Table 25

Delinquent Collection Activities, Fiscal Years 2019 and 2020

[Money amounts are in thousands of dollars]

Activity	2019	2020
<b>Returns filed with additional tax due:</b>		
Gross total yield from unpaid assessments [1]	\$121,039,606	\$60,324,317
Less: Credit transfers [2]	\$77,038,752	\$21,860,277
Equals: Net total amount collected	\$44,000,854	\$38,464,040
Taxpayer delinquent accounts:		
Number in beginning inventory	13,185,584	11,230,082
Number of new accounts	7,931,611	4,598,320
Number of accounts closed	9,887,113	7,401,452
Ending inventory:		
Number	11,230,082	8,426,950
Balance of assessed tax, penalties, and interest [3]	\$125,757,108	\$114,258,860
<b>Returns not filed timely:</b>		
Delinquent return activity:		
Net amount assessed [4]	\$33,790,325	\$14,373,309
Amount collected with delinquent returns	\$1,891,469	\$1,489,704
Taxpayer delinquency investigations [5]:		
Number in beginning inventory	1,772,304	2,664,059
Number of new investigations	2,259,853	2,257,180
Number of investigations closed	1,388,098	1,565,445
Number in ending inventory	2,644,059	3,335,794
<b>Offers in compromise [6]:</b>		
Number of offers received	54,225	44,809
Number of offers accepted	17,890	14,288
Amount of offers accepted	\$289,422	\$158,013
<b>Enforcement activity:</b>		
Number of notices of Federal tax liens filed [7]	543,604	291,081
Number of notices of levy requested on third parties [8]	782,735	396,269
Number of seizures [9]	228	77
<b>Installment agreements [10]:</b>		
Number in beginning inventory	4,251,998	4,241,975
Number of new agreements established [11]	2,821,134	1,825,378
Number of taxpayers that were full paid [12]	1,858,519	1,638,667
Number in ending inventory [11]	4,241,975	3,891,791
Amount collected for cases in installment agreement status [13]	\$13,926,212	\$12,517,754

[1] Includes amounts collected through collection activity on previously unpaid assessed taxes plus assessed and accrued penalties and interest. Assessed tax may result from voluntarily filed returns, examinations of taxpayers' returns, or a combination of both.

[2] In this instance, credit transfers are credits transferred from one tax module to another tax module where the receiving module is in collection status. A tax module is a record of tax data for a specific taxpayer covering one return for one tax period. These credit transfers are then subtracted from total yield to avoid overstating the net total amount collected.

[3] Includes assessed penalties and interest but excludes any accrued penalties and interest. Assessed penalties and interest—usually determined simultaneously with the unpaid balance of tax—are computed on the unpaid balance of tax from the due date of the return to the date of assessment. Penalties and interest continue to accrue after the date of assessment until the taxpayer's balance is paid in full.

[4] Includes net assessment of tax, penalty, and interest amounts (less prepaid credits, withholding, and estimated tax payments) on delinquent tax returns secured by collection activity. Excludes accrued penalty and interest.

[5] A delinquency investigation is opened when a taxpayer does not respond to an IRS notice of a delinquent return.

[6] An offer in compromise is a proposal by a taxpayer to the Federal Government that would settle a tax liability for payment of less than the full amount owed. Absent special circumstances, an offer will not be accepted if the IRS believes the liability can be paid in full as a lump sum or through a payment agreement.

[7] Represents the number of lien requests entered into the IRS Automated Lien System.

[8] Represents the number of levies requested upon third parties by the Automated Collection System and Field Collection programs.

[9] Represents the number of seizures conducted by the Field Collection program.

[10] An installment agreement (IA) is an arrangement which allows an individual or business to pay their tax liabilities over time. Generally, a taxpayer may apply for an IA online, by phone, by mail, or in person. Penalties and interest continue to accrue until the balance due has been paid in full.

[11] The number of agreements represents the number of taxpayers with IAs, not the number of tax modules in an IA status. Does not include agreements of 120 days or less.

[12] The number of taxpayers whose remaining module(s) were moved from an active IA status to fully paid status. Taxpayers' module(s) may leave an active IA Status in ways other than through "Full Paid."

[13] Includes penalties and interest; does not include user fees.

NOTES: Due to the Covid-19 pandemic, the IRS suspended most collection activities from March 30, 2020, through July 15, 2020, in order to provide relief to taxpayers and to ensure the health and safety of both taxpayers and IRS employees. Following July 15, some collection activities resumed on a case-by-case basis. Detail may not add to totals because of rounding. All amounts are in current dollars. This table reflects delinquent collection activities for all return types.

SOURCE: Small Business/Self-Employed, Collection, Performance Planning and Analysis, Collection Data Assurance/Specialty Reports and Plans.

**Delinquent Collection Activities, Fiscal Years 2018 and 2019**

[Money amounts are in thousands of dollars]

Activity	2018	2019
<b>Returns filed with additional tax due:</b>		
Gross total yield from unpaid assessments [1]	55,502,635	121,039,606
Less: Credit transfers [2]	14,895,892	77,038,752
Equals: Net total amount collected	40,606,743	44,000,854
Taxpayer delinquent accounts:		
Number in beginning inventory	14,080,169	13,185,584
Number of new accounts	7,801,759	7,931,611
Number of accounts closed	8,696,344	9,887,113
Ending inventory:		
Number	13,185,584	11,230,082
Balance of assessed tax, penalties, and interest [3]	128,177,486	125,757,108
<b>Returns not filed timely:</b>		
Delinquent return activity:		
Net amount assessed [4]	13,010,242	33,790,325
Amount collected with delinquent returns	1,413,182	1,891,469
Taxpayer delinquency investigations [5]:		
Number in beginning inventory	2,291,494	1,772,304
Number of new investigations	430,555	2,259,853
Number of investigations closed	949,745	1,388,098
Number in ending inventory	1,772,304	2,644,059
<b>Offers in compromise [6]:</b>		
Number of offers received	59,127	54,225
Number of offers accepted	23,929	17,890
Amount of offers accepted	261,286	289,422
<b>Enforcement activity:</b>		
Number of notices of Federal tax liens filed [7]	410,220	543,604
Number of notices of levy requested on third parties [8]	639,025	782,735
Number of seizures [9]	275	228
<b>Installment agreements [10]:</b>		
Number of new agreements established [11]	2,883,035	2,821,134
Amount collected for cases in installment agreement status [12]	13,603,037	13,926,212
Number in ending inventory [11]	4,251,998	4,241,975

[1] Includes amounts collected through collection activity on previously unpaid assessed taxes plus assessed and accrued penalties and interest. Assessed tax may result from voluntarily filed returns, examinations of taxpayers' returns, or a combination of both.

[2] In this instance, credit transfers are credits transferred from one tax module to another tax module where the receiving module is in collection status. A tax module is a record of tax data for a specific taxpayer covering one return for one tax period. These credit transfers are then subtracted from total yield to avoid overstating the net total amount collected.

[3] Includes assessed penalties and interest but excludes any accrued penalties and interest. Assessed penalties and interest—usually determined simultaneously with the unpaid balance of tax—are computed on the unpaid balance of tax from the due date of the return to the date of assessment. Penalties and interest continue to accrue after the date of assessment until the taxpayer's balance is paid in full.

[4] Includes net assessment of tax, penalty, and interest amounts (less prepaid credits, withholding, and estimated tax payments) on delinquent tax returns secured by collection activity. Excludes accrued penalty and interest.

[5] A delinquency investigation is opened when a taxpayer does not respond to an IRS notice of a delinquent return.

[6] An offer in compromise is a proposal by a taxpayer to the Federal Government that would settle a tax liability for payment of less than the full amount owed. Absent special circumstances, an offer will not be accepted if the IRS believes the liability can be paid in full as a lump sum or through a payment agreement.

[7] Represents the number of lien requests entered into the IRS Automated Lien System.

[8] Represents the number of levies requested upon third parties by the Automated Collection System and Field Collection programs.

[9] Represents the number of seizures conducted by the Field Collection program.

[10] An installment agreement (IA) is an arrangement which allows an individual or business to pay their tax liabilities over time. Generally, a taxpayer may apply for an IA online, by phone, by mail, or in person. Penalties and interest continue to accrue until the balance due has been paid in full.

[11] The number of agreements represents the number of taxpayers with IAs, not the number of tax modules in an IA status. Does not include short-term agreements of less than 60 days.

[12] Includes penalties and interest; does not include user fees.

NOTES: Detail may not add to totals because of rounding. All amounts are in current dollars. This table reflects delinquent collection activities for all return types.

SOURCE: Small Business/Self-Employed, Collection, Performance Planning and Analysis, Collection Data Assurance/Special Reports and Plans.

**Delinquent Collection Activities, Fiscal Years 2017 and 2018**

[Money amounts are in thousands of dollars]

Activity	2017	2018
<b>Returns filed with additional tax due:</b>		
Gross total yield from unpaid assessments [1]	54,378,716	55,502,635
Less: Credit transfers [2]	14,395,007	14,895,892
Equals: Net total amount collected	39,983,710	40,606,743
Taxpayer delinquent accounts (thousands):		
Number in beginning inventory	14,005	14,080
Number of new accounts	8,266	7,802
Number of accounts closed	8,191	8,696
Ending inventory:		
Number	14,080	13,186
Balance of assessed tax, penalties, and interest [3]	131,117,253	128,177,486
<b>Returns not filed timely:</b>		
Delinquent return activity:		
Net amount assessed [4]	12,548,113	13,010,242
Amount collected with delinquent returns	1,609,172	1,413,182
Taxpayer delinquency investigations (thousands) [5]:		
Number in beginning inventory	2,764	2,291
Number of new investigations	362	431
Number of investigations closed	834	950
Number in ending inventory	2,291	1,772
<b>Offers in compromise (thousands) [6]:</b>		
Number of offers received	62	59
Number of offers accepted	25	24
Amount of offers accepted	255,862	261,286
<b>Enforcement activity:</b>		
Number of notices of Federal tax liens filed [7]	446,378	410,220
Number of notices of levy requested on third parties [8]	590,249	639,025
Number of seizures [9]	323	275

[1] Includes amounts collected through collection activity on previously unpaid assessed taxes plus assessed and accrued penalties and interest. Assessed tax may result from voluntarily filed returns, examinations of taxpayers' returns, or a combination of both.

[2] In this instance, credit transfers are credits transferred from one tax module to another tax module where the receiving module is in collection status. A tax module is a record of tax data for a specific taxpayer covering one return for one tax period. These credit transfers are then subtracted from total yield to avoid overstating the net total amount collected.

[3] Includes assessed penalties and interest but excludes any accrued penalties and interest. Assessed penalties and interest—usually determined simultaneously with the unpaid balance of tax—are computed on the unpaid balance of tax from the due date of the return to the date of assessment. Penalties and interest continue to accrue after the date of assessment until the taxpayer's balance is paid in full.

[4] Includes net assessment of tax, penalty, and interest amounts (less prepaid credits, withholding, and estimated tax payments) on delinquent tax returns secured by collection activity. Excludes accrued penalty and interest.

[5] A delinquency investigation is opened when a taxpayer does not respond to an IRS notice of a delinquent return.

[6] An offer in compromise is a proposal by a taxpayer to the Federal Government that would settle a tax liability for payment of less than the full amount owed. Absent special circumstances, an offer will not be accepted if the IRS believes the liability can be paid in full as a lump sum or through a payment agreement.

[7] Represents the number of lien requests entered into the IRS Automated Lien System.

[8] Represents the number of levies requested upon third parties by the Automated Collection System and Field Collection programs.

[9] Represents the number of seizures conducted by the Field Collection program.

NOTES: Detail may not add to totals because of rounding. All amounts are in current dollars. This table reflects delinquent collection activities for all return types.

SOURCE: Small Business/Self-Employed, Collection, Performance Planning and Analysis Examination, Collection Data Assurance/Special Reports and Plans.

# Delinquent Collection Activities, Fiscal Years 2016 and 2017

[Money amounts are in thousands of dollars]

Activity	2016	2017
<b>Returns filed with additional tax due:</b>		
Gross total yield from unpaid assessments [1]	52,303,406	54,378,716
Less: Credit transfers [2]	14,925,300	14,395,007
Equals: Net total amount collected	37,378,106	39,983,710
Taxpayer delinquent accounts (thousands):		
Number in beginning inventory	13,371	14,005
Number of new accounts	7,652	8,266
Number of accounts closed	7,018	8,191
Ending inventory:		
Number	14,005	14,080
Balance of assessed tax, penalties, and interest [3]	138,232,446	131,117,253
<b>Returns not filed timely:</b>		
Delinquent return activity:		
Net amount assessed [4]	12,492,286	12,548,113
Amount collected with delinquent returns	2,316,289	1,609,172
Taxpayer delinquency investigations (thousands) [5]:		
Number in beginning inventory	3,045	2,764
Number of new investigations	1,026	362
Number of investigations closed	1,307	834
Number in ending inventory	2,764	2,291
<b>Offers in compromise (thousands) [6]:</b>		
Number of offers received	63	62
Number of offers accepted	27	25
Amount of offers accepted	225,946	255,862
<b>Enforcement activity:</b>		
Number of notices of Federal tax liens filed [7]	470,602	446,378
Number of notices of levy requested on third parties [8]	869,196	590,249
Number of seizures [9]	436	323

[1] Includes amounts collected through collection activity on previously unpaid assessed taxes plus assessed and accrued penalties and interest. Assessed tax may result from voluntarily filed returns, examinations of taxpayers' returns, or a combination of both.

[2] In this instance, credit transfers are credits transferred from one tax module to another tax module where the receiving module is in collection status. A tax module is a record of tax data for a specific taxpayer covering one return for one tax period. These credit transfers are then subtracted from total yield to avoid overstating the net total amount collected.

[3] Includes assessed penalties and interest but excludes any accrued penalties and interest. Assessed penalties and interest—usually determined simultaneously with the unpaid balance of tax—are computed on the unpaid balance of tax from the due date of the return to the date of assessment. Penalties and interest continue to accrue after the date of assessment until the taxpayer's balance is paid in full.

[4] Includes net assessment of tax, penalty, and interest amounts (less prepaid credits, withholding, and estimated tax payments) on delinquent tax returns secured by collection activity. Excludes accrued penalty and interest.

[5] A delinquency investigation is opened when a taxpayer does not respond to an IRS notice of a delinquent return.

[6] An offer in compromise is a proposal by a taxpayer to the Federal Government that would settle a tax liability for payment of less than the full amount owed. Absent special circumstances, an offer will not be accepted if the IRS believes the liability can be paid in full as a lump sum or through a payment agreement.

[7] Represents the number of lien requests entered into the IRS Automated Lien System.

[8] Represents the number of levies requested upon third parties by the Automated Collection System and Field Collection programs.

[9] Represents the number of seizures conducted by the Field Collection program.

NOTES: Detail may not add to totals because of rounding. All amounts are in current dollars. This table reflects delinquent collection activities for all return types.

SOURCE: Small Business/Self-Employed, Collection, Performance Planning and Analysis Examination, Collection Data Assurance/Special Reports and Plans.

**Delinquent Collection Activities, Fiscal Years 2015 and 2016**

[Money amounts are in thousands of dollars]

Activity	2015	2016
<b>Returns filed with additional tax due:</b>		
Gross total yield from unpaid assessments [1]	50,262,866	52,303,406
Less: Credit transfers [2]	14,711,948	14,925,300
Equals: Net total amount collected	35,550,918	37,378,106
Taxpayer delinquent accounts (thousands):		
Number in beginning inventory	12,410	13,371
Number of new accounts	8,121	7,652
Number of accounts closed	7,159	7,018
Ending inventory:		
Number	13,371	14,005
Balance of assessed tax, penalties, and interest [3]	137,278,819	138,232,446
<b>Returns not filed timely:</b>		
Delinquent return activity:		
Net amount assessed [4]	14,516,462	12,492,286
Amount collected with delinquent returns	2,278,411	2,316,289
Taxpayer delinquency investigations (thousands) [5]:		
Number in beginning inventory	3,540	3,045
Number of new investigations	1,091	1,026
Number of investigations closed	1,586	1,307
Number in ending inventory	3,045	2,764
<b>Offers in compromise (thousands) [6]:</b>		
Number of offers received	67	63
Number of offers accepted	27	27
Amount of offers accepted	204,748	225,946
<b>Enforcement activity:</b>		
Number of notices of Federal tax liens filed [7]	515,247	470,602
Number of notices of levy requested on third parties [8]	1,464,026	869,196
Number of seizures [9]	426	436

[1] Includes amounts collected through collection activity on previously unpaid assessed taxes plus assessed and accrued penalties and interest. Assessed tax may result from voluntarily filed returns, examinations of taxpayers' returns, or a combination of both.

[2] In this instance, credit transfers are credits transferred from one tax module to another tax module where the receiving module is in collection status. These credit transfers are then subtracted from total yield to avoid overstating the net total amount collected.

[3] Includes assessed penalties and interest but excludes any accrued penalties and interest. Assessed penalties and interest—usually determined simultaneously with the unpaid balance of tax—are computed on the unpaid balance of tax from the due date of the return to the date of assessment. Penalties and interest continue to accrue after the date of assessment until the taxpayer's balance is paid in full.

[4] Includes net assessment of tax, penalty, and interest amounts (less prepaid credits, withholding, and estimated tax payments) on delinquent tax returns secured by Collection activity. Excludes accrued penalty and interest.

[5] A delinquency investigation is opened when a taxpayer does not respond to an IRS notice of a delinquent return.

[6] An offer in compromise is a proposal by a taxpayer to the Federal Government that would settle a tax liability for payment of less than the full amount owed. Absent special circumstances, an offer will not be accepted if the IRS believes the liability can be paid in full as a lump sum or through a payment agreement.

[7] Represents the number of lien requests entered into the IRS Automated Lien System.

[8] Represents the number of levies requested upon third parties by the Automated Collection System and Field Collection programs.

[9] Represents the number of seizures conducted by the Field Collection program.

NOTES: Detail may not add to totals because of rounding. All amounts are in current dollars. This table reflects delinquent collection activities for all return types.

SOURCE: Small Business/Self-Employed, Collection, Performance Planning and Analysis Examination, Collection Data Assurance/Special Reports and Plans.

**Delinquent Collection Activities, Fiscal Years 2014 and 2015**

[Money amounts are in thousands of dollars]

Activity	2014	2015
<b>Returns filed with additional tax due:</b>		
Gross total yield from unpaid assessments [1]	48,951,974	50,262,866
Less: Credit transfers [2]	14,759,090	14,711,948
Equals: Net total amount collected	34,192,884	35,550,918
Taxpayer delinquent accounts (thousands):		
Number in beginning inventory	11,721	12,410
Number of new accounts	7,658	8,121
Number of accounts closed	6,970	7,159
Ending inventory:		
Number	12,410	13,371
Balance of assessed tax, penalties, and interest [3]	130,619,989	137,278,819
<b>Returns not filed timely:</b>		
Delinquent return activity:		
Net amount assessed [4]	14,173,795	14,516,462
Amount collected with delinquent returns	1,905,254	2,278,411
Taxpayer delinquency investigations (thousands) [5]:		
Number in beginning inventory	3,659	3,540
Number of new investigations	1,563	1,091
Number of investigations closed	1,682	1,586
Number in ending inventory	3,540	3,045
<b>Offers in compromise (thousands) [6]:</b>		
Number of offers received	68	67
Number of offers accepted	27	27
Amount of offers accepted	179,354	204,748
<b>Enforcement activity:</b>		
Number of notices of Federal tax liens filed [7]	535,580	515,247
Number of notices of levy requested on third parties [8]	1,995,987	1,464,026
Number of seizures [9]	432	426

[1] Includes amounts collected through collection activity on previously unpaid assessed taxes plus assessed and accrued penalties and interest. Assessed tax may result from voluntarily filed returns, examinations of taxpayers' returns, or a combination of both.

[2] In this instance, credit transfers are credits transferred from one tax module to another tax module where the receiving module is in collection status. These credit transfers are then subtracted from total yield to avoid overstating the net total amount collected.

[3] Includes assessed penalties and interest but excludes any accrued penalties and interest. Assessed penalties and interest—usually determined simultaneously with the unpaid balance of tax—are computed on the unpaid balance of tax from the due date of the return to the date of assessment. Penalties and interest continue to accrue after the date of assessment until the taxpayer's balance is paid in full.

[4] Includes net assessment of tax, penalty, and interest amounts (less prepaid credits, withholding, and estimated tax payments) on delinquent tax returns secured by Collection activity. Excludes accrued penalty and interest.

[5] A delinquency investigation is opened when a taxpayer does not respond to an IRS notice of a delinquent return.

[6] An offer in compromise is a proposal by a taxpayer to the Federal Government that would settle a tax liability for payment of less than the full amount owed. Absent special circumstances, an offer will not be accepted if the IRS believes the liability can be paid in full as a lump sum or through a payment agreement.

[7] Represents the number of lien requests entered into the IRS Automated Lien System.

[8] Represents the number of levies requested upon third parties by the Automated Collection System and Field Collection programs.

[9] Represents the number of seizures conducted by the Field Collection program.

NOTES: Detail may not add to totals because of rounding. All amounts are in current dollars. This table reflects delinquent collection activities for all return types.

SOURCE: Small Business/Self-Employed, Collection, Performance Planning and Analysis Examination, Collection Data Assurance/Special Reports and Plans.

**Delinquent Collection Activities, Fiscal Years 2013 and 2014**

[Money amounts are in thousands of dollars]

Activity	2013	2014
<b>Returns filed with additional tax due:</b>		
Gross total yield from unpaid assessments [1]	47,152,648	48,951,974
Less: Credit transfers [2]	14,687,867	14,759,090
Equals: Net total amount collected	32,464,781	34,192,884
Taxpayer delinquent accounts (thousands):		
Number in beginning inventory	11,464	11,721
Number of new accounts	7,788	7,658
Number of accounts closed	7,530	6,970
Ending inventory:		
Number	11,721	12,410
Balance of assessed tax, penalties, and interest [3]	120,734,098	130,619,989
<b>Returns not filed timely:</b>		
Delinquent return activity:		
Net amount assessed [4]	15,161,841	14,173,795
Amount collected with delinquent returns	1,763,523	1,905,254
Taxpayer delinquency investigations (thousands) [5]:		
Number in beginning inventory	3,937	3,659
Number of new investigations	1,598	1,563
Number of investigations closed	1,876	1,682
Number in ending inventory	3,659	3,540
<b>Offers in compromise (thousands) [6]:</b>		
Number of offers received	74	68
Number of offers accepted	31	27
Amount of offers accepted	195,379	179,354
<b>Enforcement activity:</b>		
Number of notices of Federal tax liens filed [7]	602,005	535,580
Number of notices of levy requested on third parties [8]	1,855,095	1,995,987
Number of seizures [9]	547	432

[1] Includes amounts collected through collection activity on previously unpaid assessed taxes plus assessed and accrued penalties and interest. Assessed tax may result from voluntarily filed returns, examinations of taxpayers' returns, or a combination of both.

[2] In this instance, credit transfers are credits transferred from one tax module to another tax module where the receiving module is in collection status. These credit transfers are then subtracted from total yield to avoid overstating the net total amount collected.

[3] Includes assessed penalties and interest but excludes any accrued penalties and interest. Assessed penalties and interest—usually determined simultaneously with the unpaid balance of tax—are computed on the unpaid balance of tax from the due date of the return to the date of assessment. Penalties and interest continue to accrue after the date of assessment until the taxpayer's balance is paid in full.

[4] Includes net assessment of tax, penalty, and interest amounts (less prepaid credits, withholding, and estimated tax payments) on delinquent tax returns secured by Collection activity. Excludes accrued penalty and interest.

[5] A delinquency investigation is opened when a taxpayer does not respond to an IRS notice of a delinquent return.

[6] An offer in compromise is a proposal by a taxpayer to the Federal Government that would settle a tax liability for payment of less than the full amount owed. Absent special circumstances, an offer will not be accepted if the IRS believes the liability can be paid in full as a lump sum or through a payment agreement.

[7] Represents the number of lien requests entered into the IRS Automated Lien System.

[8] Represents the number of levies requested upon third parties by the Automated Collection System and Field Collection programs.

[9] Represents the number of seizures conducted by the Field Collection program.

NOTES: Detail may not add to totals because of rounding. All amounts are in current dollars. This table reflects delinquent collection activities for all return types.

SOURCE: Small Business/Self-Employed, Collection, Performance Planning and Analysis Examination, Collection Data Assurance/Special Reports and Plans.



# Delinquent Collection Activities, Fiscal Years 2012 and 2013

[Money amounts are in thousands of dollars]

Activity	2012	2013
<b>Returns filed with additional tax due:</b>		
Total yield from unpaid assessments [1]	44,613,336	47,152,648
Less: Credit transfers	13,509,257	14,687,867
Equals: Net total amount collected	31,104,079	32,464,781
Taxpayer delinquent accounts (thousands):		
Number in beginning inventory	10,809	11,464
Number of new accounts	8,115	7,788
Number of accounts closed	7,461	7,530
Ending inventory:		
Number	11,464	11,721
Balance of assessed tax, penalties, and interest [2]	124,304,282	120,734,098
<b>Returns not filed timely:</b>		
Delinquent return activity:		
Net amount assessed [3]	18,034,976	15,161,841
Amount collected with delinquent returns	1,690,318	1,763,523
Taxpayer delinquency investigations (thousands) [4]:		
Number in beginning inventory	3,862	3,937
Number of new investigations	1,973	1,598
Number of investigations closed	1,897	1,876
Number in ending inventory	3,937	3,659
<b>Offers in compromise (thousands) [5]:</b>		
Number of offers received	64	74
Number of offers accepted	24	31
Amount of offers accepted	195,652	195,379
<b>Enforcement activity:</b>		
Number of notices of Federal tax liens filed [6]	707,768	602,005
Number of notices of levy requested on third parties [7]	2,961,162	1,855,095
Number of seizures [8]	733	547

[1] Includes amounts collected through collection activity on previously unpaid assessed taxes plus assessed and accrued penalties and interest. Assessed tax may result from voluntarily filed returns, examinations of taxpayers' returns, or a combination of both.

[2] Includes assessed penalties and interest but excludes any accrued penalties and interest. Assessed penalties and interest—usually determined simultaneously with the unpaid balance of tax—are computed on the unpaid balance of tax from the due date of the return to the date of assessment. Penalties and interest continue to accrue after the date of assessment until the taxpayer's balance is paid in full.

[3] Includes net assessment of tax, penalty, and interest amounts (less prepaid credits, withholding, and estimated tax payments) on delinquent tax returns secured by Collection activity.

[4] A delinquency investigation is opened when a taxpayer does not respond to an IRS notice of a delinquent return.

[5] An offer in compromise is a proposal by a taxpayer to the Federal Government that would settle a tax liability for payment of less than the full amount owed. Absent special circumstances, an offer will not be accepted if the IRS believes the liability can be paid in full as a lump sum or through a payment agreement.

[6] Represents the number of lien requests entered into the IRS Automated Lien System.

[7] Represents the number of levies requested upon third parties by the Automated Collection System and Field Collection programs.

[8] Represents the number of seizures conducted by the Field Collection program.

NOTES: Detail may not add to totals because of rounding. All amounts are in current dollars. This table reflects delinquent collection activities for all return types.

SOURCE: Small Business/Self-Employed, Collection, Performance Planning and Analysis Examination, Collection Data Assurance/Special Reports and Plans.

# Delinquent Collection Activities, Fiscal Years 2011 and 2012

[Money amounts are in thousands of dollars]

Activity	2011	2012
<b>Returns filed with additional tax due:</b>		
Total yield from unpaid assessments [1]	45,270,987	44,613,336
Less: Credit transfers [1]	14,261,645	13,509,257
Equals: Net total amount collected [1]	31,009,342	31,104,079
Taxpayer delinquent accounts (thousands):		
Number in beginning inventory	10,391	10,809
Number of new accounts	8,011	8,115
Number of accounts closed	7,593	7,461
Ending inventory:		
Number	10,809	11,464
Balance of assessed tax, penalties, and interest [2]	116,262,380	124,304,282
<b>Returns not filed timely:</b>		
Delinquent return activity:		
Net amount assessed [3]	28,404,660	18,034,976
Amount collected with delinquent returns	1,933,279	1,690,318
Taxpayer delinquency investigations (thousands) [4]:		
Number in beginning inventory	3,700	3,862
Number of new investigations	2,404	1,973
Number of investigations closed	2,243	1,897
Number in ending inventory	3,862	3,937
<b>Offers in compromise (thousands) [5]:</b>		
Number of offers received	59	64
Number of offers accepted	20	24
Amount of offers accepted	154,092	195,652
<b>Enforcement activity:</b>		
Number of notices of Federal tax liens filed [6]	1,042,230	707,768
Number of notices of levy served on third parties [7]	3,748,884	2,961,162
Number of seizures [8]	776	733

[1] Includes amounts collected through collection activity on previously unpaid assessed taxes plus assessed and accrued penalties and interest. Assessed tax may result from voluntarily filed returns, examinations of taxpayers' returns, or a combination of both.

[2] Includes assessed penalties and interest but excludes any accrued penalties and interest. Assessed penalties and interest—usually determined simultaneously with the unpaid balance of tax—are computed on the unpaid balance of tax from the due date of the return to the date of assessment. Penalties and interest continue to accrue after the date of assessment until the taxpayer's balance is paid in full.

[3] Includes net assessment of tax, penalty, and interest amounts (less prepaid credits, withholding, and estimated tax payments) on delinquent tax returns secured by Collection activity.

[4] A delinquency investigation is opened when a taxpayer does not respond to an IRS notice of a delinquent return.

[5] An offer in compromise is an agreement between a taxpayer and the Federal Government that settles a tax liability for payment of less than the full amount owed. Absent special circumstances, an offer will not be accepted if the IRS believes the liability can be paid in full as a lump sum or through a payment agreement.

[6] Represents the number of lien requests entered into the IRS Automated Lien System.

[7] Represents the number of levies requested upon third parties by the Automated Collection System and Field Collection programs.

[8] Represents the number of seizures conducted by the Field Collection program.

NOTES: Detail may not add to totals because of rounding. All amounts are in current dollars. This table reflects delinquent collection activities for all return types.

SOURCE: Small Business/Self-Employed, Collection, Performance Planning and Analysis Examination, Collection Data Assurance/Special Reports and Plans.

## Delinquent Collection Activities, Fiscal Years 2010 and 2011

[Money amounts are in thousands of dollars]

Activity	2010	2011
<b>Returns filed with additional tax due:</b>		
Total yield from unpaid assessments [1]	44,173,492	45,270,987
Less: Credit transfers [1]	14,343,418	14,261,645
Equals: Net total amount collected [1]	29,830,074	31,009,342
Taxpayer delinquent accounts (thousands):		
Number in beginning inventory	9,667	10,391
Number of new accounts	7,994	8,011
Number of accounts closed	7,269	7,593
Ending inventory:		
Number	10,391	10,809
Balance of assessed tax, penalties, and interest [2]	114,235,064	116,262,380
<b>Returns not filed timely:</b>		
Delinquent return activity:		
Net amount assessed [3]	29,108,690	28,404,660
Amount collected with delinquent returns	2,353,832	1,933,279
Taxpayer delinquency investigations (thousands) [4]:		
Number in beginning inventory	3,530	3,700
Number of new investigations	2,273	2,404
Number of investigations closed	2,103	2,243
Number in ending inventory	3,700	3,862
<b>Offers in compromise (thousands) [5]:</b>		
Number of offers received	57	59
Number of offers accepted	14	20
Amount of offers accepted	129,668	154,092
<b>Enforcement activity:</b>		
Number of notices of Federal tax liens filed [6]	1,096,376	1,042,230
Number of notices of levy served on third parties	3,606,818	3,748,884
Number of seizures	605	776

[1] Includes amounts collected through collection activity on previously unpaid assessed taxes plus assessed and accrued penalties and interest. Prior to Fiscal Year 2010, this item was shown as "Total yield from taxpayer delinquent accounts." Assessed tax may result from voluntarily filed returns, examinations of taxpayers' returns, or a combination of both.

[2] Includes assessed penalties and interest but excludes any accrued penalties and interest. Assessed penalties and interest—usually determined simultaneously with the unpaid balance of tax—are computed on the unpaid balance of tax from the due date of the return to the date of assessment. Penalties and interest continue to accrue after the date of assessment until the taxpayer's balance is paid in full.

[3] Includes net assessment of tax, penalty, and interest amounts (less prepaid credits, withholding, and estimated tax payments) on delinquent tax returns secured by Collection activity.

[4] A delinquency investigation is opened when a taxpayer does not respond to an IRS notice of a delinquent return.

[5] An offer in compromise (OIC) is an agreement between a taxpayer and the Federal Government that settles a tax liability for payment of less than the full amount owed. Absent special circumstances, an offer will not be accepted if the IRS believes the liability can be paid in full as a lump sum or through a payment agreement.

[6] Represents the number of lien requests entered into the IRS Automated Lien System.

NOTES: Detail may not add to totals because of rounding. All amounts are in current dollars. This table reflects delinquent collection activities for all return types.

SOURCE: Small Business/Self-Employed, Enterprise Collection Strategy, Collection Planning and Governance, Enterprise Collection Plans.

**Delinquent Collection Activities, Fiscal Years 2002 – 2010**

[Money amounts are in thousands of dollars.]

Activity	2002	2003	2004	2005	2006	2007	2008	2009
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>Returns filed with additional tax due:</b>								
Total yield from unpaid assessments [1]	32,557,571	35,507,826	36,659,487	37,113,036	40,813,309	43,318,830	46,446,261	40,520,516
Credit transfers	9,556,836	11,797,828	10,893,964	9,497,689	11,640,394	11,366,431	17,980,613	13,324,478
Net total amount collected	23,000,735	23,709,997	25,765,523	27,615,348	29,172,915	31,952,399	28,465,648	27,196,038
Taxpayer delinquent accounts (thousands):								
Number in beginning inventory	5,419	5,687	6,170	5,981	6,478	7,074	8,240	9,232
Number of new accounts	4,849	5,380	5,179	5,870	6,100	7,146	7,099	6,821
Number of accounts closed	4,581	4,896	5,368	5,373	5,504	5,980	6,107	6,385
Ending inventory:								
Number	5,687	6,170	5,981	6,478	7,074	8,240	9,232	9,667
Balance of assessed tax, penalties, and interest [2]	44,823,141	46,738,194	50,680,546	57,594,901	69,555,590	83,488,988	94,357,717	103,241,178
<b>Returns not filed timely:</b>								
Delinquent return activity:								
Net amount assessed [3]	11,578,471	15,117,175	15,635,584	22,765,462	23,305,535	30,287,802	24,888,918	33,413,470
Amount collected with delinquent returns	1,684,382	3,334,442	2,976,681	3,584,255	3,905,764	3,968,163	3,773,528	3,204,391
Taxpayer delinquency investigations (thousands) [4]:								
Number in beginning inventory	2,126	2,138	2,964	3,022	3,658	3,874	3,732	3,433
Number of new investigations	1,422	2,490	2,051	2,558	2,373	2,587	1,972	2,211
Number of investigations closed	1,410	1,664	1,993	1,922	2,157	2,729	2,271	2,113
Number in ending inventory	2,138	2,964	3,022	3,658	3,874	3,732	3,433	3,530
<b>Offers in compromise (thousands) [5]:</b>								
Number of offers received	124	128	106	74	59	46	44	52
Number of offers accepted	29	22	20	19	15	12	11	11
Amount of offers accepted	300,295	243,942	275,331	325,640	283,746	228,975	200,103	157,261
<b>Enforcement activity:</b>								
Number of notices of Federal tax liens filed	482,509	544,316	534,392	522,887	629,813	683,659	768,168	965,618
Number of notices of levy served on third parties	1,283,742	1,680,844	2,029,613	2,743,577	3,742,276	3,757,190	2,631,038	3,478,181
Number of seizures	296	399	440	512	590	676	610	581

[1] Includes amounts collected through collection activity on previously unpaid assessed taxes plus assessed and accrued penalties and interest. "Total yield from unpaid assessments" was previously reported as "Total yield from taxpayer delinquent accounts" in prior years' *Data Books*. The terminology has been revised for clarification, but the data definition has not changed. Includes collections by private debt collection agencies for Fiscal Years (FY) 2006-2008, all reported in dollars: \$1,685,844 in FY 2006; \$31,044,496 in FY 2007; and \$37,254,116 in FY 2008.

[2] Includes assessed penalties and interest but excludes any accrued penalties and interest. Assessed penalties and interest—usually determined simultaneously with the unpaid balance of tax—are computed on the unpaid balance of tax from the due date of the return to the date of assessment. Penalties and interest continue to accrue after the date of assessment until the taxpayer's balance is paid in full.

[3] Includes net assessment of tax, penalty, and interest amounts (less prepaid credits, withholding, and estimated tax payments) on delinquent tax returns secured by Collection activity.

[4] A delinquency investigation is opened when a taxpayer does not respond to an IRS notice of a delinquent return.

[5] An offer in compromise (OIC) is an agreement between a taxpayer and the Federal Government that settles a tax liability for less than the full amount owed. Absent special circumstances, an offer will not be accepted if the IRS believes the liability can be paid in full as a lump sum or through a payment agreement.

NOTES: Detail may not add to totals because of rounding. All amounts are in thousands of current dollars.

SOURCE: *Internal Revenue Service Data Book*, various years.

Delinquent Collection Activities, Fiscal Years 1994 – 2001

[Money amounts are in thousands of dollars.]

Activity	1994	1995	1996	1997	1998	1999	2000	2001
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total yield from taxpayer delinquent accounts (thousand dollars)	23,454,777	25,149,857	29,776,099	29,913,365	29,906,522	29,167,115	29,935,564	32,186,839
First bill	6,919,290	7,689,043	9,444,567	9,238,746	9,451,298	9,968,531	11,467,429	12,473,959
Subsequent bills [1]	8,756,274	9,451,244	11,305,295	11,414,878	12,109,136	12,201,369	11,233,943	11,683,382
Additional action on taxpayer delinquent accounts [2]	7,779,213	8,009,571	9,026,237	9,259,740	8,346,087	6,997,215	7,234,192	8,029,499
Taxpayer delinquency accounts (thousands):								
Number in opening inventory	4,122	5,040	5,711	5,766	5,579	5,931	6,500	5,861
Number of issuances or receipts	4,560	4,900	5,053	4,829	4,654	4,314	4,076	4,319
Number of dispositions	3,642	4,229	4,998	5,016	4,302	3,745	4,715	4,761
Closing inventory:								
Number of accounts	5,040	5,711	5,766	5,579	5,931	6,500	5,861	5,419
Balance of assessed tax, penalties, and interest (thousand dollars)	31,258,866	33,631,177	35,126,725	32,978,527	33,607,024	39,608,092	38,848,001	40,380,883
Delinquent returns dollars assessed (thousand dollars)	10,740,308	13,267,220	10,419,862	10,803,627	9,754,384	13,380,241	9,399,170	10,175,160
Delinquent return investigations (thousands) [3] :								
Number in opening inventory	1,859	1,868	2,066	2,174	2,144	2,623	3,154	3,350
Number of issuances or receipts	1,601	1,929	1,792	1,618	1,860	2,279	1,642	1,310
Number of dispositions	1,592	1,731	1,684	1,648	1,381	1,748	1,446	2,534
Number in closing inventory	1,868	2,066	2,174	2,144	2,623	3,154	3,350	2,126
Number of returns compliance investigations closed (thousands) [4]	6	6	1	1	n.a.	n.a.	n.a.	n.a.
Number of miscellaneous investigations closed (thousands)	19	16	14	13	9	5	3	3
Offers in compromise (thousands) [5]:								
Number of offers received	52	99	134	114	105	97	109	125
Number of offers accepted	n.a.	n.a.	n.a.	n.a.	n.a.	31	33	39
Amount of offers accepted (thousand dollars)	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	316,214	340,778
Enforcement activity:								
Number of notices of Federal tax liens filed (thousands)	813	799	750	544	383	168	288	428
Number of notices of levy served on third parties (thousands)	2,935	2,722	3,109	3,659	2,503	504	220	674
Number of seizures [6]	10	11	10	10,090	2,259	161	174	255

n.a. — Not available.

[1] Includes payments from subsequent bills (notices) and payments on installment agreements.

[2] Includes yield from taxpayer delinquent accounts, deferred accounts, and non-Masterfile accounts.

[3] A delinquency investigation is opened when a taxpayer does not respond to an IRS notice of a delinquent return.

[4] Excludes Compliance 2000 cases.

[5] An offer in compromise (OIC) is an agreement between a taxpayer and the Federal Government that settles a tax liability for less than the full amount owed. Absent special circumstances, an offer will not be accepted if the IRS believes the liability can be paid in full as a lump sum or through a payment agreement.

[6] Number of seizures is reported in thousands for Fiscal Years 1994–1996 and in actual numbers for Fiscal Years 1997–2001.