Civil Penalties Assessed and Abated, by Type of Tax and Type of Penalty, Fiscal Year 2021

[Money amounts are in thousands of dollars]

Type of tax and type of penalty	Civil penalties assessed [1]		Civil penalties abated [2]	
	Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)
Civil penalties, total	**40,914,975**	**$37,333,117**	**4,621,826**	**$13,319,162**
Individual and estate and trust income taxes:				
Civil penalties, total [3]	**33,393,194**	**$17,132,623**	**3,069,510**	**$2,702,606**
Accuracy [4]	788,243	$1,821,183	37,241	$230,451
Bad check	1,041,858	$96,592	55,027	$18,976
Delinquency	3,404,985	$4,568,266	430,604	$1,081,078
Estimated tax	11,103,032	$2,165,917	336,758	$432,405
Failure to pay	17,048,457	$8,028,212	2,209,541	$903,366
Fraud	1,296	$403,787	150	$33,184
Other [5]	5,323	$48,665	189	$3,145
Partnership income taxes:				
Civil penalties, total	**375,522**	**$1,459,230**	**238,156**	**$751,408**
Bad check	528	$19	d	d
Delinquency	374,980	$1,458,910	236,356	$713,700
Estimated tax	-	$0	d	d
Failure to file electronically	-	$0	837	$34,343
Failure to pay	d	d	-	$0
Failure to provide information [6]	d	d	929	$3,362
Other [5]	-	$0	-	$0
Corporation income taxes:				
Civil penalties, total [7]	**642,035**	**$2,445,166**	**243,131**	**$1,551,566**
Accuracy [4]	2,777	$229,803	321	$60,521
Bad check	7,347	$15,038	1,078	$17,583
Delinquency	80,436	$556,654	144,960	$502,671
Estimated tax	223,121	$659,269	19,863	$370,293
Failure to pay	328,226	$938,724	76,214	$564,029
Fraud	54	$37,031	5	$31,842
Other	74	$8,648	690	$4,627
S corporation income taxes:				
Civil penalties, total	**491,901**	**$643,129**	**101,383**	**$99,780**
Bad check	-	$0	-	$0
Delinquency	489,349	$639,022	101,063	$97,607
Estimated tax	1,298	$801	-	$0
Failure to file electronically [8]	-	$0	-	$0
Failure to pay	1,254	$3,306	320	$2,173
Failure to provide information	-	$0	-	$0
Other	-	$0	-	$0
Employment taxes:				
Civil penalties, total [9]	**5,031,317**	**$6,839,917**	**795,428**	**$4,437,893**
Accuracy [4]	791	$2,408	d	d
Bad check	203,784	$32,256	10,161	$32,184
Delinquency	813,044	$1,087,829	74,262	$402,249
Estimated tax	8,257	$29,623	1,690	$15,035
Failure to pay	2,795,969	$1,279,932	481,242	$620,735
Federal tax deposits	1,209,247	$4,388,207	228,035	$3,367,668
Fraud	79	$4,090	-	$0
Other	146	$15,572	d	d
Excise taxes and tax-exempt organizations and trusts:				
Civil penalties, total [10]	**741,756**	**$1,101,688**	**133,248**	**$702,490**
Accuracy [4]	1,000	$622	38	$9
Bad check	6,027	$1,859	230	$1,278
Daily delinquency [11]	74,803	$265,674	39,641	$157,915
Delinquency	222,561	$110,831	16,593	$71,558
Estimated tax	12,599	$3,209	587	$994
Failure to pay	406,417	$45,642	62,467	$97,831
Federal tax deposits	708	$7,960	170	$2,622
Fraud	16	$1,524	-	$0
Other	17,625	$664,367	13,522	$370,282
Estate and gift taxes:				
Civil penalties, total [12]	**5,114**	**$280,163**	**2,328**	**$766,038**
Accuracy [4]	25	$5,268	6	$32,201
Bad check	26	$2,112	7	$569
Delinquency	1,741	$160,763	722	$637,555
Failure to pay	3,259	$109,327	1,564	$94,508
Fraud	-	$0	-	$0
Other	63	$2,694	29	$1,205
Nonreturn penalties [13]	**234,136**	**$7,431,200**	**38,642**	**$2,307,380**

d—Not shown to avoid disclosure of information. However, the data are included in the appropriate totals.

[1] Assessments of penalties included here were recorded in Fiscal Year (FY) 2021 regardless of the tax year to which the penalties may apply.

[2] Abatements of penalties included here were recorded in FY 2021 regardless of the tax year to which the penalties may apply. An abatement is a reduction of assessed penalties. The IRS may approve an abatement of a penalty for: IRS error; reasonable cause; administrative and collection costs not warranting collection of penalty; discharge of penalty in bankruptcy; and the IRS's acceptance of partial payment of assessed penalty. Numbers and amounts represent only the portion of assessed penalties that were abated.

[3] Represents penalties associated with the Form 1040 series (individual income tax return series) and Form 1041 (estate and trust income tax return).

[4] Represents penalties for negligence; substantial understatement of income tax; substantial valuation misstatement; substantial understatement of pension liabilities; substantial estate or gift tax valuation understatement (under Internal Revenue Code section 6662); understatement of reportable transactions (under Internal Revenue Code section 6662A); and underpayment of stamp tax (under Internal Revenue Code section 6653).

[5] Represents penalties related to Federal tax deposits, failure to supply taxpayer identification number, and failure to report tip income.

[6] Represents penalties associated with failure to provide information on Forms 1065 (partnership return) or 8752 (required payment or refund for a partnership under Internal Revenue Code section 7519), or failure to file electronically Form 1065–B (large partnership return).

[7] Represents penalties associated with the Form 1120 series (corporation income tax return series) and Form 990–T (tax-exempt organization unrelated business income tax return).

[8] Represents penalties associated with failure to file electronically on Forms 1120–S (return for an S corporation) or 8752 (required payment or refund for an S corporation under Internal Revenue Code section 7519).

[9] Represents penalties associated with Forms 940 (employer's Federal unemployment tax return); 941 (employer's 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 tax return); 945 (tax return for withheld income tax from nonpayroll distributions); 1040, Schedule H (household employment taxes); 1042 (tax return of withheld income tax on U.S.-source income of foreign persons); and CT–1 (railroad retirement tax return).

[10] Represents penalties associated with Forms 11–C (occupational tax and registration for wagering return); 720 (excise tax return); 730 (excise tax return for wagering); 990 (tax-exempt organization information return); 990–PF (private foundation return); 1041–A (information return of charitable contribution deductions by certain trusts); 2290 (heavy highway vehicle use tax return); 4720 (excise tax return of charities and other persons); 5227 (split-interest trust information return); and 8886-T (disclosure by tax-exempt entity regarding prohibited tax shelter transaction).

[11] Represents penalties under Internal Revenue Code sections 6652(c)(2)(A) and (B) related to tax-exempt organizations or trusts. Penalties are assessed on a daily basis for failure to file Forms 990 (tax-exempt organization information return); 1041–A (information return of charitable contribution deductions by certain trusts); 5227 (split-interest trust information return); or 8886–T (disclosure by tax-exempt entity regarding prohibited tax shelter transaction).

[12] Represents penalties associated with Forms 706 (estate tax return) and 709 (gift tax return).

[13] Represents various penalties assessed and abated for a wide range of noncompliant behaviors, such as noncompliance related to tax return preparers and to information returns (e.g., Forms 1099, W–2, 3520–A, 8027, and 8300), as well as aiding and abetting; frivolous return filings; and misuse of dyed fuel. Also includes trust fund recovery penalties. Withheld income and employment taxes, including Social Security taxes, railroad retirement taxes, or collected excise taxes, are collectively called trust fund taxes because employers actually hold the employee's money in trust until they make a Federal tax deposit in that amount. Trust fund recovery penalties are assessed when these employment taxes are not collected, accounted for, and paid timely. The amount of trust fund recovery penalties credited in Fiscal Year 2021 was $734,998,522 and is included in the amount abated.

NOTES: Detail may not add to totals because of rounding. Due to continuted challenges from the COVID-19 pandemic, IRS provided relief from some penalties in certain circumstances due to delays in IRS remittance processing.

SOURCE: Chief Financial Officer, Custodial Financial Management.

Civil Penalties Assessed and Abated, by Type of Tax and Type of Penalty, Fiscal Year 2020

[Money amounts are in thousands of dollars]

Type of tax and type of penalty	Civil penalties assessed [1]		Civil penalties abated [2]	
	Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)
Civil penalties, total	**40,509,512**	**$31,370,740**	**3,824,582**	**$23,881,496**
Individual and estate and trust income taxes:				
Civil penalties, total [3]	**33,976,400**	**$14,100,811**	**2,729,818**	**$1,701,166**
Accuracy [4]	422,972	$842,606	33,903	$171,177
Bad check	1,083,365	$99,437	194,907	$20,959
Delinquency	2,431,105	$3,260,209	274,651	$760,473
Estimated tax	10,715,948	$2,584,316	222,858	$102,431
Failure to pay	19,319,073	$7,137,998	2,003,195	$634,706
Fraud	1,330	$113,034	129	$6,615
Other [5]	2,607	$63,210	175	$4,804
Partnership income taxes:				
Civil penalties, total	**349,534**	**$2,464,824**	**162,077**	**$2,238,175**
Bad check	725	$31	d	d
Delinquency	348,805	$2,464,694	159,937	$2,213,537
Estimated tax	-	$0	-	$0
Failure to file electronically	d	d	42	$18,674
Failure to pay	d	d	d	d
Failure to provide information [6]	d	d	2,043	$5,940
Other [5]	-	$0	-	$0
Corporation income taxes:				
Civil penalties, total [7]	**587,511**	**$1,429,504**	**160,133**	**$1,198,210**
Accuracy [4]	2,423	$53,964	d	d
Bad check	11,111	$16,909	1,281	$9,856
Delinquency	51,682	$356,495	94,318	$486,925
Estimated tax	235,454	$395,982	9,221	$211,526
Failure to pay	286,725	$589,311	54,181	$468,629
Fraud	59	$8,932	d	d
Other	57	$7,910	831	$2,143
S corporation income taxes:				
Civil penalties, total	**441,286**	**$635,766**	**58,678**	**$62,981**
Bad check	-	$0	-	$0
Delinquency	438,681	$633,174	58,456	$62,441
Estimated tax	1,367	$1,130	-	$0
Failure to file electronically [8]	-	$0	-	$0
Failure to pay	1,238	$1,461	222	$540
Failure to provide information	-	$0	-	$0
Other	-	$0	-	$0
Employment taxes:				
Civil penalties, total [9]	**4,341,094**	**$6,090,902**	**576,514**	**$16,849,500**
Accuracy [4]	1,027	$2,955	d	d
Bad check	288,860	$49,460	15,395	$21,244
Delinquency	577,228	$752,352	63,250	$280,168
Estimated tax	8,030	$27,133	809	$4,437,782
Failure to pay	2,430,338	$1,151,115	301,504	$1,134,454
Federal tax deposits	1,035,480	$4,106,008	195,519	$10,975,550
Fraud	74	$1,119	-	$0
Other	57	$761	d	d
Excise taxes and tax-exempt organizations and trusts:				
Civil penalties, total [10]	**627,708**	**$496,208**	**112,095**	**$172,810**
Accuracy [4]	429	$24,925	53	$127
Bad check	6,901	$1,986	269	$1,188
Daily delinquency [11]	36,584	$136,826	21,411	$85,666
Delinquency	196,969	$43,405	14,775	$17,561
Estimated tax	11,012	$3,696	303	$567
Failure to pay	360,637	$98,964	68,137	$11,316
Federal tax deposits	1,142	$17,975	317	$10,552
Fraud	33	$2,198	-	$0
Other	14,001	$166,233	6,830	$45,833
Estate and gift taxes:				
Civil penalties, total [12]	**3,043**	**$1,211,955**	**1,927**	**$591,307**
Accuracy [4]	47	$34,526	d	d
Bad check	11	$79	d	d
Delinquency	1,075	$1,089,425	679	$563,023
Failure to pay	1,858	$85,302	1,205	$26,482
Fraud	-	$0	-	$0
Other	52	$2,624	38	$900
Nonreturn penalties [13]	**182,936**	**$4,940,771**	**23,340**	**$1,067,347**

d — Not shown to avoid disclosure of information. However, the data are included in the appropriate totals.

[1] Assessments of penalties included here were recorded in Fiscal Year 2020 regardless of the tax year to which the penalties may apply.

[2] Abatements of penalties included here were recorded in Fiscal Year 2020 regardless of the tax year to which the penalties may apply. An abatement is a reduction of assessed penalties. The IRS may approve an abatement of a penalty for: IRS error; reasonable cause; administrative and collection costs not warranting collection of penalty; discharge of penalty in bankruptcy; and the IRS's acceptance of partial payment of assessed penalty. Numbers and amounts represent only the portion of assessed penalties that were abated.

[3] Represents penalties associated with the Form 1040 series (individual income tax return series) and Form 1041 (estate and trust income tax return).

[4] Represents penalties for negligence; substantial understatement of income tax; substantial valuation misstatement; substantial understatement of pension liabilities; substantial estate or gift tax valuation understatement (under Internal Revenue Code section 6662); understatement of reportable transactions (under Internal Revenue Code section 6662A); and underpayment of stamp tax (under Internal Revenue Code section 6653).

[5] Represents penalties related to failure to supply taxpayer identification number and failure to report tip income.

[6] Represents penalties associated with failure to provide information on Forms 1065 (partnership return) or 8752 (required payment or refund for a partnership under Internal Revenue Code section 7519), or failure to file electronically Form 1065–B (large partnership return).

[7] Represents penalties associated with the Form 1120 series (corporation income tax return series) and Form 990–T (tax-exempt organization unrelated business income tax return).

[8] Represents penalties associated with failure to file electronically on Forms 1120–S or 8752 (required payment or refund for an S corporation under Internal Revenue Code section 7519).

[9] Represents penalties associated with Forms 940 (employer's Federal unemployment tax return); 941 (employer's 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 tax return); 945 (tax return for withheld income tax from nonpayroll distributions); 1040, Schedule H (household employment taxes); 1042 (tax return of withheld income tax on U.S.-source income of foreign persons); and CT–1 (railroad retirement tax return).

[10] Represents penalties associated with Forms 11–C (occupational tax and registration for wagering return); 720 (excise tax return); 730 (excise tax return for wagering); 990 (tax-exempt organization information return); 990–PF (private foundation return); 1041–A (information return of charitable contribution deductions by certain trusts); 2290 (heavy highway vehicle use tax return); 4720 (excise tax return of charities and other persons); and 5227 (split-interest trust information return); and 8886-T (disclosure by tax-exempt entity regarding prohibited tax shelter transaction).

[11] Represents penalties under Internal Revenue Code sections 6652(c)(2)(A) and (B) related to tax-exempt organizations or trusts. Penalties are assessed on a daily basis for failure to file Forms 990 (tax-exempt organization information return); 1041–A (information return of charitable contribution deductions by certain trusts); 5227 (split-interest trust information return); or 8886–T (disclosure by tax-exempt entity regarding prohibited tax shelter transaction).

[12] Represents penalties associated with Forms 706 (estate tax return) and 709 (gift tax return).

[13] Represents various penalties assessed and abated for a wide range of noncompliant behaviors, such as noncompliance related to tax return preparers and to information returns (e.g., Forms 1099, W–2, 3520–A, 8027, and 8300), as well as aiding and abetting; frivolous return filings; and misuse of dyed fuel. Also includes trust fund recovery penalties. Withheld income and employment taxes, including Social Security taxes, railroad retirement taxes, or collected excise taxes, are collectively called trust fund taxes because employers actually hold the employee's money in trust until they make a Federal tax deposit in that amount. Trust fund recovery penalties are assessed when these employment taxes are not collected, accounted for, and paid timely. The amount of trust fund recovery penalties credited in Fiscal Year 2020 was $628,107,771 and is included in the amount abated.

NOTES: Detail may not add to totals because of rounding. Due to the Covid-19 pandemic, the IRS suspended most collection activities, including assessing many penalties, 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. Additionally, the closure of IRS offices and service centers led to delays in timely processing of checks or forms received by mail. To provide fair and equitable treatment, IRS provided relief from some penalties in certain circumstances due to delays in IRS remittance processing.

SOURCE: Chief Financial Officer, Custodial Financial Management.

Civil Penalties Assessed and Abated, by Type of Tax and Type of Penalty, Fiscal Year 2019

[Money amounts are in thousands of dollars]

Type of tax and type of penalty	Civil penalties assessed [1]		Civil penalties abated [2]	
	Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)
Civil penalties, total	**40,161,325**	**40,486,209**	**4,254,126**	**11,398,253**
Individual and estate and trust income taxes:				
Civil penalties, total [3]	**32,828,655**	**14,169,849**	**3,091,328**	**2,246,104**
Accuracy [4]	573,070	1,164,789	49,318	269,581
Bad check	862,562	76,150	9,774	17,398
Delinquency	2,916,647	4,323,077	362,780	1,094,069
Estimated tax	9,660,848	2,225,146	478,080	101,777
Failure to pay	18,809,087	6,225,366	2,188,926	739,690
Fraud	1,825	89,811	150	12,790
Other [5]	4,616	65,509	2,300	10,799
Partnership income taxes:				
Civil penalties, total [6]	**297,813**	**1,095,337**	**169,796**	**498,032**
Bad check	679	43	14	11
Delinquency	297,130	1,095,286	167,777	467,048
Estimated tax	0	0	0	0
Failure to file electronically	0	0	48	25,015
Failure to pay	d	d	0	0
Failure to provide information [7]	d	d	1,957	5,958
Other [5]	0	0	0	0
Corporation income taxes:				
Civil penalties, total [8]	**644,683**	**4,117,192**	**175,335**	**4,110,002**
Accuracy [4]	2,808	128,901	522	97,900
Bad check	10,820	22,505	748	11,505
Delinquency	63,313	499,052	104,004	856,889
Estimated tax	239,347	333,771	9,850	237,800
Failure to pay	328,206	3,096,813	59,061	2,902,076
Fraud	98	19,968	d	d
Other	91	16,182	d	d
S corporation income taxes:				
Civil penalties, total [9]	**402,019**	**572,735**	**43,555**	**33,886**
Bad check	0	0	0	0
Delinquency	399,365	568,179	43,252	33,178
Estimated tax	1,385	1,102	0	0
Failure to file electronically [10]	0	0	0	0
Failure to pay	1,269	3,454	303	708
Failure to provide information	0	0	0	0
Other	0	0	0	0
Employment taxes:				
Civil penalties, total [11]	**4,995,424**	**13,681,459**	**599,718**	**2,188,196**
Accuracy [4]	1,554	3,481	66	103
Bad check	308,101	56,290	14,819	28,731
Delinquency	813,738	3,008,272	85,003	223,803
Estimated tax	9,528	4,455,744	1,288	6,594
Failure to pay	2,645,493	1,926,311	328,022	348,186
Federal tax deposits	1,216,655	4,223,462	170,513	1,580,595
Fraud	113	2,930	7	185
Other	242	4,968	0	0
Excise taxes and tax-exempt organization and trusts:				
Civil penalties, total [12]	**696,467**	**381,961**	**142,289**	**253,140**
Accuracy [4]	730	608	49	26
Bad check	7,013	2,740	265	1,224
Daily delinquency [13]	48,268	168,156	34,944	135,145
Delinquency	218,568	59,605	19,354	24,208
Estimated tax	12,288	3,321	457	365
Failure to pay	391,427	47,135	77,819	29,304
Federal tax deposits	2,660	31,968	708	16,284
Fraud	65	35	0	0
Other	15,448	68,393	8,693	46,584
Estate and gift taxes:				
Civil penalties, total [14]	**5,263**	**203,126**	**3,048**	**146,441**
Accuracy [4]	52	6,567	6	3,443
Bad check	31	309	20	179
Delinquency	1,826	135,908	1,139	102,635
Failure to pay	3,301	58,814	1,840	39,351
Fraud	0	0	0	0
Other	53	1,529	43	833
Nonreturn penalties [15]	**291,001**	**6,264,551**	**29,057**	**1,922,451**

d — Not shown to avoid disclosure of information. However, the data are included in the appropriate totals.

[1] Assessments of penalties included here were recorded in Fiscal Year 2018 regardless of the tax year to which the penalties may apply.

[2] Abatements of penalties included here were recorded in Fiscal Year 2018 regardless of the tax year to which the penalties may apply. An abatement is a reduction of assessed penalties. The IRS may approve an abatement of a penalty for: IRS error; reasonable cause; administrative and collection costs not warranting collection of penalty; discharge of penalty in bankruptcy; and the IRS's acceptance of partial payment of assessed penalty. Numbers and amounts represent only the portion of assessed penalties that were abated.

[3] Represents penalties associated with the Form 1040 series (individual income tax return series) and Form 1041 (estate and trust income tax return).

[4] Represents penalties for negligence; substantial understatement of income tax; substantial valuation misstatement; substantial understatement of pension liabilities; substantial estate or gift tax valuation understatement (under Internal Revenue Code section 6662); ; understatement of reportable transactions (under Internal Revenue Code section 6662A); and underpayment of stamp tax (under Internal Revenue Code section 6653).

[5] Represents penalties related to failure to supply taxpayer identification number and failure to report tip income.

[6] Prior to FY 2017, partnership information was included in the corporation section under S corporation/partnership information.

[7] Represents penalties associated with failure to provide information on Forms 1065 (partnership return) or 8752 (required payment or refund for a partnership under Internal Revenue Code section 7519), or failure to file electronically Form 1065–B (large partnership return).

[8] Represents penalties associated with the Form 1120 series (corporation income tax return series) and Form 990–T (tax-exempt organization unrelated business income tax return).

[9] Prior to FY 2017, S corporation penalties were included in the corporation section under S corporation/partnership information.

[10] Represents penalties associated with failure to file electronically on Forms 1120-S or 8752 (required payment or refund for an S corporation under Internal Revenue Code section 7519).

[11] Represents penalties associated with Forms 940 (employer's Federal unemployment tax return); 941 (employer's 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 tax return); 945 (tax return for withheld income tax from nonpayroll distributions); 1040, Schedule H (household employment taxes); 1042 (tax return of withheld income tax on U.S.-source income of foreign persons); and CT–1 (railroad retirement tax return).

[12] Represents penalties associated with Forms 11–C (occupational tax and registration for wagering return); 720 (excise tax return); 730 (excise tax return for wagering); 990 (tax-exempt organization information return); 990–PF (private foundation return); 1041–A (information return of charitable contribution deductions by certain trusts); 2290 (heavy highway vehicle use tax return); 4720 (excise tax return of charities and other persons); and 5227 (split-interest trust information return) and 8886-T (disclosure by tax-exempt entity regarding prohibited tax shelter transaction).

[13] Represents penalties under Internal Revenue Code sections 6652(c)(2)(A) and (B) related to tax-exempt organizations or trusts. Penalties are assessed on a daily basis for failure to file Forms 990 (tax-exempt organization information return); 1041–A (information return of charitable contribution deductions by certain trusts); 5227 (split-interest trust information return); or 8886–T (disclosure by tax-exempt entity regarding prohibited tax shelter transaction).

[14] Represents penalties associated with Forms 706 (estate tax return) and 709 (gift tax return).

[15] Represents various penalties assessed and abated for a wide range of noncompliant behaviors, such as noncompliance related to tax return preparers and to information returns (e.g., Forms 1099, W–2, 3520–A, 8027, and 8300), as well as aiding and abetting; frivolous return filings; and misuse of dyed fuel. Also includes trust fund recovery penalties. Withheld income and employment taxes, including Social Security taxes, railroad retirement taxes, or collected excise taxes, are collectively called trust fund taxes because employers actually hold the employee's money in trust until they make a Federal tax deposit in that amount. Trust fund recovery penalties are assessed when these employment taxes are not collected, accounted for, and paid timely. The amount of trust fund recovery penalties credited in Fiscal Year 2019 was $716,181,435 and is included in the amount abated.

NOTE: Detail may not add to totals because of rounding.

SOURCE: Chief Financial Officer, Financial Management.

Civil Penalties Assessed and Abated, by Type of Tax and Type of Penalty, Fiscal Year 2018

[Money amounts are in thousands of dollars]

Type of tax and type of penalty	Civil penalties assessed [1]		Civil penalties abated [2,3]	
	Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)
Civil penaties, total	**39,152,723**	**29,281,035**	**4,125,413**	**11,949,301**
Individual and estate and trust income taxes:				
Civil penalties, total [4]	**31,840,318**	**11,994,071**	**2,824,101**	**2,097,454**
Accuracy [5]	606,121	1,590,969	112,730	270,001
Bad check	805,780	64,360	14,512	21,424
Delinquency	2,523,294	3,079,990	372,365	908,237
Estimated tax	10,073,921	1,729,666	98,684	68,859
Failure to pay	17,820,322	5,158,129	2,223,772	794,950
Fraud	2,318	323,747	171	11,265
Other [6]	8,562	47,209	1,867	22,718
Partnership income taxes:				
Civil penalties, total [7]	**387,104**	**3,197,394**	**252,833**	**2,988,415**
Bad check	621	36	18	17
Delinquency	386,480	3,197,350	251,261	2,941,871
Estimated tax	d	d	0	0
Failure to provide information [8]	0	0	1,514	19,383
Failure to file electronically	0	0	40	27,144
Failure to pay	d	d	0	0
Other [6]	0	0	0	0
Corporation income taxes:				
Civil penalties, total [9]	593,395	2,733,456	178,617	1,841,049
Accuracy [5]	4,666	216,494	d	d
Bad check	8,937	13,766	796	10,452
Delinquency	60,530	1,507,886	109,006	1,227,636
Estimated tax	216,808	376,858	10,519	133,582
Failure to pay	302,315	587,812	56,690	306,894
Fraud	77	12,287	d	d
Other	62	18,353	896	1,805
S corporation income taxes:				
Civil penalties, total [10]	435,413	506,753	45,296	34,424
Bad check	0	0	0	0
Delinquency	432,979	503,877	45,039	33,323
Failure to provide information	0	0	0	0
Failure to file electronically [11]	0	0	0	0
Estimated tax	1,273	874	0	0
Failure to pay	1,161	2,003	257	1,101
Other	0	0	0	0
Employment taxes:				
Civil penalties, total [12]	4,921,398	4,836,680	645,321	2,767,722
Accuracy [5]	1,452	9,525	62	183
Bad check	297,391	59,019	16,933	40,324
Delinquency	783,233	806,982	95,012	475,218
Estimated tax	8,536	18,576	1,426	7,226
Failure to pay	2,631,271	956,288	348,939	428,561
Federal tax deposits	1,199,118	2,975,245	182,949	1,816,210
Fraud	195	5,486	0	0
Other	202	5,559	0	0
Excise taxes:				
Civil penalties, total [13]	653,405	381,348	132,009	261,853
Accuracy [5]	925	259	114	1,201
Bad check	6,305	1,732	357	1,347
Daily delinquency [14]	45,887	161,720	30,894	123,382
Delinquency	217,884	49,680	20,149	16,543
Estimated tax	10,303	2,057	341	566
Failure to pay	347,459	41,059	64,519	21,251
Federal tax deposits	4,271	44,120	1,158	33,165
Fraud	33	184	0	0
Other	20,338	80,537	14,477	64,399
Estate and gift taxes:				
Civil penalties, total [15]	6,282	246,613	3,211	133,610
Accuracy [5]	67	3,911	8	527
Bad check	48	856	16	666
Delinquency	2,078	154,006	1,187	84,294
Failure to pay	4,011	86,272	1,939	46,602
Fraud	0	0	0	0
Other	78	1,569	61	1,520
Nonreturn penalties [16]	**315,408**	**5,384,719**	**44,025**	**1,824,774**

d — Not shown to avoid disclosure of information. However, the data are included in the appropriate totals.

[1] Assessments of penalties included here were recorded in Fiscal Year 2018 regardless of the tax year to which the penalties may apply.

[2] Abatements of penalties included here were recorded in Fiscal Year 2018 regardless of the tax year to which the penalties may apply.

[3] An abatement is a reduction of assessed penalties. The IRS may approve an abatement of a penalty for: IRS error; reasonable cause; administrative and collection costs not warranting collection of penalty; discharge of penalty in bankruptcy; and the IRS's acceptance of partial payment of assessed penalty. Numbers and amounts represent only the portion of assessed penalties that were abated.

[4] Represents penalties associated with the Form 1040 series (individual income tax return series) and Form 1041 (estate and trust income tax return).

[5] Represents penalties for negligence; substantial understatement of income tax; substantial valuation misstatement; substantial understatement of pension liabilities; substantial estate or gift tax valuation understatement (under Internal Revenue Code section 6662); ; understatement of reportable transactions (under Internal Revenue Code section 6662A); and underpayment of stamp tax (under Internal Revenue Code section 6653).

[6] Represents penalties related to failure to supply taxpayer identification number and failure to report tip income.

[7] In prior years, partnership information was included in the corporation section under S corporation/partnership information.

[8] Represents penalties associated with failure to provide information on Forms 1065 (partnership return) or 8752 (required payment or refund for a partnership under Internal Revenue Code section 7519), or failure to file electronically Form 1065–B (large partnership return).

[9] Represents penalties associated with the Form 1120 series (corporation income tax return series) and Form 990–T (tax-exempt organization unrelated business income tax return).

[10] In prior years, S corporation penalties were included in the corporation section under S corporation/partnership information.

[11] Represents penalties associated with failure to file electronically on Forms 1120-S or 8752 (required payment or refund for an S corporation under Internal Revenue Code section 7519).

[12] Represents penalties associated with Forms 940 (employer's Federal unemployment tax return); 941 (employer's 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 tax return); 945 (tax return for withheld income tax from nonpayroll distributions); 1040, Schedule H (household employment taxes); 1042 (tax return of withheld income tax on U.S.-source income of foreign persons); and CT–1 (railroad retirement tax return).

[13] Represents penalties associated with Forms 11–C (occupational tax and registration for wagering return); 720 (excise tax return); 730 (excise tax return for wagering); 990 (tax-exempt organization information return); 990–PF (private foundation return); 1041–A (information return of charitable contribution deductions by certain trusts); 2290 (heavy highway vehicle use tax return); 4720 (excise tax return of charities and other persons); and 5227 (split-interest trust information return) and 8886-T (disclosure by tax-exempt entity regarding prohibited tax shelter transaction).

[14] Represents penalties under Internal Revenue Code sections 6652(c)(2)(A) and (B) related to tax-exempt organizations or trusts. Penalties are assessed on a daily basis for failure to file Forms 990 (tax-exempt organization information return); 1041–A (information return of charitable contribution deductions by certain trusts); 5227 (split-interest trust information return); or 8886–T (disclosure by tax-exempt entity regarding prohibited tax shelter transaction).

[15] Represents penalties associated with Forms 706 (estate tax return) and 709 (gift tax return).

[16] Represents various penalties assessed and abated for a wide range of noncompliant behaviors, such as noncompliance related to tax return preparers and to information returns (e.g., Forms 1099, W–2, 3520–A, 8027, and 8300), as well as aiding and abetting; frivolous return filings; and misuse of dyed fuel. Also includes trust fund recovery penalties. Withheld income and employment taxes, including Social Security taxes, railroad retirement taxes, or collected excise taxes, are collectively called trust fund taxes because employers actually hold the employee's money in trust until they make a Federal tax deposit in that amount. Trust fund recovery penalties are assessed when these employment taxes are not collected, accounted for, and paid timely. The amount of trust fund recovery penalties credited in Fiscal Year 2018 was $764,151,311 and is included in the amount abated.

NOTE: Detail may not add to totals because of rounding.

SOURCE: Chief Financial Officer, Financial Management.

Civil Penalties Assessed and Abated, by Type of Tax and Type of Penalty, Fiscal Year 2017

[Money amounts are in thousands of dollars]

Type of tax and type of penalty	Civil penalties assessed [1]		Civil penalties abated [2,3]	
	Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)
Civil penalties, total	**38,871,235**	**26,515,093**	**4,307,346**	**12,574,391**
Individual and estate and trust income taxes:				
Civil penalties, total [4]	**31,194,792**	**11,013,679**	**2,861,242**	**2,894,297**
Accuracy [5]	557,147	1,078,288	45,314	208,849
Bad check	655,971	60,375	11,024	18,160
Delinquency	2,546,262	3,045,682	434,315	1,376,371
Estimated tax	9,803,675	1,534,350	142,632	109,728
Failure to pay	17,624,080	5,080,546	2,224,582	1,154,507
Fraud	2,533	156,950	171	10,866
Other [6]	5,124	57,489	3,204	15,817
Partnership income taxes:				
Civil penalties, total [7]	**400,443**	**1,335,355**	**238,262**	**971,151**
Bad check	538	33	10	9
Delinquency	396,296	1,253,071	235,330	917,701
Failure to provide information [8]	3,609	82,251	2,922	53,442
Estimated tax	0	0	0	0
Other [6]	0	0	0	0
Corporation income taxes:				
Civil penalties, total [9]	555,281	1,499,621	188,304	930,489
Accuracy [5]	751	457,715	d	d
Bad check	8,136	12,051	915	13,803
Delinquency	61,994	321,423	112,228	445,662
Estimated tax	211,279	192,870	10,451	75,398
Failure to pay	272,604	455,221	62,470	293,486
Fraud	174	13,540	d	d
Other	343	46,801	1,863	3,935
S corporation income taxes:				
Civil penalties, total [10]	389,314	536,728	48,322	31,977
Bad check	0	0	0	0
Delinquency	384,039	528,763	48,097	31,645
Failure to file electronically [11]	2,701	4,722	0	0
Estimated tax	1,370	946	0	0
Failure to pay	1,204	2,297	225	331
Other	0	0	0	0
Employment taxes:				
Civil penalties, total [12]	5,360,358	6,929,097	782,526	5,413,431
Accuracy [5]	1,816	4,237	61	608
Bad check	286,881	74,139	18,511	59,485
Delinquency	896,597	1,306,957	125,804	1,501,481
Estimated tax	8,918	20,106	1,494	11,962
Failure to pay	2,873,632	1,359,980	422,394	893,479
Federal tax deposits	1,291,881	4,152,275	214,202	2,946,215
Fraud	243	7,047	0	0
Other	390	4,356	60	201
Excise taxes:				
Civil penalties, total [13]	630,521	395,726	139,730	326,065
Accuracy [5]	1,176	9,340	110	34
Bad check	6,120	3,046	395	2,689
Daily delinquency [14]	54,153	177,271	42,174	149,000
Delinquency	214,800	50,025	19,752	18,681
Estimated tax	8,509	1,706	259	183
Failure to pay	325,775	37,073	64,314	37,799
Federal tax deposits	3,363	42,996	1,026	37,274
Fraud	0	0	4	14,830
Other	16,625	74,268	11,696	65,575
Estate and gift taxes:				
Civil penalties, total [15]	6,494	227,975	3,406	166,823
Accuracy [5]	38	7,498	d	d
Bad check	46	488	d	d
Delinquency	2,263	157,102	1,312	115,289
Failure to pay	4,028	60,768	1,982	48,870
Fraud	0	0	0	0
Other	119	2,118	78	2,075
Nonreturn penalties [16]	**334,032**	**4,576,912**	**45,554**	**1,840,157**

d — Not shown to avoid disclosure of information. However, the data are included in the appropriate totals.

[1] Assessments of penalties included here were recorded in Fiscal Year 2017 regardless of the tax year to which the penalties may apply.

[2] Abatements of penalties included here were recorded in Fiscal Year 2017 regardless of the tax year to which the penalties may apply.

[3] An abatement is a reduction of assessed penalties. The IRS may approve an abatement of a penalty for: IRS error; reasonable cause; administrative and collection costs not warranting collection of penalty; discharge of penalty in bankruptcy; and the IRS's acceptance of partial payment of assessed penalty. Numbers and amounts represent only the portion of assessed penalties that were abated.

[4] Represents penalties associated with the Form 1040 series (individual income tax return series) and Form 1041 (estate and trust income tax return).

[5] Represents penalties for negligence; substantial understatement of income tax; substantial valuation misstatement; substantial understatement of pension liabilities; substantial estate or gift tax valuation understatement (under Internal Revenue Code section 6662); ; understatement of reportable transactions (under Internal Revenue Code section 6662A); and underpayment of stamp tax (under Internal Revenue Code section 6653).

[6] Represents penalties related to failure to supply taxpayer identification number and failure to report tip income.

[7] In prior years, partnership information was included in the corporation section under S corporation/partnership information.

[8] Represents penalties associated with failure to provide information on Forms 1065 (partnership return) or 8752 (required payment or refund for a partnership under Internal Revenue Code section 7519), or failure to file electronically Form 1065–B (large partnership return).

[9] Represents penalties associated with the Form 1120 series (corporation income tax return series) and Form 990–T (tax-exempt organization unrelated business income tax return).

[10] In prior years, S corporation penalties were included in the corporation section under S corporation/partnership information.

[11] Represents penalties associated with failure to file electronically on Forms 1120-S or 8752 (required payment or refund for an S corporation under Internal Revenue Code section 7519).

[12] Represents penalties associated with Forms 940 (employer's Federal unemployment tax return); 941 (employer's 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 tax return); 945 (tax return for withheld income tax from nonpayroll distributions); 1040, Schedule H (household employment taxes); 1042 (tax return of withheld income tax on U.S.-source income of foreign persons); and CT–1 (railroad retirement tax return).

[13] Represents penalties associated with Forms 11–C (occupational tax and registration for wagering return); 720 (excise tax return); 730 (excise tax return for wagering); 990 (tax-exempt organization information return); 990–PF (private foundation return); 1041–A (information return of charitable contribution deductions by certain trusts); 2290 (heavy highway vehicle use tax return); 4720 (excise tax return of charities and other persons); and 5227 (split-interest trust information return) and 8886-T (disclosure by tax-exempt entity regarding prohibited tax shelter transaction).

[14] Represents penalties under Internal Revenue Code sections 6652(c)(2)(A) and (B) related to tax-exempt organizations or trusts. Penalties are assessed on a daily basis for failure to file Forms 990 (tax-exempt organization information return); 1041–A (information return of charitable contribution deductions by certain trusts); 5227 (split-interest trust information return); or 8886–T (disclosure by tax-exempt entity regarding prohibited tax shelter transaction).

[15] Represents penalties associated with Forms 706 (estate tax return) and 709 (gift tax return).

[16] Represents various penalties assessed and abated for a wide range of noncompliant behaviors, such as noncompliance related to tax return preparers and to information returns (e.g., Forms 1099, W–2, 3520–A, 8027, and 8300), as well as aiding and abetting; frivolous return filings; and misuse of dyed fuel. Also includes trust fund recovery penalties. Withheld income and employment taxes, including Social Security taxes, railroad retirement taxes, or collected excise taxes, are collectively called trust fund taxes because employers actually hold the employee's money in trust until they make a Federal tax deposit in that amount. Trust fund recovery penalties are assessed when these income and employment taxes are not collected, accounted for, and paid timely. The amount of trust fund recovery penalties credited in Fiscal Year 2017 was $776,826,929 and is included in the amount abated.

NOTE: Detail may not add to totals because of rounding.

SOURCE: Chief Financial Officer, Financial Management.

Civil Penalties Assessed and Abated, by Type of Tax and Type of Penalty, Fiscal Year 2016

[Money amounts are in thousands of dollars]

Type of tax and type of penalty	Civil penalties assessed [1]		Civil penalties abated [1,2]	
	Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)
Civil penalties, total	**39,573,561**	**27,346,036**	**5,236,054**	**8,995,016**
Individual and estate and trust income taxes:				
Civil penalties, total [3]	**31,713,538**	**12,071,419**	**3,908,121**	**3,855,612**
Accuracy [4]	499,190	1,047,185	58,495	273,215
Bad check	571,240	59,751	12,127	28,291
Delinquency	2,879,878	4,273,798	612,063	2,316,359
Estimated tax	10,063,989	1,334,598	144,875	118,040
Failure to pay	17,691,033	4,917,744	3,076,914	1,078,526
Fraud	3,219	389,374	140	25,743
Other [5]	4,989	48,970	3,507	15,437
Business income taxes:				
Civil penalties, total	**978,564**	**2,183,902**	**241,201**	**1,026,732**
Accuracy [4, 6]	2,098	242,211	425	97,968
Bad check [6]	7,347	20,182	967	27,393
Delinquency [6]	458,186	851,113	162,954	401,617
Estimated tax [6]	212,729	253,018	9,550	143,960
Failure to pay [6]	286,634	528,828	63,542	337,152
Fraud [6]	205	19,655	d	d
S corporation/Partnership information [7]	11,279	54,171	1,419	14,423
Other [6]	86	214,724	d	d
Employment taxes:				
Civil penalties, total [8]	5,857,416	6,046,139	897,520	1,669,566
Accuracy [4]	1,892	3,409	89	88
Bad check	262,532	59,518	18,078	40,156
Delinquency	1,098,732	1,722,144	156,402	302,319
Estimated tax	8,298	21,585	1,104	13,278
Failure to pay	3,144,623	1,147,954	468,220	279,446
Federal tax deposits	1,340,928	3,086,402	253,613	1,033,882
Fraud	233	2,595	6	169
Other	178	2,533	8	228
Excise taxes:				
Civil penalties, total [9]	629,428	371,381	140,086	278,542
Accuracy [4]	1,324	1,058	124	30
Bad check	5,341	1,972	390	1,432
Daily delinquency [10]	57,843	179,644	43,706	151,977
Delinquency	213,741	45,832	19,939	14,122
Estimated tax	10,838	1,999	333	283
Failure to pay	319,031	23,451	60,910	10,952
Federal tax deposits	5,315	39,320	1,542	21,354
Fraud	9	4	0	0
Other	15,986	78,101	13,142	78,392
Estate and gift taxes:				
Civil penalties, total [11]	6,078	199,779	3,121	141,335
Accuracy [4]	57	8,923	3	249
Bad check	33	461	23	197
Delinquency	2,139	112,655	1,217	102,428
Failure to pay	3,716	73,584	1,753	35,905
Fraud	0	0	0	0
Other	133	4,157	125	2,557
Nonreturn penalties [12]	**388,537**	**6,473,416**	**46,005**	**2,023,229**

d — Not shown to avoid disclosure of information. However, the data are included in the appropriate totals.

[1] Assessments of penalties included here were recorded in Fiscal Year 2016 regardless of the tax year to which the penalties may apply.

[2] An abatement is a reduction of assessed penalties. The IRS may approve an abatement of a penalty for: IRS error; reasonable cause; administrative and collection costs not warranting collection of penalty; discharge of penalty in bankruptcy; and the IRS's acceptance of partial payment of assessed penalty. Numbers and amounts represent only the portion of assessed penalties that were abated.

[3] Represents penalties associated with the Form 1040 series (individual income tax return series) and Form 1041 (estate and trust income tax return).

[4] Represents penalties for negligence; substantial understatement of income tax; substantial valuation misstatement; substantial understatement of pension liabilities; substantial estate or gift tax valuation understatement (under Internal Revenue Code section 6662); ; understatement of reportable transactions (under Internal Revenue Code section 6662A); and underpayment of stamp tax (under Internal Revenue Code section 6653).

[5] Represents penalties related to failure to supply taxpayer identification number and failure to report tip income.

[6] Represents penalties associated with the Form 1120 series (corporation income tax return series) and Form 990–T (tax-exempt organization unrelated business income tax return).

[7] Represents penalties associated with failure to provide information on Forms 1065 (partnership return) or 8752 (required payment or refund for an S corporation or partnership under Internal Revenue Code section 7519), or failure to file electronically Form 1065–B (large partnership return).

[8] Represents penalties associated with Forms 940 (employer's Federal unemployment tax return); 941 (employer's 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 tax return); 945 (tax return for withheld income tax from nonpayroll distributions); 1040, Schedule H (household employment taxes); 1042 (tax return of withheld income tax on U.S.-source income of foreign persons); and CT–1 (railroad retirement tax return).

[9] Represents penalties associated with Forms 11–C (occupational tax and registration for wagering return); 720 (excise tax return); 730 (excise tax return for wagering); 990 (tax-exempt organization information return); 990–PF (private foundation return); 1041–A (information return of charitable contribution deductions by certain trusts); 2290 (heavy highway vehicle use tax return); 4720 (excise tax return of charities and other persons); 5227 (split-interest trust information return); and 8886–T (disclosure by tax-exempt entity regarding prohibited tax shelter transaction).

[10] Represents penalties under Internal Revenue Code sections 6652(c)(2)(A) and (B) related to tax-exempt organizations or trusts. Penalties are assessed on a daily basis for failure to file Forms 990 (tax-exempt organization information return); 1041–A (information return of charitable contribution deductions by certain trusts); 5227 (split-interest trust information return); or 8886–T (disclosure by tax-exempt entity regarding prohibited tax shelter transaction).

[11] Represents penalties associated with Forms 706 (estate tax return) and 709 (gift tax return).

[12] Represents various penalties assessed and abated for a wide range of noncompliant behaviors, such as noncompliance related to tax return preparers and to information returns (e.g., Forms 1099, W–2, 3520–A, 8027, and 8300), as well as aiding and abetting; frivolous return filings; and misuse of dyed fuel. Also includes trust fund recovery penalties. Withheld income and employment taxes, including Social Security taxes, railroad retirement taxes, or collected excise taxes, are collectively called trust fund taxes because employers actually hold the employee's money in trust until they make a Federal tax deposit in that amount. Trust fund recovery penalties are assessed when these employment taxes are not collected, accounted for, and paid timely. The amount of trust fund recovery penalties credited in Fiscal Year 2016 was $842,842 thousand and is included in the amount abated.

NOTE: Detail may not add to totals because of rounding.

SOURCE: Chief Financial Officer, Financial Management.

Civil Penalties Assessed and Abated, by Type of Tax and Type of Penalty, Fiscal Year 2015

[Money amounts are in thousands of dollars]

Type of tax and type of penalty	Civil penalties assessed [1]		Civil penalties abated [1,2]	
	Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)
Civil penalties, total	**40,144,909**	**24,143,904**	**4,216,202**	**8,877,878**
Individual and estate and trust income taxes:				
Civil penalties, total [3]	**31,809,876**	**12,438,473**	**2,868,559**	**3,621,126**
Accuracy [4]	553,184	1,018,467	58,686	247,290
Bad check	459,823	80,226	17,494	55,251
Delinquency	3,194,458	4,322,582	560,616	1,966,673
Estimated tax	9,680,042	1,289,177	146,871	115,818
Failure to pay	17,914,250	5,431,246	2,081,477	1,210,511
Fraud	3,017	181,994	197	12,583
Other [5]	5,102	114,780	3,218	13,000
Business income taxes:				
Civil penalties, total	**1,023,903**	**1,959,984**	**232,062**	**882,418**
Accuracy [4, 6]	4,913	234,490	540	103,430
Bad check [6]	8,242	19,575	1,343	25,090
Delinquency [6]	475,418	923,513	151,804	402,491
Estimated tax [6]	224,292	173,447	8,081	56,304
Failure to pay [6]	298,720	510,022	66,912	276,634
Fraud [6]	174	12,488	0	0
S corporation/Partnership information [7]	12,059	57,976	1,252	9,690
Other [6]	85	28,473	2,130	8,781
Employment taxes:				
Civil penalties, total [8]	6,255,847	4,274,580	917,458	1,741,738
Accuracy [4]	2,336	5,277	163	1,887
Bad check	264,329	55,042	19,356	46,119
Delinquency	1,247,369	870,719	190,724	318,580
Estimated tax	7,147	21,354	1,284	9,227
Failure to pay	3,344,145	841,620	463,794	228,323
Federal tax deposits	1,389,988	2,463,636	242,109	1,137,359
Fraud	340	7,533	d	d
Other	193	9,399	d	d
Excise taxes:				
Civil penalties, total [9]	650,637	431,069	145,576	322,415
Accuracy [4]	1,320	881	84	268
Bad check	4,979	1,988	603	1,733
Daily delinquency [10]	64,683	198,695	46,654	164,624
Delinquency	224,009	44,444	20,301	17,761
Estimated tax	12,516	2,144	405	382
Failure to pay	317,071	28,310	60,393	12,673
Federal tax deposits	7,122	62,458	2,054	46,654
Fraud	18	794	0	0
Other	18,919	91,355	15,082	78,320
Estate and gift taxes:				
Civil penalties, total [11]	5,620	211,701	3,437	142,574
Accuracy [4]	77	8,445	24	27,515
Bad check	61	512	20	243
Delinquency	1,944	121,049	1,370	71,633
Failure to pay	3,415	79,034	1,925	39,814
Fraud	0	0	0	0
Other	123	2,660	98	3,369
Nonreturn penalties [12]	**399,026**	**4,828,098**	**49,110**	**2,167,608**

d — Not shown to avoid disclosure of information. However, the data are included in the appropriate totals.

[1] Assessments of penalties included here were recorded in Fiscal Year 2015 regardless of the tax year to which the penalties may apply.

[2] An abatement is a reduction of assessed penalties. The IRS may approve an abatement of a penalty for: IRS error; reasonable cause; administrative and collection costs not warranting collection of penalty; discharge of penalty in bankruptcy; and the IRS's acceptance of partial payment of assessed penalty.

[3] Represents penalties associated with the Form 1040 series (individual income tax return series) and Form 1041 (estate and trust income tax return).

[4] Represents penalties for negligence; substantial understatement of income tax; substantial valuation misstatement; substantial understatement of pension liabilities; substantial estate or gift tax valuation understatement (under Internal Revenue Code section 6662); ; understatement of reportable transactions (under Internal Revenue Code section 6662A); and underpayment of stamp tax (under Internal Revenue Code section 6653).

[5] Represents penalties related to failure to supply taxpayer identification number and failure to report tip income.

[6] Represents penalties associated with the Form 1120 series (corporation income tax return series) and Form 990–T (tax-exempt organization unrelated business income tax return).

[7] Represents penalties associated with failure to provide information on Forms 1065 (partnership return) or 8752 (required payment or refund for an S corporation or partnership under Internal Revenue Code section 7519), or failure to file electronically Form 1065–B (large partnership return).

[8] Represents penalties associated with Forms 940 (employer's Federal unemployment tax return); 941 (employer's 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 tax return); 945 (tax return for withheld income tax from nonpayroll distributions); 1040, Schedule H (household employment taxes); 1042 (tax return of withheld income tax on U.S.-source income of foreign persons); and CT–1 (railroad retirement tax return).

[9] Represents penalties associated with Forms 11–C (occupational tax and registration for wagering return); 720 (excise tax return); 730 (excise tax return for wagering); 990 (tax-exempt organization information return); 990–PF (private foundation return); 1041–A (information return of charitable contribution deductions by certain trusts); 2290 (heavy highway vehicle use tax return); 4720 (excise tax return of charities and other persons); 5227 (split-interest trust information return); and 8886–T (disclosure by tax-exempt entity regarding prohibited tax shelter transaction).

[10] Represents penalties under Internal Revenue Code sections 6652(c)(2)(A) and (B) related to tax-exempt organizations or trusts. Penalties are assessed on a daily basis for failure to file Forms 990 (tax-exempt organization information return); 1041–A (information return of charitable contribution deductions by certain trusts); 5227 (split-interest trust information return); or 8886–T (disclosure by tax-exempt entity regarding prohibited tax shelter transaction).

[11] Represents penalties associated with Forms 706 (estate tax return) and 709 (gift tax return).

[12] Represents various penalties assessed and abated for a wide range of noncompliant behaviors, such as noncompliance related to tax return preparers and to information returns (e.g., Forms 1099, W–2, 3520–A, 8027, and 8300), as well as aiding and abetting; frivolous return filings; and misuse of dyed fuel. Also includes trust fund recovery penalties. Withheld income and employment taxes, including Social Security taxes, railroad retirement taxes, or collected excise taxes, are collectively called trust fund taxes because employers actually hold the employee's money in trust until they make a Federal tax deposit in that amount. Trust fund recovery penalties are assessed when these employment taxes are not collected, accounted for, and paid timely. The amount of trust fund recovery penalties credited in Fiscal Year 2015 was $843,478 thousand and is included in the amount abated.

NOTE: Detail may not add to totals because of rounding.

SOURCE: Chief Financial Officer, Financial Management.

Civil Penalties Assessed and Abated, by Type of Tax and Type of Penalty, Fiscal Year 2014

[Money amounts are in thousands of dollars]

Type of tax and type of penalty	Civil penalties assessed [1]		Civil penalties abated [1,2]	
	Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)
Civil penalties, total	**40,357,481**	**25,560,362**	**4,969,392**	**9,891,799**
Individual and estate and trust income taxes:				
Civil penalties, total [3]	**31,235,124**	**13,084,133**	**3,256,068**	**4,124,998**
Accuracy [4]	554,467	1,072,236	115,787	417,858
Bad check	431,859	65,987	11,666	20,769
Delinquency	3,223,243	4,937,902	660,474	2,233,057
Estimated tax	8,902,388	1,148,632	188,813	165,518
Failure to pay	18,114,683	5,620,634	2,274,073	1,258,215
Fraud	3,326	174,318	192	12,032
Other [5]	5,158	64,424	5,063	17,549
Business income taxes:				
Civil penalties, total	**1,085,395**	**2,120,309**	**235,108**	**959,172**
Accuracy [4, 6]	5,009	221,182	377	74,407
Bad check [6]	8,950	26,619	791	17,952
Delinquency [6]	511,344	1,050,259	159,468	483,548
Estimated tax [6]	239,191	195,799	8,668	75,928
Failure to pay [6]	307,120	455,002	61,946	247,783
Fraud [6]	166	19,076	4	99
S corporation/Partnership information [7]	13,518	127,099	1,332	10,518
Other [6]	97	25,273	2,522	48,938
Employment taxes:				
Civil penalties, total [8]	6,946,702	4,959,919	1,234,391	2,095,513
Accuracy [4]	2,593	7,450	102	2,116
Bad check	480,174	64,286	201,942	44,865
Delinquency	1,429,205	975,560	231,910	349,088
Estimated tax	6,155	12,429	978	6,685
Failure to pay	3,495,287	956,966	507,796	253,812
Federal tax deposits	1,532,364	2,919,726	291,652	1,438,805
Fraud	455	11,620	6	139
Other	469	11,882	5	3
Excise taxes:				
Civil penalties, total [9]	678,944	478,406	179,817	338,980
Accuracy [4]	872	872	95	105
Bad check	4,786	783	589	2,063
Daily delinquency [10]	65,016	210,413	49,097	178,540
Delinquency	230,561	61,283	21,198	15,064
Estimated tax	10,786	1,622	384	271
Failure to pay	325,440	36,099	70,314	13,574
Federal tax deposits	5,564	29,617	1,695	14,016
Fraud	24	15,110	8	11
Other	35,895	122,606	36,437	115,336
Estate and gift taxes:				
Civil penalties, total [11]	9,251	222,117	5,209	178,371
Accuracy [4]	91	14,653	23	6,719
Bad check	38	207	23	332
Delinquency	3,678	138,705	2,368	123,261
Failure to pay	5,264	66,327	2,671	46,509
Fraud	0	0	0	0
Other	180	2,225	124	1,549
Nonreturn penalties [12]	**402,065**	**4,695,478**	**58,799**	**2,194,766**

[1] Assessments of penalties included here were recorded in Fiscal Year 2014 regardless of the tax year to which the penalties may apply.

[2] An abatement is a reduction of assessed penalties. The IRS may approve an abatement of a penalty for: IRS error; reasonable cause; administrative and collection costs not warranting collection of penalty; discharge of penalty in bankruptcy; and the IRS's acceptance of partial payment of assessed penalty.

[3] Represents penalties associated with the Form 1040 series (individual income tax return series) and Form 1041 (estate and trust income tax return).

[4] Represents penalties for negligence; substantial understatement of income tax; substantial valuation misstatement; substantial understatement of pension liabilities; substantial estate or gift tax valuation understatement (under Internal Revenue Code section 6662); ; understatement of reportable transactions (under Internal Revenue Code section 6662A); and underpayment of stamp tax (under Internal Revenue Code section 6653).

[5] Represents penalties related to failure to supply taxpayer identification number and failure to report tip income.

[6] Represents penalties associated with the Form 1120 series (corporation income tax return series) and Form 990–T (tax-exempt organization unrelated business income tax return).

[7] Represents penalties associated with failure to provide information on Forms 1065 (partnership return) or 8752 (required payment or refund for an S corporation or partnership under Internal Revenue Code section 7519), or failure to file electronically Form 1065–B (large partnership return).

[8] Represents penalties associated with Forms 940 (employer's Federal unemployment tax return); 941 (employer's 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 tax return); 945 (tax return for withheld income tax from nonpayroll distributions); 1040, Schedule H (household employment taxes); 1042 (tax return of withheld income tax on U.S.-source income of foreign persons); and CT–1 (railroad retirement tax return).

[9] Represents penalties associated with Forms 11–C (occupational tax and registration for wagering return); 720 (excise tax return); 730 (excise tax return for wagering); 990 (tax-exempt organization information return); 990–PF (private foundation return); 1041–A (information return of charitable contribution deductions by certain trusts); 2290 (heavy highway vehicle use tax return); 4720 (excise tax return of charities and other persons); 5227 (split-interest trust information return); and 8886–T (disclosure by tax-exempt entity regarding prohibited tax shelter transaction).

[10] Represents penalties under Internal Revenue Code sections 6652(c)(2)(A) and (B) related to tax-exempt organizations or trusts. Penalties are assessed on a daily basis for failure to file Forms 990 (tax-exempt organization information return); 1041–A (information return of charitable contribution deductions by certain trusts); 5227 (split-interest trust information return); or 8886–T (disclosure by tax-exempt entity regarding prohibited tax shelter transaction).

[11] Represents penalties associated with Forms 706 (estate tax return) and 709 (gift tax return).

[12] Represents various penalties assessed and abated for a wide range of noncompliant behaviors, such as noncompliance related to tax return preparers and to information returns (e.g., Forms 1099, W–2, 3520–A, 8027, and 8300), as well as aiding and abetting; frivolous return filings; and misuse of dyed fuel. Also includes trust fund recovery penalties. Withheld income and employment taxes, including Social Security taxes, railroad retirement taxes, or collected excise taxes, are collectively called trust fund taxes because employers actually hold the employee's money in trust until they make a Federal tax deposit in that amount. Trust fund recovery penalties are assessed when these employment taxes are not collected, accounted for, and paid timely. The amount of trust fund recovery penalties credited in Fiscal Year 2014 was $826,907,000 and is included in the amount abated.

NOTE: Detail may not add to totals because of rounding.

SOURCE: Chief Financial Officer, Financial Management.

Civil Penalties Assessed and Abated, by Type of Tax and Type of Penalty, Fiscal Year 2013

[Money amounts are in thousands of dollars]

Type of tax and type of penalty	Civil penalties assessed [1]		Civil penalties abated [1,2]	
	Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)
Civil penalties, total	**37,942,652**	**25,893,293**	**4,895,628**	**11,458,194**
Individual and estate and trust income taxes:				
Civil penalties, total [3]	**29,070,320**	**13,309,254**	**3,320,491**	**5,207,090**
Accuracy [4]	731,696	1,541,341	178,066	532,566
Bad check	398,755	32,629	10,152	11,737
Delinquency	3,185,041	5,162,683	737,681	2,880,233
Estimated tax	7,791,108	1,054,767	260,143	238,822
Failure to pay	16,953,892	5,282,313	2,129,974	1,512,893
Fraud	3,361	157,155	144	6,819
Other [5]	6,467	78,368	4,331	24,022
Business income taxes:				
Civil penalties, total	**1,009,783**	**2,090,165**	**232,802**	**1,171,723**
Accuracy [4, 6]	4,889	240,213	177	115,298
Bad check [6]	7,770	18,216	667	8,143
Delinquency [6]	507,429	1,079,218	163,283	633,633
Estimated tax [6]	208,155	171,275	7,591	75,752
Failure to pay [6]	267,821	457,213	56,718	324,941
Fraud [6]	154	60,763	8	170
S corporation/Partnership information [7]	13,471	55,458	1,510	8,682
Other [6]	94	7,809	2,848	5,104
Employment taxes:				
Civil penalties, total [8]	6,848,308	4,459,405	1,119,842	1,887,121
Accuracy [4]	2,835	5,155	114	426
Bad check	269,417	45,359	13,413	24,247
Delinquency	1,487,054	991,300	250,513	399,923
Estimated tax	4,873	13,930	946	7,449
Failure to pay	3,557,876	958,356	556,231	299,935
Federal tax deposits	1,525,527	2,431,912	298,616	1,154,182
Fraud	230	2,988	0	0
Other	496	10,404	9	959
Excise taxes:				
Civil penalties, total [9]	584,302	490,725	155,728	304,920
Accuracy [4]	916	736	142	312
Bad check	4,839	2,120	375	1,234
Daily delinquency [10]	67,286	221,758	52,435	194,659
Delinquency	189,278	42,023	17,303	13,423
Estimated tax	8,756	1,700	245	777
Failure to pay	278,326	48,989	66,210	14,649
Federal tax deposits	3,439	20,698	1,104	14,505
Fraud	26	65,814	7	644
Other	31,436	86,885	17,907	64,718
Estate and gift taxes:				
Civil penalties, total [11]	7,076	165,942	3,832	170,299
Accuracy [4]	99	19,871	13	730
Bad check	63	467	25	245
Delinquency	2,386	85,267	1,374	70,496
Failure to pay	4,316	58,097	2,290	33,846
Fraud	0	0	d	d
Other	212	2,240	d	d
Nonreturn penalties [12]	**422,863**	**5,377,802**	**62,933**	**2,717,042**

[1] Assessments of penalties included here were recorded in Fiscal Year 2013 regardless of the tax year to which the penalties may apply.

[2] An abatement is a reduction of assessed penalties. The IRS may approve an abatement of a penalty for: IRS error; reasonable cause; administrative and collection costs not warranting collection of penalty; discharge of penalty in bankruptcy; and the IRS's acceptance of partial payment of assessed penalty.

[3] Represents penalties associated with the Form 1040 series (individual income tax return series) and Form 1041 (estate and trust income tax return).

[4] Represents penalties for negligence; substantial understatement of income tax; substantial valuation misstatement; substantial overstatement of pension liabilities; substantial estate or gift tax valuation understatement (under Internal Revenue Code section 6662); understatement of reportable transactions (under Internal Revenue Code section 6662A); and underpayment of stamp tax (under Internal Revenue Code section 6653).

[5] Represents penalties related to failure to supply taxpayer identification number and failure to report tip income.

[6] Represents penalties associated with the Form 1120 series (corporation income tax return series) and Form 990–T (tax-exempt organization unrelated business income tax return).

[7] Represents penalties associated with failure to provide information on Forms 1065 (partnership return) or 8752 (required payment or refund for an S corporation or partnership under Internal Revenue Code section 7519), or failure to file electronically Form 1065–B (large partnership return).

[8] Represents penalties associated with Forms 940 (employer’s Federal unemployment tax return); 941 (employer’s 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 tax return); 945 (tax return for withheld income tax from nonpayroll distributions); 1040, Schedule H (household employment taxes); 1042 (tax return of withheld income tax on U.S.-source income of foreign persons); and CT–1 (railroad retirement tax return).

[9] Represents penalties associated with Forms 11–C (occupational tax and registration for wagering return); 720 (excise tax return); 730 (excise tax return for wagering); 990 (tax-exempt organization information return); 990–PF (private foundation return); 1041–A (information return of charitable contribution deductions by certain trusts); 2290 (heavy highway vehicle use tax return); 4720 (excise tax return of charities and other persons); and 5227 (split-interest trust information return).

[10] Represents penalties under Internal Revenue Code sections 6652(c)(2)(A) and (B) related to tax-exempt organizations or trusts. Penalties are assessed on a daily basis for failure to file Forms 990 (tax-exempt organization information return); 1041–A (information return of charitable contribution deductions by certain trusts); 1120–POL (income tax return for certain political organizations); 5227 (split-interest trust information return); or 8886–T (disclosure by tax-exempt entity regarding prohibited tax shelter transaction).

[11] Represents penalties associated with Forms 706 (estate tax return) and 709 (gift tax return).

[12] Represents various penalties assessed and abated for a wide range of noncompliant behaviors, such as noncompliance related to tax return preparers and to information returns (e.g., Forms 1099, W–2, 3520–A, 8027, and 8300), as well as aiding and abetting; frivolous return filings; and misuse of dyed fuel. Also includes trust fund recovery penalties. Withheld income and employment taxes, including Social Security taxes, railroad retirement taxes, or collected excise taxes, are collectively called trust fund taxes because employers actually hold the employee's money in trust until they make a Federal tax deposit in that amount. Trust fund recovery penalties are assessed when these employment taxes are not collected, accounted for, and paid timely. The amount of trust fund recovery penalties credited in Fiscal Year 2013 was $898,159,000 and is included in the amount abated.

NOTE: Detail may not add to totals because of rounding.

SOURCE: Chief Financial Officer, Financial Management.

Civil Penalties Assessed and Abated, by Type of Tax and Type of Penalty, Fiscal Year 2012

[Money amounts are in thousands of dollars]

Type of tax and type of penalty	Civil penalties assessed [1]		Civil penalties abated [1,2]	
	Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)
Civil penalties, total	**37,910,493**	**26,864,993**	**4,994,926**	**11,295,909**
Individual and estate and trust income taxes:				
Civil penalties, total [3]	**28,502,399**	**13,639,029**	**3,105,821**	**5,083,419**
Accuracy [4]	610,573	1,385,527	58,661	295,178
Bad check	376,238	36,658	8,978	5,631
Delinquency	3,286,784	5,189,961	803,864	2,970,749
Estimated tax	7,076,247	1,133,895	261,812	267,065
Failure to pay	17,145,505	5,632,607	1,966,739	1,514,161
Fraud	2,962	166,020	206	10,967
Other [5]	4,090	94,362	5,561	19,669
Business income taxes:				
Civil penalties, total	**995,533**	**1,990,879**	**253,219**	**888,649**
Accuracy [4, 6]	5,149	172,469	124	42,887
Bad check [6]	7,183	13,235	537	2,652
Delinquency [6]	511,926	936,031	173,773	489,419
Estimated tax [6]	198,550	193,201	8,743	77,436
Failure to pay [6]	256,385	398,138	63,274	246,999
Fraud [6]	180	38,335	5	1,652
S corporation/Partnership information [7]	16,094	233,030	1,934	7,713
Other [6]	66	6,440	4,829	19,890
Employment taxes:				
Civil penalties, total [8]	7,288,193	5,080,845	1,385,521	2,220,951
Accuracy [4]	2,964	11,946	123	327
Bad check	265,505	43,612	13,081	16,518
Delinquency	1,605,828	1,147,574	307,517	457,476
Estimated tax	4,273	21,044	757	15,937
Failure to pay	3,901,067	1,132,967	704,373	411,686
Federal tax deposits	1,507,809	2,703,540	359,638	1,318,685
Fraud	403	14,446	0	0
Other	344	5,715	32	323
Excise taxes:				
Civil penalties, total [9]	580,536	381,095	173,285	324,046
Accuracy [4]	1,131	969	134	784
Bad check	4,484	4,399	573	3,178
Daily delinquency [10]	73,878	237,506	61,630	224,979
Delinquency	179,790	32,507	19,840	13,016
Estimated tax	8,745	1,398	329	229
Failure to pay	295,339	40,980	78,282	14,669
Federal tax deposits	2,819	22,494	976	17,602
Fraud	37	612	d	d
Other	14,313	40,228	d	d
Estate and gift taxes:				
Civil penalties, total [11]	7,673	208,577	4,236	86,514
Accuracy [4]	83	4,334	17	2,584
Bad check	50	231	20	167
Delinquency	2,591	77,745	1,651	53,045
Failure to pay	4,703	56,462	2,392	27,045
Fraud	d	d	d	d
Other	d	d	d	d
Nonreturn penalties [12]	**536,159**	**5,564,568**	**72,844**	**2,692,331**

[1] Assessments and abatements of penalties included here were recorded in Fiscal Year 2012 regardless of the tax year to which the penalty may apply.

[2] An abatement is a reduction of assessed penalties. The IRS may approve an abatement of a penalty for: IRS error; reasonable cause; administrative and collection costs not warranting collection of penalty; discharge of penalty in bankruptcy; and the IRS's acceptance of partial payment of assessed penalty.

[3] Represents penalties associated with the Form 1040 series (individual income tax return series) and Form 1041 (estate and trust income tax return).

[4] Represents penalties for negligence; substantial understatement of income tax; substantial valuation misstatement; substantial overstatement of pension liabilities; substantial estate or gift tax valuation understatement (under Internal Revenue Code section 6662); understatement of reportable transactions (under Internal Revenue Code section 6662A); and underpayment of stamp tax (under Internal Revenue Code section 6653).

[5] Represents penalties related to failure to supply taxpayer identification number and failure to report tip income.

[6] Represents penalties associated with the Form 1120 series (corporation income tax return series) and Form 990–T (tax-exempt organization unrelated business income tax return).

[7] Represents penalties associated with failure to provide information on Forms 1065 (partnership return) or 8752 (required payment or refund for an S corporation or partnership under Internal Revenue Code section 7519), or failure to file electronically Form 1065–B (large partnership return).

[8] Represents penalties associated with Forms 940 (employer’s Federal unemployment tax return); 941 (employer’s 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 tax return); 945 (tax return for withheld income tax from nonpayroll distributions); 1040, Schedule H (household employment taxes); 1042 (tax return of withheld income tax on U.S.-source income of foreign persons); and CT–1 (railroad retirement tax return).

[9] Represents penalties associated with Forms 11–C (occupational tax and registration for wagering return); 720 (excise tax return); 730 (excise tax return for wagering); 990 (tax-exempt organization information return); 990–PF (private foundation return); 1041–A (information return of charitable contribution deductions by certain trusts); 2290 (heavy highway vehicle use tax return); 4720 (excise tax return of charities and other persons); and 5227 (split-interest trust information return).

[10] Represents penalties under Internal Revenue Code sections 6652(c)(2)(A) and (B) related to tax-exempt organizations or trusts. Penalties are assessed on a daily basis for failure to file Forms 990 (tax-exempt organization information return); 1041–A (information return of charitable contribution deductions by certain trusts); 1120–POL (income tax return for certain political organizations); 5227 (split-interest trust information return); or 8886–T (disclosure by tax-exempt entity regarding prohibited tax shelter transaction).

[11] Represents penalties associated with Forms 706 (estate tax return) and 709 (gift tax return).

[12] Represents various penalties assessed and abated for a wide range of noncompliant behaviors, such as noncompliance related to tax return preparers and to information returns (e.g., Forms 1099, W–2, 3520–A, 8027, and 8300), as well as aiding and abetting; frivolous return filings; and misuse of dyed fuel. Also includes trust fund recovery penalties. Withheld income and employment taxes, including Social Security taxes, railroad retirement taxes, or collected excise taxes, are collectively called trust fund taxes because employers actually hold the employee's money in trust until they make a Federal tax deposit in that amount. Trust fund recovery penalties are assessed when these employment taxes are not collected, accounted for, and paid timely. The amount of trust fund recovery penalties credited in Fiscal Year 2012 was $880,037 thousand and is included in the amount abated.

NOTE: Detail may not add to totals because of rounding.

SOURCE: Chief Financial Officer, Financial Management.

Civil Penalties Assessed and Abated, by Type of Tax and Type of Penalty, Fiscal Year 2011

[Money amounts are in thousands of dollars]

Type of tax and type of penalty	Civil penalties assessed [1]		Civil penalties abated [1,2]	
	Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)
Civil penalties, total	**38,646,963**	**30,921,558**	**4,871,988**	**11,008,638**
Individual income tax:				
Civil penalties, total [3]	**28,749,882**	**15,580,904**	**3,067,370**	**5,241,771**
Accuracy [4]	500,472	1,112,671	51,461	252,004
Bad check	296,559	24,795	11,959	5,088
Delinquency	3,736,987	6,344,147	790,190	2,718,565
Estimated tax	7,366,907	1,569,824	263,442	450,376
Failure to pay	16,841,952	6,291,624	1,944,535	1,697,104
Fraud	2,391	186,116	167	107,263
Other [5]	4,614	51,727	5,616	11,371
Business income tax:				
Civil penalties, total	**1,080,027**	**1,496,418**	**250,325**	**611,457**
Accuracy [4, 6]	4,204	191,564	d	d
Bad check [6]	4,679	14,551	210	250
Delinquency [6]	594,265	651,050	170,685	295,428
Estimated tax [6]	198,697	203,923	8,465	99,486
Failure to pay [6]	259,245	304,238	64,793	149,844
Fraud [6]	192	9,383	d	d
S corporation/partnership information [7]	18,662	117,262	1,758	10,547
Other [6]	83	4,447	4,318	38,618
Employment taxes:				
Civil penalties, total [8]	7,745,830	5,298,944	1,364,041	2,424,513
Accuracy [4]	2,590	13,638	238	962
Bad check	192,135	25,154	3,610	2,632
Delinquency	1,669,240	1,340,470	291,429	655,989
Estimated tax	3,595	14,182	648	10,878
Failure to pay	4,162,673	1,100,324	673,166	383,485
Federal tax deposits	1,715,095	2,795,325	394,938	1,370,523
Fraud	256	3,404	12	44
Other	246	6,447	0	0
Excise taxes:				
Civil penalties, total [9]	506,429	420,070	121,831	335,802
Accuracy [4]	d	d	67	18
Bad check	3,831	872	207	78
Daily delinquency [10]	72,325	289,857	53,231	250,356
Delinquency	179,365	34,998	11,644	6,737
Estimated tax	6,705	884	234	105
Failure to pay	223,610	21,134	43,306	8,309
Federal tax deposits	2,985	17,516	1,008	10,722
Fraud	d	d	0	0
Other	16,488	54,132	12,134	59,477
Estate and gift tax:				
Civil penalties, total [11]	8,432	163,305	4,486	124,976
Accuracy [4]	79	10,746	d	d
Bad check	80	154	21	241
Delinquency	2,849	85,875	1,757	67,417
Failure to pay	5,141	60,880	2,545	48,399
Fraud	0	0	d	d
Other	283	5,650	155	4,384
Nonreturn penalties [12]	**556,363**	**7,961,917**	**63,935**	**2,270,119**

d — Not shown to avoid disclosure of information. However, the data are included in the appropriate totals.

[1] Assessments and abatements of penalties included here were recorded in Fiscal Year 2011 regardless of the tax year to which the penalty may apply.

[2] An abatement is a reduction of assessed penalties. The IRS may approve an abatement of a penalty for: IRS error; reasonable cause; administrative and collection costs not warranting collection of penalty; discharge of penalty in bankruptcy; and the IRS's acceptance of partial payment of assessed penalty.

[3] Represents penalties associated with the Form 1040 series (individual income tax return series) and Form 1041 (estate and trust income tax return).

[4] Represents penalties for negligence; substantial understatement of income tax; substantial valuation misstatement; substantial overstatement of pension liabilities; substantial estate or gift tax valuation understatement (under Internal Revenue Code section 6662); understatement of reportable transactions (under Internal Revenue Code section 6662A); and underpayment of stamp tax (under Internal Revenue Code section 6653).

[5] Represents penalties related to failure to supply taxpayer identification number and failure to report tip income.

[6] Represents penalties associated with the Form 1120 series (corporation income tax return series) and Form 990–T (tax-exempt organization unrelated business income tax return).

[7] Represents penalties associated with failure to provide information on Forms 1065 (partnership return) or 8752 (required payment or refund for an S corporation or partnership under Internal Revenue Code section 7519), or failure to file electronically Form 1065–B (large partnership return).

[8] Represents penalties associated with Forms 940 (employer's Federal unemployment tax return); 941 (employer's 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 tax return); 945 (tax return for withheld income tax from nonpayroll distributions); 1040, Schedule H (household employment taxes); 1042 (tax return of withheld income tax on U.S.-source income of foreign persons); and CT–1 (railroad retirement tax return).

[9] Represents penalties associated with Forms 11–C (occupational tax and registration for wagering return); 720 (excise tax return); 730 (excise tax return for wagering); 990 (tax-exempt organization information return); 990–PF (private foundation return); 1041–A (return of charitable contribution deductions by certain trusts); 2290 (heavy highway vehicle use tax return); 4720 (excise tax return of charities and other persons); and 5227 (split-interest trust information return).

[10] Represents penalties under Internal Revenue Code sections 6652(c)(2)(A) and (B) related to tax-exempt organizations or trusts. Penalties are assessed on a daily basis for failure to file Forms 990 (tax-exempt organization information return); 1041–A (trust accumulation of charitable amounts information return); 1120–POL (income tax return for certain political associations); 5227 (split-interest trust information return); or 8886–T (disclosure by tax-exempt entity regarding prohibited tax shelter transaction).

[11] Represents penalties associated with Forms 706 (estate tax return) and 709 (gift tax return).

[12] Represents various penalties assessed and abated for a wide range of noncompliant behaviors, such as noncompliance related to tax return preparers and to information returns (e.g., Forms 1099, W–2, 3520–A, 8027, and 8300).

NOTE: Detail may not add to totals because of rounding.

SOURCE: Chief Financial Officer, Financial Management.

Civil Penalties Assessed and Abated, by Type of Tax and Type of Penalty, Fiscal Year 2010

[Money amounts are in thousands of dollars]

Type of tax and type of penalty	Civil penalties assessed [1]		Civil penalties abated [1,2]	
	Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)
Civil penalties, total	**37,055,841**	**28,055,115**	**4,874,920**	**10,025,544**
Individual income tax:				
Civil penalties, total [3]	**27,106,767**	**14,525,188**	**3,039,087**	**4,109,484**
Accuracy [4]	469,321	1,069,785	58,107	241,645
Bad check	152,225	14,212	6,770	4,791
Delinquency	3,529,203	5,871,164	804,058	2,195,182
Estimated tax	7,412,249	1,617,298	263,299	267,794
Failure to pay	15,538,896	5,828,731	1,901,839	1,346,024
Fraud	2,218	123,458	236	48,255
Other [5]	2,655	539	4,778	5,794
Business income tax:				
Civil penalties, total	**1,145,931**	**1,770,628**	**263,261**	**776,088**
Accuracy [4, 6]	3,640	334,558	146	47,625
Bad check [6]	1,826	164	111	137
Delinquency [6]	639,251	758,432	173,326	421,878
Estimated tax [6]	213,035	231,940	12,349	106,221
Failure to pay [6]	269,950	374,144	72,123	183,134
Fraud [6]	161	14,334	7	662
S corporation/partnership information [7]	18,022	54,685	1,607	8,611
Other [6]	46	2,371	3,592	7,819
Employment taxes:				
Civil penalties, total [8]	7,838,423	5,778,753	1,376,063	2,477,757
Accuracy [4]	1,786	8,827	218	529
Bad check	33,613	2,199	1,476	194
Delinquency	1,646,392	1,461,043	292,063	524,462
Estimated tax	3,688	12,723	726	6,680
Failure to pay	4,135,675	1,176,674	672,498	316,886
Federal tax deposits	2,016,966	3,108,562	409,049	1,628,555
Fraud	290	8,137	28	445
Other	13	587	5	6
Excise taxes:				
Civil penalties, total [9]	515,889	482,863	136,514	396,036
Accuracy [4]	1,038	521	97	283
Bad check	3,800	124	235	25
Daily delinquency	78,471	285,894	61,489	239,018
Delinquency	173,660	37,187	13,105	7,497
Estimated tax	5,799	1,178	364	289
Failure to pay	225,358	24,934	42,586	8,187
Federal tax deposits	3,076	14,441	1,064	9,241
Other	24,687	118,584	17,574	131,497
Estate and gift tax:				
Civil penalties, total [10]	10,865	205,156	6,198	147,791
Accuracy [4]	88	6,686	5	479
Bad check	92	655	63	612
Delinquency	3,600	116,577	2,384	100,995
Failure to pay	6,789	77,283	3,576	43,912
Fraud	3	745	0	0
Other	293	3,209	170	1,792
Nonreturn penalties [11]	**437,966**	**5,292,526**	**53,797**	**2,118,388**

[1] Assessments and abatements of penalties included here were recorded in Fiscal Year 2010 regardless of the tax year to which the penalty may apply.

[2] An abatement is a reduction of assessed penalties. The IRS may approve an abatement of a penalty for: IRS error; reasonable cause; administrative and collection costs not warranting collection of penalty; discharge of penalty in bankruptcy; and the IRS's acceptance of partial payment of assessed penalty.

[3] Represents penalties associated with the Form 1040 series (individual income tax series) and Form 1041 (estate and trust income tax return).

[4] Represents penalties for negligence; substantial understatement of income tax; substantial valuation misstatement; substantial overstatement of pension liabilities; substantial estate or gift tax valuation understatement (under Internal Revenue Code section 6662); understatement of reportable transactions (under Internal Revenue Code section 6662A); and underpayment of stamp tax (under Internal Revenue Code section 6653).

[5] Represents penalties related to failure to supply taxpayer identification number and failure to report tip income.

[6] Represents penalties associated with the Form 1120 series (corporation income tax return series); 1120-C (farmers' cooperative return); and 990-T (tax-exempt organization "unrelated business income" tax return).

[7] Represents penalties associated with failure to provide information on Forms 1065 (partnership return) or 8752 (required payment or refund for an S corporation or partnership under Internal Revenue Code section 7519); or failure to file electronically Form 1065-B (large partnership return). In prior editions of the IRS Data

[8] Represents penalties associated with Forms 940 (employer's Federal unemployment tax return); 941 (employer's quarterly tax return for income and Social Security taxes withheld); 942 (employer's tax return for household employees); 943 (employer's tax return for agricultural employees); 944 (employer's annual tax return); 945 (tax return for withheld income tax from nonpayroll distributions); 1042 (tax return of withheld income tax on U.S.-source income of foreign persons); and CT–1 (railroad retirement tax return).

[9] Represents penalties associated with Forms 11–C (occupational tax and registration for wagering return); 720 (excise tax return); 730 (tax return for wagering); 990 (tax-exempt organization information return); 990–PF (private foundation return); 1041–A (trust accumulation of charitable amounts information return); 2290 (heavy highway vehicle use tax return); 4720 (excise tax return of charities and other persons); and 5227 (split-interest trust information return).

[10] Represents penalties associated with Forms 706 (estate tax return) and 709 (gift tax return).

[11] Represents various penalties assessed and abated for a wide range of noncompliant behaviors, such as noncompliance related to tax return preparers and to information returns (e.g., Forms 1099, W–2, 3520A, 8027, 8300), as well as aiding and abetting; frivolous return filings; and misuse of dyed fuel. Also includes trust fund recovery penalties. Withheld income and employment taxes, including Social Security taxes, railroad retirement taxes, or collected excise taxes, are collectively called trust fund taxes because employers actually hold the employee's money in trust until they make a Federal tax deposit in that amount. Trust fund recovery penalties are assessed when these employment taxes are not collected, accounted for, and paid timely. The amount of trust fund recovery penalties credited in Fiscal Year 2010 was $630,573 thousand and is included in the amount abated.

NOTE: Detail may not add to totals because of rounding.

SOURCE: Chief Financial Officer, Financial Management.

Civil Penalties Assessed and Abated, by Type of Tax and Type of Penalty, Fiscal Year 2009

[Money amounts are in thousands of dollars]

Type of tax and type of penalty	Civil penalties assessed [1]		Civil penalties abated [1,2]	
	Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)
Civil penalties, total	**36,228,339**	**29,820,693**	**5,140,094**	**15,939,535**
Individual income tax:				
Civil penalties, total [3]	**26,387,032**	**14,997,997**	**3,303,495**	**3,924,645**
Accuracy [4]	410,338	868,560	55,560	232,527
Bad check	161,144	17,429	9,710	6,086
Delinquency	3,805,227	6,189,019	775,789	2,238,966
Estimated tax	7,565,037	2,167,017	271,984	279,104
Failure to pay	14,437,722	5,633,923	2,183,511	1,143,044
Fraud	2,305	119,283	235	18,285
Other [5]	5,259	2,765	6,706	6,632
Business income tax:				
Civil penalties, total [6]	**970,098**	**1,853,961**	**232,837**	**1,014,539**
Accuracy [4]	3,318	286,811	d	d
Bad check	1,691	241	186	3,904
Delinquency	410,262	649,719	127,140	420,876
Estimated tax	243,852	433,078	21,336	220,752
Failure to pay	297,386	380,175	81,043	231,758
Fraud	140	14,093	d	d
S Corporation/Partnership information [7]	13,398	89,196	1,919	14,642
Other	51	649	1,100	7,446
Employment taxes:				
Civil penalties, total [8]	7,918,580	7,064,177	1,410,603	4,621,747
Accuracy [4]	2,862	12,840	139	439
Bad check	36,846	2,571	1,966	441
Delinquency	1,686,977	1,570,520	290,668	1,457,850
Estimated tax	4,545	26,661	1,170	34,318
Failure to pay	4,182,740	1,215,132	680,496	457,011
Federal tax deposits	2,004,152	4,222,112	436,130	2,671,118
Fraud	412	14,307	15	553
Other	46	32	19	16
Excise taxes:				
Civil penalties, total [9]	494,672	615,424	137,077	733,010
Accuracy [4]	1,144	1,924	104	67
Bad check	4,299	144	187	10
Daily delinquency	86,777	297,192	65,881	253,575
Delinquency	151,245	34,057	11,521	192,377
Estimated tax	9,460	4,398	902	1,181
Failure to pay	204,159	24,398	37,568	90,030
Federal tax deposits	3,566	31,073	1,257	20,296
Fraud	14	745	0	0
Other	34,008	221,494	19,657	175,475
Estate and gift tax:				
Civil penalties, total [10]	12,900	247,429	7,002	2,553,580
Accuracy [4]	d	d	8	5,636
Bad check	158	1,163	75	1,002
Delinquency	4,273	166,884	2,657	2,477,777
Failure to pay	8,180	72,932	4,153	68,180
Fraud	d	d	0	0
Other	224	1,542	109	986
Nonreturn penalties [11]	**445,057**	**5,041,705**	**49,080**	**3,092,014**

d — Not shown to avoid disclosure of information about specific taxpayers. However, the data are included in the appropriate totals.

[1] Penalties assessed and abatements of penalties included here were recorded in Fiscal Year 2009 regardless of the tax year to which the penalty may apply.

[2] An abatement is a reduction of assessed penalties. The IRS may approve an abatement of a penalty for: IRS error; reasonable cause; administrative and collection costs not warranting collection of penalty; discharge of penalty in bankruptcy; and the IRS's acceptance of partial payment of assessed penalty.

[3] Represents penalties associated with the Form 1040 series (individual income tax series) and Form 1041 (estate and trust income tax return).

[4] Represents penalties for negligence; substantial understatement of income tax; substantial valuation misstatement; substantial overstatement of pension liabilities; substantial estate or gift tax valuation understatement (under Internal Revenue Code section 6662); understatement of reportable transactions (under Internal Revenue Code section 6662A); and underpayment of stamp tax (under Internal Revenue Code section 6653).

[5] Represents penalties related to failure to supply taxpayer identification number and failure to report tip income.

[6] Represents penalties associated with the Form 1120 series (corporation income tax return series); 1120-C (farmers' cooperative return); and 990-T (tax-exempt organization "unrelated business income" tax return).

[7] Represents penalties associated with failure to provide information on Forms 1065 (partnership return) or 8752 (required payment or refund for an S corporation or partnership under Internal Revenue Code section 7519); or failure to file electronically Form 1065-B (large partnership return). In prior editions of the IRS Data

[8] Represents penalties associated with Forms 940 (employer’s Federal unemployment tax return); 941 (employer’s quarterly tax return for income and Social Security taxes withheld); 942 (employer's tax return for household employees); 943 (employer's tax return for agricultural employees); 944 (employer's annual tax return); 945 (tax return for withheld income tax from nonpayroll distributions); 1042 (tax return of withheld income tax on U.S.-source income of foreign persons); and CT-1 (railroad retirement tax return).

[9] Represents penalties associated with Forms 11-C (occupational tax and registration for wagering return); 720 (excise tax return); 730 (tax return for wagering); 990 (tax-exempt organization information return); 990-PF (private foundation return); 1041-A (trust accumulation of charitable amounts information return); 2290 (heavy highway vehicle use tax return); 4720 (excise tax return of charities and other persons); and 5227 (split-interest trust information return).

[10] Represents penalties associated with Forms 706 (estate tax return) and 709 (gift tax return).

[11] Represents various penalties assessed and abated for a wide range of noncompliant behaviors, such as noncompliance related to tax return preparers and to information returns (e.g., Forms 1099, W-2, 3520A, 8027, 8300), as well as aiding and abetting; frivolous return filings; and misuse of dyed fuel. Also includes trust fund recovery penalties. Withheld income and employment taxes, including Social Security taxes, railroad retirement taxes, or collected excise taxes, are collectively called trust fund taxes because employers actually hold the employee's money in trust until they make a Federal tax deposit in that amount. Trust fund recovery penalties are assessed when these employment taxes are not collected, accounted for, and paid timely. The amount of trust fund recovery penalties credited in Fiscal Year 2009 was $586,608 thousand and is included in the amount abated.

NOTE: Detail may not add to totals because of rounding.

SOURCE: Chief Financial Officer, Financial Management.

Civil Penalties Assessed and Abated, by Type of Tax and Type of Penalty, Fiscal Year 2008

[Money amounts are in thousands of dollars]

Type of tax and type of penalty	Civil penalties assessed [1]		Civil penalties abated [1,2]	
	Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)
Civil penalties, total	**40,353,465**	**28,115,371**	**3,075,159**	**11,858,696**
Individual income tax:				
Civil penalties, total	**30,223,315**	**13,365,745**	**1,119,922**	**4,088,235**
Accuracy [3]	391,621	904,206	48,326	216,870
Bad check	175,695	21,668	9,324	7,980
Delinquency	3,660,514	4,677,827	779,429	2,091,019
Estimated tax	8,551,575	2,385,319	265,805	286,766
Failure to pay	17,419,367	5,053,053	9,324	1,440,757
Fraud	2,265	165,750	216	16,173
Partnership information [4]	14,847	95,571	2,840	23,602
Other [5]	7,431	62,352	4,658	5,067
Corporation income tax:				
Civil penalties, total [6]	**783,864**	**2,163,750**	**135,191**	**1,113,042**
Accuracy [3]	3,355	572,514	138	183,068
Bad check	1,453	240	291	2,883
Delinquency	131,450	438,222	22,155	271,404
Estimated tax	301,345	582,773	21,957	307,787
Failure to pay	346,061	555,024	90,257	337,327
Fraud	149	12,401	5	414
Other [5]	51	2,575	388	10,159
Employment taxes:				
Civil penalties, total [7]	8,513,558	4,172,608	1,602,564	3,407,913
Accuracy [3]	2,597	22,601	99	593
Bad check	41,774	3,180	3,079	1,499
Delinquency	1,775,198	1,185,627	285,579	475,293
Estimated tax [8]	4,909	33,082	1,255	19,935
Failure to pay	4,384,202	1,104,878	737,800	276,590
Federal tax deposits	2,304,351	1,814,400	574,721	2,633,260
Fraud	403	6,304	4	16
Other [5]	124	2,535	27	727
Excise taxes:				
Civil penalties, total [9]	417,926	1,259,718	136,566	426,691
Accuracy [3]	950	2,760	d	d
Bad check	4,796	154	262	23
Daily delinquency	92,114	307,142	67,362	241,330
Delinquency	105,510	211,820	12,058	9,364
Estimated tax [10]	13,478	6,049	957	1,691
Failure to pay	168,938	115,436	42,440	9,217
Federal tax deposits	3,806	44,759	1,479	37,757
Fraud	128	1,597	d	d
Other [5]	28,206	570,002	11,963	127,238
Estate and gift tax:				
Civil penalties, total [11]	12,308	2,579,568	6,974	167,167
Accuracy [3]	d	d	6	84
Bad check	132	1,139	74	1,024
Delinquency	3,995	2,494,748	2,447	117,234
Failure to pay	7,931	76,662	4,359	46,485
Fraud	d	d	0	0
Other [5]	185	1,457	88	2,341
Nonreturn penalties [12]	**402,494**	**4,573,982**	**73,942**	**2,655,647**

d — Not shown to avoid disclosure of information about specific taxpayers. However, the data are included in the appropriate totals.

[1] Penalties assessed and abatements of penalties included here were recorded in Fiscal Year 2008 regardless of the tax year to which the penalty may apply.

[2] An abatement is a reduction of assessed penalties. IRS may approve an abatement of a penalty for: IRS error; reasonable cause; administrative and collection costs not warranting collection of penalty; discharge of penalty in bankruptcy; and IRS's acceptance of partial payment of assessed penalty.

[3] Includes penalties for negligence; substantial understatement of income tax; substantial valuation misstatement; substantial overstatement of pension liabilities; substantial estate or gift tax valuation understatement (under Internal Revenue Code section 6662); and understatement of reportable transactions (under Internal Revenue Code section 6662A). Also includes penalties related to negligence or disregard of rules and regulations (under Internal Revenue Code section 6653(a)) assessed on returns due before January 1, 1990.

[4] Represents penalties associated with failure to provide information on Form 1065 (partnership return); or 8752 (required payment or refund for an S corporation or partnership under Internal Revenue Code section 7519); or failure to file Form 1065-B (large partnership return) electronically.

[5] Represents penalties related to failure to supply taxpayer identification number, failure to report tip income, and other return penalties.

[6] Represents penalties associated with the Forms 1120 series (corporation income tax return series); 990-C (farmers' cooperative return); and 990-T (tax-exempt organization unrelated business income tax return).

[7] Represents penalties associated with Forms 940 (employer's Federal unemployment tax return); 941 (employer's quarterly tax return for income and Social Security taxes withheld); 942 (employer's tax return for household employees); 943 (employer's tax return for agricultural employees); 944 (employer's annual tax return); 945 (tax return for withheld income tax from nonpayroll distributions); 1042 (tax return of withheld income tax on U.S.-source income of foreign persons); and CT-1 (railroad retirement tax return).

[8] Represents penalties associated with partnership (Form 1065) income and withholding tax.

[9] Represents penalties associated with Forms 11-C (occupational tax and registration for wagering return); 720 (excise tax return); 730 (tax return on wagering); 990 (tax-exempt organization except private foundation return); 990-PF (private foundation return); 1041-A (trust accumulation of charitable amounts information return); 2290 (heavy highway vehicle use tax return); 4720 (excise tax return of charities and other persons); and 5227 (split-interest trust information return).

[10] Represents penalties associated with failure by certain tax-exempt organizations to pay estimated tax.

[11] Represents penalties associated with Forms 706 (estate tax return) and 709 (gift tax return).

[12] Represents various penalties assessed and abated for a wide range of noncompliant behaviors, such as noncompliance related to trust fund recovery; to tax return preparers; and to information returns (e.g., Forms 1099, W-2, 3520A, 8027, 8300); as well as aiding and abetting; frivolous return filings; and misuse of dyed fuel. Trust fund recovery penalties assessed to all responsible officers are reduced when one officer or the business pays a portion of the total amount assessed. The amount of trust fund recovery assessments credited was $805,736 (thousands) and is included in the amount abated.

NOTE: Detail may not add to totals because of rounding.

SOURCE: Chief Financial Officer, Revenue Financial Management OS:CFO:R.

Civil Penalties Assessed and Abated, by Type of Tax and Type of Penalty, Fiscal Year 2007

[Money amounts are in thousands of dollars]

Type of tax and type of penalty	Civil penalties assessed		Civil penalties abated	
	Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)
Civil penalties, total	**37,566,699**	**29,524,556**	**4,908,112**	**11,135,878**
Individual income tax:				
Civil penalties, total	**27,338,827**	**14,883,408**	**3,018,698**	**3,973,560**
Accuracy [1]	327,822	771,048	42,238	189,654
Bad check	249,716	20,841	13,099	7,742
Delinquency	3,847,589	5,765,933	709,057	2,056,639
Estimated tax	7,722,178	2,274,586	253,625	297,761
Failure to pay	15,172,385	5,826,851	1,995,949	1,390,932
Fraud	2,275	122,600	225	12,172
Partnership information [2]	5,122	96,923	2,417	15,729
Other [3]	11,740	4,625	2,088	2,931
Corporation income tax:				
Civil penalties, total [4]	**762,718**	**1,786,166**	**124,275**	**846,990**
Accuracy [1]	2,736	211,721	92	31,919
Bad check	2,194	7,619	471	13,314
Delinquency	124,835	535,485	19,667	363,731
Estimated tax	291,834	440,254	19,586	196,879
Failure to pay	340,979	368,810	84,459	241,147
Fraud	140	222,278	0	0
Employment taxes:				
Civil penalties, total [5]	8,454,024	7,232,594	1,555,813	3,055,606
Accuracy [1]	2,396	5,641	94	978
Bad check	65,595	7,449	8,538	9,015
Delinquency	1,695,870	1,844,553	240,546	425,339
Estimated tax	5,028	35,960	1,152	15,243
Failure to pay	4,413,486	1,146,643	765,122	293,995
Federal tax deposits	2,271,223	4,170,503	540,346	2,310,751
Fraud	426	21,845	15	286
Excise taxes:				
Civil penalties, total [6]	592,945	419,796	140,965	291,716
Accuracy [1]	175	157	49	30
Bad check	4,005	199	325	423
Daily delinquency	87,415	280,818	66,233	233,357
Delinquency	184,435	38,597	18,311	14,270
Estimated tax	10,198	3,446	305	336
Failure to pay	301,694	39,869	53,911	9,705
Federal tax deposits	4,932	52,438	1,769	32,243
Fraud	91	4,272	62	1,352
Estate and gift tax:				
Civil penalties, total [7]	14,173	268,315	8,550	172,055
Accuracy [1]	62	8,447	d	d
Bad check	110	692	55	851
Delinquency	4,621	168,234	2,934	120,220
Failure to pay	9,380	90,942	5,550	50,429
Fraud	0	0	d	d
Nonreturn penalties [8]	**404,012**	**4,934,279**	**59,811**	**2,795,951**

d — Not shown to avoid disclosure of information about specific taxpayers. However, the data are included in the appropriate totals.

[1] Includes penalties for negligence; substantial understatement of income tax; substantial valuation misstatement; substantial overstatement of pension liabilities; substantial estate or gift tax valuation understatement (under Internal Revenue Code section 6662); and understatement of reportable transactions (under Internal Revenue Code section 6662A). Also includes penalties related to negligence or disregard of rules and regulations (under Internal Revenue Code section 6653(a)) assessed on returns due before January 1, 1990.

[2] Represents penalties associated with failure to provide information on Forms 1065 (partnership) or 8752 (partnership or S corporation required payment or refund under Internal Revenue Code section 7519), or failure to file electronically for Form 1065-B (large partnership).

[3] Represents penalties related to failure to supply taxpayer identification number and failure to report tip income.

[4] Represents penalties associated with Forms 1120 (corporation income tax return series); 990-C (farmers' cooperative private foundation); and 990-T (tax-exempt organization business income tax).

[5] Represents penalties associated with Forms 940 (employer's Federal unemployment tax); 941 (employer's employment tax); 942 (employer's tax for household employees); 943 (employer's tax for agricultural employees); 944 (employer tax); 945 (withheld income tax); 1042 (withheld income tax on U.S.-source income of foreign person); and CT-1 (railroad retirement tax).

[6] Represents penalties associated with Forms 11-C (occupational tax and registration for wagering); 720 (quarterly excise tax); 730 (tax on wagering); 990 (tax-exempt organization except private foundation tax); 990-PF (private foundation tax); 1041-A (trust accumulation of charitable amounts); 2290 (heavy highway vehicle use tax); 4720 (excise taxes of private foundations and other persons); and 5227 (split-interest trust tax).

[7] Represents penalties associated with Forms 706 (estate tax) and 709 (gift tax).

[8] Represents various penalties assessed and abated for a wide range of noncompliant behaviors, such as noncompliance related to trust fund recovery; to tax return preparers; and to information returns (e.g., Forms 1099, W-2, 3520A, 8027, 8300); as well as aiding and abetting; frivolous return filings; and misuse of dyed fuel. Trust fund recovery penalties assessed to all responsible officers are reduced when one officer or the business pays a portion of the total amount assessed. The amount of trust fund recovery assessments credited is $654,445 (thousands) and is included in the amount abated.

NOTES: An abatement is a reduction of penalties due to IRS error, reasonable cause, administrative and collection costs not warranting collection of the amount due, unpaid assessments discharged in bankruptcy, and IRS acceptance of partial payment of unpaid tax assessment in settlement of the balance due. Fiscal year data represent assessments and abatements recorded in a given fiscal year, regardless of the tax year to which the penalty may apply. Abatements for a given fiscal year apply to assessments made in the current or in a prior fiscal year.

SOURCE: Chief Financial Officer, Revenue Financial Management OS:CFO:R.

Civil Penalties Assessed and Abated, by Type of Tax and Type of Penalty, Fiscal Year 2006

[Money amounts are in thousands of dollars]

Type of tax and type of penalty	Civil penalties assessed		Civil penalties abated	
	Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)
Civil penalties, total	**36,322,974**	**27,109,016**	**4,585,845**	**10,637,852**
Individual income tax:				
Civil penalties, total	**25,949,861**	**12,517,793**	**2,723,732**	**2,430,354**
Delinquency	3,457,277	4,126,751	660,600	1,275,110
Estimated tax	6,577,158	1,493,251	185,767	167,619
Accuracy [1]	272,353	628,847	29,522	154,651
Partnership information [2]	5,120	99,010	2,364	30,713
Failure to pay	15,389,076	6,041,616	1,832,659	780,405
Bad check	233,569	18,455	11,687	4,982
Fraud	2,182	107,472	301	16,605
Other [3]	13,126	2,391	832	269
Corporation income tax:				
Civil penalties, total [4]	**702,031**	**1,222,120**	**101,128**	**714,612**
Delinquency	111,474	258,344	17,057	164,041
Estimated tax	270,488	299,780	14,221	91,234
Accuracy [1]	2,039	327,316	79	314,907
Failure to pay	314,557	312,607	69,322	138,544
Bad check	3,315	14,844	446	5,633
Fraud	158	9,229	3	253
Employment taxes:				
Civil penalties, total [5]	8,788,261	6,412,214	1,488,032	2,942,895
Delinquency	1,762,339	1,101,533	232,146	323,476
Estimated tax	4,029	51,030	1,778	46,768
Accuracy [1]	1,410	11,724	84	859
Failure to pay	4,620,927	1,309,509	700,750	306,240
Federal tax deposits	2,274,397	3,915,193	546,164	2,256,045
Bad check	124,955	19,998	7,101	9,439
Fraud	204	3,227	9	68
Excise taxes:				
Civil penalties, total [6]	543,823	373,091	123,507	266,281
Delinquency	176,347	42,705	15,492	9,789
Daily delinquency	81,604	260,109	60,310	208,115
Estimated tax	7,251	1,145	47	24
Accuracy [1]	799	631	17	17
Failure to pay	269,193	31,567	45,607	9,851
Federal tax deposits	4,472	33,957	1,773	37,974
Bad check	4,131	565	231	98
Fraud	26	2,412	30	413
Estate and gift tax:				
Civil penalties, total [7]	14,278	266,647	7,854	163,169
Delinquency	4,144	157,307	2,384	104,015
Accuracy [1]	61	6,571	11	5,173
Failure to pay	9,958	100,839	5,405	53,146
Bad check	112	920	d	d
Fraud	3	1,010	d	d
Nonreturn penalties [8]	**324,720**	**6,317,151**	**141,592**	**4,120,541**

d — Not shown to avoid disclosure of information about specific taxpayers. However, the data are included in the appropriate totals.

[1] Includes penalties for negligence; substantial understatement of income tax; substantial valuation misstatement; substantial overstatement of pension liabilities; substantial estate or gift tax valuation understatement (under Internal Revenue Code section 6662); and understatement of reportable transactions (under Internal Revenue Code section 6662A). Also includes penalties related to negligence or disregard of rules and regulations (under Internal Revenue Section 6653(a)) assessed on returns due before January 1, 1990.

[2] Represents penalties associated with failure to provide information on Forms 1065 (partnerships) or Forms 8752 (payment or refund under Internal Revenue section 7519), or failure to file electronically for Forms 1065-B (large partnerships).

[3] Represents penalties related to failure to supply taxpayer identification number and failure to report tip income.

[4] Represents penalties associated with Forms 1120 (corporation income tax return series); 990-C (farmers' cooperatives); and 990-T (tax-exempt organization business income tax).

[5] Represents penalties associated with Forms 940 (employer's unemployment tax); 941 (employer's employment tax); 942 (household employment tax); 943 (agricultural employment tax); 945 (withheld income tax); 1042 (return of withheld income tax on U.S.-source income of foreign person); and CT-1 (railroad retirement tax).

[6] Represents penalties associated with Forms 11-C (occupational tax and registration, wagering); 720 (excise tax return); 730 (wagering tax); 990 (basic tax-exempt organization return); 990-PF (private foundation); 1041-A (trust accumulation of charitable amounts); 2290 (highway heavy vehicle use tax); 4720 (excise tax, charities); and 5227 (split-interest trusts).

[7] Represents penalties associated with Forms 706 (estate tax) and 709 (gift tax).

[8] Represents various penalties assessed and abated for a wide range of noncompliant behaviors, such as noncompliance related to trust fund recovery; to tax return preparers; and to information returns (e.g., Forms 1099, W-2, 3520A, 8027, 8300); as well as aiding and abetting; frivolous return filings; and misuse of dyed fuel. Trust fund recovery penalties assessed to all responsible officers are reduced when one officer or the business pays a portion of the total amount assessed. The amount of trust fund recovery assessments credited is $647,137 thousand and is included in the amount abated.

NOTES: Revised September 2007. Detail may not add to totals because of rounding. An abatement is a reduction of penalties due to IRS error, reasonable cause, administrative and collection costs not warranting collection of the amount due, unpaid assessments discharged in bankruptcy, and IRS acceptance of partial payment of unpaid tax assessment in settlement of the balance due. Fiscal year data represent assessments and abatements recorded in a given fiscal year, regardless of the tax year to which the penalty may apply. Abatements for a given fiscal year apply to assessments made in the current or in a prior fiscal year.

SOURCE: Chief Financial Officer, Revenue Financial Management OS:CFO:R.

Civil Penalties Assessed and Abated, by Type of Tax and Type of Penalty, Fiscal Year 2005

[Money amounts are in thousands of dollars]

Type of tax and type of penalty	Civil penalties assessed		Civil penalties abated	
	Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)
Civil penalties, total	**32,847,045**	**23,917,238**	**4,283,201**	**10,510,863**
Individual income tax:				
Civil penalties, total	**23,472,594**	**9,722,957**	**2,261,619**	**1,564,837**
Delinquency	3,083,222	3,825,540	503,672	835,031
Estimated tax	6,187,854	1,181,748	148,665	120,213
Accuracy [1]	58,366	325,714	508	62,388
Partnership information [2]	4,949	173,343	2,504	15,250
Failure to pay	13,914,331	4,122,033	1,594,276	502,320
Bad check	213,156	16,971	10,727	5,896
Fraud	1,955	76,103	405	23,411
Other [3]	8,761	1,505	862	328
Corporation income tax:				
Civil penalties, total [4]	**642,207**	**1,059,559**	**97,530**	**501,738**
Delinquency	110,257	286,194	17,876	167,001
Estimated tax	247,461	174,910	12,762	86,518
Accuracy [1]	1,342	313,768	93	107,941
Failure to pay	280,128	247,590	66,441	135,617
Bad check	2,802	9,678	355	3,999
Fraud	217	27,419	3	662
Employment taxes:				
Civil penalties, total [5]	7,682,452	6,618,882	1,458,421	3,903,950
Delinquency	1,596,897	1,300,437	209,497	703,666
Estimated tax	2,766	19,846	225	1,702
Accuracy [1]	690	3,954	86	120
Failure to pay	3,810,547	752,600	663,212	249,109
Federal tax deposits	2,162,486	4,517,177	577,925	2,938,885
Bad check	108,851	21,171	7,444	10,278
Fraud	215	3,697	32	190
Excise taxes:				
Civil penalties, total [6]	692,497	763,365	160,142	519,747
Delinquency	169,202	33,976	17,336	9,489
Daily delinquency	88,332	252,948	67,864	214,170
Estimated tax	5,225	616	42	46
Accuracy [1]	158,039	291,304	25,375	128,546
Failure to pay	263,898	24,977	47,491	7,994
Federal tax deposits	4,118	157,430	1,735	158,707
Bad check	3,622	300	250	97
Fraud	61	1,814	49	698
Estate and gift tax:				
Civil penalties, total [7]	17,296	279,699	10,488	195,318
Delinquency	4,509	163,546	3,211	126,908
Accuracy [1]	72	15,375	3	2,639
Failure to pay	12,594	97,798	7,211	64,274
Bad check	d	d	d	d
Fraud	d	d	d	d
Nonreturn penalties [8]	**339,999**	**5,472,776**	**295,001**	**3,825,273**

d — Not shown to avoid disclosure of information about specific taxpayers. However, the data are included in the appropriate totals.

[1] Includes penalties for negligence; substantial understatement of income tax; substantial valuation misstatement; substantial overstatement of pension liabilities; substantial estate or gift tax valuation understatement (under Internal Revenue Code section 6662); and understatement of reportable transactions (under Internal Revenue Code section 6662A). Also includes penalties related to negligence or disregard of rules and regulations (under Internal Revenue Section 6653(a)) assessed on returns due before January 1, 1990.

[2] Represents penalties associated with failure to provide information on Forms 1065 (partnerships) or Forms 8752 (payment or refund under Internal Revenue section 7519), or failure to file electronically for Forms 1065-B (large partnerships).

[3] Represents penalties related to failure to supply taxpayer identification number and failure to report tip income.

[4] Represents penalties associated with Forms 1120 (corporation income tax return series); 990-C (farmers' cooperatives); and 990-T (tax-exempt organization business income tax).

[5] Represents penalties associated with Forms 940 (employer's unemployment tax); 941 (employer's employment tax); 942 (household employment tax); 943 (agricultural employment tax); 945 (withheld income tax); 1042 (return of withheld income tax on U.S.-source income of foreign person); and CT-1 (railroad retirement tax).

[6] Represents penalties associated with Forms 11-C (occupational tax and registration, wagering); 720 (excise tax return); 730 (wagering tax); 990 (basic tax-exempt organization return); 990-PF (private foundation); 1041-A (trust accumulation of charitable amounts); 2290 (highway heavy vehicle use tax); 4720 (excise tax, charities); and 5227 (split-interest trusts).

[7] Represents penalties associated with Forms 706 (estate tax) and 709 (gift tax).

[8] Represents various penalties assessed and abated for a wide range of noncompliant behaviors, such as noncompliance related to trust fund recovery; to tax return preparers; and to information returns (e.g., Forms 1099, W-2, 3520A, 8027, 8300); as well as aiding and abetting; frivolous return filings; and misuse of dyed fuel. Trust fund recovery penalties assessed to all responsible officers are reduced when one officer or the business pays a portion of the total amount assessed. The amount of trust fund recovery assessments credited is $524,560 thousand and is included in the amount abated.

NOTES: Revised September 2007. Detail may not add to totals because of rounding. An abatement is a reduction of penalties due to IRS error, reasonable cause, administrative and collection costs not warranting collection of the amount due, unpaid assessments discharged in bankruptcy, and IRS acceptance of partial payment of unpaid tax assessment in settlement of the balance due. Fiscal year data represent assessments and abatements recorded in a given fiscal year, regardless of the tax year to which the penalty may apply. Abatements for a given fiscal year apply to assessments made in the current or in a prior fiscal year.

SOURCE: Chief Financial Officer, Revenue Financial Management OS:CFO:R.

Civil Penalties Assessed and Abated, by Type of Tax and Type of Penalty, Fiscal Year 2004

[Money amounts are in thousands of dollars]

Type of tax and type of penalty	Civil penalties assessed		Reasonable cause abatements [1]		Other abatements [1]		Net civil penalties assessed after abatements	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Civil penalties, total	**28,571,490**	**18,057,098**	**367,558**	**934,655**	**3,518,416**	**6,055,977**	**24,685,516**	**11,066,466**
Individual income tax	**18,819,702**	**5,877,990**	**79,754**	**131,693**	**1,934,842**	**900,505**	**16,805,106**	**4,845,792**
Delinquency	2,311,943	2,346,814	29,895	77,754	374,632	480,412	1,907,416	1,788,648
Estimated tax	5,260,594	966,549	8,948	8,725	117,355	85,602	5,134,291	872,222
Failure to pay	11,030,124	2,446,528	36,545	42,166	1,432,363	307,211	9,561,216	2,097,151
Bad check	205,955	12,773	4,122	1,585	6,387	2,668	195,446	8,521
Fraud	2,044	75,208	49	826	324	9,525	1,671	64,857
Negligence	395	23,668	53	602	524	4,428	-182	18,638
Other [2]	8,647	6,450	142	37	3,257	10,659	5,248	-4,246
Corporation income tax [3]	**660,015**	**1,239,913**	**8,852**	**101,832**	**95,970**	**402,527**	**555,193**	**735,554**
Delinquency	112,719	259,475	3,506	56,449	14,337	149,831	94,876	53,195
Estimated tax	261,233	227,768	1,101	16,413	14,171	121,731	245,961	89,624
Failure to pay	281,543	174,928	4,069	16,783	67,218	114,225	210,256	43,921
Bad check	3,064	4,242	167	4,431	128	691	2,769	-881
Fraud	132	6,675	--	--	4	47	128	6,628
Negligence	25	4,776	--	--	**	**	**	**
Other	1,299	562,049	9	7,755	**	**	**	**
Employment taxes [4]	**7,813,859**	**5,231,655**	**221,248**	**491,084**	**1,230,962**	**2,267,756**	**6,361,649**	**2,472,815**
Delinquency	1,614,918	886,788	43,030	68,109	165,578	236,028	1,406,310	582,651
Failure to pay	3,766,218	595,280	51,663	28,832	647,374	145,348	3,067,181	421,100
Federal tax deposits	2,313,900	3,722,213	123,265	388,618	413,608	1,882,181	1,777,027	1,451,414
Bad check	117,671	17,620	3,252	4,838	4,349	3,985	110,070	8,797
Fraud	383	5,195	**	**	**	**	363	4,573
Negligence	--	--	--	--	5	39	-5	-39
Other	769	4,558	**	**	**	**	703	4,318
Excise taxes [5]	**482,028**	**393,442**	**34,701**	**133,069**	**91,850**	**137,940**	**355,477**	**122,434**
Delinquency	153,961	44,093	3,123	3,811	10,101	18,029	140,737	22,253
Daily delinquency	88,956	245,348	27,734	117,076	36,143	88,149	25,079	40,122
Estimated tax	3,915	413	**	**	**	**	3,869	385
Failure to pay	225,089	16,315	3,083	1,631	43,606	7,039	178,400	7,645
Federal tax deposits	5,051	50,327	716	10,523	1,616	23,932	2,719	15,873
Bad check	4,804	300	40	22	279	112	4,485	167
Fraud	94	1,437	--	--	37	610	57	827
Negligence	--	--	--	--	--	--	--	--
Other	158	35,208	**	**	**	**	131	35,161
Estate and gift tax [6]	**20,065**	**243,678**	**2,850**	**46,786**	**11,203**	**171,255**	**6,012**	**25,637**
Delinquency	6,526	160,316	1,153	30,658	2,951	118,158	2,422	11,501
Failure to pay	13,028	76,051	1,626	15,325	8,121	51,412	3,281	9,314
Bad check	234	639	54	431	31	210	149	-1
Fraud	--	--	--	--	--	--	--	--
Negligence	**	**	--	--	--	--	**	**
Other	**	**	17	372	100	1,476	**	**
All other taxes [7]	**293,855**	**251,915**	**20,153**	**30,192**	**75,742**	**170,282**	**197,960**	**51,442**
Delinquency	125,949	118,913	15,071	23,737	41,869	69,045	69,009	26,131
Estimated tax	52,395	11,483	398	241	6,186	3,540	45,811	7,702
Failure to pay	112,576	19,043	4,037	2,666	26,436	7,206	82,103	9,170
Bad check	2,244	195	511	78	846	86	887	32
Negligence	--	--	--	--	--	--	--	--
Missing information	390	80,218	111	3,199	244	79,119	35	-2,100
Other	301	22,063	25	270	161	11,286	115	10,507
Nonreturn taxes [8]	**481,966**	**4,818,505**	**--**	**--**	**77,847**	**2,005,712**	**404,119**	**2,812,793**

** Not shown to avoid disclosure of information about specific taxpayers. However, the data are included in the appropriate totals.

[1] Certain civil penalties have been identified as having been abated due to reasonable cause judgment made by an IRS employee following specific guidelines. Other abatements are made because of a decrease in the underlying tax.

[2] Includes failure to supply taxpayer identification number, failure to report tip income, and miscellaneous.

[3] Represents penalties associated with Forms 1120 (corporation income tax return series); 990-C (farmers' cooperatives); and 990-T (tax-exempt organization business income tax).

[4] Represents penalties associated with Forms 940 (employer's unemployment tax); 941 (employer's employment tax); 942 (household employment tax); 943 (agricultural employment tax); 945 (withheld income tax); 1042 (return of withheld income tax on U.S.-source income of foreign person); and CT-1 (railroad retirement tax).

[5] Represents penalties associated with Forms 11-C (occupational tax and registration, wagering); 720 (basic excise tax return); 730 (wagering tax); 990 (basic tax-exempt organization return); 990-PF (private foundation); 1041-A (trust accumulation of charitable amounts); 2290 (highway heavy vehicle use tax); 4720 (excise tax, charities); and 5227 (split-interest trusts).

[6] Represents penalties associated with Forms 706 (estate tax) and 709 (gift tax).

[7] Represents penalties associated with Forms 1041 (estate and trust income tax); 1065 (partnerships); and individual retirement arrangements (IRA's).

[8] Represents penalties assessable under the Tax Equity and Fiscal Responsibility Act of 1982 and the Tax Reform Acts of 1984 and 1986. Examples include failure to file Form W-2 (wage and tax statement); failure to file proper information returns (such as the Form 1099 for payers reporting interest or dividend distributions); and the penalty for promoting an "abusive tax shelter."

NOTES: Detail may not add to totals because of rounding. An "abatement" is a reduction of tax assessment and related interest and penalties resulting from excessive tax assessments, penalties, and interest due to IRS error, administrative and collection costs not warranting collection of the amount due, unpaid assessments discharged in bankruptcy, and IRS acceptance of partial payment of unpaid tax assessment in settlement of the balance due. With the exception of estimated income tax, assessments and abatements can apply to any tax year. Therefore, the abatements in Fiscal Year 2004 (columns 3 through 6) may not be altogether comparable to the assessments (columns 1 and 2) because they reflect different tax years. As a result, when the number or amount of abatements is subtracted from the number or amount of assessments in this table, it is possible for the abatements to exceed the assessments. When this occurs, the result is a negative frequency or amount (columns 7 and 8). In addition to the assessments and abatements shown, the law required that interest be charged on late payments. Such interest is not reflected in the data. Net interest in Fiscal Year 2004 totaled $4.2 billion on individual returns and $4.3 billion on business returns.

SOURCE: IRS Data Book, FY 2004, Publication 55b. Also, Chief Financial Officer, Revenue Financial Management OS:CFO:R.

Civil Penalties Assessed and Abated, by Type of Tax and Type of Penalty, Fiscal Year 2003

[Money amounts are in thousands of dollars]

Type of tax and type of penalty	Civil penalties assessed		Reasonable cause abatements [1]		Other abatements [1]		Net civil penalties assessed after abatements	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Civil penalties, total	**28,767,480**	**17,806,588**	**386,817**	**1,095,116**	**3,600,438**	**7,359,219**	**24,780,225**	**9,352,253**
Individual income tax	**19,184,593**	**5,146,747**	**87,266**	**134,911**	**1,988,236**	**756,718**	**17,109,091**	**4,255,118**
Delinquency	2,123,824	1,896,092	33,470	81,420	356,778	409,647	1,733,576	1,405,025
Estimated tax	5,744,584	1,152,579	10,841	10,798	146,493	83,698	5,587,250	1,058,083
Failure to pay	11,099,091	1,992,496	38,811	39,365	1,474,117	230,922	9,586,163	1,722,209
Bad check	207,335	13,665	3,861	1,505	6,717	2,841	196,757	9,319
Fraud	1,976	65,985	63	1,597	458	17,023	1,455	47,364
Negligence	425	19,773	118	210	928	3,469	-621	16,094
Other [2]	7,358	6,157	102	15	2,745	9,119	4,511	-2,977
Corporation income tax [3]	**704,012**	**1,097,851**	**10,663**	**119,076**	**110,375**	**623,957**	**582,974**	**354,819**
Delinquency	125,433	326,649	4,210	72,729	16,419	174,815	104,804	79,105
Estimated tax	274,894	291,095	1,297	8,791	17,980	181,695	255,617	100,610
Failure to pay	299,005	348,451	4,959	35,080	75,778	242,795	218,268	70,576
Bad check	2,913	5,336	186	2,400	123	1,153	2,604	1,783
Fraud	170	13,839	--	--	1	1	169	13,838
Negligence	12	20,396	--	--	1	2	11	20,394
Other	1,585	92,085	11	76	73	23,497	1,501	68,512
Employment taxes [4]	**7,649,296**	**6,187,833**	**225,747**	**547,036**	**1,239,894**	**3,256,789**	**6,183,655**	**2,384,007**
Delinquency	1,470,183	861,656	40,719	60,368	154,023	243,652	1,275,441	557,636
Failure to pay	3,657,521	561,540	52,536	21,849	638,718	161,330	2,966,267	378,361
Federal tax deposits	2,409,231	4,675,038	129,438	459,111	442,617	2,787,523	1,837,176	1,428,404
Bad check	111,244	31,887	3,049	5,691	4,411	18,328	103,784	7,868
Fraud	263	4,489	--	--	20	877	243	3,612
Negligence	7	51	--	--	19	16	-12	35
Other	847	53,171	5	17	86	45,063	756	8,091
Excise taxes [5]	**455,513**	**358,579**	**34,635**	**132,981**	**91,241**	**198,423**	**329,637**	**27,175**
Delinquency	137,960	42,507	4,084	4,764	8,941	5,001	124,935	32,742
Daily delinquency	76,089	231,622	25,460	104,678	34,151	93,386	16,478	33,558
Estimated tax	4,145	639	4	4	70	66	4,071	568
Failure to pay	224,886	19,496	4,130	2,713	45,971	10,358	174,785	6,424
Federal tax deposits	6,357	58,482	881	20,415	1,753	89,440	3,723	-51,373
Bad check	5,669	191	71	250	181	69	5,417	-129
Fraud	86	3,970	--	--	13	80	73	3,890
Negligence	--	--	--	--	57	8	-57	-8
Other	321	1,671	5	156	104	14	212	1,500
Estate and gift tax [6]	**27,076**	**281,377**	**2,743**	**27,089**	**16,244**	**202,128**	**8,089**	**52,160**
Delinquency	7,925	180,467	1,037	18,384	3,790	132,647	3,098	29,436
Failure to pay	18,576	95,655	1,630	7,310	12,332	68,329	4,614	20,017
Bad check	298	560	64	256	38	162	196	142
Fraud	1	111	--	--	--	--	1	111
Negligence	2	51	--	--	--	--	2	51
Other	274	4,532	12	1,140	84	989	178	2,403
All other taxes [7]	**290,204**	**454,689**	**25,763**	**134,023**	**73,649**	**277,362**	**190,792**	**43,303**
Delinquency	120,825	166,572	19,168	75,910	36,982	64,531	64,675	26,131
Estimated tax	53,995	15,033	514	639	5,339	5,509	48,142	8,885
Failure to pay	111,399	20,789	5,726	3,150	30,093	8,108	75,580	9,532
Bad check	2,748	232	177	46	357	64	2,214	122
Negligence	6	277	--	--	5	20	1	257
Missing information	747	243,177	153	53,984	648	196,165	-54	-6,972
Other	484	8,609	25	294	225	2,966	234	5,349
Non-return taxes [8]	**456,786**	**4,279,513**	**--**	**--**	**80,799**	**2,043,841**	**375,987**	**2,235,672**

NOTE: Detail may not add to totals because of rounding.

[1] Certain civil penalties have been identified as having been abated due to reasonable cause judgment made by an IRS employee following specific guidelines. Other abatements are made because of a decrease in the underlying tax.

[2] Includes failure to supply taxpayer identification number, failure to report tip income, and miscellaneous.

[3] Represents penalties associated with Forms 1120 (corporation income tax return series); 990-C (farmers' cooperatives); and 990-T (tax-exempt organization business income tax).

[4] Represents penalties associated with Forms 940 (employer's unemployment tax); 941 (employer's employment tax); 942 (household employment tax); 943 (agricultural employment tax); 945 (withheld income tax); 1042 (return of withheld income tax on U.S.-source income of foreign person); and CT-1 (railroad retirement tax).

[5] Represents penalties associated with Forms 11-C (occupational tax and registration, wagering); 720 (basic excise tax return); 730 (wagering tax); 990 (basic tax-exempt organization return); 990-PF (private foundation); 1041-A (trust accumulation of charitable amounts); 2290 (highway heavy vehicle use tax); 4720 (excise tax, charities); and 5227 (split-interest trusts).

[6] Represents penalties associated with Forms 706 (estate tax) and 709 (gift tax).

[7] Represents penalties associated with Forms 1041 (estate and trust income tax); 1065 (partnerships); and individual retirement arrangements (IRA's).

[8] Represents penalties assessable under the Tax Equity and Fiscal Responsibility Act of 1982 and the Tax Reform Acts of 1984 and 1986. Examples include failure to file Form W-2 (wage and tax statement); failure to file proper information returns (such as the Form 1099 for payers reporting interest or dividend distributions); and the penalty for promoting an "abusive tax shelter."

NOTES: An "abatement" is a reduction of tax assessment and related interest and penalties resulting from excessive tax assessments, penalties, and interest due to IRS error, administrative and collection costs not warranting collection of the amount due, unpaid assessments discharged in bankruptcy, and IRS acceptance of partial payment of unpaid tax assessment in settlement of the balance due. With the exception of estimated income tax, assessments and abatements can apply to any tax year. Therefore, the abatements in Fiscal Year 2003 (columns 3 through 6) may not be altogether comparable to the assessments (columns 1 and 2) because they reflect different tax years. As a result, when the number or amount of abatements are subtracted from the number or amount of assessments in this table, it is possible for the abatements to exceed the assessments. When this occurred, the result is a negative frequency or amount (columns 7 and 8). In addition to the assessments and abatements shown, the law required that interest be charged on late payments. Such interest is not reflected in the data. Net interest in Fiscal Year 2003 totaled $4.2 billion on individual returns and $3.4 billion on business returns.

SOURCE: IRS Data Book, FY 2003, Publication 55b. Also, Chief Financial Officer, Revenue Accounting, OS:CFO:R.

Civil Penalties Assessed and Abated, by Type of Tax and Type of Penalty, Fiscal Year 2002

[Money amounts are in thousands of dollars]

Type of tax and type of penalty	Civil penalties assessed		Reasonable cause abatements [1]		Other abatements [1]		Net civil penalties assessed after abatements	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Civil penalties, total	**28,299,002**	**18,728,718**	**448,324**	**992,850**	**3,661,491**	**8,163,018**	**24,189,187**	**9,572,851**
Individual income tax	**18,525,360**	**5,065,204**	**126,192**	**134,565**	**2,029,002**	**924,756**	**16,370,166**	**4,005,883**
Delinquency	2,068,563	1,784,284	48,067	86,597	373,084	570,487	1,647,412	1,127,200
Estimated tax	5,744,362	1,391,295	14,185	10,474	156,925	102,393	5,573,252	1,278,428
Failure to pay	10,503,242	1,758,443	59,355	34,867	1,487,088	214,727	8,956,799	1,508,850
Bad check	201,450	13,622	4,412	1,983	6,838	2,442	190,200	9,196
Fraud	1,996	75,670	27	298	522	13,616	1,447	61,756
Negligence	576	36,841	109	338	1,922	12,958	-1,455	23,544
Other [2]	5,171	5,049	37	7	2,623	8,133	2,511	-3,091
Corporation income tax [3]	**751,466**	**1,576,683**	**11,575**	**58,070**	**114,188**	**1,183,322**	**625,703**	**335,291**
Delinquency	123,465	805,393	4,751	32,776	15,140	688,658	103,574	83,959
Estimated tax	304,231	359,151	1,050	8,015	20,392	199,874	282,789	151,262
Failure to pay	319,096	328,975	5,585	14,979	78,380	291,034	235,131	22,962
Bad check	2,988	3,862	184	1,910	185	1,033	2,619	920
Fraud	159	16,995	1	1	9	849	149	16,145
Negligence	22	4,542	1	272	1	17	20	4,253
Other	1,505	57,765	3	118	81	1,857	1,421	55,790
Employment taxes [4]	**7,763,552**	**6,216,145**	**237,880**	**584,653**	**1,253,872**	**2,863,742**	**6,271,800**	**2,767,751**
Delinquency	1,445,547	808,658	40,896	59,307	141,886	187,342	1,262,765	562,009
Failure to pay	3,618,126	507,274	56,627	21,485	639,393	129,907	2,922,106	355,882
Federal tax deposits	2,594,659	4,869,436	136,618	500,111	468,423	2,541,825	1,989,618	1,827,500
Bad check	104,157	16,860	3,699	3,659	3,973	3,482	96,485	9,720
Fraud	231	5,755	3	4	31	121	197	5,630
Negligence	16	2,958	--	--	38	504	-22	2,454
Other	816	5,204	37	87	128	561	651	4,556
Excise taxes [5]	**455,663**	**464,917**	**36,433**	**119,917**	**72,418**	**172,585**	**346,812**	**172,415**
Delinquency	137,489	26,001	3,674	2,935	7,219	4,092	126,596	18,974
Daily delinquency	72,313	209,520	28,148	107,396	22,442	56,953	21,723	45,171
Estimated tax	6,894	2,098	10	7	551	884	6,333	1,207
Failure to pay	227,339	14,090	3,761	982	40,310	4,733	183,268	8,375
Federal tax deposits	6,557	208,985	760	7,433	1,743	103,917	4,054	97,635
Bad check	4,859	1,549	79	1,164	113	231	4,667	154
Fraud	38	495	--	--	22	1,031	16	-535
Negligence	--	--	--	--	8	1	-8	-1
Other	174	2,179	1	1	10	744	163	1,435
Estate and gift tax [6]	**28,908**	**301,176**	**4,134**	**42,361**	**14,592**	**197,831**	**10,182**	**60,984**
Delinquency	9,362	201,057	1,646	30,362	4,150	132,095	3,566	38,600
Failure to pay	18,941	90,497	2,381	11,513	10,289	60,653	6,271	18,331
Bad check	352	744	91	450	34	144	227	150
Fraud	1	20	--	--	--	--	1	20
Negligence	1	137	--	--	--	--	1	137
Other	251	8,721	16	36	119	4,938	116	3,746
All other taxes [7]	**362,892**	**279,932**	**32,110**	**53,284**	**94,638**	**188,322**	**236,144**	**38,327**
Delinquency	145,744	147,597	24,848	39,615	53,046	88,063	67,850	19,919
Estimated tax	78,330	27,318	564	530	6,813	9,751	70,953	17,037
Failure to pay	133,843	22,886	6,379	3,427	33,292	10,512	94,172	8,946
Bad check	3,562	229	2	70	603	112	2,957	47
Negligence	6	39	--	--	1	19	5	20
Missing information	808	71,232	316	9,635	673	75,551	-181	-13,954
Other	599	10,632	1	6	210	4,313	388	6,313
Non-return taxes [8]	**411,161**	**4,824,661**	**--**	**--**	**82,781**	**2,632,461**	**328,380**	**2,192,200**

[1] Certain civil penalties have been identified as having been abated due to reasonable cause judgment made by an IRS employee following specific guidelines. Other abatements are made because of a decrease in the underlying tax.

[2] Includes failure to supply taxpayer identification number, failure to report tip income, and miscellaneous.

[3] Represents penalties associated with Forms 1120 (corporation income tax return series); 990-C (farmers' cooperatives); and 990-T (tax-exempt organization business income tax).

[4] Represents penalties associated with Forms 940 (employer's unemployment tax); 941 (employer's employment tax); 942 (household employment tax); 943 (agricultural employment tax); 945 (withheld income tax); 1042 (return of withheld income tax on U.S.-source income of foreign person); and CT-1 (railroad retirement tax).

[5] Represents penalties associated with Forms 11-C (occupational tax and registration, wagering); 720 (basic excise tax return); 730 (wagering tax); 990 (basic tax-exempt organization return); 990-PF (private foundation); 1041-A (trust accumulation of charitable amounts); 2290 (highway heavy vehicle use tax); 4720 (excise tax, charities); and 5227 (split-interest trusts).

[6] Represents penalties associated with Forms 706 (estate tax) and 709 (gift tax).

[7] Represents penalties associated with Forms 1041 (estate and trust income tax); 1065 (partnerships); and individual retirement arrangements (IRA's).

[8] Represents penalties assessable under the Tax Equity and Fiscal Responsibility Act of 1982 and the Tax Reform Acts of 1984 and 1986. Examples include failure to file Form W-2 (wage and tax statement); failure to file proper information returns (such as the Form 1099 for payers reporting interest or dividend distributions); and the penalty for promoting an "abusive tax shelter."

NOTES: An "abatement" is a reduction of tax assessment and related interest and penalties resulting from excessive tax assessments, penalties, and interest due to IRS error, administrative and collection costs not warranting collection of the amount due, unpaid assessments discharged in bankruptcy, and IRS acceptance of partial payment of unpaid tax assessment in settlement of the balance due. With the exception of estimated income tax, assessments and abatements can apply to any tax year. Therefore, the abatements in Fiscal Year 2002 (columns 3 through 6) may not be altogether comparable to the assessments (columns 1 and 2). As a result, when abatements are subtracted from the assessments in this table, it is possible for the abatements to exceed the assessments. When this occurred, the result is a negative frequency or amount (columns 7 and 8). In addition to the assessments and abatements shown, the law required that interest be charged on late payments. Such interest is not reflected in the data. Net interest in Fiscal Year 2002 totaled $4.3 billion on individual returns and $2.2 billion on business returns. Detail may not add to totals because of rounding.

SOURCE: IRS Data Book, FY 2002, Publication 55b. Also, Chief Financial Officer, Revenue Accounting, Office of Revenue Systems N:CFO:R:S.

Civil Penalties Assessed and Abated, by Type of Tax and Type of Penalty, Fiscal Year 2001

[Money amounts are in thousands of dollars]

Type of tax and type of penalty	Civil penalties assessed		Reasonable cause abatements [1]		Other abatements [1]		Net civil penalties assessed after abatements	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Civil penalties, total	**32,064,438**	**19,132,803**	**549,342**	**1,231,369**	**3,811,641**	**5,672,907**	**27,703,452**	**9,760,624**
Individual income tax	**21,608,783**	**4,985,698**	**145,580**	**151,913**	**2,051,384**	**641,263**	**19,411,819**	**4,192,522**
Delinquency	1,932,466	1,511,815	53,238	97,623	389,412	342,249	1,489,816	1,071,943
Estimated tax	6,430,656	1,693,938	17,831	10,744	156,522	92,146	6,256,303	1,591,048
Failure to pay	13,024,359	1,681,688	68,821	39,540	1,493,546	165,035	11,461,992	1,477,113
Bad check	214,487	16,967	5,335	2,476	6,761	3,566	202,391	10,925
Fraud	1,800	63,153	35	1,078	437	15,142	1,328	46,933
Negligence	548	14,405	274	443	3,289	16,366	-3,015	-2,404
Other [2]	4,467	3,732	46	8	1,417	6,759	3,004	-3,036
Corporation income tax [3]	**786,341**	**1,909,232**	**12,533**	**58,420**	**125,327**	**730,282**	**648,481**	**1,120,531**
Delinquency	126,982	346,717	5,164	28,984	15,673	159,321	106,145	158,412
Estimated tax	329,694	359,901	1,138	9,208	22,133	146,583	306,423	204,110
Failure to pay	324,812	524,772	5,948	17,066	87,241	414,160	231,623	93,546
Bad check	2,966	5,726	265	3,054	178	4,549	2,523	-1,878
Fraud	196	9,181	--	--	4	399	192	8,782
Negligence	35	628,299	--	--	4	12	31	628,288
Other	1,656	34,637	18	107	94	5,258	1,544	29,271
Employment taxes [4]	**8,512,594**	**6,228,943**	**309,052**	**796,920**	**1,401,900**	**2,741,002**	**6,801,642**	**2,691,021**
Delinquency	1,343,314	710,026	42,506	55,748	136,208	146,365	1,164,600	507,913
Failure to pay	3,568,739	427,106	61,033	19,818	663,963	100,227	2,843,743	307,061
Federal tax deposits	3,499,865	5,042,688	201,075	714,096	597,983	2,487,393	2,700,807	1,841,199
Bad check	99,591	17,911	4,420	7,249	3,546	5,292	91,625	5,369
Fraud	210 [r]	14,933	--	--	12	99	198	14,834
Negligence	10	1	1	4	5	3	4	-7
Other	865	16,277	17	4	183	1,622	665	14,651
Excise taxes [5]	**431,628**	**409,741**	**38,399**	**122,763**	**64,397**	**86,394**	**328,832**	**200,585**
Delinquency	132,874	27,597	3,708	1,703	7,599	5,766	121,567	20,129
Daily delinquency	59,015	166,856	29,736	105,471	15,863	34,611	13,416	26,775
Estimated tax	9,696	4,927	14	24	1,062	1,559	8,620	3,344
Failure to pay	217,150	14,034	3,810	937	38,134	5,528	175,206	7,569
Federal tax deposits	7,956	72,621	1,017	14,478	1,529	35,761	5,410	22,382
Bad check	4,758	1,968	87	138	165	1,586	4,506	244
Fraud	56	104,391	--	--	26	686	30	103,705
Negligence	--	--	--	--	--	--	--	--
Other	123	17,348	27	13	19	897	77	16,438
Estate and gift tax [6]	**28,913**	**306,257**	**4,244**	**46,344**	**15,155**	**223,029**	**9,514**	**36,883**
Delinquency	10,105	213,974	1,604	32,463	4,862	156,117	3,639	25,393
Failure to pay	18,153	88,370	2,533	13,362	10,129	64,903	5,491	10,104
Bad check	401	886	101	488	50	141	250	257
Fraud	--	--	--	--	--	--	--	--
Negligence	2	352	--	--	--	--	2	352
Other	252	2,675	6	32	114	1,867	132	776
All other taxes [7]	**433,552**	**1,413,185**	**39,534**	**55,009**	**88,383**	**1,250,690**	**305,635**	**107,486**
Delinquency	156,527	1,036,609	29,749	37,551	41,664	976,047	85,114	23,012
Estimated tax	127,144	36,933	667	413	10,442	9,969	116,035	26,551
Failure to pay	143,881	29,621	7,813	3,085	35,216	16,066	100,852	10,469
Bad check	4,086	487	1,113	247	233	123	2,740	117
Negligence	3	15	--	--	--	--	3	15
Missing information	1,101	291,542	183	13,614	689	246,948	229	30,980
Other	810	17,977	9	98	139	1,537	662	16,341
Non-return taxes [8]	**262,627**	**3,879,747**	**--**	**--**	**65,095**	**247**	**197,532**	**1,411,597**

[1] Certain civil penalties have been identified as having been abated due to reasonable cause judgment made by an IRS employee following specific guidelines. Other abatements are made because of a decrease in the underlying tax.

[2] Includes failure to supply taxpayer identification number, failure to report tip income, and miscellaneous.

[3] Represents penalties associated with Forms 1120 (corporation income tax return series); 990-C (farmers' cooperatives); and 990-T (tax-exempt organization business income tax).

[4] Represents penalties associated with Forms 940 (employer's unemployment tax); 941 (employer's employment tax); 942 (household employment tax); 943 (agricultural employment tax); 945 (withheld income tax); 1042 (return of withheld income tax on U.S.-source income of foreign person); and CT-1 (railroad retirement tax).

[5] Represents penalties associated with Forms 11-C (occupational tax and registration, wagering); 720 (basic excise tax return); 730 (wagering tax); 990 (basic tax-exempt organization return); 990-PF (private foundation); 1041-A (trust accumulation of charitable amounts); 2290 (highway heavy vehicle use tax); 4720 (excise tax, charities); and 5227 (split-interest trusts).

[6] Represents penalties associated with Forms 706 (estate tax) and 709 (gift tax).

[7] Represents penalties associated with Forms 1041 (estate and trust income tax); 1065 (partnerships); and individual retirement arrangements (IRA's).

[8] Represents penalties assessable under the Tax Equity and Fiscal Responsibility Act of 1982 and the Tax Reform Acts of 1984 and 1986. Examples include failure to file Form W-2 (wage and tax statement); failure to file proper information returns (such as the Form 1099 for payers reporting interest or dividend distributions); and the penalty for promoting an "abusive tax shelter."

NOTES: Detail may not add to totals because of rounding. An "abatement" is a reduction of tax assessment and related interest and penalties resulting from excessive tax assessments, penalties, and interest due to IRS error, administrative and collection costs not warranting collection of the amount due, unpaid assessments discharged in bankruptcy, and IRS acceptance of partial payment of unpaid tax assessment in settlement of the balance due. With the exception of estimated income tax, assessments and abatements can apply to any tax year. Therefore, the abatements in Fiscal Year 2001 (columns 3 through 6) may not be altogether comparable to the assessments (columns 1 and 2). As a result, when abatements are subtracted from the assessments in this table, it is possible for the abatements to exceed the assessments (columns 7 and 8). When this occurred, the result is a negative frequency or amount. In addition to the assessments and abatements shown, the law required that interest be charged on late payments. Such interest is not reflected in the data. Net interest in Fiscal Year 2001 totaled $3.2 billion on individual returns and $6.0 billion on business returns.

SOURCE: IRS Data Book, FY 2001, Publication 55b. Also, Chief Financial Officer, Revenue Accounting, Office of Revenue Systems N:CFO:R:S. Revised 09.20.02.

Civil Penalties Assessed and Abated, by Type of Tax and Type of Penalty, Fiscal Year 2000

[Money amounts are in thousands of dollars]

Type of tax and type of penalty	Civil penalties assessed		Reasonable cause abatements [1]		Other abatements		Net civil penalties assessed after abatements	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Civil penalties, total	**30,861,612**	**15,835,871**	**618,659**	**468,828**	**3,547,727**	**10,079,006**	**26,695,226**	**8,608,563**
Individual income tax	**19,403,045**	**4,372,098**	**165,421**	**143,917**	**1,597,392**	**742,527**	**17,640,232**	**3,485,654**
Delinquency	1,978,200	1,431,777	57,580	92,205	320,379	451,301	1,600,241	888,272
Estimated tax	5,978,233	1,395,369	19,098	9,986	162,293	113,185	5,796,842	1,272,198
Failure to pay	11,239,811	1,436,261	83,425	37,628	1,102,308	150,207	10,054,078	1,248,426
Bad check	199,154	14,752	4,928	1,834	6,416	2,747	187,810	10,171
Fraud	1,786	65,282	28	1,668	427	13,193	1,331	50,421
Negligence	642	24,649	306	580	4,456	9,857	-4,120	14,212
Other [2]	5,219	4,007	56	17	1,113	2,037	4,050	1,953
Corporation income tax [3]	**813,623**	**943,903**	**13,247**	**47,297**	**124,997**	**485,008**	**675,379**	**411,598**
Delinquency	132,780	250,725	5,340	27,480	16,647	184,587	110,793	38,658
Estimated tax	333,416	289,575	1,060	5,214	20,889	111,684	311,467	172,677
Failure to pay	342,038	181,486	6,637	11,628	87,140	122,219	248,261	47,638
Bad check	3,099	5,090	199	2,936	191	872	2,709	1,283
Fraud	225	9,566	--	--	26	1,103	199	8,463
Negligence	38	154,601	--	--	4	50,749	34	103,852
Other	2,027	52,861	11	39	100	13,795	1,916	39,027
Employment taxes [4]	**9,491,416**	**6,861,456**	**348,029**	**78,764**	**1,548,618**	**3,054,488**	**7,594,769**	**3,728,204**
Delinquency	1,449,266	691,445	44,366	50,665	149,683	253,982	1,255,217	386,798
Failure to pay	3,738,523	386,121	63,343	16,122	728,503	124,199	2,946,677	245,800
Federal tax deposits	4,209,620	5,758,696	236,352	4,667	666,715	2,672,019	3,306,553	3,082,009
Bad check	92,199	18,592	3,905	7,195	3,322	3,268	84,972	8,129
Fraud	285	2,687	2	2	22	76	261	2,609
Negligence	15	1	--	--	58	50	-43	-48
Other	1,508	3,914	61	113	315	894	1,132	2,907
Excise taxes [5]	**462,869**	**298,648**	**37,476**	**116,735**	**73,927**	**60,686**	**351,466**	**121,227**
Delinquency	145,322	27,712	4,382	2,213	9,100	3,688	131,840	21,810
Daily delinquency	61,357	174,058	27,520	98,899	14,878	37,579	18,959	37,580
Estimated tax	8,613	3,752	23	29	898	1,091	7,692	2,632
Failure to pay	232,427	11,899	4,448	1,405	47,032	3,430	180,947	7,065
Federal tax deposits	10,578	58,535	1,055	14,131	1,727	13,608	7,796	30,796
Bad check	4,397	442	48	58	173	254	4,176	130
Fraud	65	15,058	--	--	83	858	-18	14,200
Negligence	--	--	--	--	20	3	-20	-3
Other	110	7,191	--	--	16	175	94	7,017
Estate and gift tax [6]	**32,378**	**332,457**	**3,792**	**38,707**	**18,222**	**246,268**	**10,364**	**47,482**
Delinquency	11,515	226,036	1,531	27,004	5,960	174,710	4,024	24,322
Failure to pay	20,222	95,280	2,185	10,559	12,066	69,291	5,971	15,430
Bad check	392	804	66	482	65	389	261	-67
Fraud	2	--	1	617	12	509	-11	-1,126
Negligence	8	6,413	--	--	4	23	4	6,389
Other	239	3,925	9	44	115	1,347	115	2,534
All other taxes [7]	**512,379**	**1,949,875**	**50,694**	**43,408**	**160,201**	**5,213,318**	**301,484**	**13,675**
Delinquency	192,852	1,891,410	39,842	39,593	53,174	1,870,846	99,836	-19,029
Estimated tax	114,109	26,672	638	678	9,704	7,363	103,767	18,631
Failure to pay	199,851	23,563	6,617	2,807	95,557	10,479	97,677	10,277
Bad check	4,180	369	3,593	297	236	65	351	7
Negligence	4	420	--	--	--	--	4	420
Missing information	723	624	--	--	1,443	3,324	-720	-2,700
Other	660	6,817	4	33	87	715	569	6,068
Non-return taxes [8]	**145,902**	**1,077,435**	**--**	**--**	**24,370**	**276,711**	**121,532**	**800,724**

NOTE: Details may not add to totals because of rounding.

[1] Certain civil penalties have been identified as having been abated due to reasonable cause judgment made by an IRS employee following specific guidelines. Other abatements are made because of a decrease in the underlying tax.

[2] Includes failure to supply taxpayer identification number, failure to report tip income, and miscellaneous.

[3] Represents penalties associated with Forms 1120 (corporation income tax return series); 990-C (farmers' cooperatives); and 990-T (tax-exempt organization business income tax).

[4] Represents penalties associated with Forms 940 (employer's unemployment tax); 941 (employer's employment tax); 942 (household employment tax); 943 (agricultural employment tax); 945 (withheld income tax); 1042 (return of withheld income tax on U.S.-source income of foreign person); and CT-1 (railroad retirement tax).

[5] Represents penalties associated with Forms 11-C (occupational tax and registration, wagering); 720 (basic excise tax return); 730 (wagering tax); 990 (basic tax-exempt organization return); 990-PF (private foundation); 1041-A (trust accumulation of charitable amounts); 2290 (highway heavy vehicle use tax); 4720 (excise tax, charities); and 5227 (split-interest trusts).

[6] Represents penalties associated with Forms 706 (estate tax) and 709 (gift tax).

[7] Represents penalties associated with Forms 1041 (estate and trust income tax); 1065 (partnerships); and individual retirement arrangements (IRA's).

[8] Represents penalties assessable under the Tax Equity and Fiscal Responsibility Act of 1982 and the Tax Reform Acts of 1984 and 1986. Examples include failure to file Form W-2 (wage and tax statement); failure to file proper information returns (such as the Form 1099 for payers reporting interest or dividend distributions); and the penalty for promoting an "abusive tax shelter."

NOTES: An "abatement" is a reduction of tax assessment and related interest and penalties resulting from excessive tax assessments, penalties, and interest due to IRS error, administrative and collection costs not warranting collection of the amount due, unpaid assessments discharged in bankruptcy, and IRS acceptance of partial payment of unpaid tax assessment in settlement of the balance due. With the exception of estimated income tax, assessments and abatements can apply to any tax year. Therefore, the abatements in Fiscal Year 2000 (columns 3 through 6) may not be altogether comparable to the assessments (columns 1 and 2). As a result, when abatements are subtracted from the assessments in this table, it is possible for the abatements to exceed the assessments (columns 7 and 8). When this occurred, the result is a negative frequency or amount. In addition to the assessments and abatements shown, the law required that interest be charged on late payments. Such interest is not reflected in the data. Net interest in Fiscal Year 2000 totaled $3.6 billion on individual returns and $3.6 billion on business returns.

SOURCE: 2000 IRS Data Book, Publication 55b. Also Chief Financial Officer, Revenue Accounting, Office of Revenue Systems N:CFO:R:S.

Civil Penalties Assessed and Abated, by Type of Tax and Type of Penalty, Fiscal Year 1999

[Money amounts are in thousands of dollars]

Type of tax and type of penalty	Civil penalties assessed		Reasonable cause abatements [1]		Other abatements		Net civil penalties assessed after abatements	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Civil penalties, total	**32,316,708**	**16,903,926**	**825,441**	**980,398**	**3,550,002**	**8,456,367**	**28,318,858**	**7,467,161**
Individual income tax	**20,601,533**	**4,647,148**	**377,574**	**130,706**	**1,639,296**	**648,822**	**18,962,256**	**3,867,620**
Delinquency	2,215,094	1,651,380	78,435	70,665	371,541	410,113	1,843,553	1,170,602
Estimated tax	5,740,454	1,289,055	19,205	9,524	164,797	88,799	5,575,657	1,190,732
Failure to pay	12,411,244	1,601,292	274,265	48,147	1,086,570	119,742	11,324,674	1,433,403
Bad check	224,002	12,764	5,031	1,338	6,623	2,326	217,379	9,100
Fraud	2,580	74,766	31	195	551	8,834	1,998	65,736
Negligence	656	14,432	527	811	7,469	17,066	-6,813	-3,445
Other [2]	7,503	3,461	80	25	1,745	1,943	5,808	1,492
Corporation income tax [3]	**829,711**	**906,945**	**23,497**	**39,986**	**128,042**	**703,183**	**678,172**	**163,775**
Delinquency	139,156	335,269	8,126	21,687	17,198	319,818	113,832	-6,235
Estimated tax	336,155	303,482	1,001	5,898	22,632	147,636	312,522	149,947
Failure to pay	347,549	192,098	14,191	10,830	87,846	212,486	245,512	-31,218
Bad check	3,140	8,043	162	1,535	159	583	2,819	5,924
Fraud	247	13,828	--	--	24	521	223	13,308
Negligence	62	13,943	--	--	14	9,977	48	3,966
Other	3,402	40,282	17	36	169	12,163	3,216	28,082
Employment taxes [4]	**9,678,968**	**6,026,240**	**325,098**	**611,224**	**1,522,583**	**2,658,666**	**7,831,287**	**2,756,350**
Delinquency	1,560,751	720,154	44,433	49,029	162,607	193,532	1,353,711	477,593
Failure to pay	3,884,009	395,293	62,095	15,722	735,967	141,714	3,085,947	237,857
Federal tax deposits	4,130,609	4,885,134	211,732	543,387	619,613	2,316,028	3,299,264	2,025,720
Bad check	100,854	15,110	6,817	3,067	3,701	2,513	90,336	9,530
Fraud	275	5,664	--	--	49	554	226	5,110
Negligence	23	327	--	--	87	1,060	-64	-733
Other	2,447	4,559	21	20	559	3,264	1,867	1,275
Excise taxes [5]	**433,067**	**320,419**	**32,845**	**104,480**	**71,045**	**98,814**	**329,177**	**117,125**
Delinquency	133,716	30,294	3,659	2,651	8,841	8,506	121,216	19,136
Daily delinquency	58,857	163,697	24,283	83,006	18,030	46,034	16,544	34,657
Estimated tax	8,099	3,894	34	35	1,068	1,293	6,997	2,566
Failure to pay	216,607	12,738	3,761	829	40,063	6,222	172,783	5,686
Federal tax deposits	11,027	58,702	1,041	17,860	2,650	35,223	7,336	5,618
Bad check	4,237	676	57	74	217	265	3,963	336
Fraud	82	39,528	--	--	109	836	-27	38,692
Negligence	14	238	2	[6]	21	222	-9	16
Other	428	10,653	8	24	46	212	374	10,417
Estate and gift tax [7]	**31,308**	**319,539**	**3,372**	**30,619**	**16,409**	**241,382**	**11,527**	**47,538**
Delinquency	11,452	228,464	1,386	22,303	5,376	175,783	4,690	30,379
Failure to pay	19,153	85,921	1,916	7,956	10,843	62,171	6,394	15,794
Bad check	398	1,073	62	343	57	225	279	505
Fraud	1	765	--	--	6	122	-5	643
Negligence	4	26	--	--	--	--	4	26
Other	300	3,290	8	17	127	3,082	165	191
All other taxes [8]	**459,693**	**3,131,355**	**63,055**	**63,383**	**94,156**	**2,914,840**	**302,482**	**153,132**
Delinquency	220,122	2,946,263	51,122	60,293	52,662	2,769,785	116,338	116,184
Estimated tax	106,375	29,590	693	441	9,230	9,116	96,452	20,032
Failure to pay	123,141	19,776	11,019	2,506	29,932	6,336	82,190	10,935
Bad check	6,857	537	221	142	75	21	6,561	374
Negligence	--	--	--	--	2	11	-2	-11
Missing information	2,836	131,976	--	--	2,170	129,158	666	2,819
Other	362	3,213	--	--	85	414	277	2,799
Non-return taxes [9]	**282,428**	**1,552,280**	**--**	**--**	**78,471**	**1,190,659**	**203,957**	**361,621**

[1] Certain civil penalties have been identified as having been abated due to reasonable cause judgment made by an IRS employee following specific guidelines. Additional abatements are made because of a decrease in the underlying tax.

[2] Includes failure to supply taxpayer identification number, failure to report tip income, and miscellaneous.

[3] Represents penalties associated with Forms 1120 (corporation income tax return series); 990-C (farmers' cooperatives); and 990-T (tax-exempt organization business income tax).

[4] Represents penalties associated with Forms 940 (employer's unemployment tax); 941 (employer's employment tax); 942 (household employment tax); 943 (agricultural employment tax); 945 (withheld income tax); 1042 (return of withheld income tax on U.S.-source income of foreign person); and CT-1 (railroad retirement tax).

[5] Represents penalties associated with Forms 11-C (occupational tax and registration, wagering); 720 (basic excise tax return); 730 (wagering tax); 990 (basic tax-exempt organization return); 990-PF (private foundation); 1041-A (trust accumulation of charitable amounts); 2290 (highway heavy vehicle use tax); 4720 (excise tax, charities); and 5227 (split-interest trusts).

[6] Less than $1,000.

[7] Represents penalties associated with Forms 706 (estate tax) and 709 (gift tax).

[8] Represents penalties associated with Forms 1041 (estate and trust income tax); 1065 (partnerships); and individual retirement arrangements (IRA's).

[9] Represents penalties assessable under the Tax Equity and Fiscal Responsibility Act of 1982 and the Tax Reform Acts of 1984 and 1986. Examples include failure to file Form W-2 (wage and tax statement); failure to file proper information returns (such as the Form 1099 for payers reporting interest or dividend distributions); and the penalty for promoting an "abusive tax shelter."

NOTES: An "abatement" is a reduction of tax assessment and related interest and penalties resulting from excessive tax assessments, penalties, and interest due to IRS error, administrative and collection costs not warranting collection of the amount due, unpaid assessments discharged in bankruptcy, and IRS acceptance of partial payment of unpaid tax assessment in settlement of the balance due. With the exception of estimated income tax, assessments and abatements can apply to any tax year. Therefore, the abatements in Fiscal Year 1999 (columns 3 through 6) may not be altogether comparable to the assessments (columns 1 and 2). As a result, when abatements are subtracted from the assessments in this table, it is possible for the abatements to exceed the assessments (columns 7 and 8). When this occurred, the result is a negative frequency or amount. In addition to the assessments and abatements shown, the law required that interest be charged on late payments. Such interest is not reflected in the data. Net interest totaled $4.3 billion on individual returns in Fiscal Year 1999 and $3.0 billion on business returns.

SOURCE: 1999 IRS Data Book, Publication 55b.

Civil Penalties Assessed and Abated, by Type of Tax and Type of Penalty, Fiscal Year 1998

[Money amounts are in thousands of dollars]

Type of tax and type of penalty	Civil penalties assessed		Reasonable cause abatements [1]		Other abatements		Net civil penalties assessed after abatements	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Civil penalties, total	**34,157,063**	**12,112,082**	**630,562**	**568,331**	**3,810,603**	**4,057,579**	**29,967,801**	**7,599,309**
Individual income tax	**22,214,004**	**4,519,306**	**251,903**	**113,137**	**1,823,935**	**777,871**	**20,390,069**	**3,741,435**
Delinquency	2,346,199	1,636,225	67,497	65,315	445,679	507,348	1,900,520	1,128,877
Estimated tax	6,841,544	1,391,214	21,172	9,653	207,296	97,119	6,634,248	1,294,095
Failure to pay	12,767,802	1,328,889	157,842	34,389	1,143,493	115,321	11,624,309	1,213,568
Bad check	242,682	11,122	4,360	834	11,308	2,632	231,374	8,489
Fraud	4,474	109,087	36	1,371	749	25,455	3,725	83,632
Negligence	1,465	38,818	892	1,548	13,264	27,265	-11,799	11,553
Other [2]	9,838	3,951	104	27	2,146	2,730	7,692	1,221
Corporation income tax [3]	**845,478**	**910,630**	**13,657**	**45,447**	**131,075**	**437,523**	**700,746**	**427,660**
Delinquency	142,148	275,093	5,810	30,847	18,193	160,901	118,145	83,345
Estimated tax	338,599	355,191	999	3,818	22,664	169,092	314,936	182,281
Failure to pay	355,051	141,655	6,687	9,779	89,856	76,653	258,508	55,224
Bad check	3,328	3,314	131	790	146	154	3,051	2,371
Fraud	393	28,483	--	--	16	554	377	27,928
Negligence	126	46,559	5	141	21	27,784	100	18,634
Other	5,833	60,335	25	73	179	2,385	5,629	57,877
Employment taxes [4]	**9,852,803**	**4,122,107**	**268,903**	**259,133**	**1,575,273**	**1,421,422**	**8,008,627**	**2,441,552**
Delinquency	1,727,803	649,455	44,897	40,359	193,139	191,049	1,489,767	418,046
Estimated tax	4,175,632	384,249	61,071	13,407	798,343	95,363	3,316,218	275,479
Federal tax deposits	3,838,185	3,056,728	159,097	202,668	579,530	1,129,558	3,099,558	1,724,501
Bad check	107,221	11,851	3,788	2,644	3,608	2,499	99,825	6,708
Fraud	438	12,555	--	--	42	366	396	12,189
Negligence	66	509	1	( )	113	294	-48	216
Other	3,458	6,760	49	54	498	2,293	2,911	4,414
Excise taxes [6]	**460,747**	**291,053**	**40,146**	**75,069**	**92,467**	**66,884**	**328,134**	**149,099**
Delinquency	135,084	31,369	3,925	1,962	10,560	5,803	120,599	23,604
Daily delinquency	76,598	154,929	31,458	69,133	26,647	40,854	18,493	44,942
Estimated tax	8,517	4,505	38	50	1,090	1,568	7,389	2,887
Failure to pay	227,545	17,563	4,083	955	52,556	6,616	170,906	9,992
Federal tax deposits	6,543	24,347	584	2,955	1,193	7,896	4,766	13,496
Bad check	4,937	182	54	13	315	13	4,568	156
Fraud	304	25,215	--	--	29	410	275	24,806
Negligence	67	109	3	( )	43	268	21	-159
Other	1,152	32,833	1	( )	34	3,457	1,117	29,376
Estate and gift tax [7]	**27,715**	**226,915**	**3,013**	**23,837**	**14,117**	**176,991**	**10,585**	**26,087**
Delinquency	10,583	157,048	1,255	16,842	5,003	124,427	4,325	15,780
Failure to pay	16,474	64,297	1,692	6,441	8,887	48,164	5,895	9,692
Bad check	327	1,317	59	403	41	288	227	626
Fraud	2	176	--	--	1	101	1	75
Negligence	2	41	--	--	5	691	-3	-650
Other	327	4,035	7	151	180	3,320	140	564
All other taxes [8]	**458,068**	**408,460**	**52,940**	**51,708**	**97,462**	**256,747**	**307,666**	**100,005**
Delinquency	197,410	354,344	45,845	49,099	47,803	232,640	103,762	72,605
Estimated tax	127,723	28,886	607	564	11,340	9,275	115,776	19,046
Failure to pay	126,042	14,164	6,242	2,004	35,252	4,655	84,548	7,505
Bad check	3,038	176	246	41	103	25	2,689	110
Negligence	6	13	--	--	2	1	4	12
Missing information	3,589	8,751	--	--	2,955	10,012	634	-1,261
Other	260	2,126	--	--	7	138	253	1,988
Non-return taxes [9]	**298,248**	**1,633,611**	**--**	**--**	**76,274**	**920,140**	**221,974**	**713,471**

See notes and footnotes following the last table.

Civil Penalties Assessed and Abated, by Type of Tax and Type of Penalty, Fiscal Year 1997

[Money amounts are in thousands of dollars]

Type of tax and type of penalty	Assessments		Reasonable Cause Abatements [1]		Other Abatements		Net penalties	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Civil penalties, total	**33,486,314**	**13,154,041**	**510,286**	**637,128**	**3,596,798**	**4,448,942**	**29,379,230**	**8,067,971**
Individual Total	**21,890,896**	**4,250,597**	**150,123**	**90,850**	**1,648,372**	**554,542**	**20,092,401**	**3,605,206**
Delinquency	2,326,074	1,444,664	56,675	51,391	443,742	310,435	1,825,657	1,082,838
Estimated tax	6,413,301	1,214,513	18,198	6,929	212,423	77,303	6,182,680	1,130,281
Failure to pay	12,875,020	1,311,185	70,248	24,958	958,221	78,066	11,846,551	1,208,161
Bad check	248,179	9,952	4,062	679	10,828	1,313	233,289	7,960
Fraud	6,137	158,820	28	4,690	795	32,769	5,314	121,361
Negligence	3,676	104,798	779	2,178	19,225	46,789	-16,328	55,831
Other [2]	18,509	6,666	133	24	3,138	7,868	15,238	-1,226
Corporation Total [3]	**831,088**	**1,258,396**	**13,742**	**30,692**	**128,700**	**315,863**	**688,646**	**911,841**
Delinquency	153,549	421,008	6,091	18,516	20,664	134,702	126,794	267,790
Estimated tax	319,240	242,505	789	1,839	21,632	94,504	296,819	146,162
Failure to pay	345,914	339,122	6,805	10,235	86,021	70,772	253,088	258,115
Bad check	3,193	1,081	47	57	82	37	3,064	987
Fraud	618	118,609	0	0	29	1,653	589	116,955
Negligence	265	64,727	2	11	46	11,458	217	53,259
Other	8,309	71,345	8	34	226	2,737	8,075	68,573
Employment Total [4]	**9,677,793**	**4,485,367**	**244,581**	**376,105**	**1,553,257**	**2,144,028**	**7,879,955**	**1,965,233**
Delinquency	1,697,348	750,268	42,490	45,210	191,509	216,053	1,463,349	489,006
Failure to pay	4,212,623	451,062	55,401	13,981	744,823	135,953	3,412,399	301,128
Federal tax deposits	3,661,199	3,255,106	145,725	316,054	614,706	1,787,785	2,900,768	1,151,267
Bad check	100,210	8,981	865	550	1,247	545	98,098	7,886
Fraud	546	8,565	27	233	113	476	406	7,855
Other	5,867	11,386	73	78	859	3,216	4,935	8,092
Excise Total [5]	**425,913**	**272,909**	**31,452**	**56,410**	**79,198**	**52,744**	**315,263**	**163,754**
Delinquency	131,231	21,522	4,091	1,329	9,218	4,814	117,922	15,379
Daily delinquency	60,701	72,309	22,428	37,928	15,817	16,382	22,456	18,000
Failure to pay	218,023	12,517	4,203	376	51,624	5,986	162,196	6,155
Federal tax deposits	5,191	43,227	683	16,764	1,519	23,584	2,989	2,878
Bad check	4,720	104	21	7	145	18	4,554	79
Fraud	289	113,904	0	0	46	414	243	113,490
Other	5,758	9,326	26	8	829	1,545	4,903	7,773
Estate and Gift Total	**24,223**	**202,848**	**2,533**	**18,785**	**11,653**	**136,308**	**10,037**	**47,756**
Delinquency	9,249	140,561	938	12,495	4,121	102,258	4,190	25,809
Failure to pay	14,312	51,341	1,547	6,110	7,338	32,565	5,427	12,666
Bad check	296	385	37	143	55	161	204	82
Fraud	13	1,603	0	0	1	35	12	1,568
Negligence	12	3,177	0	0	4	28	8	3,149
Other	341	5,781	11	37	134	1,262	196	4,481
All Other Total [7]	**511,705**	**514,498**	**67,855**	**64,286**	**158,542**	**378,557**	**285,308**	**71,656**
Delinquency	216,675	469,022	61,363	61,969	47,693	367,986	107,619	39,067
Estimated tax	101,693	18,482	471	240	7,925	4,374	93,297	13,867
Failure to pay	185,409	14,276	5,893	2,018	102,854	6,038	76,662	6,220
Bad check	2,697	158	128	58	63	16	2,506	83
Negligence	1	0 [6]	0	0	0	0	1	0 [6]
Missing information	5,158	12,084	0	0	0	0	5,158	12,084
Other	72	477	0	0	7	142	65	336
Non-return [8]	**124,696**	**2,169,426**	**0**	**0**	**17,076**	**866,900**	**107,620**	**1,302,525**

NOTE: Detail may not add to totals due to rounding. With the exception of estimated tax, assessments and abatements can apply to any tax year. When the number and/or amount of abatements exceeds assessments the result(s) will be a negative number and/or credit amount. Additionally, the law requires that interest be charged on late payments. Net interest totaled $5.2 billion on individual returns and $4.3 billion on business returns.

Civil Penalties Assessed and Abated, by Type of Tax and Type of Penalty, Fiscal Year 1996

[Money amounts are in thousands of dollars]

Type of tax and type of penalty	Assessments		Reasonable Cause Abatements [1]		Other Abatements		Net penalties	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Civil penalties, total	**33,984,689**	**13,215,117**	**525,199**	**621,291**	**3,688,834**	**5,107,542**	**29,770,656**	**7,486,284**
Individual Total	**21,709,015**	**4,076,030**	**144,855**	**80,612**	**1,548,299**	**563,185**	**20,015,861**	**3,432,234**
Delinquency	2,444,101	1,490,735	54,830	47,138	391,561	317,785	1,997,710	1,125,812
Estimated tax	5,877,687	1,093,693	18,825	7,362	213,166	78,745	5,645,696	1,007,586
Failure to pay	13,110,019	1,228,190	66,489	23,422	902,431	84,902	12,141,099	1,119,866
Bad check	233,495	8,592	3,532	614	7,744	1,132	222,219	6,847
Fraud	5,828	140,738	18	173	890	23,746	4,920	116,818
Negligence	8,210	104,104	958	1,876	28,467	52,365	-21,215	49,863
Other [2]	29,675	9,978	203	26	4,040	4,509	25,432	5,443
Corporation Total [3]	**797,388**	**1,414,030**	**13,322**	**24,967**	**134,687**	**864,590**	**649,379**	**524,473**
Delinquency	139,774	455,791	5,731	13,879	19,771	424,684	114,272	17,229
Estimated tax	311,036	274,333	898	2,328	21,398	111,756	288,740	160,249
Failure to pay	336,339	405,091	6,622	8,633	93,231	324,633	236,486	71,825
Bad check	2,612	281	46	85	53	11	2,513	185
Fraud	489	58,539	0	0	24	1,066	465	57,473
Negligence	367	123,758	1	5	40	507	326	123,247
Other	6,771	96,238	24	39	170	1,933	6,577	94,267
Employment Total [4]	**10,185,260**	**5,411,532**	**277,591**	**399,884**	**1,605,955**	**2,354,701**	**8,301,714**	**2,656,947**
Delinquency	1,837,872	662,559	45,848	33,340	203,656	155,552	1,588,368	473,667
Failure to pay	4,378,155	387,023	60,843	11,980	764,910	78,214	3,552,402	296,829
Federal tax deposits	3,873,870	4,339,443	170,310	354,318	635,633	2,114,299	3,067,927	1,870,826
Bad check	89,036	4,982	521	203	866	123	87,649	4,656
Fraud	562	6,468	0	0	41	293	521	6,175
Other	5,765	1,056	69	43	849	6,220	4,847	4,794
Excise Total [5]	**407,624**	**168,291**	**34,149**	**48,939**	**68,381**	**46,013**	**305,094**	**73,339**
Delinquency	127,998	22,777	3,696	1,509	11,297	4,838	113,005	16,430
Daily delinquency	52,992	69,119	25,422	41,253	14,401	16,603	13,169	11,263
Failure to pay	205,073	10,584	3,778	442	39,297	3,100	161,998	7,042
Federal tax deposits	12,499	48,515	1,202	5,696	2,257	18,407	9,040	24,413
Bad check	3,920	81	19	0 [6]	88	2	3,813	78
Fraud	349	10,584	0	0	194	2,159	155	8,426
Other	4,793	6,630	32	39	847	904	3,914	5,687
Estate and Gift Total	**21,223**	**153,514**	**2,309**	**19,753**	**9,940**	**113,088**	**8,974**	**20,674**
Delinquency	8,182	105,808	872	12,443	3,556	83,584	3,754	9,781
Failure to pay	12,320	40,632	1,380	6,836	6,133	27,758	4,807	6,038
Bad check	268	324	34	157	29	72	205	94
Fraud	5	610	0	0	0	0	5	610
Negligence	9	1,633	0	0	6	281	3	1,351
Other	439	4,507	23	317	216	1,392	200	2,799
All Other Total [7]	**515,098**	**272,354**	**52,973**	**47,136**	**232,903**	**150,969**	**229,222**	**74,249**
Delinquency	169,556	238,219	46,826	45,398	35,125	136,002	87,605	56,818
Estimated tax	77,556	16,482	365	196	5,729	6,070	71,462	10,215
Failure to pay	262,242	10,751	5,665	1,527	188,803	3,847	67,774	5,376
Bad check	2,187	80	117	15	60	7	2,010	58
Negligence	3	13	0	0	15	585	-12	-572
Missing information	3,509	6,395	0	0	3,164	4,055	345	2,340
Other	45	416	0	0	7	402	38	14
Non-return [8]	**349,081**	**1,719,366**	**0**	**0**	**88,669**	**1,014,997**	**260,412**	**704,369**

NOTE: Detail may not add to totals due to rounding. With the exception of estimated tax, assessments and abatements can apply to any tax year. When the number and/or amount of abatements exceeds assessments the result(s) will be a negative number and/or credit amount. Additionally, the law requires that interest be charged on late payments. Net interest totaled $4.8 billion on individual returns and $6.0 billion on business returns.

Civil Penalties Assessed and Abated, by Type of Tax and Type of Penalty, Fiscal Year 1995

[Money amounts are in thousands of dollars]

Type of tax and type of penalty	Assessments		Reasonable Cause Abatements [1]		Other Abatements		Net penalties	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Civil penalties, total	**34,013,588**	**15,613,521**	**548,758**	**495,599**	**3,652,536**	**5,052,446**	**29,811,563**	**10,065,477**
Individual Total	**21,344,971**	**4,006,290**	**134,710**	**76,202**	**1,568,086**	**596,019**	**19,642,175**	**3,334,069**
Delinquency	2,734,350	1,614,610	52,703	45,042	383,979	277,041	2,297,668	1,292,528
Estimated tax	5,619,851	1,015,559	17,625	8,699	233,646	97,056	5,368,580	909,804
Failure to pay	12,709,596	1,140,939	60,020	20,186	892,554	96,687	11,757,022	1,024,066
Bad check	226,829	7,517	2,869	359	7,942	894	216,018	6,264
Fraud	5,460	116,929	14	48	1,353	31,847	4,093	85,034
Negligence	12,730	102,592	1,290	1,840	44,655	85,644	-33,215	15,108
Other [2]	36,155	8,143	189	28	3,957	6,850	32,009	1,265
Corporation Total [3]	**767,317**	**2,575,902**	**12,735**	**19,395**	**131,116**	**362,644**	**623,466**	**2,193,863**
Delinquency	134,102	1,591,912	5,663	11,530	18,119	192,254	110,320	1,388,128
Estimated tax	289,072	193,065	667	1,073	20,574	70,243	267,831	121,749
Failure to pay	335,558	452,899	6,361	6,568	92,116	94,694	237,081	351,637
Bad check	2,458	233	34	182	65	73	2,359	-22
Fraud	509	35,127	0	0	29	2,210	480	32,917
Negligence	629	227,598	0	0	73	1,308	556	226,290
Other	4,989	75,068	10	42	140	1,862	4,839	73,164
Employment Total [4]	**10,612,221**	**4,769,223**	**317,612**	**289,244**	**1,673,126**	**1,748,797**	**8,621,483**	**2,731,182**
Delinquency	1,977,825	589,779	53,984	31,712	219,429	121,335	1,704,412	436,732
Failure to pay	4,273,678	359,210	68,788	9,926	784,187	59,318	3,420,703	289,966
Federal tax deposits	4,265,042	3,789,159	194,271	247,389	667,555	1,566,346	3,403,216	1,975,424
Bad check	89,082	4,273	491	136	987	139	87,604	3,998
Fraud	451	10,338	0	0	67	232	384	10,106
Other	5,143	16,465	78	81	901	1,428	5,164	14,956
Excise Total [5]	**404,338**	**170,194**	**32,915**	**49,957**	**61,798**	**39,462**	**309,625**	**80,775**
Delinquency	131,499	26,742	3,931	6,161	9,838	5,011	117,730	15,571
Daily delinquency	52,341	66,907	23,083	38,006	16,549	17,408	12,709	11,493
Failure to pay	198,746	10,495	4,216	850	31,334	3,417	163,196	6,228
Federal tax deposits	13,648	26,467	1,630	4,885	3,107	9,857	8,911	11,725
Bad check	3,190	61	15	0 [6]	102	2	3,073	59
Fraud	569	22,045	0	0	128	2,283	441	19,762
Other	4,345	17,477	40	55	740	1,485	3,565	15,938
Estate and Gift Total	**19,288**	**122,826**	**1,894**	**14,615**	**8,221**	**72,039**	**9,173**	**36,171**
Delinquency	7,312	81,396	729	9,405	2,994	49,841	3,589	22,150
Failure to pay	11,270	35,650	1,121	5,035	5,023	20,448	5,126	10,167
Bad check	256	158	28	123	24	56	204	-22
Fraud	5	1,963	0	0	1	9	4	1,954
Negligence	19	455	0	0	3	79	16	376
Other	426	3,203	16	52	176	1,605	234	1,545
All Other Total [7]	**331,291**	**235,255**	**48,892**	**46,186**	**81,917**	**148,972**	**199,751**	**40,097**
Delinquency	153,581	205,629	42,874	44,223	31,318	133,779	79,389	27,626
Estimated tax	57,451	11,102	308	163	4,541	3,403	52,602	7,537
Failure to pay	113,295	8,975	5,612	1,758	41,578	2,540	66,105	4,676
Bad check	1,773	58	98	41	68	6	1,607	11
Negligence	39	255	0	0	23	29	16	226
Missing information	5,116	9,139	0	0	4,385	9,184	0	-45
Other	36	97	0	0	4	31	32	66
Non-return [8]	**534,162**	**3,733,832**	**0**	**0**	**128,272**	**2,084,512**	**405,890**	**1,649,320**

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