

## IRS Data Book Table 27

## Appeals Workload, by Type of Case, Fiscal Year 2021

Type of case	Cases received	Cases closed [1]	Cases pending September 30, 2021
Total cases [2]	(1)	(2)	(3)
Collection Due Process cases [3]	27,420	28,667	28,970
Examination cases [4]	25,247	20,541	18,688
Penalty appeals cases [5]	4,772	3,728	2,651
Offers in Compromise cases [6]	6,858	6,074	5,396
Innocent spouse cases [7]	1,394	998	1,441
Industry cases [8]	711	620	833
Coordinated industry cases [9]	52	61	142
Other cases [10]	5,762	5,833	1,486

[1] Includes cases received in Fiscal Year 2021 and in prior fiscal years. Excludes cases transferred, reassigned, or returned to compliance as a premature referral.

[2] A case represents a taxpayer with one or more tax periods under consideration in Appeals. Cases that are temporarily assigned to Chief Counsel are not included in cases pending. See Tables 28 and 29 for information on Chief Counsel activity.

[3] Includes cases where the taxpayer requested a Collection Due Process (CDP) hearing with an Appeals Officer who has had no prior involvement with the case. A CDP hearing provides the taxpayer with an opportunity to appeal IRS collection actions early in the collection process in response to a notice of Federal tax lien or notice of intent to levy. This category excludes CDP timeliness determination cases, which are included in the "Other" category; see footnote 10.

[4] An examination case in Appeals involves issues in dispute by the taxpayer relating to income, employment, excise, estate, and gift taxes or tax-exempt status.

[5] A penalty appeals case is one in which the taxpayer requests abatement of a civil penalty that was assessed before the taxpayer was given an opportunity to dispute the penalty. The taxpayer may submit a written request for abatement of the penalty, and if the request is denied, the taxpayer may appeal.

[6] An offer in compromise is an agreement between a taxpayer and the Federal Government that settles a tax liability for payment of less than the full amount owed. The IRS may reject a taxpayer's offer, and the taxpayer may request that Appeals review and decide whether the offer is acceptable.

[7] An innocent spouse case in Appeals is one in which the taxpayer requested and was denied innocent spouse relief by the IRS. This includes cases where a taxpayer who filed a joint return with a spouse or ex-spouse can apply for relief of tax, interest, and penalties if he/she meets specific requirements. The innocent spouse may request that Appeals review and decide whether or not the denial was correct.

[8] An industry case (IC) designation is assigned to a large corporate taxpayer that does not meet the criteria to be designated as a coordinated industry case (CIC); see footnote 9. An IC taxpayer may appeal the findings of an examination conducted by the IRS.

[9] A CIC designation is assigned to a large corporate taxpayer based on factors such as the taxpayer's gross assets, gross receipts, operating entities, industries, and/or foreign assets. A CIC taxpayer may appeal the findings of an examination conducted by the IRS.

[10] "Other" includes cases considered by Appeals involving issues related to abatement of interest, collection appeals program, Office of Professional Responsibility, Freedom of Information Act, trust fund recovery penalty, Collection Due Process timeliness determination, and other miscellaneous penalties as defined below:

Abatement of interest—Cases of disputed interest on tax deficiencies or payments in which IRS errors or delays may have contributed to the assessed interest.

Collection appeals program—Provides the taxpayer, or a third party whose property is subject to a collection action, an administrative appeal for certain collection actions including levy or seizure action that was or will be taken, notice of Federal tax lien that was or will be filed, and rejected or terminated installment agreements.

Office of Professional Responsibility—A tax professional may appeal the findings of the IRS Office of Professional Responsibility (OPR). OPR has oversight responsibility for tax professionals and investigates allegations of misconduct and negligence against attorneys, certified public accountants, enrolled agents, and other practitioners representing taxpayers before the IRS. In addition, IRS e-file applicants and providers may request an administrative review when the applicant is denied participation in IRS e-file or the provider is sanctioned while participating in IRS e-file.

Freedom of Information Act—A taxpayer may appeal the denial of a request for records made under the Freedom of Information Act.

Trust fund recovery penalty—An employer is required to pay trust fund taxes to the U.S. Treasury through Federal tax deposits. 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. A trust fund recovery penalty applies to the responsible person(s) for the total amount of trust fund taxes evaded, not collected, or not accounted for and not paid to the U.S. Treasury. The taxpayer may appeal Collection's determination.

Collection Due Process timeliness determination—A taxpayer submits a request for a Collection Due Process (CDP) hearing and Equivalent Hearing (EH) and Appeals will determine if the CDP or EH request was received timely and is processable.

Other penalties—This subcategory includes a variety of different types of penalties that may be appealed. Tax return preparers may appeal penalties imposed under Internal Revenue Code (IRC) sections 6694 and 6695 for understatement of a taxpayer's tax liability or with respect to preparation of a tax return. Tax shelter promoters may appeal penalties imposed under IRC sections 6700 or 6701 for aiding and abetting an understatement of tax liability. A penalty imposed under IRC section 6715 for dyed diesel fuel may be appealed. A taxpayer may appeal the denial of an application for an extension of time to pay estate tax under the provisions of IRC section 6161. Also includes penalties imposed under other IRC sections not specified in this note.

NOTES: Cases may cross fiscal years. Therefore, the workload of cases shown in this table may be related to cases initiated in prior years. Due to continued challenges related to the COVID-19 pandemic and shutdowns to protect the health and safety of employees, in Fiscal Year 2021, Appeals continued to experience decreased case receipts, which are supplied by different business units across the Service.

SOURCE: Appeals, Policy, Planning Quality and Analysis.

29-Jun-21

IRS Data Book Table 27

Appeals Workload, by Type of Case, Fiscal Year 2020

Type of case	Cases received	Cases closed [1]	Cases pending September 30, 2020
<b>Total cases [2]</b>	<b>57,573</b>	<b>62,997</b>	<b>54,554</b>
Collection Due Process cases [3]	25,334	25,723	30,134
Examination cases [4]	16,884	20,298	14,475
Penalty appeals cases [5]	3,581	4,461	1,685
Offers in Compromise cases [6]	5,011	5,121	4,808
Innocent spouse cases [7]	1,057	1,548	943
Industry cases [8]	474	671	779
Coordinated industry cases [9]	58	55	161
Other cases [10]	5,174	5,120	1,569

[1] Includes cases received in Fiscal Year 2020 and in prior fiscal years. Excludes cases transferred, reassigned, or returned to compliance as a premature referral.

[2] A case represents a taxpayer with one type of tax and one or more tax periods under consideration in Appeals. Cases that are temporarily assigned to Chief Counsel are not included in cases pending. See Tables 28 and 29 for information on Chief Counsel activity.

[3] Includes cases where the taxpayer requested a Collection Due Process (CDP) hearing with an Appeals Officer who has had no prior involvement with the case. A CDP hearing provides the taxpayer with an opportunity to appeal IRS collection actions early in the collection process in response to a notice of Federal tax lien or notice of intent to levy. This category excludes CDP timeliness determination cases, which are included in the "Other" category; see footnote 10.

[4] An examination case in Appeals involves issues in dispute by the taxpayer relating to income, employment, excise, estate, and gift taxes or tax-exempt status.

[5] A penalty appeals case is one in which the taxpayer requests abatement of a civil penalty that was assessed before the taxpayer was given an opportunity to dispute the penalty. The taxpayer may submit a written request for abatement of the penalty, and if the request is denied, the taxpayer may appeal.

[6] An Offer in Compromise is an agreement between a taxpayer and the Federal Government that settles a tax liability for payment of less than the full amount owed. The IRS may reject a taxpayer's offer, and the taxpayer may request that Appeals review and decide whether the offer is acceptable.

[7] An innocent spouse case in Appeals is one in which the taxpayer requested and was denied innocent spouse relief by the IRS. This includes cases where a taxpayer who filed a joint return with a spouse or ex-spouse can apply for relief of tax, interest, and penalties if he/she meets specific requirements. The innocent spouse may request that Appeals review and decide whether or not the denial was correct.

[8] An industry case (IC) designation is assigned to a large corporate taxpayer that does not meet the criteria to be designated as a coordinated industry case (CIC); see footnote 9. An IC taxpayer may appeal the findings of an examination conducted by the IRS.

[9] A CIC designation is assigned to a large corporate taxpayer based on factors such as the taxpayer's gross assets, gross receipts, operating entities, industries, and/or foreign assets. A CIC taxpayer may appeal the findings of an examination conducted by the IRS.

[10] "Other" includes cases considered by Appeals involving issues related to abatement of interest, collection appeals program, Office of Professional Responsibility, Freedom of Information Act, trust fund recovery penalty, Collection Due Process timeliness determination, and other miscellaneous penalties as defined below:

*Abatement of interest*—Cases of disputed interest on tax deficiencies or payments in which IRS errors or delays may have contributed to the assessed interest.

*Collection appeals program*—Provides the taxpayer, or a third party whose property is subject to a collection action, an administrative appeal for certain collection actions including levy or seizure action that was or will be taken, notice of Federal tax lien that was or will be filed, and rejected or terminated installment agreements.

*Office of Professional Responsibility*—A tax professional may appeal the findings of the IRS Office of Professional Responsibility (OPR). OPR has oversight responsibility for tax professionals and investigates allegations of misconduct and negligence against attorneys, certified public accountants, enrolled agents, and other practitioners representing taxpayers before the IRS. In addition, IRS e-file applicants and providers may request an administrative review when the applicant is denied participation in IRS e-file or the provider is sanctioned while participating in IRS e-file.

*Freedom of Information Act*—A taxpayer may appeal the denial of a request for records made under the Freedom of Information Act.

*Trust fund recovery penalty*—An employer is required to pay trust fund taxes to the U.S. Treasury through Federal tax deposits. 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. A trust fund recovery penalty applies to the responsible person(s) for the total amount of trust fund taxes evaded, not collected, or not accounted for and not paid to the U.S. Treasury. The taxpayer may appeal Collection's determination.

*Collection Due Process timeliness determination*—A taxpayer submits a request for a Collection Due Process (CDP) hearing and Equivalent Hearing (EH) and Appeals will determine if the CDP or EH request was received timely and is processable.

*Other penalties*—This subcategory includes a variety of different types of penalties that may be appealed. Tax return preparers may appeal penalties imposed under Internal Revenue Code (IRC) sections 6694 and 6695 for understatement of a taxpayer's tax liability or with respect to preparation of a tax return. Tax shelter promoters may appeal penalties imposed under IRC sections 6700 or 6701 for aiding and abetting an understatement of tax liability. A penalty imposed under IRC section 6715 for dyed diesel fuel may be appealed. A taxpayer may appeal the denial of an application for an extension of time to pay estate tax under the provisions of IRC section 6161. Also includes penalties imposed under other IRC sections not specified in this note.

NOTES: Cases may cross fiscal years. Therefore, the workload of cases shown in this table may be related to cases initiated in prior years. Due to the Covid-19 pandemic, many IRS offices were shut down to ensure the health and safety of employees. Eventually, employees who were able transitioned to telework, but the shutdown and related delays resulted in decreased receipts of Appeals cases, which are supplied by different business units across the Service.

SOURCE: Appeals, Policy, Planning Quality and Analysis.

## Appeals Workload, by Type of Case, Fiscal Year 2019

Type of case	Cases received	Cases closed [1]	Cases pending September 30, 2019
<b>Total cases [2]</b>	<b>85,286</b>	<b>73,207</b>	<b>60,614</b>
Collection Due Process cases [3]	37,196	26,655	30,293
Examination cases [4]	24,862	22,626	18,476
Penalty appeals cases [5]	5,757	5,864	2,659
Offers in Compromise cases [6]	6,841	6,298	5,077
Innocent spouse cases [7]	1,575	2,429	1,384
Industry cases [8]	826	773	1,025
Coordinated industry cases [9]	42	89	129
Other cases [10]	8,187	8,473	1,571

[1] Includes cases received in Fiscal Year 2019 and in prior fiscal years. Excludes cases transferred, reassigned, or returned to compliance as a premature referral.

[2] A case represents a taxpayer with one type of tax and one or more tax periods under consideration in Appeals. Cases that are temporarily assigned to Chief Counsel are not included in cases pending. See Tables 28 and 29 for information on Chief Counsel activity.

[3] Includes cases where the taxpayer requested a Collection Due Process (CDP) hearing with an Appeals Officer who has had no prior involvement with the case. A CDP hearing provides the taxpayer with an opportunity to appeal IRS collection actions early in the collection process in response to a notice of Federal tax lien or notice of intent to levy. This category excludes CDP timeliness determination cases, which are included in the "Other" category; see footnote 10.

[4] An examination case in Appeals involves issues in dispute by the taxpayer relating to income, employment, excise, estate, and gift taxes or tax-exempt status.

[5] A penalty appeals case is one in which the taxpayer requests abatement of a civil penalty that was assessed before the taxpayer was given an opportunity to dispute the penalty. The taxpayer may submit a written request for abatement of the penalty, and if the request is denied, the taxpayer may appeal.

[6] An Offer in Compromise is an agreement between a taxpayer and the Federal Government that settles a tax liability for payment of less than the full amount owed. The IRS may reject a taxpayer's offer, and the taxpayer may request that Appeals review and decide whether the offer is acceptable.

[7] An innocent spouse case in Appeals is one in which the taxpayer requested and was denied innocent spouse relief by the IRS. This includes cases where a taxpayer who filed a joint return with a spouse or ex-spouse can apply for relief of tax, interest, and penalties if he/she meets specific requirements. The innocent spouse may request that Appeals review and decide whether or not the denial was correct.

[8] An industry case (IC) designation is assigned to a large corporate taxpayer that does not meet the criteria to be designated as a coordinated industry case (CIC); see footnote 9. An IC taxpayer may appeal the findings of an examination conducted by the IRS.

[9] A CIC designation is assigned to a large corporate taxpayer based on factors such as the taxpayer's gross assets, gross receipts, operating entities, industries, and/or foreign assets. A CIC taxpayer may appeal the findings of an examination conducted by the IRS.

[10] "Other" includes cases considered by Appeals involving issues related to abatement of interest, collection appeals program, Office of Professional Responsibility, Freedom of Information Act, trust fund recovery penalty, Collection Due Process timeliness determination, and other miscellaneous penalties as defined below:

*Abatement of interest* — Cases of disputed interest on tax deficiencies or payments in which IRS errors or delays may have contributed to the assessed interest.

*Collection appeals program* — Provides the taxpayer, or a third party whose property is subject to a collection action, an administrative appeal for certain collection actions including levy or seizure action that was or will be taken, notice of Federal tax lien that was or will be filed, and rejected or terminated installment agreements.

*Office of Professional Responsibility* — A tax professional may appeal the findings of the IRS Office of Professional Responsibility (OPR). OPR has oversight responsibility for tax professionals and investigates allegations of misconduct and negligence against attorneys, certified public accountants, enrolled agents, and other practitioners representing taxpayers before the IRS. In addition, IRS e-file applicants and providers may request an administrative review when the applicant is denied participation in IRS e-file or the provider is sanctioned while participating in IRS e-file.

*Freedom of Information Act* — A taxpayer may appeal the denial of a request for records made under the Freedom of Information Act.

*Trust fund recovery penalty* — An employer is required to pay trust fund taxes to the U.S. Treasury through Federal tax deposits. 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. A trust fund recovery penalty applies to the responsible person(s) for the total amount of trust fund taxes evaded, not collected, or not accounted for and not paid to the U.S. Treasury. The taxpayer may appeal Collection's determination.

*Collection Due Process timeliness determination* — A taxpayer submits a request for a Collection Due Process (CDP) hearing and Equivalent Hearing (EH) and Appeals will determine if the CDP or EH request was received timely and is processable.

*Other penalties* — This subcategory includes a variety of different types of penalties that may be appealed. Tax return preparers may appeal penalties imposed under Internal Revenue Code (IRC) sections 6694 and 6695 for understatement of a taxpayer's tax liability or with respect to preparation of a tax return. Tax shelter promoters may appeal penalties imposed under IRC sections 6700 or 6701 for aiding and abetting an understatement of tax liability. A penalty imposed under IRC section 6715 for dyed diesel fuel may be appealed. A taxpayer may appeal the denial of an application for an extension of time to pay estate tax under the provisions of IRC section 6161. Also includes penalties imposed under other code sections not specified in this note.

NOTE: Cases may cross fiscal years. Therefore, the workload of cases shown in this table may be related to cases initiated in prior years.

SOURCE: Appeals, Planning Quality and Analysis.

## Appeals Workload, by Type of Case, Fiscal Year 2018

Type of case	Cases received	Cases closed [1]	Cases pending September 30, 2018
<b>Total cases [2]</b>	<b>92,430</b>	<b>94,832</b>	<b>49,567</b>
Collection Due Process cases [3]	35,168	35,892	19,861
Examination cases [4]	27,290	27,966	16,908
Penalty appeals cases [5]	8,190	9,602	2,840
Offers in Compromise cases [6]	8,864	8,802	4,701
Innocent spouse cases [7]	2,657	2,802	2,197
Industry cases [8]	885	818	1,008
Coordinated industry cases [9]	65	98	168
Other cases [10]	9,311	8,852	1,884

[1] Includes cases received in Fiscal Year 2018 and in prior fiscal years. Excludes cases transferred, reassigned, or returned to compliance as a premature referral.

[2] A case represents a taxpayer with one type of tax and one or more tax periods under consideration in Appeals. Cases that are temporarily assigned to Chief Counsel are not included in cases pending. See Tables 26 and 27 for information on Chief Counsel activity.

[3] Includes cases where the taxpayer requested a Collection Due Process (CDP) hearing with an Appeals Officer who has had no prior involvement with the case. A CDP hearing provides the taxpayer with an opportunity to appeal IRS collection actions early in the collection process in response to a notice of Federal tax lien or notice of intent to levy. This category excludes CDP timeliness determination cases, which are included in the "Other" category; see footnote 10.

[4] An examination case in Appeals involves issues in dispute by the taxpayer relating to income, employment, excise, estate, and gift taxes or tax-exempt status.

[5] A penalty appeals case is one in which the taxpayer requests abatement of a civil penalty that was assessed before the taxpayer was given an opportunity to dispute the penalty. The taxpayer may submit a written request for abatement of the penalty, and if the request is denied, the taxpayer may appeal.

[6] An Offer in Compromise is an agreement between a taxpayer and the Federal Government that settles a tax liability for payment of less than the full amount owed. The IRS may reject a taxpayer's offer, and the taxpayer may request that Appeals review and decide whether the offer is acceptable.

[7] An innocent spouse case in Appeals is one in which the taxpayer requested and was denied innocent spouse relief by the IRS. This includes cases where a taxpayer who filed a joint return with a spouse or ex-spouse can apply for relief of tax, interest, and penalties if he/she meets specific requirements. The innocent spouse may request that Appeals review and decide whether or not the denial was correct.

[8] An industry case (IC) designation is assigned to a large corporate taxpayer that does not meet the criteria to be designated as a coordinated industry case (CIC); see footnote 9. An IC taxpayer may appeal the findings of an examination conducted by the IRS.

[9] A CIC designation is assigned to a large corporate taxpayer based on factors such as the taxpayer's gross assets, gross receipts, operating entities, industries, and/or foreign assets. A CIC taxpayer may appeal the findings of an examination conducted by the IRS.

[10] "Other" includes cases considered by Appeals involving issues related to abatement of interest, collection appeals program, Office of Professional Responsibility, Freedom of Information Act, trust fund recovery penalty, Collection Due Process timeliness determination, and other miscellaneous penalties as defined below:

Abatement of interest—Cases of disputed interest on tax deficiencies or payments in which IRS errors or delays may have contributed to the assessed interest.

Collection appeals program—Provides the taxpayer, or a third party whose property is subject to a collection action, an administrative appeal for certain collection actions including levy or seizure action that was or will be taken, notice of Federal tax lien that was or will be filed, and rejected or terminated installment agreements.

Office of Professional Responsibility—A tax professional may appeal the findings of the IRS Office of Professional Responsibility (OPR). OPR has oversight responsibility for tax professionals and investigates allegations of misconduct and negligence against attorneys, certified public accountants, enrolled agents, and other practitioners representing taxpayers before the IRS. In addition, IRS e-file applicants and providers may request an administrative review when the applicant is denied participation in IRS e-file or the provider is sanctioned while participating in IRS e-file.

Freedom of Information Act—A taxpayer may appeal the denial of a request for records made under the Freedom of Information Act.

Trust fund recovery penalty—An employer is required to pay trust fund taxes to the U.S. Treasury through Federal tax deposits. 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. A trust fund recovery penalty applies to the responsible person(s) for the total amount of trust fund taxes evaded, not collected, or not accounted for and not paid to the U.S. Treasury. The taxpayer may appeal Collection's determination.

Collection Due Process timeliness determination—A taxpayer submits a request for a Collection Due Process (CDP) hearing and Equivalent Hearing (EH) and Appeals will determine if the CDP or EH request was received timely and is processable.

Other penalties—This subcategory includes a variety of different types of penalties that may be appealed. Tax return preparers may appeal penalties imposed under Internal Revenue Code (IRC) sections 6694 and 6695 for understatement of a taxpayer's tax liability or with respect to preparation of a tax return. Tax shelter promoters may appeal penalties imposed under IRC sections 6700 or 6701 for aiding and abetting an understatement of tax liability. A penalty imposed under IRC section 6715 for dyed diesel fuel may be appealed. A taxpayer may appeal the denial of an application for an extension of time to pay estate tax under the provisions of IRC section 6161. Also includes penalties imposed under other code sections not specified in this note.

SOURCE: Appeals, Planning Quality and Analysis.

## Appeals Workload, by Type of Case, Fiscal Year 2017

Type of case	Cases received	Cases closed [1]	Cases pending September 30, 2017
<b>Total cases [2]</b>	<b>103,574</b>	<b>107,114</b>	<b>51,428</b>
Collection Due Process cases [3]	37,667	39,676	20,345
Examination cases [4]	30,657	33,344	16,906
Penalty appeals cases [5]	10,652	10,152	4,457
Offers in Compromise cases [6]	9,564	9,467	4,804
Innocent spouse cases [7]	3,407	2,465	2,350
Industry cases [8]	955	989	939
Coordinated industry cases [9]	88	139	202
Other cases [10]	10,584	10,882	1,425

[1] Includes cases received in Fiscal Year 2017 and in prior fiscal years. Excludes cases transferred, reassigned, or returned to compliance as a premature referral.

[2] A case represents a taxpayer with one type of tax and one or more tax periods under consideration in Appeals. Cases that are temporarily assigned to Chief Counsel are not included in cases pending. See Tables 26 and 27 for information on Chief Counsel activity.

[3] Includes cases where the taxpayer requested a Collection Due Process (CDP) hearing with an Appeals Officer who has had no prior involvement with the case. A CDP hearing provides the taxpayer with an opportunity to appeal IRS collection actions early in the collection process in response to a notice of Federal tax lien or notice of intent to levy. This category excludes CDP timeliness determination cases, which are included in the "Other" category; see footnote 10.

[4] An examination case in Appeals involves issues in dispute by the taxpayer relating to income, employment, excise, estate, and gift taxes or tax-exempt status.

[5] A penalty appeals case is one in which the taxpayer requests abatement of a civil penalty that was assessed before the taxpayer was given an opportunity to dispute the penalty. The taxpayer may submit a written request for abatement of the penalty, and if the request is denied, the taxpayer may appeal.

[6] An Offer in Compromise is an agreement between a taxpayer and the Federal Government that settles a tax liability for payment of less than the full amount owed. The IRS may reject a taxpayer's offer, and the taxpayer may request that Appeals review and decide whether the offer is acceptable.

[7] An innocent spouse case in Appeals is one in which the taxpayer requested and was denied innocent spouse relief by the IRS. This includes cases where a taxpayer who filed a joint return with a spouse or ex-spouse can apply for relief of tax, interest, and penalties if he/she meets specific requirements.

[8] An industry case (IC) designation is assigned to a large corporate taxpayer that does not meet the criteria to be designated as a coordinated industry case (CIC); see footnote 9.

[9] A CIC designation is assigned to a large corporate taxpayer based on factors such as the taxpayer's gross assets, gross receipts, operating entities, industries, and/or foreign assets. A CIC taxpayer may appeal the findings of an examination conducted by the IRS.

[10] "Other" includes cases considered by Appeals involving issues related to abatement of interest, collection appeals program, Office of Professional Responsibility, Freedom of Information Act, trust fund recovery penalty, Collection Due Process timeliness determination, and other miscellaneous penalties as defined below:

Abatement of interest—Cases of disputed interest on tax deficiencies or payments in which IRS errors or delays may have contributed to the assessed interest.

Collection appeals program—Provides the taxpayer, or a third party whose property is subject to a collection action, an administrative appeal for certain collection actions including levy or seizure action that was or will be taken, notice of Federal tax lien that was or will be filed, and rejected or terminated installment agreements.

Office of Professional Responsibility—A tax professional may appeal the findings of the IRS Office of Professional Responsibility (OPR). OPR has oversight responsibility for tax professionals and investigates allegations of misconduct and negligence against attorneys, certified public accountants, enrolled agents, and other practitioners representing taxpayers before the IRS. In addition, IRS e-file applicants and providers may request an administrative review when the applicant is denied participation in IRS e-file or the provider is sanctioned while participating in IRS e-file.

Freedom of Information Act—A taxpayer may appeal the denial of a request for records made under the Freedom of Information Act.

Trust fund recovery penalty—An employer is required to pay trust fund taxes to the U.S. Treasury through Federal tax deposits. 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. A trust fund recovery penalty applies to the responsible person(s) for the total amount of trust fund taxes evaded, not collected, or not accounted for and not paid to the U.S. Treasury. The taxpayer may appeal Collection's determination.

Collection Due Process timeliness determination—A taxpayer submits a request for a Collection Due Process (CDP) hearing and Equivalent Hearing (EH) and Appeals will determine if the CDP or EH request was received timely and is processable.

Other penalties—This subcategory includes a variety of different types of penalties that may be appealed. Tax return preparers may appeal penalties imposed under Internal Revenue Code (IRC) sections 6694 and 6695 for understatement of a taxpayer's tax liability or with respect to preparation of a tax return. Tax shelter promoters may appeal penalties imposed under IRC sections 6700 or 6701 for aiding and abetting an understatement of tax liability. A penalty imposed under IRC section 6715 for dyed diesel fuel may be appealed. A taxpayer may appeal the denial of an application for an extension of time to pay estate tax under the provisions of IRC section 6161. Also includes penalties imposed under other code sections not specified in this note.

SOURCE: Appeals, Planning Quality and Analysis.

## Appeals Workload, by Type of Case, Fiscal Year 2016

Type of case	Cases received	Cases closed [1]	Cases pending September 30, 2016
<b>Total cases [2]</b>	<b>114,362</b>	<b>111,345</b>	<b>55,284</b>
Collection Due Process cases [3]	43,749	41,380	22,260
Examination cases [4]	34,795	35,501	19,606
Penalty appeals cases [5]	10,716	10,079	4,069
Offers in Compromise cases [6]	9,386	8,574	4,853
Innocent spouse cases [7]	2,591	2,449	1,435
Industry cases [8]	935	1,145	1,041
Coordinated industry cases [9]	101	190	255
Other cases [10]	12,089	12,027	1,765

[1] Includes cases received in Fiscal Year 2016 and in prior fiscal years. Excludes cases transferred, reassigned or returned to compliance as a premature referral.

[2] A case represents a taxpayer with one type of tax and one or more tax periods under consideration in Appeals. Cases that are temporarily assigned to Chief Counsel are not included in cases pending. See Tables 26 and 27 for information on Chief Counsel activity.

[3] Includes cases where the taxpayer requested a Collection Due Process (CDP) hearing with an Appeals Officer who has had no prior involvement with the case. A CDP hearing provides the taxpayer with an opportunity to appeal IRS collection actions early in the collection process in response to a notice of Federal tax lien or notice of intent to levy. This category excludes CDP timeliness determination cases, which are included in the "Other" category; see footnote 10.

[4] An examination case in Appeals involves issues in dispute by the taxpayer relating to income, employment, excise, estate, and gift taxes or tax-exempt status.

[5] A penalty appeals case is one in which the taxpayer requests abatement of a civil penalty that was assessed before the taxpayer was given an opportunity to dispute the penalty. The taxpayer may submit a written request for abatement of the penalty, and if the request is denied, the taxpayer may appeal.

[6] An Offer in Compromise is an agreement between a taxpayer and the Federal Government that settles a tax liability for payment of less than the full amount owed. The IRS may reject a taxpayer's offer, and the taxpayer may request that Appeals review and decide whether the offer is acceptable.

[7] An innocent spouse case in Appeals is one in which the taxpayer requested and was denied innocent spouse relief by the IRS. This includes cases where a taxpayer who filed a joint return with a spouse or ex-spouse can apply for relief of tax, interest, and penalties if he/she meets specific requirements.

[8] An industry case (IC) designation is assigned to a large corporate taxpayer that does not meet the criteria to be designated as a coordinated industry case (CIC); see footnote 9.

[9] A CIC designation is assigned to a large corporate taxpayer based on factors such as the taxpayer's gross assets, gross receipts, operating entities, industries, and/or foreign assets. A CIC taxpayer may appeal the findings of an examination conducted by the IRS.

[10] "Other" includes cases considered by Appeals involving issues related to abatement of interest, collection appeals program, Office of Professional Responsibility, Freedom of Information Act, trust fund recovery penalty, Collection Due Process timeliness determination, and other miscellaneous penalties as defined below:

Abatement of interest—Cases of disputed interest on tax deficiencies or payments in which IRS errors or delays may have contributed to the assessed interest.

Collection appeals program—Provides the taxpayer, or a third party whose property is subject to a collection action, an administrative appeal for certain collection actions including levy or seizure action that was or will be taken, notice of Federal tax lien that was or will be filed, and rejected or terminated installment agreements.

Office of Professional Responsibility—A tax professional may appeal the findings of the IRS Office of Professional Responsibility (OPR). OPR has oversight responsibility for tax professionals and investigates allegations of misconduct and negligence against attorneys, certified public accountants, enrolled agents, and other practitioners representing taxpayers before the IRS. In addition, IRS e-file applicants and providers may request an administrative review when the applicant is denied participation in IRS e-file or the provider is sanctioned while participating in IRS e-file.

Freedom of Information Act—A taxpayer may appeal the denial of a request for records made under the Freedom of Information Act.

Trust fund recovery penalty—An employer is required to pay trust fund taxes to the U.S. Treasury through Federal tax deposits. 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. A trust fund recovery penalty applies to the responsible person(s) for the total amount of trust fund taxes evaded, not collected, or not accounted for and not paid to the U.S. Treasury. The taxpayer may appeal Collection's determination.

Collection Due Process timeliness determination—A taxpayer submits a request for a Collection Due Process (CDP) hearing and Equivalent Hearing (EH) and Appeals will determine if the CDP or EH request was received timely and is processable.

Other penalties—This subcategory includes a variety of different types of penalties that may be appealed. Tax return preparers may appeal penalties imposed under Internal Revenue Code (IRC) sections 6694 and 6695 for understatement of a taxpayer's tax liability or with respect to preparation of a tax return. Tax shelter promoters may appeal penalties imposed under IRC sections 6700 or 6701 for aiding and abetting an understatement of tax liability. A penalty imposed under IRC section 6715 for dyed diesel fuel may be appealed. A taxpayer may appeal the denial of an application for an extension of time to pay estate tax under the provisions of IRC section 6161. Also includes penalties imposed under other code sections not specified in this note.

SOURCE: Appeals, Planning Quality and Analysis.

## Appeals Workload, by Type of Case, Fiscal Year 2015

Type of case	Cases received	Cases closed [1]	Cases pending September 30, 2015
<b>Total cases [2]</b>	<b>113,870</b>	<b>117,673</b>	<b>52,969</b>
Collection Due Process [3]	41,849	42,505	19,929
Examination [4]	35,430	37,096	20,762
Penalty Appeals [5]	10,504	10,533	3,538
Offers in Compromise [6]	9,622	9,880	4,178
Innocent Spouse [7]	2,622	3,120	1,284
Industry Cases [8]	986	1,528	1,254
Coordinated Industry Cases [9]	131	191	298
Other [10]	12,726	12,820	1,726

[1] Cases closed includes cases received in Fiscal Year 2015 and in prior fiscal years.

[2] A case represents a taxpayer with one type of tax and one or more tax periods under consideration in Appeals. Cases that are temporarily assigned to Chief Counsel are not included in cases pending. See Tables 26 and 27 for information on Chief Counsel activity.

[3] Includes cases where the taxpayer requested a Collection Due Process (CDP) hearing with an Appeals Officer who has had no prior involvement with the case. A CDP hearing provides the taxpayer with an opportunity to appeal IRS collection actions early in the collection process in response to a notice of Federal tax lien or notice of intent to levy. This category excludes CDP Timeliness Determination cases, which are included in the "Other" category; see footnote 10.

[4] An Examination case in Appeals involves issues in dispute by the taxpayer relating to income tax, employment tax, excise tax, estate tax, gift tax, or tax-exempt status.

[5] A Penalty Appeals case is one in which the taxpayer requests abatement of a civil penalty that was assessed before the taxpayer was given an opportunity to dispute the penalty. The taxpayer may submit a written request for abatement of the penalty, and if the request is denied, the taxpayer may appeal.

[6] An Offer in Compromise is an agreement between a taxpayer and the Federal Government that settles a tax liability for payment of less than the full amount owed. The IRS may reject a taxpayer's offer, and the taxpayer may request that Appeals review and decide whether the offer is acceptable.

[7] Includes cases in which a taxpayer who filed a joint return with a spouse or ex-spouse may apply for relief of tax, interest, and penalties if he/she meets specific requirements. An Innocent Spouse case in Appeals is one in which the taxpayer requested and was denied innocent spouse relief by the IRS.

[8] An Industry Case (IC) designation is assigned to a large corporate taxpayer that does not meet the criteria to be designated as a Coordinated Industry Case (CIC); see footnote 9.

[9] A CIC designation is assigned to a large corporate taxpayer based on factors such as the taxpayer's gross assets, gross receipts, operating entities, industries, and/or foreign assets. A CIC taxpayer may appeal the findings of an examination conducted by the IRS.

[10] "Other" includes cases considered by Appeals involving issues related to Abatement of Interest, Collection Appeals Program, Office of Professional Responsibility, Freedom of Information Act, Trust Fund Recovery Penalty, Collection Due Process Timeliness Determination, and other miscellaneous penalties as defined below:

Abatement of Interest—Cases of disputed interest on tax deficiencies or payments in which IRS errors or delays may have contributed to the assessed interest.

Collection Appeals Program—Provides the taxpayer, or a third party whose property is subject to a collection action, an administrative appeal for certain collection actions including levy or seizure action that was or will be taken, notice of Federal tax lien that was or will be filed, and rejected or terminated installment agreements.

Office of Professional Responsibility—A tax professional may appeal the findings of the IRS Office of Professional Responsibility (OPR) (formerly the IRS Office of the Director of Practice). OPR has oversight responsibility for tax professionals and investigates allegations of misconduct and negligence against attorneys, certified public accountants, enrolled agents, and other practitioners representing taxpayers before the IRS. In addition, IRS e-file applicants and providers may request an administrative review when the applicant is denied participation in IRS e-file or the provider is sanctioned while participating in IRS e-file.

Freedom of Information Act—A taxpayer may appeal the denial of a request for records made under the Freedom of Information Act.

Trust Fund Recovery Penalty—An employer is required to pay trust fund taxes to the U.S. Treasury through Federal tax deposits. 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. A Trust Fund Recovery Penalty applies to the responsible person(s) for the total amount of trust fund taxes evaded, not collected, or not accounted for and not paid to the U.S. Treasury. The taxpayer may appeal Collection's determination.

Collection Due Process Timeliness Determination—When a taxpayer's request for a Collection Due Process hearing or an equivalent hearing is not received timely or the request cannot be processed, Appeals may review the request and make a separate timeliness determination.

Other Penalties—This subcategory includes a variety of different types of penalties that may be appealed. Tax return preparers may appeal penalties imposed under Internal Revenue Code (IRC) sections 6694 and 6695 for understatement of a taxpayer's tax liability or with respect to preparation of a tax return. Tax shelter promoters may appeal penalties imposed under IRC sections 6700 or 6701 for aiding and abetting an understatement of tax liability. A penalty imposed under IRC section 6715 for dyed diesel fuel may be appealed. A taxpayer may appeal the denial of an application for an extension of time to pay estate tax under the provisions of IRC section 6161. Also includes penalties imposed under other code sections not specified in this note.

SOURCE: Appeals, Strategic Planning, Measures & Analysis.

## Appeals Workload, by Type of Case, Fiscal Year 2014

Type of case	Cases received	Cases closed [1]	Cases pending September 30, 2014
<b>Total cases [2]</b>	<b>113,608</b>	<b>115,472</b>	<b>57,373</b>
Collection Due Process [3]	40,355	41,266	20,545
Examination [4]	36,919	37,246	23,025
Penalty Appeals [5]	10,213	9,140	3,689
Offers in Compromise [6]	9,231	8,987	4,442
Innocent Spouse [7]	3,012	4,038	1,714
Industry cases [8]	1,469	1,843	1,743
Coordinated Industry cases [9]	129	165	370
Other [10]	12,280	12,787	1,845

[1] Cases closed includes cases received in Fiscal Year 2014 and in prior fiscal years.

[2] A case represents a taxpayer with one type of tax and one or more tax periods under consideration in Appeals. Cases that are temporarily assigned to Chief Counsel are not included. See Tables 26 and 27 for information on Chief Counsel activity.

[3] Includes cases where the taxpayer requested a Collection Due Process (CDP) hearing with an Appeals Officer who has had no prior involvement with the case. A CDP hearing provides the taxpayer with an opportunity to appeal IRS collection actions early in the collection process in response to a notice of Federal tax lien or notice of intent to levy. This category excludes CDP Timeliness Determination cases, which are included in the "Other" category; see footnote 10.

[4] An Examination case in Appeals involves issues in dispute by the taxpayer relating to income tax, employment tax, excise tax, estate tax, gift tax, or tax-exempt status.

[5] A Penalty Appeals case is one in which the taxpayer requests abatement of a civil penalty that was assessed before the taxpayer was given an opportunity to dispute the penalty. The taxpayer may submit a written request for abatement of the penalty, and if the request is denied, the taxpayer may appeal.

[6] An Offer in Compromise is an agreement between a taxpayer and the Federal Government that settles a tax liability for payment of less than the full amount owed. The IRS may reject a taxpayer's offer, and the taxpayer may request that Appeals review and decide whether the offer is acceptable.

[7] Includes cases in which a taxpayer who filed a joint return with a spouse or ex-spouse may apply for relief of tax, interest, and penalties if he/she meets specific requirements. An Innocent Spouse case in Appeals is one in which the taxpayer requested and was denied innocent spouse relief by the IRS.

[8] An Industry case designation is assigned to a large corporate taxpayer that does not meet the criteria to be designated as a Coordinated Industry case; see footnote 9.

[9] A Coordinated Industry case (CIC) designation is assigned to a large corporate taxpayer based on factors such as the taxpayer's gross assets, gross receipts, operating entities, industries, and/or foreign assets. A CIC taxpayer may appeal the findings of an examination conducted by the IRS.

[10] Includes cases considered by Appeals involving issues related to Abatement of Interest, Collection Appeals Program, Office of Professional Responsibility, Freedom of Information Act, Trust Fund Recovery Penalty, Collection Due Process Timeliness Determination, and other miscellaneous penalties are grouped into the "Other" category and are defined below:

Abatement of Interest—Cases of disputed interest on tax deficiencies or payments in which IRS errors or delays may have contributed to the assessed interest.

Collection Appeals Program—Provides the taxpayer, or a third party whose property is subject to a collection action, an administrative appeal for certain collection actions including levy or seizure action that was or will be taken, notice of Federal tax lien that was or will be filed, and rejected or terminated installment agreements.

Office of Professional Responsibility—A tax professional may appeal the findings of the IRS Office of Professional Responsibility (OPR) (formerly the IRS Office of the Director of Practice). OPR has oversight responsibility for tax professionals and investigates allegations of misconduct and negligence against attorneys, certified public accountants, enrolled agents, and other practitioners representing taxpayers before the IRS. In addition, IRS e-file applicants and providers may request an administrative review when the applicant is denied participation in IRS e-file or the provider is sanctioned while participating in IRS e-file.

Freedom of Information Act—A taxpayer may appeal the denial of a request for records made under the Freedom of Information Act.

Trust Fund Recovery Penalty—An employer is required to pay trust fund taxes to the U.S. Treasury through Federal tax deposits. 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. A Trust Fund Recovery Penalty applies to the responsible person(s) for the total amount of trust fund taxes evaded, not collected, or not accounted for and not paid to the U.S. Treasury. The taxpayer may appeal Collection's determination.

Collection Due Process Timeliness Determination—When a taxpayer's request for a Collection Due Process hearing or an equivalent hearing is not received timely or the request cannot be processed, Appeals may review the request and make a separate timeliness determination.

Other Penalties—This subcategory includes a variety of different types of penalties that may be appealed. Tax return preparers may appeal penalties imposed under Internal Revenue Code (IRC) sections 6694 and 6695 for understatement of a taxpayer's tax liability or with respect to preparation of a tax return. Tax shelter promoters may appeal penalties imposed under IRC sections 6700 or 6701 for aiding and abetting an understatement of tax liability. A penalty imposed under IRC section 6715 for dyed diesel fuel may be appealed. A taxpayer may appeal the denial of an application for an extension of time to pay estate tax under the provisions of IRC section 6161. Also includes penalties imposed under other code sections not specified in this note.

SOURCE: Appeals, Strategic Planning, Measures Analysis.

## Appeals Workload, by Type of Case, Fiscal Year 2013

Type of case	Cases received	Cases closed	Cases pending September 30, 2013
<b>Total Cases [1]</b>	<b>123,113</b>	<b>131,176</b>	<b>59,346</b>
Collection Due Process [2]	44,684	48,192	21,099
Examination [3]	38,306	41,729	23,715
Penalty Appeals [4]	10,336	11,061	2,695
Offers in Compromise [5]	9,695	9,857	4,228
Innocent Spouse [6]	4,284	3,617	2,739
Industry Cases [7]	2,153	2,241	2,242
Coordinated Industry Cases [8]	98	237	271
Other [9]	13,557	14,242	2,357

[1] A case represents a taxpayer with one type of tax and one or more tax periods under consideration in Appeals. Cases that are temporarily assigned to Chief Counsel are not included. See Tables 26 and 27 for information on Chief Counsel activity.

[2] Cases where a taxpayer requested a hearing with an independent Collection Due Process (CDP) officer in response to a notice of Federal tax lien or notice of intent to levy. The CDP hearing provides the taxpayer an opportunity, early in the collection process, to work with an independent hearing officer to resolve the collection of the taxpayer's liability. This category excludes Collection Due Process Timeliness Determination cases, which are included in the "Other" category; see footnote 9.

[3] An Examination case in Appeals involves issues in dispute by the taxpayer relating to income tax, employment tax, excise tax, estate tax, gift tax, or tax-exempt status.

[4] A Penalty Appeals case is one in which the taxpayer requests abatement of a civil penalty that was assessed before the taxpayer was given an opportunity to dispute the penalty. The taxpayer may submit a written request for abatement of the penalty, and if the request is denied, the taxpayer may appeal.

[5] An Offer in Compromise is an agreement between a taxpayer and the Federal Government that settles a tax liability for payment of less than the full amount owed. The IRS may reject a taxpayer's offer, and the taxpayer may request that Appeals review and decide whether the offer is acceptable.

[6] Cases in which a taxpayer who filed a joint return with a spouse or ex-spouse may apply for relief of tax, interest, and penalties if he/she meets specific requirements. An Innocent Spouse case in Appeals is one in which the taxpayer requested and was denied innocent spouse relief by the IRS.

[7] An Industry Case is any type of case that is not designated as a Coordinated Industry Case (CIC). An Industry Case taxpayer may appeal the findings of an examination conducted by the IRS. See footnote 8.

[8] A Coordinated Industry Case (CIC) designation may be assigned to a large corporate taxpayer based on factors such as the taxpayer's gross assets, gross receipts, operating entities, industries, and/or foreign assets. A CIC taxpayer may appeal the findings of an examination conducted by the IRS.

[9] Cases considered by Appeals involving issues related to Abatement of Interest, Collection Appeals Program, Office of Professional Responsibility, Freedom of Information Act, Trust Fund Recovery Penalty, Collection Due Process Timeliness Determination, and other miscellaneous penalties are grouped into the "Other" category and are defined below:

Abatement of Interest—Cases of disputed interest on tax deficiencies or payments in which IRS errors or delays may have contributed to the assessed interest.

Collection Appeals Program—Provides the taxpayer, or a third party whose property is subject to a collection action, an administrative appeal for certain collection actions including levy or seizure action that was or will be taken, notice of Federal tax lien that was or will be filed, and rejected or terminated installment agreements.

Office of Professional Responsibility—A tax professional may appeal the findings of the IRS Office of Professional Responsibility (OPR) (formerly the IRS Office of the Director of Practice). OPR has oversight responsibility for tax professionals and investigates allegations of misconduct and negligence against attorneys, certified public accountants, enrolled agents, and other practitioners representing taxpayers before the IRS. In addition, IRS e-file applicants and providers may request an administrative review when the applicant is denied participation in IRS e-file or the provider is sanctioned while participating in IRS e-file.

Freedom of Information Act—A taxpayer may appeal the denial of a request for records made under the Freedom of Information Act.

Trust Fund Recovery Penalty—An employer is required to pay trust fund taxes to the U.S. Treasury through Federal tax deposits. 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. A Trust Fund Recovery Penalty applies to the responsible person(s) for the total amount of trust fund taxes evaded, not collected, or not accounted for and not paid to the U.S. Treasury. The taxpayer may appeal Collection's determination.

Collection Due Process Timeliness Determination—When a taxpayer's request for a Collection Due Process hearing or an equivalent hearing is not received timely or the request cannot be processed, Appeals may review the request and make a separate timeliness determination.

Other Penalties—This subcategory includes a variety of different types of penalties that may be appealed. Tax return preparers may appeal penalties imposed under Internal Revenue Code (IRC) sections 6694 and 6695 for understatement of a taxpayer's tax liability or with respect to preparation of a tax return. Tax shelter promoters may appeal penalties imposed under IRC sections 6700 or 6701 for aiding and abetting an understatement of tax liability. A penalty imposed under IRC section 6715 for dyed diesel fuel may be appealed. A taxpayer may appeal the denial of an application for an extension of time to pay estate tax under the provisions of IRC section 6161. Also includes penalties imposed under other code sections not specified in this note.

SOURCE: Appeals, Strategic Planning, Measures Analysis.

## Appeals Workload, by Type of Case, Fiscal Year 2012

Type of case	Cases received	Cases closed	Cases pending September 30, 2012
<b>Total cases [1]</b>	<b>135,061</b>	<b>144,453</b>	<b>66,293</b>
Collection Due Process [2]	51,126	59,470	24,458
Examination [3]	42,454	42,385	26,001
Penalty Appeals [4]	11,507	11,183	3,469
Offers in Compromise [5]	9,496	10,164	4,411
Innocent Spouse [6]	2,703	3,025	2,006
Industry Cases [7]	2,276	1,919	2,465
Coordinated Industry Cases [8]	120	396	430
Other [9]	15,379	15,911	3,053

[1] A case represents a taxpayer with one type of tax and one or more tax periods under consideration in Appeals. Cases that are temporarily assigned to Chief Counsel are not included.

[2] Cases where a taxpayer requested a hearing with an independent Collection Due Process (CDP) officer in response to a notice of Federal tax lien or notice of intent to levy. The CDP hearing provides the taxpayer an opportunity, early in the collection process, to work with an independent hearing officer to resolve the collection of the taxpayer's liability.

[3] An Examination case in Appeals involves issues in dispute by the taxpayer relating to income tax, employment tax, excise tax, estate tax, gift tax, or tax-exempt status.

[4] A Penalty Appeals case is one in which the taxpayer requests abatement of a civil penalty that was assessed before the taxpayer was given an opportunity to dispute the penalty. The taxpayer may submit a written request for abatement of the penalty, and if the request is denied, the taxpayer may appeal.

[5] An Offer in Compromise is an agreement between a taxpayer and the Federal Government that settles a tax liability for payment of less than the full amount owed. The IRS may reject a taxpayer's offer, and the taxpayer may request that Appeals review and decide whether the offer is acceptable.

[6] Cases in which a taxpayer who filed a joint return with a spouse or ex-spouse may apply for relief of tax, interest, and penalties if he/she meets specific requirements. An Innocent Spouse case in Appeals is one in which the taxpayer requested and was denied innocent spouse relief by the IRS. Revisions to the equitable relief provisions of the Innocent Spouse Program in Fiscal Year 2011 significantly affected the number of Innocent Spouse cases received.

[7] An Industry Case is any type of case that is not designated as a Coordinated Industry Case (CIC). An industry case taxpayer may appeal the findings of an examination conducted by the IRS. See footnote 8.

[8] A Coordinated Industry Case (CIC) designation may be assigned to a large corporate taxpayer based on factors such as the taxpayer's gross assets, gross receipts, operating entities, industries, and/or foreign assets. A CIC taxpayer may appeal the findings of an examination conducted by the IRS.

[9] Cases considered by Appeals involving issues related to Abatement of Interest, Collection Appeals Program, Office of Professional Responsibility, Freedom of Information Act, Trust Fund Recovery Penalty, Collection Due Process Timeliness Determination, and other miscellaneous penalties are grouped into the "Other" category and are defined below:

Abatement of Interest—cases of disputed interest on tax deficiencies or payments in which IRS errors or delays may have contributed to the assessed interest.

Collection Appeals Program—Provides the taxpayer, or a third party whose property is subject to a collection action, an administrative appeal for certain collection actions including levy or seizure action that was or will be taken, notice of Federal tax lien that was or will be filed, and rejected or terminated installment agreements.

Office of Professional Responsibility—A tax professional may appeal the findings of the IRS Office of Professional Responsibility (OPR) (formerly the IRS Office of the Director of Practice). OPR has oversight responsibility for tax professionals and investigates allegations of misconduct and negligence against attorneys, certified public accountants, enrolled agents, and other practitioners representing taxpayers before the IRS. In addition, IRS e-file applicants and providers may request an administrative review when the applicant is denied participation in IRS e-file or the provider is sanctioned while participating in IRS e-file.

Freedom of Information Act—A taxpayer may appeal the denial of a request for records made under the Freedom of Information Act.

Trust Fund Recovery Penalty—An employer is required to pay trust fund taxes to the U.S. Treasury through Federal Tax Deposits. 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. A Trust Fund Recovery Penalty applies to the responsible person(s) for the total amount of trust fund taxes evaded, not collected, or not accounted for and not paid to the U.S. Treasury. The taxpayer may appeal Collection's determination.

Collection Due Process Timeliness Determination—When a taxpayer's request for a Collection Due Process hearing or an equivalent hearing is not received timely or the request cannot be processed, Appeals may review the request and make a separate timeliness determination.

Other Penalties—This subcategory includes a variety of different types of penalties that may be appealed. Tax return preparers may appeal penalties imposed under Internal Revenue Code (IRC) sections 6694 and 6695 for understatement of a taxpayer's tax liability or with respect to preparation of a tax return. Tax shelter promoters may appeal penalties imposed under IRC sections 6700 or 6701 for aiding and abetting an understatement of tax liability. A penalty imposed under IRC section 6715 for Dyed Diesel Fuel may be appealed. A taxpayer may appeal the denial of an application for an extension of time to pay estate tax under the provisions of IRC section 6161. Also includes penalties imposed under other code sections not specified in this note.

SOURCE: Appeals, Strategic Planning, Measures Analysis.

## Appeals Workload, by Type of Case, Fiscal Year 2011

Type of case	Cases received	Cases closed	Cases pending September 30, 2011
<b>Total cases [1]</b>	<b>148,327</b>	<b>142,553</b>	<b>76,633</b>
Collection Due Process [2]	59,312	51,832	32,947
Examination [3]	43,807	44,185	26,237
Penalty Appeals [4]	10,418	12,162	3,197
Offers in Compromise [5]	10,302	10,401	5,115
Innocent Spouse [6]	4,992	5,154	2,856
Industry Cases [7]	1,764	1,575	2,131
Coordinated Industry Cases [8]	167	326	543
Other [9]	17,565	16,918	3,607

[1] A case represents a taxpayer with one type of tax and one or more tax periods under consideration in Appeals.

[2] Cases where a taxpayer requested a hearing with an independent Collection Due Process (CDP) officer in response to a notice of Federal tax lien or notice of intent to levy. The CDP hearing provides the taxpayer an opportunity, early in the collection process, to work with an independent hearing officer to resolve the collection of the taxpayer's liability.

[3] An Examination case in Appeals involves issues in dispute by the taxpayer relating to income tax, employment tax, excise tax, estate tax, gift tax, or tax-exempt status.

[4] A Penalty Appeals case is one in which the taxpayer requests abatement of a civil penalty that was assessed before the taxpayer was given an opportunity to dispute the penalty. The taxpayer may submit a written request for abatement of the penalty, and if the request is denied, the taxpayer may appeal.

[5] An Offer in Compromise is an agreement between a taxpayer and the Federal Government that settles a tax liability for payment of less than the full amount owed. The IRS may reject a taxpayer's offer, and the taxpayer may request that Appeals review and decide whether the offer is acceptable.

[6] Cases in which a taxpayer who filed a joint return with a spouse or ex-spouse may apply for relief of tax, interest, and penalties if he/she meets specific requirements. An Innocent Spouse case in Appeals is one in which the taxpayer requested and was denied innocent spouse relief by the IRS.

[7] An Industry Case is any type of case that is not designated as a Coordinated Industry Case (CIC). An industry case taxpayer may appeal the findings of an examination conducted by the IRS. See footnote 8.

[8] A Coordinated Industry Case (CIC) designation may be assigned to a large corporate taxpayer based on factors such as the taxpayer's gross assets, gross receipts, operating entities, industries, and/or foreign assets. A CIC taxpayer may appeal the findings of an examination conducted by the IRS.

[9] Cases considered by Appeals involving issues related to Abatement of interest, Collection Appeals Program, Director of Practice, Freedom of Information Act, Trust Fund Recovery Penalty, Collection Due Process Timeliness Determination, and other miscellaneous penalties are grouped into the "Other" category and are defined below:

Abatement of interest—cases of disputed interest on tax deficiencies or payments in which IRS error or delays may have contributed to the assessed interest.

Collection Appeals Program—Provides the taxpayer, or a third party whose property is subject to a collection action, an administrative appeal for certain collection actions including levy or seizure action that was or will be taken, notice of Federal tax lien that was or will be filed, and rejected or terminated installment agreements.

Director of Practice—A tax professional may appeal the findings of the IRS Office of Professional Responsibility (OPR) (formerly the IRS Office of the Director of Practice). OPR has oversight responsibility for tax professionals and investigates allegations of misconduct and negligence against attorneys, certified public accountants, enrolled agents, and other practitioners representing taxpayers before the IRS. In addition, IRS e-file applicants and providers may request an administrative review when the applicant is denied participation in IRS e-file or the provider is sanctioned while participating in IRS e-file.

Freedom of Information Act—A taxpayer may appeal the denial of a request for records made under the Freedom of Information Act.

Trust Fund Recovery Penalty—An employer is required to pay trust fund taxes to the U.S. Treasury through Federal Tax Deposits. Trust fund taxes are the taxes withheld from employees' paychecks for income tax and the employees' share of Social Security and Medicare taxes. A Trust Fund Recovery Penalty applies to the responsible person(s) for the total amount of trust fund taxes evaded, not collected, or not accounted for and not paid to the U.S. Treasury. The taxpayer may appeal Collection's determination.

Collection Due Process Timeliness Determination—When a taxpayer's request for a Collection Due Process hearing or an equivalent hearing is not received timely or the request cannot be processed, Appeals may review the request and make a separate timeliness determination.

Other Penalties—This subcategory includes a variety of different types of penalties that may be appealed. Tax return preparers may appeal penalties imposed under Internal Revenue Code (IRC) Sections 6694 and 6695 for understatement of a taxpayer's tax liability or with respect to preparation of a tax return. Tax shelter promoters may appeal penalties imposed under IRC Sections 6700 or 6701 for aiding and abetting an understatement of tax liability. A penalty imposed under IRC Section 6715 for Dyed Diesel Fuel may be appealed. A taxpayer may appeal the denial of an application for an extension of time to pay estate tax under the provisions of IRC Section 6161. Also includes penalties imposed under other code sections not specified in this note.

SOURCE: Appeals, Strategic Planning, Measures Analysis.

## Appeals Workload, by Type of Case, Fiscal Year 2010

Type of case	Cases received	Cases closed	Cases pending September 30, 2010
<b>Total cases [1]</b>	<b>135,755</b>	<b>133,090</b>	<b>72,779</b>
Collection Due Process [2]	49,049	46,941	25,754
Examination [3]	42,144	41,943	28,057
Penalty Appeals [4]	10,918	11,910	5,028
Offers in Compromise [5]	11,043	11,149	5,182
Innocent Spouse [6]	5,341	4,610	2,988
Industry Cases [7]	2,099	1,698	1,991
Coordinated Industry Cases [8]	330	319	716
Other [9]	14,831	14,520	3,063

[1] A case represents a taxpayer with one type of tax and one or more tax periods under consideration in Appeals.

[2] A taxpayer may request a Collection Due Process (CDP) hearing in Appeals in response to a Notice of Intent to File Levy or Notice of Federal Tax Lien Filing. The CDP hearing provides the taxpayer an opportunity, early in the collection process, to work with an independent hearing officer to resolve the collection of the taxpayer's liability.

[3] An Examination case in Appeals may originate from the IRS Wage and Investment Division, Small Business/Self-Employed Division, or the Tax Exempt and Government Entities Division. Examination cases involve issues in dispute by the taxpayer relating to income tax, employment tax, excise tax, estate tax, gift tax, or tax exempt status.

[4] A Penalty Appeals case is one in which the taxpayer requests abatement of a civil penalty that was assessed before the taxpayer was given an opportunity to dispute the penalty. The taxpayer may submit a written request for abatement of the penalty to IRS Compliance Operations, and if the request is denied, the taxpayer may appeal.

[5] An Offer in Compromise is an agreement between a taxpayer and the Government that settles a tax liability in exchange for payment of less than the full amount owed. A taxpayer's offer may be rejected by the IRS Small Business/Self-Employed Division, and the taxpayer may request that Appeals review and decide whether the offer is acceptable.

[6] A taxpayer who files a joint income tax return may be entitled to innocent spouse relief from additional tax due if the tax was incurred because a spouse or former spouse failed to report income, reported income improperly, or claimed improper deductions or credits. An Innocent Spouse case in Appeals is one in which the taxpayer requested and was denied innocent spouse relief by the IRS Wage and Investment Division or Small Business/Self-Employed Division.

[7] An Industry Case in Appeals will originate from the IRS Large and Mid-Sized Business Division (LMSB) and is any type of case from LMSB that is not designated as a Coordinated Industry Case (CIC). See footnote 8.

[8] A CIC designation may be assigned to a large corporate taxpayer by the IRS Large and Mid-Sized Business (LMSB) Division based on factors such as the taxpayer's gross assets, gross receipts, operating entities, industries, and/or foreign assets. A CIC taxpayer may appeal the findings of the examination conducted by LMSB.

[9] Cases considered by Appeals involving issues related to abatement of interest, Collection Appeals Program, Director of Practice, Freedom of Information Act, Trust Fund Recovery Penalty, Collection Due Process Timeliness Determination, and other miscellaneous penalties are grouped into the "Other" category and are defined below:

**Abatement of interest**—A taxpayer may file a claim for abatement of interest on tax deficiencies or payments attributable to errors or delays in the performance of ministerial acts by the IRS. A ministerial act is a procedural or mechanical act that does not involve the exercise of judgment or discretion and that occurs during the processing of a taxpayer's case after all prerequisites to the act have taken place.

**Collection Appeals Program**—Provides the taxpayer, or a third party whose property is subject to a collection action, an administrative appeal for certain collection actions, including levy or seizure action, that was or will be taken, Notice of Federal Tax Lien that was or will be filed, and rejected or terminated installment agreements.

**Director of Practice**—A tax professional may appeal the findings of the IRS Office of Professional Responsibility (OPR) (formerly the IRS Office of the Director of Practice). OPR has oversight responsibility for tax professionals and investigates allegations of misconduct and negligence against attorneys, certified public accountants, enrolled agents, and other practitioners representing taxpayers before the IRS. In addition, IRS e-file applicants and providers may request an administrative review when the applicant is denied participation in IRS e-file or the provider is sanctioned while participating in IRS e-file.

**Freedom of Information Act**—A taxpayer may appeal the denial by the IRS Disclosure Office of a request for records made under the Freedom of Information Act.

**Trust Fund Recovery Penalty**—An employer is required to pay trust fund taxes to the U.S. Treasury through Federal Tax Deposits. Trust fund taxes are the taxes withheld from employees' paychecks for income tax and the employees' share of Social Security and Medicare taxes. A Trust Fund Recovery Penalty may be proposed against the responsible person(s) by the IRS Collection Division for the total amount of trust fund taxes evaded, not collected, or not accounted for and not paid to the U.S. Treasury. The taxpayer may appeal Collection's determination.

**Collection Due Process Timeliness Determination**—When a taxpayer's request for a Collection Due Process hearing or an equivalent hearing is not received timely or the request cannot be processed, Appeals may review the request and make a separate timeliness determination.

**Other penalties**—This subcategory includes a variety of different types of penalties that may be appealed. Tax return preparers may appeal penalties imposed under Internal Revenue Code (IRC) Sections 6694 and 6695 for understatement of a taxpayer's tax liability or with respect to preparation of a tax return. Tax shelter promoters may appeal penalties imposed under IRC Sections 6700 or 6701 for aiding and abetting an understatement of tax liability. A penalty imposed under IRC Section 6715 for Dyed Diesel Fuel may be appealed. A taxpayer may appeal the denial of an application for an extension of time to pay estate tax under the provisions of IRC Section 6161.

SOURCE: Appeals, Strategic Planning, Measures Analysis.

## Appeals Workload, by Type of Case, Fiscal Year 2009

Type of case	Cases received	Cases closed	Cases pending September 30, 2009
<b>Total cases [1]</b>	<b>125,176</b>	<b>112,886</b>	<b>72,002</b>
Collection due process [2]	42,447	35,509	23,686
Examination [3]	41,526	40,311	29,382
Penalty appeals [4]	11,392	8,789	6,145
Offers in compromise [5]	10,732	10,617	5,227
Innocent spouse [6]	4,726	4,672	2,222
Industry cases [7]	1,544	1,216	1,844
Coordinated industry cases [8]	403	389	699
Other [9]	12,406	11,383	2,797

[1] A case represents a taxpayer with one type of tax, and one or more tax periods under consideration in Appeals.

[2] A taxpayer may request a Collection Due Process (CDP) hearing in Appeals in response to a Notice of Intent to File Levy or Notice of Federal Tax Lien Filing. The CDP hearing provides the taxpayer an opportunity early in the collection process to work with an independent hearing officer to resolve the collection of the taxpayer's liability.

[3] An Examination case in Appeals may originate from the IRS Wage and Investment Division, Small Business/Self-Employed Division or the Tax Exempt and Government Entities Division. Examination cases involve issues in dispute by the taxpayer relating to income tax, employment tax, excise tax, estate tax, gift tax or tax exempt status.

[4] A Penalty Appeals case is one in which the taxpayer requests abatement of a civil penalty that was assessed before the taxpayer was given an opportunity to dispute the penalty. The taxpayer may submit a written request for abatement of the penalty to IRS Compliance Operations, and if the request is denied, the taxpayer may appeal.

[5] An Offer in Compromise is an agreement between a taxpayer and the Government that settles a tax liability in exchange for payment of less than the full amount owed. A taxpayer's offer may be rejected by the IRS Small Business/Self-Employed Division, and the taxpayer may request that Appeals review and decide whether the offer is acceptable.

[6] A taxpayer who files a joint income tax return may be entitled to innocent spouse relief from additional tax due if the tax was incurred because a spouse or former spouse failed to report income, reported income improperly, or claimed improper deductions or credits. An innocent spouse case in Appeals is one in which the taxpayer requested and was denied innocent spouse relief by the IRS Wage and Investment Division or Small Business/Self-Employed Division.

[7] An Industry Case in Appeals will originate from the IRS Large and Mid-Sized Business Division and is any type of case from LMSB that is not designated as CIC. See footnote 8.

[8] A Coordinated Industry Case (CIC) designation may be assigned to a large corporate taxpayer by the IRS Large and Mid-Sized Business (LMSB) Division based on factors such as the taxpayer's gross assets, gross receipts, operating entities, industries and/or foreign assets. A CIC taxpayer may appeal the findings of the examination conducted by LMSB.

[9] Cases considered by Appeals involving issues related to abatement of interest, Collection Appeals Program, Director of Practice, Freedom of Information Act, Trust Fund Recovery Penalty, Timeliness Determination, and other miscellaneous penalties are grouped into the "Other" category shown below:

Abatement of interest - A taxpayer may file a claim for abatement of interest on tax deficiencies or payments attributable to errors or delays in the performance of ministerial acts by the IRS. A ministerial act is a procedural or mechanical act that does not involve the exercise of judgment or discretion and that occurs during the processing of a taxpayer's case after all prerequisites to the act have taken place.

Collection Appeals Program - Provides the taxpayer, or a third party whose property is subject to a collection action, an administrative appeal for certain collection actions, including levy or seizure action that was or will be taken, Notice of Federal Tax Lien that was or will be filed, and rejected or terminated installment agreements.

Director of Practice - A tax professional may appeal the findings of the IRS Office of Professional Responsibility (OPR) (formerly the IRS Office of the Director of Practice). OPR has oversight responsibility for tax professionals and investigates allegations of misconduct and negligence against attorneys, certified public accountants, enrolled agents, and other practitioners representing taxpayers before the IRS. In addition, IRS e-file applicants and providers may request an administrative review when the applicant is denied participation in IRS e-file or the provider is sanctioned while participating in IRS e-file.

Freedom of Information Act - A taxpayer may appeal the denial by the IRS Disclosure Office of a request for records made under the Freedom of Information Act.

Trust Fund Recovery Penalty - An employer is required to pay trust fund taxes to the U.S. Treasury through Federal Tax Deposits. Trust fund taxes are the taxes withheld from employees' paychecks for income tax and the employees' share of Social Security and Medicare taxes. A Trust Fund Recovery Penalty may be proposed against the responsible person(s) by the IRS Collection Division for the total amount of trust fund taxes evaded, not collected, or not accounted for and paid to the U.S. Treasury. The taxpayer may appeal Collection's determination.

Other penalties - This subcategory includes a variety of different types of penalties that may be appealed. Tax return preparers may appeal penalties imposed under IRC Sections 6694 and 6695 for understatement of a taxpayer's tax liability or with respect to preparation of a tax return. Tax shelter promoters may appeal penalties imposed under IRC Sections 6700 or 6701 for aiding and abetting an understatement of tax liability. A penalty imposed under IRC Section 6715 for Dyed Diesel Fuel may be appealed. A taxpayer may appeal the denial of an application for an extension of time to pay estate tax under the provisions of IRC Section 6161.

SOURCE: Appeals, Strategic Planning, Measures Analysis.

## Appeals Workload, by Type of Case, Fiscal Year 2008

Type of case	Cases received [1]	Cases closed [1]	Cases pending September 30, 2008 [1]
<b>Total cases [1]</b>	<b>115,819</b>	<b>106,722</b>	<b>59,899</b>
Examination	42,990	37,354	28,565
Collection due process	35,760	33,981	16,601
Offers in compromise	10,558	10,311	4,865
Penalty appeals	10,365	9,139	3,590
Innocent spouse	4,041	3,993	2,237
Industry cases	1,398	1,288	1,593
Coordinated industry cases	398	429	680
Other [3]	10,309	10,227	1,768

[1] Cases closed may have been received in prior fiscal years. Therefore, cases pending (column 3) do not equal cases received (column 1) minus cases closed (column 2).

[2] A case represents a taxpayer with one or more types of tax under consideration. Each case may cover one or more tax periods.

[3] Includes cases involving Collection Due Process Timeliness Determination, Trust Fund Recovery Penalty, Collection Appeals Program, Freedom of Information Act, Director of Practice, and Abatement of Interest.

SOURCE: Appeals, Strategic Planning, Measures Analysis AP:SP:SPMA

# **Appeals Workload, by Type of Case, Fiscal Year 2007**

Type of case	Cases received	Cases closed	Cases pending September 30, 2007
<b>Total cases [1]</b>	<b>102,269</b>	<b>104,429</b>	<b>51,502</b>
Examination	30,938	34,648	15,054
Collection due process	10,797	11,289	4,587
Offers in compromise	3,870	3,352	2,124
Penalty appeals	9,864	10,180	2,381
Innocent spouse	371	529	727
Industry cases	1,031	1,031	1,241
Coordinated industry cases	37,499	35,035	23,755
Other [3]	7,899	8,365	1,633

[1] A case represents a taxpayer with one type of tax and one or more tax periods under consideration in Appeals.

[2] The "Other" category includes cases involving Trust Fund Recovery Penalty, Collection Appeals Program, Freedom of Information Act, Director of Practice, and Abatement of Interest.

SOURCE: Appeals, Strategic Planning, Measures Analysis AP:SP:SPMA

# **Appeals Workload, by Type of Case, Fiscal Year 2006**

Type of case	Cases received	Cases closed	Cases pending September 30, 2006
<b>Total cases [1]</b>	<b>97,138</b>	<b>102,559</b>	<b>55,172</b>
Collection due process	32,517	32,362	18,958
Offers in compromise	10,462	12,846	5,067
Innocent spouse	3,203	4,564	1,582
Penalty appeals	11,930	12,392	2,804
Coordinated industry cases	453	639	890
Industry cases	1,056	856	1,295
Examination	32,649	33,182	22,407
Other [2]	4,868	5,718	2,169

[1] A case represents a taxpayer with one type of tax and one or more tax periods under consideration in Appeals.

[2] The "Other" category includes cases involving Trust Fund Recovery Penalty, Collection Appeals Program, Freedom of Information Act, Director of Practice, and Abatement of Interest.

SOURCE: Appeals, Strategic Planning, Measures Analysis AP:SP:SPMA

**Appeals Workload, by Type of Case, Fiscal Year 2005**

Category	Cases pending October 1, 2004 [2]	Cases received [3]	Cases closed [4]	Cases pending September 30, 2005 [2,3,5]
	(1)	(2)	(3)	(4)
<b>Total Cases [1]</b>	<b>64,787</b>	<b>99,918</b>	<b>102,597</b>	<b>60,831</b>
<b>Total Nondocketed Cases [6]</b>	<b>53,444</b>	<b>80,966</b>	<b>82,606</b>	<b>48,728</b>
Collection due process	17,064	29,798	26,819	18,767
Offers in compromise	10,343	14,930	17,845	7,439
Innocent spouse	4,802	3,057	4,549	2,778
Penalty appeals	3,763	13,703	14,065	3,333
Coordinated industry cases	1,059	543	567	1,004
Industry cases	952	670	497	1,082
Examination	12,282	12,977	12,844	11,280
Other [7]	3,179	5,288	5,420	3,045
<b>Total Docketed Cases [8]</b>	<b>11,343</b>	<b>18,952</b>	<b>19,991</b>	<b>12,103</b>
Collection due process	125	12	1,069	92
Offers in compromise	--	4	5	3
Innocent spouse	268	284	620	190
Penalty appeals	**	--	**	--
Coordinated industry cases	51	9	43	39
Industry cases	108	80	167	116
Examination	10,777	18,559	17,966	11,655
Other [7]	**	4	**	8

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

[1] A case represents a taxpayer with one type of tax and one or more tax periods under consideration in Appeals. For example, an individual taxpayer with income tax returns for tax years 2002 and 2003 is considered one case in Appeals, but a corporate taxpayer with both income tax and excise tax returns in Appeals is considered two cases.

[2] Cases pending includes cases in Appeals jurisdiction only.

[3] Cases received includes all cases assigned to Appeals during the year, except cases that were received from and returned to the Operating Divisions as premature referrals within Fiscal Year 2005.

[4] During FY 2005, some cases were closed in docketed status that had been received as nondocketed cases in prior years.

[5] The number of cases pending on October 1, 2005, does not equal the number pending on September 30, 2004, plus the number received less the number closed, largely due to cases transferred to Chief Counsel's jurisdiction for trial, and cases received in prior years but returned to the Operating Divisions as premature referrals in Fiscal Year 2005.

[6] Nondocketed cases are those in which the taxpayer has not filed a petition in the United States Tax Court.

[7] The "Other" category includes cases involving Trust Fund Recovery Penalty, Collection Appeals Program, Freedom of Information Act, Director of Practice and Abatement of Interest.

[8] Docketed cases are those in which the taxpayer has filed a petition in the United States Tax Court.

SOURCE: IRS Data Book, FY 2005, Publication 55b. Also, Appeals, Strategic Planning, Measures Analysis AP:SP:SPMA

**Appeals Workload, by Type of Case, Fiscal Year 2004**

Docketed status and type of case [1]	Cases pending October 1, 2003 [2]	Cases received [3]	Cases closed	Cases pending September 30, 2004 [2,3,4]
	(1)	(2)	(3)	(4)
<b>Total cases</b>	<b>71,995</b>	<b>98,677</b>	<b>103,946</b>	<b>64,787</b>
<b>Nondocketed, total [5]</b>	<b>61,094</b>	<b>81,652</b>	<b>86,123</b>	<b>53,444</b>
Collection due process	21,351	28,133	31,167	17,064
Offers in compromise	11,382	16,768	17,884	10,343
Innocent spouse	4,867	4,197	4,132	4,802
Penalty appeals	5,587	13,046	14,642	3,763
Coordinated industry cases	1,183	523	619	1,059
Industry cases	971	605	528	952
Examination/Tax Exempt and Government Entities	12,533	13,727	12,629	12,282
Other [6]	3,220	4,653	4,522	3,179
<b>Docketed, total [7]</b>	<b>10,901</b>	<b>17,025</b>	<b>17,823</b>	<b>11,343</b>
Collection due process	61	--	1,059	125
Offers in compromise	3	--	3	--
Innocent spouse	233	395	581	268
Penalty appeals	3	1	5	2
Coordinated industry cases	30	31	34	51
Industry cases	141	78	142	108
Examination/Tax Exempt and Government Entities	10,421	16,512	15,963	10,777
Other [6]	9	8	36	12

[1] A case represents a taxpayer with the same type of tax for one or more tax periods. For example, an individual with income tax returns for Tax Years 2000, 2001, and 2002 is considered one case; but a corporation with both an income tax return and an employment tax return is considered two separate cases. All Appeals cases are classified into one of eight categories based on similarities of case type and case characteristics.

[2] Cases pending include only cases in Appeals jurisdiction.

[3] Cases received in FY 2004 and transferred, reassigned or returned to the Operating Divisions as premature referrals during that fiscal year are excluded.

[4] Cases pending on October 1, 2004 (column 4) do not equal cases pending on October 1, 2003 (column 1) plus cases received (column 2) minus cases closed (column 3) due to cases transferred to Chief Counsel's jurisdiction for trial and cases returned to the Operating Divisions as premature referrals.

[5] Nondocketed cases are those in which the taxpayer has not filed a petition in the United States Tax Court.

[6] The "Other" category includes Trust Fund Recovery Penalty, Collection Appeals Program, Director of Practice, Freedom of Information Act, and Abatement of Interest cases.

[7] Docketed cases are those in which the taxpayer has filed a petition in the United States Tax Court.

SOURCE: IRS Data Book, FY 2004, Publication 55b. Also, Appeals, Strategic Planning, Measures Analysis AP: SP:SPMA

## Appeals Workload, by Type of Case, Fiscal Year 2003

Type of case and category [1]	Cases pending October 1, 2002 [2]	Cases received [3]	Cases closed	Cases pending October 1, 2003 [2,3,4]
	(1)	(2)	(3)	(4)
<b>Total cases</b>	<b>59,260</b>	<b>98,378</b>	<b>84,677</b>	<b>71,995</b>
<b>Non-docketed, total [5]</b>	<b>50,185</b>	<b>83,918</b>	<b>70,167</b>	<b>61,094</b>
Collection due process	17,010	31,837	26,490	21,351
Offers in compromise	7,987	16,858	13,461	11,382
Innocent spouse	4,090	3,960	3,042	4,867
Penalty appeals	5,256	12,556	12,035	5,587
Coordinated industry cases	1,154	592	572	1,183
Industry cases	1,067	605	625	971
Examination/Tax Exempt and Government Entities	10,322	12,616	9,240	12,533
Other [6]	3,299	4,894	4,702	3,220
<b>Docketed, total [7]</b>	<b>9,075</b>	<b>14,460</b>	<b>14,510</b>	<b>10,901</b>
Collection due process	50	11	977	61
Offers in compromise	--	3	1	3
Innocent spouse	174	314	419	233
Penalty appeals	--	5	1	3
Coordinated industry cases	58	16	54	30
Industry cases	168	111	222	141
Examination/Tax Exempt and Government Entities	8,613	13,991	12,783	10,421
Other [6]	12	9	53	9

[1] A case represents a taxpayer with the same type of tax for one or more tax periods. For example, an individual with income tax returns for Tax Years 2000, 2001, and 2002 is considered one case; but a corporation with both an income tax return and an employment tax return is considered two separate cases.

All Appeals cases are classified in one of eight categories based on similarities of case type and case characteristics. In order to align tracking toward priority programs, beginning in FY 2003, Appeals changed the way it tracks cases. Whereas in prior years, cases were tracked by source, from now on they will be tracked by category.

[2] Includes only Appeals jurisdiction cases. Excludes 7,218 cases tracked by Appeals, which are in Chief Counsel jurisdiction for trial preparation as of October 1, 2003.

[3] Represents the actual number of cases received, plus or minus transfers and adjustments for prior-year receipts.

[4] Computed number of end-of-year cases, pending on October 1, 2003, (column 4), does not equal beginning-of-year cases pending on October 1, 2002 (column 1), plus receipts (column 2), less closed cases (column 3) because of cases that move in and out of Chief Counsel jurisdiction and because of cases that are returned to compliance or withdrawn from Appeals during the fiscal year.

[5] Comprises protested cases in which the taxpayer has not filed a petition with the United States Tax Court.

[6] The "Other" category groups all other low-volume types of work. Trust Fund Recovery Penalty (TFRP) and Collection Appeals Program (CAP) types of work are examples of work that is grouped in this category.

[7] Comprises protested cases in which the taxpayer has filed a petition with the United States Tax Court.

SOURCE: IRS Data Book, FY 2003, Publication 55b. Also, Appeals, Strategic Planning, Measures Analysis AP:SP:SPMA

## Appeals Workload, by Type of Case, Fiscal Year 2002

Type of case and source [1]	Cases pending October 1, 2001 [2]	Cases received [3]	Cases closed	Cases pending October 1, 2002 [2,4]
	(1)	(2)	(3)	(4)
<b>Total cases</b>	<b>52,282</b>	<b>76,397</b>	<b>68,015</b>	<b>59,260</b>
<b>Non-docketed, total [5]</b>	<b>43,348</b>	<b>66,106</b>	<b>56,077</b>	<b>50,185</b>
Field examination	6,827	5,883	4,603	7,370
Office examination	3,093	3,329	2,417	3,698
Collection	14,829	18,356	16,942	15,395
Service center	17,555	38,002	31,646	22,552
CEP [6]	1,044	536	469	1,170
<b>Docketed, total [7]</b>	<b>8,934</b>	<b>10,291</b>	<b>11,938</b>	<b>9,075</b>
Field examination	2,886	1,435	2,820	2,481
Office examination	1,293	1,519	1,962	1,234
Collection	40	10	186	37
Service center	4,674	7,302	6,934	5,265
CEP [6]	41	25	36	58

[1] A case represents a taxpayer with the same type of tax for one or more tax periods. For example, an individual with income tax returns for Tax Years 1998, 1999, and 2000 is considered one case; but a corporation with both an income tax return and an employment tax return is considered two separate cases.

[2] Includes only Appeals jurisdiction cases. Excludes cases tracked by Appeals, which are in Chief Counsel jurisdiction for trial preparation.

[3] Represents the actual number of cases received, plus or minus transfers and adjustments for prior-year receipts.

[4] Computed number of end-of-year cases (column 4) does not equal beginning-of-year cases pending on October 1, 2001 (column 1), plus receipts (column 2), less closed cases (column 3) because of the number of cases moved to Chief Counsel jurisdiction during the fiscal year.

[5] Comprises protested cases in which the taxpayer has not filed a petition with the United States Tax Court.

[6] CEP source work represents cases received under the Coordinated Examination Program. This program covers "a taxpayer and its effectively controlled entities, that warrants application of 'team examination' procedures."

[7] Comprises protested cases in which the taxpayer has filed a petition with the United States Tax Court.

SOURCE: IRS Data Book, FY 2002, Publication 55b. Also, National Chief Appeals C:AP

## Appeals Workload, by Type of Case, Fiscal Year 2001

Type of case and source [1]	Cases pending October 1, 2000 [2]	Cases received [3]	Cases closed	Cases pending October 1, 2001 [2,4]
	(1)	(2)	(3)	(4)
<b>Total cases</b>	<b>38,725</b>	<b>68,198</b>	<b>54,748</b>	<b>52,282</b>
<b>Non-docketed, total</b>	<b>31,329</b>	<b>57,700</b>	<b>43,394</b>	<b>43,348</b>
Field examination	8,030	5,618	5,873	6,827
Office examination	3,125	3,249	2,899	3,093
Collection	9,867	17,522	11,966	14,829
Service center	9,292	30,860	22,276	17,555
CEP [5]	1,015	451	380	1,044
<b>Docketed, total</b>	<b>7,396</b>	<b>10,498</b>	<b>11,354</b>	<b>8,934</b>
Field examination	3,047	1,809	3,230	2,886
Office examination	1,529	1,638	2,556	1,293
Collection	40	15	140	40
Service center	2,733	7,026	5,334	4,674
CEP [5]	47	10	94	41

[1] A case represents a taxpayer with the same type of tax for one or more tax periods. For example, an individual with income tax returns for Tax Years 1997, 1998, and 1999 is considered one case; but a corporation with both an income tax return and an employment tax return is considered two separate cases.

[2] Includes only Appeals jurisdiction cases. Excludes cases tracked by Appeals, which are in Chief Counsel Jurisdiction for trial preparation.

[3] Represents the actual number of cases received, plus or minus transfers and adjustments for prior-year receipts.

[4] Computed number of end-of-year cases (column 4) does not equal beginning-of-year cases pending on October 1, 2000 (column 1), plus receipts (column 2), less closed cases (column 3) because of the net number of cases moved to Chief Counsel jurisdiction during the fiscal year.

[5] CEP source work represents cases received under the Coordinated Examination Program. This program covers "a taxpayer and its effectively controlled entities, that warrants application of 'team examination' procedures."

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

SOURCE: IRS Data Book, FY 2001, Publication 55b. Also, National Chief Appeals C:AP

## Appeals Workload, by Type of Case, Fiscal Year 2000

Type of case and source [1]	Cases pending October 1, 1999 [2]	Cases received [3]	Cases closed	Cases pending October 1, 2000 [2,4]
	(1)	(2)	(3)	(4)
<b>Total cases</b>	<b>39,720</b>	<b>54,793</b>	<b>54,986</b>	<b>38,725</b>
<b>Non-docketed, total</b>	<b>28,524</b>	<b>44,082</b>	<b>39,087</b>	<b>31,329</b>
Field examination	10,053	6,637	7,648	8,030
Office examination	3,772	3,570	3,836	3,125
Collection	8,262	11,719	9,421	9,867
Service center	5,533	21,686	17,836	9,292
CEP (Large Case) [5]	904	470	346	1,015
<b>Docketed, total</b>	<b>11,196</b>	<b>10,711</b>	<b>15,899</b>	<b>7,396</b>
Field examination	3,729	2,549	4,194	3,047
Office examination	2,203	2,766	3,960	1,529
Collection	22	69	41	40
Service center	5,178	5,310	7,630	2,733
CEP (Large Case) [5]	64	17	74	47

[1] A case represents a taxpayer with the same type of tax for one or more tax periods. For example, an individual with income tax returns for Tax Years 1996, 1997, and 1998 is considered one case; but a corporation with both an income tax return and an employment tax return is considered two separate cases.

[2] Includes only Appeals Jurisdiction cases. Excludes cases tracked by Appeals which are in Chief Counsel Jurisdiction for trial preparation.

[3] Represents the actual number of cases received plus or minus transfers and adjustments for prior-year receipts.

[4] Computed number of end-of-year cases (column 4) does not equal beginning-of-year cases pending on October 1, 1999 (column 1), plus receipts (column 2), less closed cases (column 3) because of the net number of cases moved to Chief Counsel Jurisdiction during the fiscal year.

[5] CEP (Large Case) source work represents cases received under the Coordinated Examination Program (CEP). This program covers "a taxpayer and its effectively controlled entities, that warrants application of 'team examination' procedures." CEP cases were previously included with "Field Examination" case work.

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

SOURCE: 2000 IRS Data Book, Publication 55b. Also National Chief Appeals C:AP.

## Appeals Workload, by Type of Case, Fiscal Year 1999

Type of case, source, Internal Revenue region	Cases pending October 1, 1998 [1]	Cases received [2]	Cases closed	Cases pending October 1, 1999 [1,3]
	(1)	(2)	(3)	(4)
<b>Type of case by source [4]</b>				
<b>Total cases</b>	<b>42,566</b>	<b>58,679</b>	<b>57,870</b>	<b>39,720</b>
<b>Non-docketed, total</b>	<b>29,350</b>	<b>43,513</b>	<b>41,878</b>	<b>28,524</b>
Field examination	14,670	9,487	11,648	10,957
Office examination	5,773	5,271	6,637	3,772
Collection	5,002	11,278	7,828	8,262
Service center	3,905	17,477	15,765	5,533
<b>Docketed, total</b>	<b>13,216</b>	<b>15,166</b>	<b>15,992</b>	<b>11,196</b>
Field examination	4,813	3,104	4,031	3,793
Office examination	4,238	3,401	5,323	2,203
Collection [5]	--	--	--	22
Service center	4,165	8,661	6,638	5,178
<b>Type of case by region [4]</b>				
<b>Total cases</b>	<b>42,566</b>	<b>58,679</b>	<b>57,870</b>	<b>39,720</b>
<b>Non-docketed, total</b>	<b>29,350</b>	<b>43,513</b>	<b>41,878</b>	<b>28,524</b>
Northeast	8,972	12,568	11,072	10,018
Southeast	7,029	8,704	8,673	6,473
Midstates	6,489	9,276	9,699	5,426
Western	6,860	12,965	12,434	6,607
<b>Docketed, total</b>	<b>13,216</b>	<b>15,166</b>	<b>15,992</b>	<b>11,196</b>
Northeast	3,123	3,646	3,528	2,651
Southeast	2,514	3,246	3,001	2,263
Midstates	2,774	2,997	3,179	2,249
Western	4,805	5,277	6,284	4,033

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

[1] Includes only Appeals Jurisdiction cases. Excludes cases tracked by Appeals which are in Chief Counsel Jurisdiction for trial preparation.

[2] Represents the actual number of cases received, plus or minus transfers and adjustments for prior-year receipts.

[3] Computed number of end-of-year cases (column 4) does not equal beginning-of-year cases pending on October 1, 1998 (column 1), plus receipts (column 2), less closed cases (column 3) because of the net number of cases moved to Chief Counsel Jurisdiction during the fiscal year.

[4] A case represents a taxpayer with the same type of tax for one or more tax periods. For example, an individual with income tax returns for Tax Years 1995, 1996, and 1997 is considered one case; but a corporation with both an income tax return and an employment tax return for the same year is considered two separate cases.

[5] Collection due process cases that were received by Appeals in non-docketed status, but became docketed during the appeals process.

SOURCE: 1999 IRS Data Book, Publication 55b.

## Appeals Workload, by Type of Case, Fiscal Year 1998

Type of case, source, Internal Revenue region	Cases pending October 1, 1997 <sup>1</sup>	Cases received <sup>2</sup>	Cases closed	Cases pending October 1, 1998
	(1)	(2)	(3)	(4)
<b>Type of case by source</b>				
<b>Total cases</b>	<b>49,946</b>	<b>65,434</b>	<b>68,401</b>	<b>42,566</b>
<b>Non-docketed, total</b>	<b>33,321</b>	<b>48,482</b>	<b>49,120</b>	<b>29,350</b>
Field examination	16,155	14,320	13,817	14,670
Office examination	7,542	8,819	9,546	5,773
Collection	5,228	9,174	9,250	5,002
Service center	4,396	16,169	16,507	3,905
<b>Docketed, total</b>	<b>16,625</b>	<b>16,952</b>	<b>19,281</b>	<b>13,216</b>
Field examination	5,628	3,995	4,935	4,813
Office examination	6,649	6,235	8,049	4,238
Service center	4,348	6,722	6,297	4,165
<b>Type of case by region</b>				
<b>Total cases</b>	<b>49,946</b>	<b>65,434</b>	<b>68,401</b>	<b>42,566</b>
<b>Non-docketed, total</b>	<b>33,321</b>	<b>48,482</b>	<b>49,120</b>	<b>29,350</b>
Northeast	8,684	13,248	12,336	8,972
Southeast	8,172	10,158	10,469	7,029
Midstates	7,596	10,199	10,534	6,489
Western	8,869	14,877	15,781	6,860
<b>Docketed, total</b>	<b>16,625</b>	<b>16,952</b>	<b>19,281</b>	<b>13,216</b>
Northeast	2,641	4,140	3,313	3,123
Southeast	2,506	3,358	2,863	2,514
Midstates	3,434	3,183	3,439	2,774
Western	8,044	6,271	9,666	4,805

See notes and footnotes following the last table.

## Appeals Workload, by Type of Case, Fiscal Year 1997

	Pending			Pending
	Oct. 1, 1996 [2]	Received [3]	Closed	Oct. 1, 1997 [2,4]
	(1)	(2)	(3)	(4)
<b>Type of case and source [1]</b>				
<b>Totals</b>	<b>49,851</b>	<b>76,684</b>	<b>71,902</b>	<b>49,946</b>
<b>Non-docked, Total</b>	<b>32,629</b>	<b>54,753</b>	<b>50,989</b>	<b>33,321</b>
Field exam	14,556	16,990	13,650	16,155
Office exam	7,954	11,120	10,510	7,542
Collection	6,030	10,675	11,234	5,228
Service center	4,089	15,968	15,595	4,396
<b>Docketed, Total</b>	<b>17,222</b>	<b>21,931</b>	<b>20,904</b>	<b>16,625</b>
Field exam	5,743	4,754	4,645	5,628
Office exam	5,840	8,980	7,623	6,649
Service center	5,639	8,197	8,636	4,348
<b>Type of case and region</b>				
<b>Totals</b>	<b>49,851</b>	<b>76,684</b>	<b>71,902</b>	<b>49,946</b>
<b>Non-docketed, Total</b>	<b>32,629</b>	<b>54,753</b>	<b>50,998</b>	<b>33,321</b>
Northeast	8,504	15,262	14,316	8,684
Southeast	7,590	11,682	10,308	8,172
Midstates	7,577	12,030	11,081	7,596
Western	8,958	15,779	15,293	8,869
<b>Docketed, Total</b>	<b>17,222</b>	<b>21,931</b>	<b>20,904</b>	<b>16,625</b>
Northeast	2,653	3,633	3,145	2,641
Southeast	2,893	3,600	3,431	2,506
Midstates	3,643	3,802	3,690	3,434
Western	8,033	10,896	10,638	8,044

[1] A case represents a single taxpayer with one or more tax periods of the same type of tax (i.e., 1040s for 1991, 1992 and 1993 are considered one case; 1120s and 941s for one corporation would be two separate cases).

[2] Pending cases include only Appeals Jurisdiction cases (excludes cases tracked by Appeals which are in Counsel Jurisdiction for trial preparation).

[3] Received statistics are net numbers, i.e. actual number of cases received plus or minus transfers and adjustments to prior year receipts.

[4] Computed Oct. 1, 1997 ending cases (based on beginning inventory, receipts and disposals) differs from figures shown due to net number of cases moved to Counsel Jurisdiction during the fiscal year.

Source: 1997 Internal Revenue Service Data Book, Publication 55B.

## Appeals Workload, by Type of Case, Fiscal Year 1996

Type of case and source [1]	Pending		Closed	Pending
	Oct. 1, 1995 [2]	Received [3]	Agreed	Sept. 30, 1996 [4]
Nondocketed:				
Field Exam	12,932	15,379	12,252	14,556
Office Exam	5,760	11,428	8,335	7,954
Collection	6,039	10,420	10,049	6,030
Service Center	4,097	13,557	13,401	4,089
<b>Total</b>	<b>28,828</b>	<b>50,784</b>	<b>44,037</b>	<b>32,629</b>
Docketed:				
Field Exam	6,527	4,719	5,041	5,743
Office Exam	4,518	7,173	5,693	5,850
Service Center	5,156	10,981	9,676	5,629
<b>Total</b>	<b>16,201</b>	<b>22,873</b>	<b>20,410</b>	<b>17,222</b>
<b>TOTALS</b>	<b>45,029</b>	<b>73,657</b>	<b>64,447</b>	<b>49,851</b>

Type of case and source [1]	Pending		Closed	Pending
	Oct. 1, 1995 [2]	Received [3]	Agreed	Sept. 30, 1996 [4]
Nondocketed:				
Midstates	6,495	10,714	8,937	7,577
Northeast	8,841	14,576	13,963	8,504
Southeast	6,319	10,657	8,783	7,590
Western	7,173	14,837	12,354	8,958
<b>Total</b>	<b>28,828</b>	<b>50,784</b>	<b>44,037</b>	<b>32,629</b>
Docketed:				
Midstates	3,748	4,150	3,866	3,643
Northeast	2,927	4,073	3,794	2,653
Southeast	2,565	3,999	3,207	2,893
Western	6,961	10,651	9,534	8,033
<b>Total</b>	<b>16,201</b>	<b>22,873</b>	<b>20,410</b>	<b>17,222</b>
<b>TOTALS</b>	<b>45,029</b>	<b>73,657</b>	<b>64,447</b>	<b>49,851</b>

[1] A case represents a single taxpayer with one or more tax periods of the same type of tax (i.e., 1040s for 1991, 1992 & 1993 are considered one case; 1120s and 941s for one corporation would be two separate cases).

[2] Pending cases include only Appeals Jurisdiction cases (excludes cases tracked by Appeals which are in Counsel Jurisdiction for trial preparation).

[3] Received statistics are net numbers, i.e., actual number of cases received plus or minus transfers and adjustments to prior years' receipts.

[4] Computed Oct. 1, 1996 ending cases (based on beginning inventory, receipts and disposals) differs from figures shown due to cases moved to Counsel Jurisdiction during the fiscal year.

SOURCE: Internal Revenue Service, 1996 Annual Data Book, Publication 55B.