

Costs Incurred by the Internal Revenue Service, by Budget Activity, Fiscal Years 2020 and 2021

[Money amounts are in thousands of dollars]

Budget activity	Total [1]		Personnel compensation and benefits [2]		Other [3]	
	2020	2021	2020	2021	2020	2021
	(1)	(2)	(3)	(4)	(5)	(6)
Total obligations against appropriated funds	\$12,316,275	\$13,701,027	\$8,784,534	\$9,378,188	\$3,531,741	\$4,322,839
Taxpayer Services [4]:						
Total	\$2,719,665	\$3,208,793	\$2,456,085	\$2,793,975	\$263,580	\$414,818
Prefiling taxpayer assistance and education	\$633,345	\$674,045	\$556,196	\$589,447	\$77,149	\$84,598
Filing and account services	\$2,086,320	\$2,534,748	\$1,899,889	\$2,204,528	\$186,431	\$330,220
Enforcement [5]:						
Total	\$4,802,870	\$5,027,283	\$4,499,729	\$4,701,248	\$303,141	\$326,035
Investigations	\$640,254	\$681,471	\$552,889	\$581,543	\$87,365	\$99,928
Examinations and collections	\$4,005,102	\$4,187,045	\$3,791,742	\$3,962,108	\$213,360	\$224,937
Regulatory	\$157,514	\$158,767	\$155,098	\$157,597	\$2,416	\$1,170
Operations Support [6]:						
Total	\$4,494,861	\$5,117,036	\$1,763,451	\$1,825,475	\$2,731,410	\$3,291,561
Infrastructure	\$884,855	\$916,663	\$478	\$328	\$884,377	\$916,335
Shared services and support	\$1,070,806	\$1,376,986	\$686,256	\$706,443	\$384,550	\$670,543
Information services	\$2,539,200	\$2,823,387	\$1,076,717	\$1,118,704	\$1,462,483	\$1,704,683
Business Systems Modernization [7]	\$298,879	\$347,915	\$65,269	\$57,491	\$233,610	\$290,424

[1] Excludes costs reimbursed by other Federal agencies and private entities for services performed for these external parties. The IRS received supplemental funding to respond to the COVID-19 pandemic as follows: \$765.7 million available to spend in Fiscal Year (FY) 2020 and FY 2021 through the CARES Act and the Families First Coronavirus Response Act (FFCRA); \$509 million available to spend in FY 2021 through the Consolidated Appropriations Act of FY 2021; and \$1,861.7 million (\$397.2 million of which is available to spend through FY 2022 and \$1,464.5 million through FY 2023) through the American Rescue Plan (ARP). Obligations included: \$765.1 million from CARES Act/FFCRA funds (\$438.5 million during FY 2020 and \$326.6 million during FY 2021); \$502.1 million from the Consolidated Appropriations Act; and \$453.2 million from ARP funds.

[2] Includes salaries, terminal leave payments, availability pay, pay differential, overtime and holiday pay, cash awards, incentive awards, obligation for uncashed payroll checks, expert and witness fees, rewards to informants, employer's share of personnel benefits costs, reimbursements for professional liability insurance, recruitment bonuses, commuting subsidies, retention bonuses, student loan repayments, relocation bonuses, gainsharing awards, cost of living allowances, overseas allowance grants, domestic and foreign income tax reimbursement allowances, worker's compensation benefits, moving expenses/relocation allowances, severance pay, and unemployment compensation payments.

[3] Includes contracts, travel, transportation of things, rent, communications, utilities, printing and reproduction, advisory and assistance services, supplies and materials, operation and maintenance of facilities, research and development services, medical care, operation and maintenance of equipment, subsistence and support of persons, acquisition of assets, equipment, land and structures, investments, grants, and refunds.

[4] The Taxpayer Services appropriation funds prefiling assistance and education, filing and account services, and taxpayer advocacy services.

[5] The Enforcement appropriation funds activities to determine and collect owed taxes, to provide legal and litigation support, to conduct criminal investigations, to enforce criminal statutes related to violations of Internal Revenue laws and other financial crimes, and to purchase and hire motor vehicles.

[6] The Operations Support appropriation funds activities to support taxpayer services and enforcement programs, including rent payments; facilities services; printing; postage; physical security; headquarters and other IRS-wide administration activities; research and statistics of income; telecommunications; information technology development, enhancement, operations, maintenance, and security; and the hire of motor vehicles (nonpolice-type use).

[7] The Business Systems Modernization appropriation funds the capital asset acquisition of information technology systems including management and related contractual costs of such acquisition and including contractual costs associated with operations.

NOTE: All amounts are in current dollars.

Costs Incurred by the Internal Revenue Service, by Budget Activity, Fiscal Years 2019 and 2020

[Money amounts are in thousands of dollars]

Budget activity	Total [1]		Personnel compensation and benefits [2]		Other [3]	
	2019	2020	2019	2020	2019	2020
	(1)	(2)	(3)	(4)	(5)	(6)
Total obligations against appropriated funds	\$11,825,241	\$12,316,275	\$8,328,384	\$8,784,534	\$3,496,857	\$3,531,741
Taxpayer Services [4]:						
Total	\$2,578,071	\$2,719,665	\$2,404,332	\$2,456,085	\$173,739	\$263,580
Prefiling taxpayer assistance and education	\$616,050	\$633,345	\$540,963	\$556,196	\$75,087	\$77,149
Filing and account services	\$1,962,021	\$2,086,320	\$1,863,369	\$1,899,889	\$98,652	\$186,431
Enforcement [5]:						
Total	\$4,618,703	\$4,802,870	\$4,293,905	\$4,499,729	\$324,798	\$303,141
Investigations	\$608,558	\$640,254	\$530,655	\$552,889	\$77,903	\$87,365
Examinations and collections	\$3,845,107	\$4,005,102	\$3,617,085	\$3,791,742	\$228,022	\$213,360
Regulatory	\$165,038	\$157,514	\$146,165	\$155,098	\$18,873	\$2,416
Operations Support [6]:						
Total	\$4,283,591	\$4,494,861	\$1,550,399	\$1,763,451	\$2,733,192	\$2,731,410
Infrastructure	\$896,606	\$884,855	\$464	\$478	\$896,142	\$884,377
Shared services and support	\$910,530	\$1,070,806	\$567,402	\$686,256	\$343,128	\$384,550
Information services	\$2,476,455	\$2,539,200	\$982,533	\$1,076,717	\$1,493,922	\$1,462,483
Business Systems Modernization [7]	\$344,876	\$298,879	\$79,748	\$65,269	\$265,128	\$233,610

[1] Excludes costs reimbursed by other Federal agencies and private entities for services performed for these external parties. Includes \$438.5 million in costs related to the IRS's response to the COVID-19 pandemic and paid for with supplemental appropriations. IRS received an additional \$765.7 million supplemental funding to respond to the COVID-19 pandemic that is available for FY 2020 and FY 2021.

[2] Includes salaries, terminal leave payments, availability pay, pay differential, overtime and holiday pay, cash awards, incentive awards, obligation for uncashed payroll checks, expert and witness fees, rewards to informants, employer's share of personnel benefits costs, reimbursements for professional liability insurance, recruitment bonuses, commuting subsidies, retention bonuses, student loan repayments, relocation bonuses, gainsharing awards, cost of living allowances, overseas allowance grants, domestic and foreign income tax reimbursement allowances, worker's compensation benefits, moving expenses/relocation allowances, severance pay, and unemployment compensation payments.

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[4] The Taxpayer Services appropriation funds prefiling assistance and education, filing and account services, and taxpayer advocacy services.

[5] The Enforcement appropriation funds activities to determine and collect owed taxes, to provide legal and litigation support, to conduct criminal investigations, to enforce criminal statutes related to violations of Internal Revenue laws and other financial crimes, and to purchase and hire motor

[6] The Operations Support appropriation funds activities to support taxpayer services and enforcement programs, including rent payments; facilities services; printing; postage; physical security; headquarters and other IRS-wide administration activities; research and statistics of income; telecommunications; information technology development, enhancement, operations, maintenance, and security; and the hire of motor vehicles (nonpolice-type use).

[7] The Business Systems Modernization appropriation funds the capital asset acquisition of information technology systems including management and related contractual costs of such acquisition and including contractual costs associated with operations.

NOTE: All amounts are in current dollars.

Costs Incurred by the Internal Revenue Service, by Budget Activity, Fiscal Years 2018 and 2019

[Money amounts are in thousands of dollars]

Budget activity	Total [1]		Personnel compensation and benefits [2]		Other [3]	
	2018	2019	2018	2019	2018	2019
	(1)	(2)	(3)	(4)	(5)	(6)
Total obligations against appropriated funds	11,746,448	11,825,241	8,172,955	8,328,384	3,573,493	3,496,857
Taxpayer Services [4]:						
Total	2,496,775	2,578,071	2,306,165	2,404,332	190,610	173,739
Prefiling taxpayer assistance and education	642,689	616,050	561,118	540,963	81,571	75,087
Filing and account services	1,854,086	1,962,021	1,745,047	1,863,369	109,039	98,652
Enforcement [5]:						
Total	4,670,691	4,618,703	4,344,896	4,293,905	325,795	324,798
Investigations	614,730	608,558	533,498	530,655	81,232	77,903
Examinations and collections	3,885,941	3,845,107	3,666,380	3,617,085	219,561	228,022
Regulatory	170,020	165,038	145,018	146,165	25,002	18,873
Operations Support [6]:						
Total	4,331,594	4,283,591	1,445,289	1,550,399	2,886,305	2,733,192
Infrastructure	883,861	896,606	519	464	883,342	896,142
Shared services and support	922,800	910,530	562,551	567,402	360,249	343,128
Information services	2,524,933	2,476,455	882,219	982,533	1,642,714	1,493,922
Business Systems Modernization [7]	247,388	344,876	76,605	79,748	170,783	265,128

[1] Excludes costs reimbursed by other Federal agencies and private entities for services performed for these external parties.

[2] Includes salaries, terminal leave payments, availability pay, pay differential, overtime and holiday pay, cash awards, incentive awards, obligation for uncashed payroll checks, expert and witness fees, rewards to informants, employer's share of personnel benefits costs, reimbursements for professional liability insurance, recruitment bonuses, commuting subsidies, retention bonuses, student loan repayments, relocation bonuses, gainsharing awards, cost of living allowances, overseas allowance grants, domestic and foreign income tax reimbursement allowances, worker's compensation benefits, moving expenses/relocation allowances, severance pay, and unemployment compensation payments.

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[4] The Taxpayer Services appropriation funds prefiling assistance and education, filing and account services, and taxpayer advocacy services.

[5] The Enforcement appropriation funds activities to determine and collect owed taxes, to provide legal and litigation support, to conduct criminal investigations, to enforce criminal statutes related to violations of Internal Revenue laws, and to purchase and hire motor vehicles.

[6] The Operations Support appropriation funds activities to support taxpayer services and enforcement programs, including rent payments; facilities services; printing; postage; physical security; headquarters and other IRS-wide administration activities; research and statistics of income; telecommunications; information technology development, enhancement, operations, maintenance, and security; and the hire of motor vehicles (nonpolice-type use).

[7] The Business Systems Modernization appropriation funds the capital asset acquisition of information technology systems.

SOURCE: Chief Financial Officer, Corporate Budget.

Costs Incurred by the Internal Revenue Service, by Budget Activity, Fiscal Years 2017 and 2018

[Money amounts are in thousands of dollars]

Budget activity	Total [1]		Personnel compensation and benefits [2]		Other [3]	
	2017	2018	2017	2018	2017	2018
	(1)	(2)	(3)	(4)	(5)	(6)
Total obligations against appropriated funds	11,526,389	11,746,448	8,253,070	8,172,955	3,273,319	3,573,493
Taxpayer Services [4]:						
Total	2,421,015	2,496,775	2,259,102	2,306,165	161,913	190,610
Prefiling taxpayer assistance and education	599,962	642,689	539,864	561,118	60,098	81,571
Filing and account services	1,821,053	1,854,086	1,719,238	1,745,047	101,815	109,039
Enforcement [5]:						
Total	4,695,936	4,670,691	4,420,565	4,344,896	275,371	325,795
Investigations	611,258	614,730	541,488	533,498	69,770	81,232
Examinations and collections	3,941,195	3,885,941	3,738,870	3,666,380	202,325	219,561
Regulatory	143,483	170,020	140,207	145,018	3,276	25,002
Operations Support [6]:						
Total	4,094,701	4,331,594	1,481,760	1,445,289	2,612,941	2,886,305
Infrastructure	876,246	883,861	324	519	875,922	883,342
Shared services and support	980,796	922,800	619,304	562,551	361,492	360,249
Information services	2,237,659	2,524,933	862,132	882,219	1,375,527	1,642,714
Business Systems Modernization [7]	314,737	247,388	91,643	76,605	223,094	170,783

[1] Excludes costs reimbursed by other Federal agencies and private entities for services performed for these external parties.

[2] Includes salaries, terminal leave payments, availability pay, pay differential, overtime and holiday pay, cash awards, incentive awards, obligation for uncashed payroll checks, expert and witness fees, rewards to informants, employer's share of personnel benefits costs, reimbursements for professional liability insurance, recruitment bonuses, commuting subsidies, retention bonuses, student loan repayments, relocation bonuses, gainsharing awards, cost of living allowances, overseas allowance grants, domestic and foreign income tax reimbursement allowances, worker's compensation benefits, moving expenses/relocation allowances, severance pay, and unemployment compensation payments.

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[7] The Business Systems Modernization appropriation funds the capital asset acquisition of information technology systems.

SOURCE: Chief Financial Officer, Corporate Budget.

Costs Incurred by the Internal Revenue Service, by Budget Activity, Fiscal Years 2016 and 2017

[Money amounts are in thousands of dollars]

Budget activity	Total [1]		Personnel compensation and benefits [2]		Other [3]	
	2016	2017	2016	2017	2016	2017
	(1)	(2)	(3)	(4)	(5)	(6)
Total obligations against appropriated funds	11,707,422	11,526,389	8,363,146	8,253,070	3,344,276	3,273,319
Taxpayer Services [4]:						
Total	2,405,857	2,421,015	2,228,879	2,259,102	176,978	161,913
Prefiling taxpayer assistance and education	620,445	599,962	551,740	539,864	68,705	60,098
Filing and account services	1,785,412	1,821,053	1,677,139	1,719,238	108,273	101,815
Enforcement [5]:						
Total	4,712,545	4,695,936	4,453,079	4,420,565	259,466	275,371
Investigations	615,494	611,258	548,284	541,488	67,210	69,770
Examinations and collections	3,948,179	3,941,195	3,757,331	3,738,870	190,848	202,325
Regulatory	148,872	143,483	147,464	140,207	1,408	3,276
Operations Support [6]:						
Total	4,204,507	4,094,701	1,609,097	1,481,760	2,595,410	2,612,941
Infrastructure	855,925	876,246	315	324	855,610	875,922
Shared services and support	1,103,014	980,796	721,229	619,304	381,785	361,492
Information services	2,245,568	2,237,659	887,553	862,132	1,358,015	1,375,527
Business Systems Modernization [7]	384,513	314,737	72,091	91,643	312,422	223,094

[1] Excludes costs reimbursed by other Federal agencies and private entities for services performed for these external parties.

[2] Includes salaries, terminal leave payments, availability pay, pay differential, overtime and holiday pay, cash awards, incentive awards, obligation for uncashed payroll checks, expert and witness fees, rewards to informants, employer's share of personnel benefits costs, reimbursements for professional liability insurance, recruitment bonuses, commuting subsidies, retention bonuses, student loan repayments, relocation bonuses, gainsharing awards, cost of living allowances, overseas allowance grants, domestic and foreign income tax reimbursement allowances, worker's compensation benefits, moving expenses/relocation allowances, severance pay, and unemployment compensation payments.

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[7] The Business Systems Modernization appropriation funds the capital asset acquisition of information technology systems.

NOTE: Data represent dollars obligated, expended, and disbursed against direct resources.

SOURCE: Chief Financial Officer, Corporate Budget.

Costs Incurred by the Internal Revenue Service, by Budget Activity, Fiscal Years 2015 and 2016

[Money amounts are in thousands of dollars]

Budget activity	Total [1]		Personnel compensation and benefits [2]		Other [3]	
	2015	2016	2015	2016	2015	2016
	(1)	(2)	(3)	(4)	(5)	(6)
Total obligations against appropriated funds	11,395,839	11,707,422	8,335,566	8,363,146	3,060,273	3,344,276
Taxpayer Services [4]:						
Total	2,232,682	2,405,857	2,080,777	2,228,879	151,905	176,978
Prefiling taxpayer assistance and education	620,437	620,445	564,601	551,740	55,836	68,705
Filing and account services	1,612,245	1,785,412	1,516,176	1,677,139	96,069	108,273
Enforcement [5]:						
Total	4,819,251	4,712,545	4,559,709	4,453,079	259,542	259,466
Investigations	612,506	615,494	559,005	548,284	53,501	67,210
Examinations and collections	4,040,656	3,948,179	3,843,964	3,757,331	196,692	190,848
Regulatory	166,089	148,872	156,740	147,464	9,349	1,408
Operations Support [6]:						
Total	4,102,377	4,204,507	1,640,819	1,609,097	2,461,558	2,595,410
Infrastructure	847,260	855,925	339	315	846,921	855,610
Shared services and support	1,131,451	1,103,014	723,027	721,229	408,424	381,785
Information services	2,123,666	2,245,568	917,453	887,553	1,206,213	1,358,015
Business Systems Modernization [7]	241,529	384,513	54,261	72,091	187,268	312,422

[1] Excludes costs reimbursed by other Federal agencies and private entities for services performed for these external parties.

[2] Includes salaries, terminal leave payments, availability pay, pay differential, overtime and holiday pay, cash awards, incentive awards, obligation for uncashed payroll checks, expert and witness fees, rewards to informants, employer's share of personnel benefits costs, reimbursements for professional liability insurance, recruitment bonuses, commuting subsidies, retention bonuses, student loan repayments, relocation bonuses, gainsharing awards, cost of living allowances, overseas allowance grants, domestic and foreign income tax reimbursement allowances, worker's compensation benefits, moving expenses/relocation allowances, severance pay, and unemployment compensation payments.

[3] Includes contracts, travel, transportation of things, rent, communications, utilities, printing and reproduction, advisory and assistance services, supplies and materials, operation and maintenance of facilities, research and development services, medical care, operation and maintenance of equipment, subsistence and support of persons, acquisition of assets, equipment, land and structures, investments, grants, and refunds.

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[6] The Operations Support appropriation funds activities to support taxpayer services and enforcement programs, including rent payments; facilities services; printing; postage; physical security; headquarters and other IRS-wide administration activities; research and statistics of income; telecommunications; information technology development, enhancement, operations, maintenance, and security; and the hire of motor vehicles.

[7] The Business Systems Modernization appropriation funds the capital asset acquisition of information technology systems.

NOTE: Data represent dollars obligated, expended, and disbursed against direct resources.

SOURCE: Chief Financial Officer, Corporate Budget.

Costs Incurred by the Internal Revenue Service, by Budget Activity, Fiscal Years 2014 and 2015

[Money amounts are in thousands of dollars]

Budget activity	Total [1]		Personnel compensation and benefits [2]		Other	
	2014	2015	2014	2015	2014	2015
	(1)	(2)	(3)	(4)	(5)	(6)
Total obligations against appropriated funds	11,591,007	11,395,839	8,554,261	8,335,566	3,036,746	3,060,273
Taxpayer Services [3]:						
Total	2,345,229	2,232,682	2,173,414	2,080,777	171,815	151,905
Prefiling taxpayer assistance and education	628,940	620,437	563,633	564,601	65,307	55,836
Filing and account services	1,716,289	1,612,245	1,609,781	1,516,176	106,508	96,069
Enforcement [4]:						
Total	4,944,885	4,819,251	4,683,916	4,559,709	260,969	259,542
Investigations	604,070	612,506	563,126	559,005	40,944	53,501
Examinations and collections	4,169,169	4,040,656	3,952,501	3,843,964	216,668	196,692
Regulatory	171,646	166,089	168,289	156,740	3,357	9,349
Operations Support [5]:						
Total	4,054,808	4,102,377	1,625,556	1,640,819	2,429,252	2,461,558
Infrastructure	874,938	847,260	588	339	874,350	846,921
Shared services and support	1,137,127	1,131,451	719,377	723,027	417,750	408,424
Information services	2,042,743	2,123,666	905,591	917,453	1,137,152	1,206,213
Business Systems Modernization [6]	246,085	241,529	71,375	54,261	174,710	187,268

[1] Excludes costs reimbursed by other Federal agencies and private entities for services performed for these external parties.

[2] Includes salaries, terminal leave payments, availability pay, pay differential, overtime and holiday pay, cash awards, incentive awards, obligation for uncashed payroll checks, expert and witness fees, rewards to informants, employer's share of personnel benefits costs, reimbursements for professional liability insurance, recruitment bonuses, commuting subsidies, retention bonuses, student loan repayments, relocation bonuses, gainsharing awards, cost of living allowances, overseas allowance grants, domestic and foreign income tax reimbursement allowances, worker's compensation benefits, moving expenses/relocation allowances, severance pay, and unemployment compensation payments.

[3] The Taxpayer Services appropriation funds prefiling assistance and education, filing and account services, and taxpayer advocacy services.

[4] The Enforcement appropriation funds activities to determine and collect owed taxes, to provide legal and litigation support, to conduct criminal investigations, to enforce criminal statutes related to violations of internal revenue laws, and to purchase (for police-type use) and hire passenger motor vehicles.

[5] The Operations Support appropriation funds activities to support taxpayer services and enforcement programs, including rent payments; facilities services; printing; postage; physical security; headquarters and other IRS-wide administration activities; research and statistics of income; telecommunications; information technology development, enhancement, operations, maintenance, and security; and the hire of passenger motor vehicles.

[6] The Business Systems Modernization appropriation funds the capital asset acquisition of information technology systems.

NOTE: Data represent dollars obligated, expended, and disbursed against direct resources.

SOURCE: Chief Financial Officer, Corporate Budget.

Costs Incurred by the Internal Revenue Service, by Budget Activity, Fiscal Years 2013 and 2014

[Money amounts are in thousands of dollars]

Budget activity	Total [1]		Personnel compensation and benefits [2]		Other	
	2013	2014	2013	2014	2013	2014
	(1)	(2)	(3)	(4)	(5)	(6)
Total obligations against appropriated funds	11,597,560	11,591,007	8,549,759	8,554,261	3,047,801	3,036,746
Taxpayer Services [3]:						
Total	2,330,161	2,345,229	2,173,599	2,173,414	156,562	171,815
Prefiling taxpayer assistance and education	603,594	628,940	551,184	563,633	52,410	65,307
Filing and account services	1,726,567	1,716,289	1,622,415	1,609,781	104,152	106,508
Enforcement [4]:						
Total	4,960,528	4,944,885	4,737,220	4,683,916	223,308	260,969
Investigations	595,568	604,070	561,922	563,126	33,646	40,944
Examinations and collections	4,200,534	4,169,169	4,015,682	3,952,501	184,852	216,668
Regulatory	164,426	171,646	159,616	168,289	4,810	3,357
Operations Support [5]:						
Total	4,048,812	4,054,808	1,571,076	1,625,556	2,477,736	2,429,252
Infrastructure	895,702	874,938	925	588	894,777	874,350
Shared services and support	1,134,735	1,137,127	701,432	719,377	433,303	417,750
Information services	2,018,375	2,042,743	868,719	905,591	1,149,656	1,137,152
Business Systems Modernization [6]	258,059	246,085	67,864	71,375	190,195	174,710

[1] Excludes costs reimbursed by other Federal agencies and private entities for services performed for these external parties.

[2] Includes salaries, terminal leave payments, availability pay, pay differential, overtime and holiday pay, cash awards, incentive awards, obligation for uncashed payroll checks, expert and witness fees, rewards to informants, employer's share of personnel benefits costs, reimbursements for professional liability insurance, recruitment bonuses, commuting subsidies, retention bonuses, student loan repayments, relocation bonuses, gainsharing awards, cost of living allowances, overseas allowance grants, domestic and foreign income tax reimbursement allowances, worker's compensation benefits, moving expenses/relocation allowances, severance pay, and unemployment compensation payments.

[3] The Taxpayer Services appropriation funds prefiling assistance and education, filing and account services, and taxpayer advocacy services.

[4] The Enforcement appropriation funds activities to determine and collect owed taxes, to provide legal and litigation support, to conduct criminal investigations, to enforce criminal statutes related to violations of internal revenue laws, and to purchase (for police-type use) and hire passenger motor vehicles.

[5] The Operations Support appropriation funds activities to support taxpayer services and enforcement programs, including rent payments; facilities services; printing; postage; physical security; headquarters and other IRS-wide administration activities; research and statistics of income; telecommunications; information technology development, enhancement, operations, maintenance, and security; and the hire of passenger motor vehicles.

[6] The Business Systems Modernization appropriation funds the capital asset acquisition of information technology systems.

NOTE: Data represent dollars obligated, expended, and disbursed against direct appropriated funds.

SOURCE: Chief Financial Officer, Corporate Budget.

Costs Incurred by the Internal Revenue Service, by Budget Activity, Fiscal Years 2012 and 2013

[Money amounts are in thousands of dollars]

Budget activity	Total		Personnel compensation and benefits [1]		Other	
	2012	2013	2012	2013	2012	2013
	(1)	(2)	(3)	(4)	(5)	(6)
Total obligations against appropriated funds	12,059,409	11,597,560	8,838,171	8,549,759	3,221,238	3,047,801
Taxpayer Services [2]:						
Total	2,414,951	2,330,161	2,228,690	2,173,599	186,261	156,562
Prefiling taxpayer assistance and education	651,911	603,594	581,166	551,184	70,745	52,410
Filing and account services	1,763,040	1,726,567	1,647,524	1,622,415	115,516	104,152
Enforcement [3]:						
Total	5,301,838	4,960,528	4,983,678	4,737,220	318,160	223,308
Investigations	645,651	595,568	586,850	561,922	58,801	33,646
Examinations and collections	4,492,726	4,200,534	4,235,771	4,015,682	256,955	184,852
Regulatory	163,461	164,426	161,057	159,616	2,404	4,810
Operations Support [4]:						
Total	3,991,620	4,048,812	1,537,481	1,571,076	2,454,139	2,477,736
Infrastructure	951,842	895,702	882	925	950,960	894,777
Shared services and support	1,204,222	1,134,735	742,905	701,432	461,317	433,303
Information services	1,835,556	2,018,375	793,694	868,719	1,041,862	1,149,656
Business Systems Modernization [5]	351,000	258,059	88,322	67,864	262,678	190,195

[1] Includes salaries, terminal leave payments, availability pay, pay differential, overtime and holiday pay, cash awards, incentive awards, obligation for uncashed payroll checks, expert and witness fees, rewards to informants, employer's share of personnel benefits costs, reimbursements for professional liability insurance, recruitment bonuses, commuting subsidies, retention bonuses, student loan repayments, relocation bonuses, gainsharing awards, cost-of-living allowances, overseas allowance grants, domestic and foreign income tax reimbursement allowances, worker's compensation benefits, moving expenses/relocation allowances, severance pay, and unemployment compensation payments.

[2] The Taxpayer Services appropriation funds prefiling assistance and education, filing and account services, and taxpayer advocacy services.

[3] The Enforcement appropriation funds activities to determine and collect owed taxes, to provide legal and litigation support, to conduct criminal investigations, to enforce criminal statutes related to violations of internal revenue laws, and to purchase and hire passenger motor vehicles.

[4] The Operations Support appropriation funds activities to support taxpayer services and enforcement programs, including rent, facilities services, maintenance, printing, postage, security, and other IRS-wide administration activities; research and statistics of income; telecommunications; and information technology development.

[5] The Business Systems Modernization appropriation funds the capital asset acquisition of information technology systems.

NOTES: All amounts are in current dollars. Data represent dollars obligated, expended, and disbursed against direct appropriated funds.

SOURCE: Chief Financial Officer, Corporate Budget.

Costs Incurred by the Internal Revenue Service, by Budget Activity, Fiscal Years 2011 and 2012

[Money amounts are in thousands of dollars]

Budget activity	Total		Personnel compensation and benefits [1]		Other	
	2011	2012	2011	2012	2011	2012
	(1)	(2)	(3)	(4)	(5)	(6)
Total obligations against appropriated funds	12,358,877	12,059,409	9,006,934	8,838,171	3,351,943	3,221,238
Taxpayer Services [2]:						
Total	2,415,557	2,414,951	2,227,971	2,228,690	187,586	186,261
Prefiling taxpayer assistance and education	682,249	651,911	601,196	581,166	81,053	70,745
Filing and account services [3]	1,733,308	1,763,040	1,626,775	1,647,524	106,533	115,516
Enforcement [4]:						
Total	5,510,732	5,301,838	5,141,462	4,983,678	369,270	318,160
Investigations	654,993	645,651	595,620	586,850	59,373	58,801
Examinations and collections	4,683,439	4,492,726	4,386,421	4,235,771	297,018	256,955
Regulatory	172,300	163,461	159,421	161,057	12,879	2,404
Operations Support [5]:						
Total	4,081,816	3,991,620	1,560,524	1,537,481	2,521,292	2,454,139
Infrastructure	967,347	951,842	1,127	882	966,220	950,960
Shared services and support	1,263,410	1,204,222	760,996	742,905	502,414	461,317
Information services	1,851,059	1,835,556	798,401	793,694	1,052,658	1,041,862
Business Systems Modernization [6]	335,292	351,000	75,221	88,322	260,071	262,678
Health Insurance Tax Credit Administration [3]	15,480	N/A	1,756	N/A	13,724	N/A

N/A—Not applicable.

[1] Includes salaries, terminal leave payments, availability pay, pay differential, overtime and holiday pay, cash awards, incentive awards, obligation for uncashed payroll checks, expert and witness fees, rewards to informants, employer's share of personnel benefit costs, reimbursements for professional liability insurance, recruitment bonuses, commuting subsidies, retention bonuses, student loan repayments, relocation bonuses, gainsharing awards, cost-of-living allowances, overseas allowance grants, domestic and foreign income tax reimbursement allowances, worker's compensation benefits, moving expenses/relocation allowances, severance pay, and unemployment compensation payments.

[2] The Taxpayer Services appropriation funds prefiling assistance and education, filing and account services, and taxpayer advocacy services.

[3] Funds for the Health Insurance Tax Credit Administration are reported in the Taxpayer Services, Filing and Account Services, budget activity for Fiscal Year 2012. The Consolidated Appropriations Act of 2012, P.L. 112–74, stipulates that funds for the Health Insurance Tax Credit Administration appropriation are part of the Taxpayer Services appropriation, Filing and Account Services.

[4] The Enforcement appropriation funds activities to determine and collect owed taxes, to provide legal and litigation support, to conduct criminal investigations, to enforce criminal statutes related to violations of internal revenue laws, and to purchase and hire passenger motor vehicles.

[5] The Operations Support appropriation funds activities to support taxpayer services and enforcement programs, including rent, facilities services, maintenance, printing, postage, security, and other IRS-wide administration activities; research and statistics of income; telecommunications; and information technology development.

[6] The Business Systems Modernization appropriation funds the capital asset acquisition of information technology systems.

NOTES: All amounts are in current dollars. Data represent dollars obligated, expended, and disbursed against direct appropriated funds.

SOURCE: Chief Financial Officer, Corporate Budget.

Costs Incurred by the Internal Revenue Service, by Budget Activity, Fiscal Years 2010 and 2011

[Money amounts are in thousands of dollars]

Budget activity	Total		Personnel compensation and benefits [1]		Other [2]	
	2010	2011	2010	2011	2010	2011
	(1)	(2)	(3)	(4)	(5)	(6)
Total obligations against appropriated funds	12,353,344	12,358,877	8,846,297	9,006,934	3,507,047	3,351,943
Taxpayer Services [3]:						
Total	2,408,387	2,415,557	2,195,956	2,227,971	212,431	187,586
Prefiling taxpayer assistance and education	681,355	682,249	584,735	601,196	96,620	81,053
Filing and account services	1,727,032	1,733,308	1,611,221	1,626,775	115,811	106,533
Enforcement [4]:						
Total	5,497,476	5,510,732	5,056,154	5,141,462	441,322	369,270
Investigations	645,004	654,993	598,851	595,620	46,153	59,373
Examinations and collections	4,686,748	4,683,439	4,300,502	4,386,421	386,246	297,018
Regulatory	165,724	172,300	156,801	159,421	8,923	12,879
Operations Support [5]:						
Total	4,121,056	4,081,816	1,544,731	1,560,524	2,576,325	2,521,292
Infrastructure	894,289	967,347	1,243	1,127	893,046	966,220
Shared services and support	1,324,801	1,263,410	747,377	760,996	577,424	502,414
Information services	1,901,966	1,851,059	796,111	798,401	1,105,855	1,052,658
Business Systems Modernization [6]	284,403	335,292	47,811	75,221	236,592	260,071
Health Insurance Tax Credit Administration [7]	42,022	15,480	1,645	1,756	40,377	13,724

[1] Includes salaries, terminal leave payments, availability pay, pay differential, overtime and holiday pay, cash awards, incentive awards, obligation for uncashed payroll checks, expert and witness fees, rewards to informants, employer's share of personnel benefits costs, reimbursements for professional liability insurance, recruitment bonuses, commuting subsidies, retention bonuses, student loan repayments, relocation bonuses, gainsharing awards, cost of living allowances, overseas allowance grants, domestic and foreign income tax reimbursement allowances, worker's compensation benefits, moving expenses/relocation allowances, severance pay, and unemployment compensation payments.

[2] Fiscal Year 2011 includes \$175,888 thousand for travel expenses and \$3,176,055 thousand for other expenses (including data processing, rental payments, communication costs, contractual services, and other miscellaneous expenses).

[3] The Taxpayer Services appropriation funds prefiling assistance and education, filing and account services, and taxpayer advocacy services.

[4] The Enforcement appropriation funds activities to determine and collect owed taxes, to provide legal and litigation support, to conduct criminal investigations, to enforce criminal statutes related to violations of internal revenue laws, and to purchase and hire passenger motor vehicles.

[5] The Operations Support appropriation funds activities to support taxpayer services and enforcement programs, including rent, facilities services, maintenance, printing, postage, security, and other IRS-wide administration activities; research and statistics of income; telecommunications; and information technology development.

[6] The Business Systems Modernization appropriation funds the capital asset acquisition of information technology systems.

[7] The Health Insurance Tax Credit Administration appropriation funds the administration of the health insurance tax credit. For Fiscal Year 2010, includes additional funds from the American Recovery and Reinvestment Act of 2009.

NOTES: Detail may not add to totals because of rounding. All amounts are in current dollars. Data represent dollars obligated, expended, and disbursed against direct appropriated funds.

SOURCE: Chief Financial Officer, Corporate Budget.

Costs Incurred by the Internal Revenue Service, by Budget Activity, Fiscal Years 2009 and 2010

[Money amounts are in thousands of dollars.]

Budget activity	Total		Personnel compensation and benefits [1]		Other [2]	
	2009	2010	2009	2010	2009	2010
	(1)	(2)	(3)	(4)	(5)	(6)
Total obligations against appropriated funds	11,708,604	12,353,344	8,371,476	8,846,297	3,337,128	3,507,047
Taxpayer Services [3]:						
Total	2,417,165	2,408,387	2,179,598	2,195,956	237,567	212,431
Prefiling taxpayer assistance and education	675,702	681,355	570,330	584,735	105,372	96,620
Filing and account services	1,741,463	1,727,032	1,609,268	1,611,221	132,195	115,811
Enforcement [4]:						
Total	5,113,926	5,497,476	4,688,192	5,056,154	425,734	441,322
Investigations	616,685	645,004	564,450	598,851	52,235	46,153
Examinations and collections	4,345,126	4,686,748	3,975,058	4,300,502	370,068	386,246
Regulatory	152,115	165,724	148,684	156,801	3,431	8,923
Operations Support [5]:						
Total	3,885,670	4,121,056	1,457,400	1,544,731	2,428,270	2,576,325
Infrastructure	884,030	894,289	971	1,243	883,059	893,046
Shared services and support	1,258,439	1,324,801	698,280	747,377	560,159	577,424
Information services	1,743,201	1,901,966	758,149	796,111	985,052	1,105,855
Business Systems Modernization [6]	221,841	284,403	44,890	47,811	176,951	236,592
Health Insurance Tax Credit Administration [7]	70,002	42,022	1,396	1,645	68,606	40,377

[1] Includes salaries, terminal leave payments, availability pay, pay differential, overtime and holiday pay, cash awards, incentive awards, obligation for uncashed payroll checks, expert and witness fees, rewards to informants, employer's share of personnel benefits costs, reimbursements for professional liability insurance, recruitment bonuses, commuting subsidies, retention bonuses, student loan repayments, relocation bonuses, gainsharing awards, cost of living allowances, overseas allowance grants, domestic and foreign income tax reimbursement allowances, worker's compensation benefits, moving expenses/relocation allowances, severance pay, and unemployment compensation payments.

[2] Fiscal Year 2010 includes \$289,602 thousand for travel expenses and \$3,217,445 thousand for other expenses (including data processing, rental payments, communication costs, contractual services, and other miscellaneous expenses).

[3] The Taxpayer Services appropriation funds pre-filing assistance and education, filing and account services, and taxpayer advocacy services.

[4] The Enforcement appropriation funds activities to determine and collect owed taxes, to provide legal and litigation support, to conduct criminal investigations, to enforce criminal statutes related to violations of internal revenue laws, and to purchase and hire passenger motor vehicles.

[5] The Operations Support appropriation funds activities to support taxpayer services and enforcement programs, including rent, facilities services, maintenance, printing, postage, security, and other IRS-wide administration activities; research and statistics of income; telecommunications; and information technology development.

[6] The Business Systems Modernization appropriation funds the capital asset acquisition of information technology systems.

[7] The Health Insurance Tax Credit Administration appropriation funds the administration of the health insurance tax credit.

NOTES: Detail may not add to totals because of rounding. All amounts are in current dollars. Data represent dollars obligated, expended, and disbursed against direct appropriated funds.

SOURCE: Chief Financial Officer, Corporate Performance Budgeting, Corporate Policy and Labor Analysis.

Costs Incurred by the Internal Revenue Service, by Budget Activity, Fiscal Years 2008 and 2009

[Money amounts are in thousands of dollars.]

Budget activity	Total		Personnel compensation and benefits [1]		Other [2]	
	2008	2009	2008	2009	2008	2009
	(1)	(2)	(3)	(4)	(5)	(6)
Total obligations against appropriated funds	11,307,223	11,708,604	7,960,326	8,371,476	3,346,897	3,337,128
Taxpayer Services:						
Total	2,344,198	2,417,165	2,084,198	2,179,598	260,000	237,567
Prefiling taxpayer assistance and education	641,114	675,702	531,731	570,330	109,383	105,372
Filing and account services	1,703,085	1,741,463	1,552,467	1,609,268	150,618	132,195
Enforcement:						
Total	4,791,449	5,113,926	4,442,298	4,688,192	349,151	425,734
Investigations	601,929	616,685	542,440	564,450	59,489	52,235
Examinations and collections	4,043,327	4,345,126	3,759,577	3,975,058	283,750	370,068
Regulatory	146,194	152,115	140,281	148,684	5,913	3,431
Operations Support:						
Total	3,910,783	3,885,670	1,387,513	1,457,400	2,523,270	2,428,270
Infrastructure [3]	827,043	884,030	1,036	971	826,007	883,059
Shared services and support	1,298,914	1,258,439	662,973	698,280	635,941	560,159
Information services	1,784,826	1,743,201	723,503	758,149	1,061,323	985,052
Business Systems Modernization	245,569	221,841	45,016	44,890	200,553	176,951
Health Insurance Tax Credit Administration	15,223	70,002	1,302	1,396	13,921	68,606

[1] Includes salaries, terminal leave payments, availability pay, pay differential, overtime and holiday pay, cash awards, incentive awards, obligation for uncashed payroll checks, expert and witness fees, rewards to informants, employer's share of personnel benefits costs, reimbursements for professional liability insurance, recruitment bonuses, commuting subsidies, retention bonuses, student loan repayments, relocation bonuses, gainsharing awards, cost of living allowances, overseas allowance grants, domestic and foreign income tax reimbursement allowances, worker's compensation benefits, moving expenses/relocation allowances, severance pay, and unemployment compensation payments.

[2] Fiscal Year 2009 includes \$252,631 thousand for travel expenses; \$852,578 thousand for data processing services and related expenses; and \$2,231,919 thousand for miscellaneous expenses.

[3] Includes unexpired Building and Delegation authority funds. In the previous Budget structure, which was revised in Fiscal Year 2007, these funds were appropriated to the "Processing, Assistance, and Management" account.

NOTES: Detail may not add to totals because of rounding. All amounts are in current dollars. Data represent dollars obligated, expended, and disbursed against direct appropriated funds.

SOURCE: Chief Financial Officer, Corporate Performance Budgeting, Corporate Policy and Labor Analysis.

Costs Incurred by the Internal Revenue Service, by Budget Activity, Fiscal Years 2007 and 2008

[Money amounts are in thousands of dollars.]

Budget activity	Total		Personnel compensation and benefits [1]		Other [2]	
	2007	2008	2007	2008	2007	2008
	(1)	(2)	(3)	(4)	(5)	(6)
Total obligations against appropriated funds	10,764,736	11,307,223	7,701,776	7,960,326	3,062,960	3,346,897
Taxpayer Services:						
Total	2,206,367	2,344,198	1,983,880	2,084,198	222,487	260,000
Prefiling taxpayer assistance and education	574,886	641,114	479,759	531,731	95,127	109,383
Filing and account services	1,631,481	1,703,085	1,504,121	1,552,467	127,360	150,618
Enforcement:						
Total	4,663,321	4,791,449	4,355,268	4,442,298	308,053	349,151
Investigations	573,487	601,929	524,883	542,440	48,604	59,489
Examinations and collections	3,943,620	4,043,327	3,691,597	3,759,577	252,023	283,750
Regulatory	146,214	146,194	138,788	140,281	7,426	5,913
Operations Support:						
Total	3,646,523	3,910,783	1,314,535	1,387,513	2,331,988	2,523,270
Infrastructure	834,517	827,043	951	1,036	833,566	826,007
Shared services and support	1,182,583	1,298,914	672,785	662,973	509,798	635,941
Information services	1,629,423	1,784,826	640,799	723,503	988,624	1,061,323
Business Systems Modernization	233,676	245,569	46,908	45,016	186,768	200,553
Health Insurance Tax Credit Administration	14,849	15,223	1,185	1,302	13,664	13,921

[1] Includes salaries, terminal leave payments, availability pay, pay differential, overtime and holiday pay, cash awards, incentive awards, obligation for uncashed payroll checks, expert and witness fees, rewards to informants, employer's share of personnel benefits costs, reimbursements for professional liability insurance, recruitment bonuses, commuting subsidies, retention bonuses, student loan repayments, relocation bonuses, gainsharing awards, cost of living allowances, overseas allowance grants, domestic and foreign income tax reimbursement allowances, worker's compensation benefits, moving expenses/relocation allowances, severance pay, and unemployment compensation payments.

[2] Fiscal Year 2008 includes \$227,949 (thousands) for travel expenses; \$884,866 (thousands) for data processing services and related expenses; and \$2,234,083 (thousands) for miscellaneous expenses.

NOTES: Detail may not add to totals because of rounding. All amounts are in current dollars. Data represent dollars obligated, expended, and disbursed against direct appropriated funds.

SOURCE: Chief Financial Officer, Corporate Performance Budgeting, Corporate Policy and Labor Analysis OS:CFO:CPB:BR:L

Costs Incurred by the Internal Revenue Service, by Budget Activity, Fiscal Years 2006 and 2007

[Money amounts are in thousands of dollars.]

Budget activity	Total		Personnel compensation and benefits [1]		Other [2]	
	2006 [r]	2007	2006 [r]	2007	2006 [r]	2007
	(1)	(2)	(3)	(4)	(5)	(6)
Total obligations against appropriated funds	10,605,845	10,764,736	7,530,874	7,701,776	3,074,971	3,062,960
Taxpayer Services:						
Total	2,127,458	2,206,367	1,914,297	1,983,880	213,161	222,487
Prefiling taxpayer assistance and education	559,249	574,886	455,118	479,759	104,131	95,127
Filing and account services	1,568,209	1,631,481	1,459,179	1,504,121	109,030	127,360
Enforcement:						
Total	4,686,011	4,663,321	4,288,747	4,355,268	397,264	308,053
Investigations	600,003	573,487	529,010	524,883	70,993	48,604
Examinations and collections	3,935,893	3,943,620	3,616,350	3,691,597	319,543	252,023
Regulatory	150,115	146,214	143,387	138,788	6,728	7,426
Operations Support:						
Total	3,557,248	3,646,523	1,326,589	1,314,535	2,230,659	2,331,988
Infrastructure	840,749	834,517	986	951	839,763	833,566
Shared services and support	1,168,365	1,182,583	680,086	672,785	488,279	509,798
Information services	1,548,134	1,629,423	645,517	640,799	902,617	988,624
Business Systems Modernization	215,135	233,676	0	46,908	215,135	186,768
Health Insurance Tax Credit Administration	19,993	14,849	1,241	1,185	18,752	13,664

[r] In Fiscal Year 2007, a new appropriations structure was established. Fiscal Year 2006 data have been revised under the new structure to allow comparison between fiscal years.

[1] Includes salaries, terminal leave payments, availability pay, pay differential, overtime and holiday pay, cash awards, incentive awards, obligation for uncashed payroll checks, expert and witness fees, rewards to informants, employer's share of personnel benefits costs, reimbursements for professional liability insurance, recruitment bonuses, commuting subsidies, retention bonuses, student loan repayments, relocation bonuses, gainsharing awards, cost of living allowances, overseas allowance grants, domestic and foreign income tax reimbursement allowances, worker's compensation benefits, moving expenses/relocation allowances, severance pay, and unemployment compensation payments.

[2] Fiscal Year 2007 includes the following: \$195,008,000 (dollars) are for domestic and foreign travel. \$998,433,000 (dollars) are for data processing services; purchases of motor vehicles; office furniture and equipment; and enforcement, investigative, and telecommunications equipment and software. \$1,869,519,000 (dollars) are for transportation of equipment; postage; tax forms; relocation costs; rental payments; utilities; telecommunications; printing and reproduction; supplies and materials; land and structures; grants, subsidies, and contributions; insurance claims and indemnities; confidential expenditures for undercover operations; and other services (i.e., advisory and assistance services, purchase of goods and services from Government, operation and maintenance of facilities and equipment, research and development contracts, and medical care).

NOTES: Detail may not add to totals because of rounding. All amounts are in current dollars. Data represent dollars obligated, expended, and disbursed against direct appropriated funds.

SOURCE: Chief Financial Officer, Corporate Performance Budgeting, Corporate Policy and Labor Analysis OS:CFO:CPB:BR:L

Costs Incurred by the Internal Revenue Service, by Budget Activity, Fiscal Years 2005 and 2006

[Money amounts are in thousands of dollars.]

Budget activity	Total		Personnel compensation and benefits [1]		Other [2]	
	2005 [r]	2006	2005 [r]	2006	2005 [r]	2006
	(1)	(2)	(3)	(4)	(5)	(6)
Total obligations against appropriated funds	10,397,873	10,605,845	7,438,759	7,561,282	2,959,114	3,044,563
Processing, Assistance, and Management:						
Total	4,018,490	4,035,034	2,632,940	2,615,864	1,385,550	1,419,170
Prefiling taxpayer assistance and education [3]	546,005	321,625	296,605	264,225	249,400	57,400
Filing and account services	1,673,341	1,677,359	1,583,067	1,588,302	90,274	89,057
Shared services support [3]	1,244,330	1,464,979	286,756	295,592	957,574	1,169,387
General management and administration	554,814	571,071	466,512	467,745	88,302	103,326
Tax Law Enforcement:						
Total	4,374,595	4,651,150	4,108,383	4,244,896	266,212	406,254
Compliance services	4,119,151	4,389,570	3,882,745	4,022,985	236,406	366,585
Research and Statistics of Income [4]	91,812	94,465	79,192	78,052	12,620	16,413
Earned Income Tax Credit	163,632	167,115	146,446	143,859	17,186	23,256
Information Systems:						
Total	1,668,612	1,684,533	695,809	699,286	972,803	985,247
Information systems improvement programs	41,990	49,133	0	0	41,990	49,133
Information services	1,626,622	1,635,400	695,809	699,286	930,813	936,114
Health Insurance Tax Credit Administration [5]	19,498	19,993	1,627	1,236	17,871	18,757
Business Systems Modernization [5]	316,678	215,135	0	0	316,678	215,135

[r] Revised to include all costs obligated in the current fiscal year against amounts appropriated for any year. Prior Data Books excluded a small amount of expenditures obligated in the current year against appropriations held open from a prior year.

[1] Includes salaries, terminal leave payments, availability pay, pay differential, overtime and holiday pay, cash awards, incentive awards, obligation for uncashed payroll checks, expert and witness fees, rewards to informants, employer's share of personnel benefits costs, reimbursements for professional liability insurance, recruitment bonuses, commuting subsidies, retention bonuses, student loan repayments, relocation bonuses, gainsharing awards, cost of living allowances, overseas allowance grants, domestic and foreign income tax reimbursement allowances, worker's compensation benefits, moving expenses/relocation allowances, severance pay, and unemployment compensation payments.

[2] Fiscal Year 2006 includes \$223,198,000 for domestic and foreign travel; \$551,460,000 for data processing services; purchases of motor vehicles; office furniture and equipment; enforcement, investigative, and telecommunications equipment and software; and \$2,269,905,000 for transportation of equipment; postage; tax forms; relocation costs; rental payments; utilities; telecommunications; printing and reproduction; supplies and materials; lands and structures; grants, subsidies, and contributions; insurance claims and indemnities; confidential expenditures for undercover operations; and other services (i.e., advisory and assistance services, purchase of goods and services from Government, operation and maintenance of facilities and equipment, research and development contracts, and medical care).

[3] In Fiscal Year 2006, the postage allocation was realigned from Prefiling Taxpayer Assistance and Education to Shared Services Support.

[4] This budget activity includes all Research, Analysis, and Statistics functions.

[5] The Internal Revenue Service incurred costs for Business Systems Modernization beginning with Fiscal Year 1999, and for the Health Insurance Tax Credit Administration beginning with Fiscal Year 2003. Costs incurred for these budget activities were excluded from prior editions of the Data Book.

NOTES: Detail may not add to totals because of rounding. All amounts are in current dollars. Data represent dollars obligated, expended, and disbursed against direct appropriated funds.

SOURCE: Chief Financial Officer, Corporate Performance Budgeting, Corporate Policy and Labor Analysis OS:CFO:CPB:BR:L

Costs Incurred by the Internal Revenue Service, by Budget Activity, Fiscal Years 2004 and 2005

[Money amounts are in thousands of dollars.]

Budget activity	Total		Personnel compensation and benefits [1]		Other [2]	
	2004	2005	2004	2005	2004	2005
	(1)	(2)	(3)	(4)	(5)	(6)
Total obligations against appropriated funds	9,756,344	10,027,262	7,118,814	7,323,481	2,637,530	2,703,781
Processing, Assistance, and Management:						
Total	4,016,690	4,004,994	2,650,599	2,591,882	1,366,091	1,413,112
Prefiling taxpayer assistance and education [3]	598,175	546,005	333,758	295,858	264,417	250,147
Filing and account services	1,683,352	1,673,341	1,553,366	1,548,451	129,986	124,890
Shared services support [3]	1,187,968	1,230,834	304,527	281,313	883,441	949,521
General management and administration	547,195	554,814	458,948	466,260	88,247	88,554
Tax Law Enforcement:						
Total	4,140,479	4,361,693	3,786,485	4,038,266	353,994	323,427
Compliance services	3,858,097	4,106,425	3,559,314	3,813,496	298,783	292,929
Research and Statistics of Income [4]	85,629	91,336	75,159	78,324	10,470	13,012
Earned Income Tax Credit	196,753	163,932	152,012	146,446	44,741	17,486
Information Systems:						
Total	1,599,175	1,660,575	681,730	693,333	917,445	967,242
Information systems improvement programs	48,918	41,959	0	0	48,918	41,959
Information services	1,550,257	1,618,616	681,730	693,333	868,527	925,283

[1] Includes salaries, terminal leave payments, availability pay, pay differential, overtime and holiday pay, cash awards, incentive awards, obligation for uncashed payroll checks, expert and witness fees, rewards to informants, employer's share of personnel benefits costs, reimbursements for professional liability insurance, recruitment bonuses, commuting subsidies, retention bonuses, student loan repayments, relocation bonuses, gainsharing awards, cost of living allowances, overseas allowance grants, domestic and foreign income tax reimbursement allowances, worker's compensation benefits, moving expenses/relocation allowances, severance pay, and unemployment compensation payments.

[2] For Fiscal Year 2005, includes \$175,815,000 for domestic and foreign travel; \$646,458,000 for data processing services; purchases of motor vehicles; office furniture and equipment; enforcement, investigative, and telecommunications equipment and software; and \$1,881,508,000 for transportation of things (i.e., equipment, postage on tax forms, and relocation costs); rental payments; utilities; telecommunications; postage; printing and reproduction; supplies and materials; lands and structures; grants, subsidies, and contributions; insurance claims and indemnities; confidential expenditures for undercover operations; and other services (i.e., advisory and assistance services, purchase of goods and services from Government, operation and maintenance of facilities and equipment, research and development contracts, and medical care).

[3] This budget activity includes all Research, Analysis, and Statistics functions.

[4] Includes costs associated with funding essential compliance and error reduction initiatives for the Earned Income Tax Credit Program. In FY 2005, this program merged with the tax law enforcement appropriation.

[5] The Internal Revenue Service incurred costs for Business Systems Modernization beginning with Fiscal Year 1999, and for the Health Insurance Tax Credit Administration beginning with Fiscal Year 2003. Costs incurred for these budget activities were excluded from prior editions of the Data Book.

NOTES: Detail may not add to totals because of rounding. All amounts are in current dollars. Data represent dollars obligated, expended, and disbursed against direct appropriated funds.

SOURCE: IRS Data Book, FY 2005, Publication 55b. Also, Chief Financial Officer, Corporate Performance Budgeting, Systems Integration and Analysis Office, Systems Section OS:CFO:CPB:SI:S

Costs Incurred by the Internal Revenue Service, by Budget Activity, Fiscal Years 2003 and 2004

[Money amounts are in thousands of dollars.]

Budget activity [1]	Total		Personnel compensation and benefits [2]		Other [3]	
	2003	2004	2003	2004	2003	2004
	(1)	(2)	(3)	(4)	(5)	(6)
Total obligations against appropriated funds	9,401,407	9,756,344	6,849,316	7,118,814	2,552,091	2,637,530
Processing, Assistance, and Management:						
Total	3,989,140	4,016,690	2,628,157	2,650,599	1,360,983	1,366,091
Prefiling taxpayer assistance and education [3]	611,954	598,175	332,771	333,758	279,183	264,417
Filing and account services	1,664,863	1,683,352	1,541,130	1,553,366	123,733	129,986
Shared services support [3]	1,243,657	1,187,968	364,609	304,527	879,048	883,441
General management and administration	468,666	547,195	389,647	458,948	79,019	88,247
Tax Law Enforcement:						
Total	3,706,028	3,943,726	3,434,257	3,634,473	271,771	309,253
Compliance services	3,622,964	3,858,097	3,361,460	3,559,314	261,504	298,783
Research and Statistics of Income [4]	83,064	85,629	72,797	75,159	10,267	10,470
Earned Income Tax Credit [5]	143,719	196,753	123,349	152,012	20,370	44,741
Information Systems:						
Total	1,562,520	1,599,175	663,553	681,730	898,967	917,445
Information systems improvement programs	49,103	48,918	0	0	49,103	48,918
Information services	1,513,417	1,550,257	663,553	681,730	849,864	868,527

[1] Some budget activity titles changed slightly from 2003 to reflect titles used in the Internal Revenue Service Fiscal Year 2004 Congressional Justification and the *Appendix -- Budget of the United States Government, Fiscal Year 2004*.

[2] Includes salaries, terminal leave payments, availability pay, pay differential, overtime and holiday pay, cash awards, incentive awards, obligation for uncashed payroll checks, expert and witness fees, rewards to informants, employer's share of personnel benefits costs, reimbursements for professional liability insurance, recruitment bonuses, commuting subsidies, retention bonuses, student loan repayments, relocation bonuses, gainsharing awards, cost of living allowances, overseas allowance grants, domestic and foreign income tax reimbursement allowances, worker's compensation benefits, moving expenses/relocation allowances, severance pay, and unemployment compensation payments.

[3] For Fiscal Year 2004, includes \$166,582,000 for domestic and foreign travel; \$567,232,000 for data processing services; purchases of motor vehicles; office furniture and equipment; enforcement, investigative, and telecommunications equipment and software; and \$1,904,185,000 for transportation of things (i.e., equipment, postage on tax forms, and relocation costs); rental payments; utilities; telecommunications; postage; printing and reproduction; supplies and materials; lands and structures; grants, subsidies, and contributions; insurance claims and indemnities; confidential expenditures for undercover operations; and other services (i.e., advisory and assistance services, purchase of goods and services from Government, operation and maintenance of facilities and equipment, research and development contracts, and medical care).

[4] This budget activity includes all Research, Analysis, and Statistics functions.

[5] The figures cited on this line are the costs associated with funding essential compliance and error reduction initiatives for the Earned Income Tax Credit Program.

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

SOURCE: IRS Data Book, FY 2004, Publication 55b. Also, Chief Financial Officer, Corporate Performance Budgeting, Systems Integration and Analysis Office, Systems Section OS:CFO:CPB:SI:S

Costs Incurred by the Internal Revenue Service, by Budget Activity, Fiscal Years 2002 and 2003

[Money amounts are in thousands of dollars.]

Budget activity	Total		Personnel compensation and benefits [1]		Other [2]	
	2002	2003	2002	2003	2002	2003
	(1)	(2)	(3)	(4)	(5)	(6)
Total obligations against appropriated funds	9,063,471	9,401,407	6,554,311	6,849,316	2,509,160	2,552,091
Processing, Administration, and Management:						
Total	3,804,569	3,989,140	2,479,786	2,628,157	1,324,783	1,360,983
Prefiling taxpayer assistance and education	579,956	611,954	294,285	332,771	285,671	279,183
Filing and account services management	1,577,940	1,664,863	1,467,537	1,541,130	110,403	123,733
Shared services support	1,188,869	1,243,657	347,491	364,609	841,378	879,048
General management and administration	457,804	468,666	370,473	389,647	87,331	79,019
Tax Law Enforcement:						
Total	3,545,767	3,706,028	3,292,621	3,434,257	253,146	271,771
Compliance services	3,465,055	3,622,964	3,223,062	3,361,460	241,993	261,504
Research, analysis, and statistics	80,712	83,064	69,559	72,797	11,153	10,267
Earned Income Tax Credit [3]	145,768	143,719	131,178	123,349	14,590	20,370
Information Systems:						
Total	1,567,367	1,562,520	650,726	663,553	916,641	898,967
Information systems improvement programs	38,655	49,103	0	0	38,655	49,103
Information services	1,528,712	1,513,417	650,726	663,553	877,986	849,864

NOTE: Detail may not add to totals because of rounding. For tables with historical data, all amounts are in current dollars. Data for both years 2002 and 2003 are actual, as shown in the IRS FY 2003 and FY 2004 Congressional Justification.

[1] Includes salaries, terminal payments, overtime, cash awards, expert witness fees, employer's share of cost of benefits, rewards to informants, domestic and foreign income tax reimbursement allowance, voluntary separation incentive payments costs, cost of living allowance, moving expense allowance, severance pay, and unemployment compensation payments.

[2] For Fiscal Year 2003, includes \$111,922,000 for travel; \$324,035,000 for automobiles, data processing, investigative, office, and telecommunications equipment; software; and furniture and fixtures; and \$2,116,134,000 for transportation of equipment; rental payments; costs of communications, utilities, printing and reproduction, supplies and materials, and cooperative agreements; indemnity and Small Claims Act payments; and judgments and settlements.

[3] The figures cited on this line are the costs associated with funding essential compliance and error reduction initiatives for the Earned Income Tax Credit Program.

SOURCE: IRS Data Book, FY 2003, Publication 55b. Also, Operations Support, Chief Financial Officer, Corporate Budget, Functional Support OS:CFO:CB:F:B

Costs Incurred by the Internal Revenue Service, by Budget Activity, Fiscal Years 2001 and 2002

[Money amounts are in thousands of dollars.]

Budget activity	Total		Personnel compensation and benefits [1]		Other [2]	
	2001	2002	2001	2002	2001	2002
	(1)	(2)	(3)	(4)	(5)	(6)
Total obligations against appropriated funds	8,771,510	9,063,471	6,053,388	6,554,311	2,718,122	2,509,160
Processing, Administration, and Management:						
Total	3,641,276	3,804,569	2,203,092	2,479,786	1,438,184	1,324,783
Prefiling taxpayer assistance and education	521,867	579,956	226,559	294,285	295,308	285,671
Filing and account services management	1,466,873	1,577,940	1,359,959	1,467,537	106,916	110,403
Shared services support	1,132,232	1,188,869	309,033	347,491	823,199	841,378
General management and administration	520,304	457,804	307,543	370,473	212,761	87,331
Tax Law Enforcement:						
Total	3,410,684	3,545,767	3,136,255	3,292,621	274,430	253,146
Compliance services	3,328,470	3,465,055	3,071,635	3,223,062	256,835	241,993
Research, analysis, and statistics [3]	82,214	80,712	64,620	69,559	17,594	11,153
Earned Income Tax Credit [4]	141,765	145,768	119,922	131,178	21,843	14,590
Information Systems:						
Total	1,577,784	1,567,367	594,119	650,726	983,665	916,641
Information systems improvement programs	35,072	38,655	18	0	35,054	38,655
Information services	1,542,702	1,528,712	594,101	650,726	948,611	877,986

[1] Includes salaries, terminal payments, overtime, cash awards, expert witness fees, employer's share of cost of benefits, rewards to informants, cost of living allowance, moving expense allowance, severance pay, and unemployment compensation payments.

[2] For Fiscal Year 2002, includes \$172,585,000 for travel; \$289,089,000 for automobiles, data processing, investigative, office, and telecommunications equipment; software; and furniture and fixtures; and \$2,047,468,000 for transportation of equipment; rental payments; costs of communications, utilities, printing and reproduction, supplies and materials, and cooperative agreements; indemnity and Small Claims Act payments; and judgments and settlements.

[3] Statistics of Income became part of Research, Analysis, and Statistics during the FY 2000 IRS reorganization. Therefore, numbers are not comparable to numbers reported for Statistics of Income in prior years.

[4] The figures cited on this line are the costs associated with funding essential compliance and error reduction initiatives for the Earned Income Tax Credit Program.

NOTE: Data for both years 2001 and 2002 are actual, as shown in the IRS FY 2003 and 2004 Congressional Justification. Details may not add to totals because of rounding. Amounts are in current dollars.

SOURCE: IRS Data Book, FY 2002, Publication 55b. Also, Chief Financial Officer, Strategic Planning and Budgeting, Budget Execution, Operations N:CFO:SPB:X:O

Costs Incurred by the Internal Revenue Service, by Budget Activity, Fiscal Years 2000 and 2001

[Money amounts are in thousands of dollars.]

Budget activity	Total		Personnel compensation and benefits [1]		Other [2]	
	2000	2001	2000	2001	2000	2001
	(1)	(2)	(3)	(4)	(5)	(6)
Total obligations against appropriated funds	8,258,423	8,771,510	5,806,720	6,053,388	2,451,702	2,718,122
Processing, Administration, and Management:						
Total	3,339,463	3,641,276	2,176,655	2,203,092	1,162,808	1,438,184
Submission Processing	923,813	N/A	631,404	N/A	292,409	N/A
Telephone and Correspondence	979,172	N/A	956,561	N/A	22,611	N/A
Document Matching	50,000	N/A	49,986	N/A	14	N/A
Management Services	673,448	N/A	452,619	N/A	220,829	N/A
Taxpayer Advocate Services	90,531	N/A	82,778	N/A	7,752	N/A
Rent and Utilities	622,500	N/A	3,306	N/A	619,194	N/A
Pre-filing Taxpayer Assistance & Education	N/A	521,867	N/A	226,559	N/A	295,308
Filing & Account Services Management	N/A	1,466,873	N/A	1,359,959	N/A	106,916
Shared Services Support	N/A	1,132,232	N/A	309,033	N/A	823,199
General Management & Administration	N/A	520,304	N/A	307,543	N/A	212,761
Tax Law Enforcement:						
Total	3,280,662	3,410,684	2,971,558	3,136,255	309,104	274,430
Tax Fraud and Financial Investigations	379,369	N/A	326,315	N/A	53,055	N/A
Examination	1,865,836	N/A	1,677,802	N/A	188,034	N/A
Chief Counsel	225,439	N/A	213,370	N/A	12,070	N/A
Employee Plans and Exempt Organizations	151,128	N/A	137,054	N/A	14,074	N/A
Statistics of Income	26,153	N/A	25,343	N/A	810	N/A
Collection	632,736	N/A	591,675	N/A	41,061	N/A
Compliance Services	N/A	3,328,470	N/A	3,071,635	N/A	256,835
Research and Statistics of Income	N/A	82,214	N/A	64,620	N/A	17,594
Earned Income Tax Credit [3]	139,708	141,765	103,505	119,922	36,202	21,843
Information Systems:						
Total	1,498,590	1,577,784	555,002	594,119	943,588	983,665
Operations and Maintenance [4]	1,278,604	N/A	530,147	N/A	748,458	N/A
Year 2000 (Y2K) Compliance [5]	217,899	N/A	22,809	N/A	195,090	N/A
Information Systems Appropriation (ISY) Investments [6]	2,087	N/A	2,046	N/A	41	N/A
Information Systems Improvement Programs	N/A	35,072	N/A	18	N/A	35,054
Information Systems Services	N/A	1,542,712	N/A	594,101	N/A	948,611

NOTE: Detail may not add to totals because of rounding. All amounts are in current dollars. Data for both years 2000 and 2001 are actual, as shown in the IRS FY 2002 and 2003 Congressional Justification.

N/A - Not Applicable.

[1] Includes salaries, terminal payments, overtime, cash awards, expert witness fees, employer's share of cost of benefits, rewards to informants, cost of living allowance, moving expense allowance, severance pay, and unemployment compensation payments.

[2] For Fiscal Year 2001, includes \$128,985,000 for travel; \$383,027,000 for automobiles, data processing, investigative, office, and telecommunications equipment; software; furniture and fixtures; and \$2,206,110,000 for transportation of equipment; rental payments; costs of communications, utilities, printing and reproduction, supplies and materials, and cooperative agreements; indemnity and Small Claims Act payments; and judgments and settlements.

[3] The figures cited on this line are the costs associated with funding essential compliance and error reduction initiatives for the Earned Income Credit Program.

[4] Prior to Fiscal Year 1999, Operational Information Systems activity.

[5] Year 2000 (Y2K) Compliance was broken out as a separate budget activity only in Fiscal Years 1999 and 2000.

[6] Prior to Fiscal Year 1999, Developmental Information Systems activity.

SOURCE: IRS Data Book, FY 2001, Publication 55b. Also, Chief Financial Officer, Strategic Planning and Budgeting, Budget Execution, Operations N:CFO:SPB:X:O

Costs Incurred by the Internal Revenue Service, by Budget Activity, Fiscal Years 1999 and 2000

[Money amounts are in thousands of dollars.]

Budget activity	Total		Personnel compensation and benefits [1]		Other [2]	
	1999	2000	1999	2000	1999	2000
	(1)	(2)	(3)	(4)	(5)	(6)
Total obligations against appropriated funds	8,269,387	8,258,423	5,609,412	5,806,720	2,659,975	2,451,702
Processing, Administration, and Management:						
Total	3,205,330	3,339,463	1,991,807	2,176,655	1,213,523	1,162,808
Submission Processing	914,135	923,813	615,758	631,404	298,377	292,409
Telephone and Correspondence	856,980	979,172	829,711	956,561	27,269	22,611
Document Matching	61,011	50,000	60,953	49,986	58	14
Management Services	636,596	673,448	390,009	452,619	246,587	220,829
Inspection	102,700	N/A	89,017	N/A	13,683	N/A
Taxpayer Advocate Services	N/A	90,531	N/A	82,778	N/A	7,752
Rent and Utilities	633,908	622,500	6,359	3,306	627,549	619,194
Tax Law Enforcement:						
Total	3,131,812	3,280,662	2,894,628	2,971,558	237,184	309,104
Tax Fraud and Financial Investigations	362,753	379,369	324,560	326,315	38,193	53,055
Examination	1,688,267	1,865,836	1,565,600	1,677,802	122,667	188,034
Chief Counsel	223,727	225,439	212,440	213,370	11,287	12,070
Employee Plans and Exempt Organizations	137,111	151,128	130,945	137,054	6,166	14,074
Statistics of Income	25,727	26,153	25,092	25,343	635	810
Collection	694,227	632,736	635,991	591,675	58,236	41,061
Earned Income Tax Credit [3]	140,490	139,708	104,593	103,505	35,897	36,202
Information Systems:						
Total	1,791,755	1,498,590	618,384	555,002	1,173,371	943,588
Operations and Maintenance [4]	911,598	1,278,604	348,011	530,147	563,587	748,458
Year 2000 (Y2K) Compliance [5]	579,924	217,899	147,865	22,809	432,059	195,090
Information Systems Appropriation (ISY) Investments [6]	300,233	2,087	122,508	2,046	177,725	41

N/A - Not applicable.

[1] Includes salaries, terminal payments, overtime, cash awards, expert witness fees, employer's share of benefits, cost of living allowance, moving expense allowance, severance pay, and unemployment compensation payments.

[2] Includes \$161,419,000 for travel; \$339,769,000 for automobiles, data processing, investigative, office, and telecommunications equipment; software; furniture and fixtures; and \$1,950,515,000 for transportation of equipment; rental payments; costs of communications, utilities, printing and reproduction, supplies and materials, cooperative agreements; indemnity and Small Claims Act payments; and judgments and settlements.

[3] The figures cited on this line are the costs associated with funding essential compliance and error reduction initiatives for the earned income credit program.

[4] Formerly Operational Information Systems activity.

[5] Year 2000 (Y2K) Compliance was not broken out as a separate budget activity until FY 1999.

[6] Formerly Developmental Information Systems activity.

NOTE: Details may not add to totals because of rounding. All amounts are in current dollars.

SOURCE: 2000 IRS Data Book, Publication 55b. Also data for both years 1999 and 2000 are actual, as shown in the IRS FY 2001 and 2002 Congressional Justification. Chief Financial Officer, Strategic Planning and Budgeting, Budget Execution, Operations N:CFO:SPB:X:0

Costs Incurred by the Internal Revenue Service, by Budget Activity, Fiscal Years 1998 and 1999

[Money amounts are in thousands of dollars.]

Budget activity	Total		Personnel compensation and benefits		Other	
	1998	1999	1998	1999	1998	1999
	(1)	(2)	(3)	(4)	(5)	(6)
Total obligations against appropriated funds	6,947,589	8,269,387	4,878,870	5,609,412	2,068,719	2,659,975
Processing, Administration, and Management:						
Total	2,347,143	3,205,330	1,451,987	1,991,807	895,156	1,213,523
Submission Processing	847,532	914,135	572,601	615,758	274,931	298,377
Telephone and Correspondence	845,341	856,980	815,811	829,711	29,530	27,269
Document Matching	56,448	61,011	56,338	60,953	110	58
Management Services	514,032 [r]	636,596	358,737 [r]	390,009	155,295 [r]	246,587
Inspection	103,040 [r]	102,700	86,745 [r]	89,017	16,295 [r]	13,683
Rent and Utilities	597,822	633,908	7,237	6,359	590,585	627,549
Tax Law Enforcement:						
Total	3,103,638	3,131,812	2,843,747	2,894,628	259,891	237,184
Tax Fraud and Financial Investigations	371,823	362,753	316,311	324,560	55,512	38,193
Examination	1,676,803	1,688,267	1,560,879	1,565,600	115,924	122,667
Chief Counsel	218,334	223,727	194,255	212,440	24,079	11,287
Employee Plans and Exempt Organizations	131,645	137,111	125,592	130,945	6,053	6,166
Statistics of Income	23,933	25,727	23,340	25,092	593	635
Collection	681,100	694,227	623,370	635,991	57,730	58,236
Earned Income Tax Credit [1]	135,902	140,490	104,118	104,593	31,784	35,897
Information Systems:						
Total	1,360,906	1,791,755	479,018	618,384	881,888	1,173,371
Operational Information Systems [2]	1,350,740	[2]	472,795	[2]	877,945	[2]
Developmental Information Systems [3]	10,166	[3]	6,223	[3]	3,943	[3]
Operations and Maintenance [2]	[2]	911,598	[2]	348,011	[2]	563,587
Year 2000 [4]	[4]	579,924	[4]	147,865	[4]	432,059
Information Systems Appropriation (ISY) Investments [3]	[3]	300,233	[3]	122,508	[3]	177,725

[r] - Revised.

NOTE: Details may not add to totals because of rounding. All amounts are in current dollars.

[1] The figures cited on this line are the costs associated with funding essential compliance and error reduction initiatives for the earned income tax credit program.

[2] The Operational Information Systems activity was renamed Operations and Maintenance, beginning in FY 1999.

[3] The Developmental Information Systems activity was renamed Information Systems Appropriation (ISY) Investments beginning in FY 1999.

[4] Year 2000 was not broken out as a separate budget activity until FY 1999.

SOURCE: 1999 IRS Data Book, Publication 55b. Data for both years 1998 and 1999 are actual, as shown in the IRS FY 2000 and 2001 Congressional Justification.

Costs Incurred by the Internal Revenue Service, by Budget Activity, Fiscal Years 1997 and 1998

[Money amounts are in thousands of dollars.]

Budget activity	Total		Personnel compensation and benefits		Other	
	1997	1998	1997	1998	1997	1998
	(1)	(2)	(3)	(4)	(5)	(6)
Total obligations against appropriated funds	7,163,541	7,564,661	5,284,637	5,324,352	1,878,904	2,240,309
Processing, Administration, and Management:						
Total	1,852,421	2,964,215	1,281,012	1,897,469	571,409	1,066,746
Submission Processing	(¹)	847,532	(¹)	572,601	(¹)	274,931
Telephone and Correspondence	(¹)	845,341	(¹)	815,811	(¹)	29,530
Document Matching	(¹)	56,448	(¹)	56,338	(¹)	110
Management Services	140,900	103,040	95,388	86,745	45,512	16,295
Inspection	99,655	514,032	89,291	358,737	10,364	155,295
Rent and Utilities	(¹)	597,822	(¹)	7,237	(¹)	590,585
Returns Processing	834,053	(¹)	731,609	(¹)	102,444	(¹)
Taxpayer Services	496,748	(¹)	358,909	(¹)	137,839	(¹)
Resources Management (Processing, Administrative, and Management)	281,065	(¹)	5,815	(¹)	275,250	(¹)
Tax Law Enforcement:						
Total	4,108,806	3,103,638	3,526,303	2,843,747	582,503	259,891
Tax Fraud and Financial Investigations	377,565	371,823	339,580	316,311	37,985	55,512
Examination	1,675,021	1,676,803	1,607,848	1,560,879	67,173	115,924
Counsel/Appeals	215,081	(¹)	193,710	(¹)	21,371	(¹)
Chief Counsel	(¹)	218,334	(¹)	194,255	(¹)	24,079
Employee Plans and Exempt Organizations	130,368	131,645	125,585	125,592	4,783	6,053
International	35,166	(¹)	31,338	(¹)	3,828	(¹)
Statistics of Income/Compliance Research	61,904	(¹)	55,614	(¹)	6,290	(¹)
Statistics of Income	(¹)	23,933	(¹)	23,340	(¹)	593
Collection	867,671	681,100	818,249	623,370	49,422	57,730
Document Matching	69,292	(¹)	68,424	(¹)	868	(¹)
Resources Management (Compliance)	676,738	(¹)	285,955	(¹)	390,783	(¹)
Earned Income Tax Credit	(¹)	135,902	(¹)	104,118	(¹)	31,784
Information Systems:						
Total	1,202,314	1,360,906	477,322	479,018	724,992	881,888
Tax Systems Modernization (Modernized Developmental Systems)	51,367	(¹)	12,431	(¹)	38,936	(¹)
Modernized Operational	197,334	(¹)	46,992	(¹)	150,342	(¹)
Services and Compliance	953,613	(¹)	417,899	(¹)	535,714	(¹)
Support Systems	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
Operational Information Systems	(¹)	1,350,740	(¹)	472,795	(¹)	877,945
Developmental Information Systems	(¹)	10,166	(¹)	6,223	(¹)	3,943

See notes and footnotes following the last table.

Costs Incurred by the Internal Revenue Service, by Budget Activity, Fiscal Years 1996 and 1997

[Money amounts are in thousands of dollars.]

Budget activity	Total		Personnel compensation and benefits		Other	
	1996	1997	1996	1997	1996	1997
	(1)	(2)	(3)	(4)	(5)	(6)
Total obligations against appropriated funds [1]	7,240,221	7,163,541	5,227,016	5,284,637	2,013,205	1,878,904
Processing, Administration, and Management:						
Total	1,723,572	1,852,421	1,212,665	1,281,012	510,907	571,409
Management Services	119,967	140,900	99,791	95,388	20,176	45,512
Inspection	100,092	99,655	91,283	89,291	8,809	10,364
Returns Processing	780,512	834,053	700,310	731,609	80,202	102,444
Taxpayer Services	492,436	496,748	315,856	358,909	176,580	137,839
Resources Management - PAM	230,565	281,065	5,425	5,815	225,140	275,250
Tax Law Enforcement:						
Total	4,170,191	4,108,806	3,529,089	3,526,303	641,102	582,503
Tax Fraud and Financial Investigations	377,135	377,565	336,677	339,580	40,458	37,985
Examination	1,555,387	1,675,021	1,489,443	1,607,848	65,944	67,173
Counsel/Appeals	361,674	215,081	334,170	193,710	27,504	21,371
Employee Plans and Exempt Organizations	128,207	130,368	124,258	125,585	3,949	4,783
International	37,208	35,166	32,599	31,338	4,609	3,828
Statistics of Income/Compliance Research	57,746	61,904	52,237	55,614	5,509	6,290
Collection	855,058	867,671	802,025	818,249	53,033	49,422
Document Matching	72,756	69,292	72,686	68,424	70	868
Resources Management - Compliance	725,020	676,738	284,994	285,955	440,026	390,783
Information Systems:						
Total	1,346,458	1,202,314	485,262	477,322	861,196	724,992
TSM (Modernized Developmental Systems)	585,056	51,367	135,114	12,431	449,942	38,936
Modernized Operational	45,493	197,334	25,633	46,992	19,860	150,342
Services and Compliance	623,615	953,613	280,868	417,899	342,747	535,714
Support Systems	92,294	--	43,647	--	48,647	--

[1] Sources: 1997 Internal Revenue Service Data Book, Publication 55B. FY 1996 and FY 1997 Actuals from the IRS FY 1998 and FY 1999 President's Budgets.

Costs Incurred by the Internal Revenue Service, by Budget Activity, Fiscal Years 1995 and 1996

[Money amounts are in thousands of dollars.]

Budget activity	Total		Personnel compensation and benefits [1]		Other	
	1995	1996	1995	1996	1995	1996
	(1)	(2)	(3)	(4)	(5)	(6)
Total Obligations and Reimbursements [2]	7,634,491	7,448,753	5,367,689	5,309,254	2,266,803	2,139,499
Obligations against appropriated funds	7,500,445	7,305,604	5,302,651	5,247,670	2,197,794	2,057,934
Administration and Management [3]:						
Total	223,353	—	179,579	—	43,774	—
Management Services	122,063	—	90,797	—	31,266	—
Inspection	101,290	—	88,782	—	12,508	—
Processing, Assistance, and Management:						
Total	1,541,074	1,729,313	1,107,668	1,213,685	433,406	515,629
Management Services	—	122,132	—	99,792	—	22,340
Inspection	—	100,092	—	91,528	—	8,564
Returns Processing	814,128	780,562	730,402	700,653	83,726	79,909
Taxpayer Services	447,602	492,436	297,413	316,239	150,189	176,197
Resources Management - PAM	279,344	234,091	79,853	5,473	199,491	228,619
Tax Law Enforcement:						
Total	4,241,851	4,171,722	3,531,643	3,548,437	710,208	623,285
Tax Fraud and Financial Investigation	402,261	377,123	323,479	337,721	78,782	39,402
Examination	1,575,774	1,555,664	1,482,429	1,494,120	93,345	61,544
Counsel/Appeals	375,302	361,674	352,040	344,897	23,262	16,777
Employee Plans and Exempt Organizations	132,559	128,207	125,794	124,285	6,765	3,922
International	40,972	37,208	32,437	33,075	8,535	4,133
Statistics of Income/Compliance Research	60,783	59,164	48,605	52,261	12,178	6,903
Collection	882,582	855,058	820,733	802,710	61,849	52,348
Document Matching	107,733	72,756	106,615	72,694	1,118	62
Resources Management - Compliance [4]	663,885	724,868	239,511	286,674	424,374	438,194
Information Systems:						
Total	1,494,167	1,404,569	483,761	485,548	1,010,406	919,020
TSM (Modernized Developmental Systems)	728,418	632,419	131,531	135,220	596,887	497,198
Modernized Operational	57,095	45,493	24,231	25,633	32,864	19,860
Services and Compliance	612,530	634,363	284,441	280,916	328,089	353,447
Support Systems	96,124	92,294	43,558	43,779	52,566	48,515
Reimbursable Obligations, Total	134,046	143,149	65,038	61,584	69,009	81,565

[1] Personnel compensation includes costs for employees salaries, terminal payments, overtime, cash awards, expert witness fees, employer's share of benefits, cost of living allowance, moving expense allowance, severance pay and unemployment compensation payments.

[2] Included in Total Obligations are obligations from current year appropriations, multi-year and no-year funds, and user fees.

[3] This appropriation was merged into the Processing Assistance and Management appropriation effective FY 1996.

[4] In FY 1996, the resources for the Directors, Support Services were transferred to the Resources Management—Compliance activity in the Tax Law Enforcement Appropriation.

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

Costs Incurred by the Internal Revenue Service, by Budget Activity, Fiscal Years 1994 and 1995

[Money amounts are in thousands of dollars.]

Budget activity	Total		Personnel compensation and benefits		Other	
	1994	1995	1994	1995	1994	1995
	(1)	(2)	(3)	(4)	(5)	(6)
Total Obligations, Appropriations, and Reimbursements	7,532,265	7,634,491	5,169,783	5,367,689	2,362,482	2,266,803
Obligations against appropriated funds	7,401,676	7,500,445	5,108,458	5,302,651	2,293,218	2,197,794
Administration and Management (Salaries and Expenses):						
Total	169,876	223,353	140,578	179,579	29,298	43,774
Planning and Communication	61,763	122,063	51,607	90,797	10,156	31,266
Internal Audit and Internal Security	108,113	101,290	88,971	88,782	19,142	12,508
Processing Tax Returns and Assistance (Processing Tax Returns):						
Total	1,677,271	1,541,074	1,195,529	1,107,668	481,742	433,406
Returns Processing and Revenue Accounting	1,221,054	814,128	832,985	730,402	388,069	83,726
Taxpayer Service	456,217	447,602	362,544	297,413	93,673	150,189
Resources Management (Processing and Services)	--	279,344	--	79,853	--	199,491
Tax Law Enforcement (Examination & Appeals; Investigation, Collection & Taxpayer Service):						
Total	4,015,745	4,241,851	3,304,731	3,531,643	711,014	710,208
Tax Fraud and Financial Investigations	384,222	402,261	331,170	323,479	53,052	78,782
Examination	1,785,980	1,575,774	1,483,875	1,482,429	302,105	93,345
Appeals and Tax Litigation	391,722	375,302	355,224	352,040	36,498	23,262
Employee Plans and Exempt Organizations	149,482	132,559	131,228	125,794	18,254	6,765
International	64,147	40,972	41,175	32,437	22,972	8,535
Collection	1,006,956	882,582	829,640	820,733	177,316	61,849
Statistics of Income/Compliance Research	28,004	60,783	21,680	48,605	6,324	12,178
Document Matching	205,232	107,733	110,739	106,615	94,493	1,118
Resources Management Compliance		663,885		239,511		424,374
Information Systems:						
Total	1,538,784	1,494,167	467,620	483,761	1,071,164	1,010,406
Processing and Services	602,797	--	279,244		323,553	
Compliance and Enforcement	175,064	--	15,607		159,457	
Program Support	132,096	--	30,833		101,263	
Tax Systems Modernization	628,827	222,218	141,936	85	486,891	222,133
TSM - Modernized Developmental		506,200		131,446		374,754
Modernized Operational		57,095		24,231		32,864
Services and Compliance		612,530		284,441		328,089
Support Systems		96,124		43,558		52,566
Reimbursable Obligations, Total	130,589	134,046	61,325	65,038	69,264	69,009

SOURCE: 1995 Internal Revenue Service, Annual Data Book, Publication 55B.