

## IRS Data Book Table 19

## Examination Coverage: Returns Examined Involving Protection of Revenue Base, by Type and Size of Return, Fiscal Year 2022

[Money amounts are in thousands of dollars]

Type and size of return	Taxable returns examined involving protection of the revenue base [1]			Amount protected		
	Total	Field [2]	Correspondence	Total	Field [2]	Correspondence
	(1)	(2)	(3)	(4)	(5)	(6)
<b>United States, total</b>	<b>11,239</b>	<b>6,010</b>	<b>5,229</b>	<b>3,551,654</b>	<b>3,528,979</b>	<b>22,675</b>
Individual income tax returns, total	9,269	4,040	5,229	162,952	140,277	22,675
Size of total positive income [3]:						
No total positive income	128	34	94	1,190	761	429
\$1 under \$25,000	2,680	177	2,503	12,064	2,720	9,344
\$25,000 under \$50,000	1,464	208	1,256	6,597	2,262	4,335
\$50,000 under \$75,000	810	272	538	3,879	1,552	2,327
\$75,000 under \$100,000	574	288	286	3,767	2,272	1,495
\$100,000 under \$200,000	1,114	774	340	10,047	7,727	2,321
\$200,000 under \$500,000	819	725	94	11,211	10,128	1,083
\$500,000 under \$1,000,000	524	477	47	10,826	9,932	894
\$1,000,000 under \$5,000,000	709	697	12	34,356	34,105	251
\$5,000,000 under \$10,000,000	159	d	d	14,978	d	d
\$10,000,000 or more	231	d	d	53,895	d	d
International returns [4]	57	d	d	142	d	d
Returns with earned income tax credit [5]	3,431	3	3,428	13,696	10	13,686
Corporation income tax returns, except Form 1120-S, total [6]	548	548	-	3,011,525	3,011,525	-
Returns other than Forms 1120-C and 1120-F [7]:						
No balance sheet returns	15	15	-	32,374	32,374	-
Balance sheet returns by size of total assets:						
Under \$250,000	9	9	-	242	242	-
\$250,000 under \$1,000,000	18	18	-	380	380	-
\$1,000,000 under \$5,000,000	56	56	-	1,274	1,274	-
\$5,000,000 under \$10,000,000	30	30	-	951	951	-
\$10,000,000 under \$50,000,000	49	49	-	6,472	6,472	-
\$50,000,000 under \$100,000,000	17	17	-	773	773	-
\$100,000,000 under \$250,000,000	26	26	-	18,323	18,323	-
\$250,000,000 under \$500,000,000	19	19	-	2,521	2,521	-
\$500,000,000 under \$1,000,000,000	47	47	-	20,802	20,802	-
\$1,000,000,000 under \$5,000,000,000	80	80	-	54,227	54,227	-
\$5,000,000,000 under \$20,000,000,000	77	77	-	440,920	440,920	-
\$20,000,000,000 or more	96	96	-	2,430,618	2,430,618	-
Form 1120-C returns [7]	d	d	-	d	d	-
Form 1120-F returns [7]	d	d	-	d	d	-
Estate and trust income tax returns [8]	57	57	-	5,870	5,870	-
Estate tax returns [9]	68	68	-	45,000	45,000	-
Gift tax returns	d	d	-	d	d	-
Employment tax returns	292	292	-	101,616	101,616	-
Excise tax returns	996	996	-	223,343	223,343	-
Other taxable returns [10]	d	d	-	d	d	-

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

N/A — Not applicable.

[1] Excludes excise tax returns filed with U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau. Also excludes returns of tax-exempt organizations, Government entities, employee retirement benefit plans, and tax-exempt bonds; and excludes information returns (e.g., Forms 1098, 1099, 5498, W-2 and W-2G, and Schedule K-1).

[2] Field examinations are generally performed in person by revenue agents, tax compliance officers, tax examiners, and revenue officer examiners. However, some field examinations may ultimately be conducted through correspondence in order to better serve the taxpayer.

[3] In general, total positive income is the sum of all positive amounts shown for the various sources of income reported on the individual income tax return, and thus excludes losses.

[4] Includes Forms 1040-PR (self-employment income tax return for Puerto Rico residents) and 1040-SS (self-employment income tax return for U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands residents).

[5] Includes all returns selected for examination on the basis of an earned income tax credit (EITC) claim. Shown separately for information purposes. Counts are included in the appropriate TPI classes.

[6] Includes the Form 1120 series as follows: 1120 (corporation income tax return); 1120-C (income tax return for cooperative associations); 1120-F (foreign corporation income tax return, except foreign life insurance company, foreign property and casualty insurance company, or foreign sales corporation); 1120-H (homeowner association income tax return); 1120-L (life insurance company income tax return); 1120-ND (return for nuclear decommissioning funds); 1120-PC (property and casualty insurance company income tax return); 1120-REIT (real estate investment trust income tax return); 1120-RIC (regulated investment company income tax return); and 1120-SF (income tax return for settlement funds). Excludes certain other types of corporation returns, which are included in "Other taxable returns" described in footnote 10.

[7] Forms 1120-C are filed by cooperative associations. Forms 1120-F are filed by foreign corporations with U.S. income, other than foreign life insurance companies (Form 1120-L); foreign property and casualty insurance companies (Form 1120-PC); or foreign sales corporations (Form 1120-FSC).

[8] Includes taxable Form 1041 (income tax return for estates and trusts) and Form 1041-N (income tax return for electing Alaska Native Settlement Trusts).

[9] Includes Form 706 (estate and generation-skipping transfer tax return).

[10] Includes Forms 1120-FSC (foreign sales corporation income tax return); 1120-S for S corporations reporting a tax; 1065-B for partnerships reporting a tax; 8288 (withholding tax return for disposition by foreign persons of U.S. property interests); and 8804 (return of withholding tax on foreign partner's share of effectively connected income).

NOTES: Detail may not add to totals because of rounding. This table includes information on examinations closed in Fiscal Year (FY) 2020 in which actions were taken by the IRS to prevent the release of funds from the U.S. Treasury in response to taxpayer efforts to recoup all, or part, of previously assessed and paid tax. For information on all FY 2020 examinations of individual income tax, corporation income tax, estate and trust income tax, estate tax, gift tax, employment tax, excise tax, and other taxable returns, along with partnership, S corporation, and other nontaxable returns, see Table 18. The individual income tax portions of Tables 18-20 were reorganized for the FY 2020 *IRS Data Book* in order to be more consistent with the way data are presented in Table 17.

SOURCE: Small Business/Self-Employed, Examination, Performance Planning and Analysis Examination, Small Business Exam Data Management.