

# INTERNAL REVENUE SERVICE

## FISCAL YEAR 2008 ENFORCEMENT RESULTS

### Enforcement Revenue Collected<sup>1</sup>

(Dollars in Billions)	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008
Collection	\$21.3	\$22.1	\$24.3	\$24.4	\$24.8	\$25.7	\$26.6	\$28.2	\$31.8	\$31.1
Examination <sup>2</sup>	\$10.0	\$10.2	\$7.9	\$7.9	\$10.7	\$14.7	\$17.7	\$17.2	\$23.5	\$20.6
Document Matching <sup>3</sup>	\$1.6	\$1.5	\$1.6	\$1.8	\$2.2	\$2.7	\$3.1	\$3.3	\$3.9	\$4.7
<b>Total</b>	<b>\$32.9</b>	<b>\$33.8</b>	<b>\$33.8</b>	<b>\$34.1</b>	<b>\$37.6</b>	<b>\$43.1</b>	<b>\$47.3</b>	<b>\$48.7</b>	<b>\$59.2</b>	<b>\$56.4</b>

### Staffing for Key Enforcement Occupations<sup>4</sup>

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008
Revenue Officers	6,516	5,538	5,376	5,502	5,076	5,156	5,249	5,627	5,662	5,492
Revenue Agents	13,085	12,542	12,092	11,743	11,780	11,811	12,192	12,778	12,816	12,599
Special Agents	2,942	2,752	2,735	2,868	2,834	2,778	2,771	2,780	2,709	2,631
<b>Total</b>	<b>22,543</b>	<b>20,832</b>	<b>20,203</b>	<b>20,113</b>	<b>19,691</b>	<b>19,746</b>	<b>20,211</b>	<b>21,185</b>	<b>21,187</b>	<b>20,722</b>

Notes:

<sup>1</sup> Enforcement revenue collected in a fiscal year includes tax, interest, and penalties from multiple tax years.

<sup>2</sup> Includes any revenue collection attributable to IRS Appeals activities.

<sup>3</sup> Includes the Information Reporter Program (IRP) and the Automated Underreporter (AUR) Program.

<sup>4</sup> Enforcement staffing levels presented in Full Time Equivalents (FTE).

## Examination - Individual Return Closures and Coverage Rates

### Total Individual Returns

	<b>FY 1999</b>	<b>FY 2000</b>	<b>FY 2001</b>	<b>FY 2002</b>	<b>FY 2003</b>	<b>FY 2004</b>	<b>FY 2005</b>	<b>FY 2006</b>	<b>FY 2007</b>	<b>FY 2008</b>
Field	384,484	251,108	202,515	205,134	206,457	197,388	247,235	302,785	311,339	310,429
Correspondence	715,789	366,657	529,241	538,747	642,839	810,486	968,073	981,165	1,073,224	1,081,152
<b>Total Examinations</b>	<b>1,100,273</b>	<b>617,765</b>	<b>731,756</b>	<b>743,881</b>	<b>849,296</b>	<b>1,007,874</b>	<b>1,215,308</b>	<b>1,283,950</b>	<b>1,384,563</b>	<b>1,391,581</b>
Returns Filed in Prior CY*	122,546,900	124,887,100	127,097,400	129,444,947	130,341,159	130,134,277	130,576,852	132,275,830	134,542,879	137,849,635
Coverage	0.90%	0.49%	0.58%	0.57%	0.65%	0.77%	0.93%	0.97%	1.03%	1.01%

\* CY = Calendar Year.

## Examination - Individual Return Closures and Coverage Rates

### Income Under \$200,000

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008
Field	n/a	n/a	n/a	n/a	n/a	n/a	n/a	266,726	267,699	256,854
Correspondence	n/a	n/a	n/a	n/a	n/a	n/a	n/a	929,666	1,003,759	1,003,976
<b>Total Examinations</b>	n/a	n/a	n/a	n/a	n/a			<b>1,196,392</b>	<b>1,271,458</b>	<b>1,260,830</b>
Returns Filed in Prior CY*	n/a	n/a	n/a	n/a	n/a			128,875,395	130,600,177	133,407,479
								0.93%	0.97%	0.95%

### Income \$200,000 and Higher

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008
Field	n/a	n/a	n/a	n/a	n/a	n/a	n/a	36,059	43,640	53,575
Correspondence	n/a	n/a	n/a	n/a	n/a	n/a	n/a	51,499	69,465	77,176
<b>Total Examinations</b>								<b>87,558</b>	<b>113,105</b>	<b>130,751</b>
Returns Filed in Prior CY*								3,400,435	3,942,702	4,442,156
								2.57%	2.87%	2.94%

### Income \$1 Million and Higher

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008
Field	n/a	n/a	n/a	n/a	n/a	5,857	7,166	9,459	12,259	12,233
Correspondence	n/a	n/a	n/a	n/a	n/a	3,719	5,669	4,728	10,941	9,641
<b>Total Examinations</b>						<b>9,576</b>	<b>12,835</b>	<b>14,187</b>	<b>23,200</b>	<b>21,874</b>
Returns Filed in Prior CY*						190,372	210,280	270,161	339,138	392,776
						5.03%	6.10%	5.25%	6.84%	5.57%

\* CY = Calendar Year.

n/a = not available

## Examination - Business Return Closures and Coverage Rates <sup>1</sup>

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007*	FY 2008
<b>Total Returns Examined</b>	<b>67,965</b>	<b>49,574</b>	<b>40,557</b>	<b>40,287</b>	<b>38,299</b>	<b>29,445</b>	<b>47,593</b>	<b>52,149</b>	<b>59,516</b>	<b>59,823</b>
Returns Filed in Prior CY	6,962,300	7,228,200	7,384,600	7,576,681	7,849,109	8,141,645	8,373,880	8,722,410	9,072,828	9,530,662
Coverage	0.98%	0.69%	0.55%	0.53%	0.49%	0.36%	0.57%	0.60%	0.66%	0.63%
<b>Small Corporation Returns (Assets Under \$10 Million)</b>										
	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008
Returns Examined	28,268	18,623	14,332	14,655	13,608	7,294	17,858	17,849	20,020	20,580
Returns Filed in Prior CY*	2,446,200	2,430,000	2,372,900	2,329,479	2,327,272	2,310,279	2,249,416	2,230,024	2,171,144	2,166,197
Coverage	1.16%	0.77%	0.60%	0.63%	0.58%	0.32%	0.79%	0.80%	0.92%	0.95%
<b>Large Corporation Returns (Assets \$10 Million and Higher)</b>										
	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008
Returns Examined	10,537	9,212	8,718	8,443	7,125	9,523	10,829	10,578	9,644	9,406
Returns Filed in Prior CY*	55,300	56,500	57,800	59,602	58,974	56,883	54,091	56,847	57,357	61,641
Coverage	19.1%	16.3%	15.1%	14.2%	12.1%	16.7%	20.0%	18.6%	16.8%	15.26%
<b>Subchapter S Returns (Form 1120-S)</b>										
	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008
Returns Examined	21,169	15,200	12,437	11,646	9,695	6,402	10,417	13,970	17,657	16,634
Returns Filed in Prior CY*	2,599,800	2,767,000	2,887,100	3,022,589	3,191,108	3,369,122	3,523,934	3,715,249	3,909,730	4,155,830
Coverage	0.81%	0.55%	0.43%	0.39%	0.30%	0.19%	0.30%	0.38%	0.45%	0.40%
<b>Partnership Returns (Form 1065)</b>										
	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008
Returns Examined	7,991	6,539	5,070	5,543	7,871	6,226	8,489	9,752	12,195	13,203
Returns Filed in Prior CY*	1,861,000	1,974,700	2,066,800	2,165,011	2,271,755	2,405,361	2,546,439	2,720,290	2,934,597	3,146,994
Coverage	0.43%	0.33%	0.25%	0.26%	0.35%	0.26%	0.33%	0.36%	0.42%	0.42%

<sup>1</sup> Business Returns include Small and Large Corporation Returns and Subchapter S and Partnership Pass Through Returns.

\* CY = Calendar Year.

## Examination - Large Corporation Return Closures and Coverage Rates

### Assets \$10 Million and Higher

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008
<b>Total Returns Examined</b>	<b>10,537</b>	<b>9,212</b>	<b>8,718</b>	<b>8,443</b>	<b>7,125</b>	<b>9,523</b>	<b>10,829</b>	<b>10,578</b>	<b>9,644</b>	<b>9,406</b>
Returns Filed in Prior CY*	55,300	56,500	57,800	59,602	58,974	56,883	54,091	56,877	57,357	61,641
Coverage	19.1%	16.3%	15.1%	14.2%	12.1%	16.7%	20.0%	18.6%	16.8%	15.3%

### By Asset Class

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008
<b>\$10 Million &lt; \$50 Million</b>										
Returns Examined	4,604	3,628	3,071	2,540	1,987	2,864	3,535	4,218	4,473	3,833
Coverage	14.9%	11.7%	9.7%	7.8%	6.2%	9.4%	12.3%	14.2%	15.0%	11.7%
<b>\$50 Million &lt; \$100 Million</b>										
Returns Examined	1,270	1,145	973	865	782	965	1,148	999	801	893
Coverage	16.5%	14.7%	12.3%	10.7%	9.8%	12.9%	16.4%	13.8%	11.4%	11.7%
<b>\$100 Million &lt; \$250 Million</b>										
Returns Examined	1,450	1,359	1,369	1,289	1,026	1,308	1,287	1,085	946	1,026
Coverage	18.8%	17.4%	17.6%	16.0%	12.9%	16.9%	17.5%	14.0%	12.1%	12.8%
<b>\$250 Million and Higher</b>										
Returns Examined	3,213	3,080	3,305	3,749	3,330	4,386	4,859	4,276	3,424	3,654
Coverage	35.7%	31.4%	32.1%	34.4%	29.8%	39.8%	44.1%	35.2%	27.2%	27.4%

\* CY = Calendar Year.

## Examination - Tax Exempt Organization Return Closures

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006*	FY 2007	FY 2008
Total Returns Examined	8,611	7,435	5,342	5,278	5,754	5,800	4,953	7,079	7,580	7,861
Returns Processed in Prior Calendar Year	641,383	836,550	872,210	783,582	809,223	863,494	849,342	849,227	867,696	888,412
Coverage	1.34%	0.89%	0.61%	0.67%	0.71%	0.67%	0.58%	0.83%	0.87%	0.88%

## Collection

### Enforcement Actions

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008
Levies	504,403	219,778	674,080	1,283,742	1,680,844	2,029,613	2,743,577	3,742,276	3,757,190	2,631,038
Liens	167,867	287,517	426,166	482,509	544,316	534,392	522,887	629,813	683,659	768,168
Seizures	161	74	234	296	399	440	512	590	676	610

## Taxpayer Service

### Electronic Filing (e-File) Rate -- Individual Returns

FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008
31%	36%	40%	47%	51%	54%	57%	58%

### Toll-Free Assistor Level of Service

FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008
62%	69%	80%	87%	83%	82%	82%	53%

### Toll-Free Tax Law Accuracy

FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008
80%	84%	82%	80%	89%	91%	91%	91%

### Toll-Free Customer Satisfaction Rating

FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008
n/a	n/a	93%	94%	94%	94%	94%	93%

### Web Page Visits on IRS.Gov (in millions)

FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008
n/a	n/a	102.6	152.7	176.5	193.9	215	347.8

### Online Refund Status Checks through 'Where's My Refund' (in millions)

FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008
n/a	1.1	12.4	14.9	22.1	24.7	32.1	39.2