

# Internal Revenue Service

17,458,924	1,124,379	16,213,546	1,585,649	14,270,260
131,261,303	9,900,660	118,062,123	36,943,224	80,000,176
74,824,364	14,582,950	56,641,155	9,911,746	46,466,254
7,122,326	655,818	6,184,056	1,820,109	4,341,029
8,279,632	603,353	7,592,855	1,734,272	5,814,711
129,891,703	24,143,928	102,622,203	19,680,063	82,400,136
39,851,966	5,179,590	34,002,874	5,607,673	28,251,515

432,320	1,606,551,781	57,989,543
4,259,140	14,926,629	175,889
906,663	2,761,111	47,221
8,423,114	20,372,655	604,707
2,282,937	16,076,012	705,598
66,285,468	179,715,041	3,566,015
7,765,468	29,440,437	1,405,500
9,663,283	29,299,094	378,574
1,948,833	10,202,519	20,564
1,585,649	14,270,260	8,107
36,943,224	80,000,176	964,934
9,911,746	46,466,254	3,155,922
1,820,109	4,341,029	185,922
1,734,272	5,814,711	185,136
19,680,063	82,400,136	32,747
5,607,673	28,251,515	1,879,155
2,656,746	12,333,530	408,771
3,106,197	12,650,055	161,275
3,285,175	16,383,604	1,484,995
3,373,608	22,211,867	150,423
1,278,878	4,248,091	305,776
8,847,187	37,266,856	169,311
13,311,609	47,715,564	112,598
8,889,841	52,127,749	528,378
6,684,641	49,103,004	243,624
1,721,668	6,876,816	1,388,240
5,999,022	30,902,109	275,915
1,126,834	2,624,052	1,042,439
1,916,546	8,900,001	51,192
6,256,039	9,279,131	103,159
1,871,637	6,432,668	87,070
14,712,728	73,752,255	79,896
1,801,649	5,235,672	1,609,125
36,540,727	134,356,183	27,653
8,684,062	39,323,108	1,143,565
707,331	2,272,331	318,756
10,330,930	62,314,295	20,282
4,257,011	12,048,707	427,017
4,379,128	16,019,389	5,647,913
15,041,366	70,797,849	207,549
1,356,882	6,507,650	2,775,417
3,942,183	25,246,952	7,442
1,331,186	2,654,234	439,600
6,054,796	33,350,510	31,646
31,945,128	112,353,278	911,315
2,875,240	8,426,021	20,702,545
766,290	2,553,679	601,852
11,022,591	38,638,536	27,657
10,967,692	35,266,519	1,341,656
1,137,839	4,273,177	1,073,518
6,299,959	28,481,964	111,654
1,413,201	1,704,024	333,532
332,768	1,864,125	234,763
304,348	3,010,438	4,278
2,391,059	1,747,090	1,205
118,512	48,552	207,332
2,213,400	621,808	2,053
59,147	452,953	598,502
59,147	100,973	7,641
2,304,266	961,118	59,140
72,379,610	1,439,259	11,158,589
73,733,156	1,745,480	12,502,451
65,990,832	1,796,227	12,708,171
61,779,556	1,971,614	15,004,486
74,179,370	2,110,992	17,002,504

# DATA BOOK

# 2007

OCTOBER 1, 2006  
to  
SEPTEMBER 30, 2007



Department of the Treasury

## **Department of the Treasury**

### **Internal Revenue Service**

#### **Linda E. Stiff**

Acting Commissioner

#### **Mark J. Mazur**

Director, Research, Analysis, and Statistics

#### **Thomas B. Petska**

Director, Statistics of Income Division

#### **Thomas F. Nagle**

Acting Chief, Special Studies Branch

#### **Martha Eller Gangi**

Chief, Statistical Data Section

### **The IRS Mission**

Provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all.

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## *IRS Budget and Workforce*

**T**ables 28 through 31 provide information about the size and composition of the IRS workforce and the resources that the IRS spends to collect taxes and assist taxpayers. In Fiscal Year 2007, the IRS spent an average of 40 cents to collect \$100 of revenue.

**Table 28. 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)
<b>Total obligations against appropriated funds</b>	<b>10,605,845</b>	<b>10,764,736</b>	<b>7,530,874</b>	<b>7,701,776</b>	<b>3,074,971</b>	<b>3,062,960</b>
<b>Taxpayer Services:</b>						
<b>Total</b>	<b>2,127,458</b>	<b>2,206,367</b>	<b>1,914,297</b>	<b>1,983,880</b>	<b>213,161</b>	<b>222,487</b>
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
<b>Enforcement:</b>						
<b>Total</b>	<b>4,686,011</b>	<b>4,663,321</b>	<b>4,288,747</b>	<b>4,355,268</b>	<b>397,264</b>	<b>308,053</b>
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
<b>Operations Support:</b>						
<b>Total</b>	<b>3,557,248</b>	<b>3,646,523</b>	<b>1,326,589</b>	<b>1,314,535</b>	<b>2,230,659</b>	<b>2,331,988</b>
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
<b>Business Systems Modernization</b>	<b>215,135</b>	<b>233,676</b>	<b>0</b>	<b>46,908</b>	<b>215,135</b>	<b>186,768</b>
<b>Health Insurance Tax Credit Administration</b>	<b>19,993</b>	<b>14,849</b>	<b>1,241</b>	<b>1,185</b>	<b>18,752</b>	<b>13,664</b>

[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, Systems Integration and Analysis Office, Systems OS:CFO:CPB:SI:S

**Table 29. Internal Revenue Service Collections, Costs, Personnel, and U.S. Population, Fiscal Years 1980-2007**

Fiscal year	Gross collections (thousands of dollars) [1]	Operating costs (thousands of dollars) [2]	Cost of collecting 100 dollars	U.S. population (thousands) [3]	Average tax per capita (dollars) [3]	Average positions realized [4]		
						Total	National Office	Field Offices
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1980	519,375,273	2,280,839	0.44	228,231	2,276	87,464	5,114	82,350
1981	606,799,103	2,465,469	0.41	230,613	2,631	86,156	5,110	81,046
1982	632,240,506	2,626,338	0.42	232,962	2,714	82,857	5,098	77,759
1983	627,246,793	2,968,526	0.47	235,225	2,667	83,603	4,357	79,246
1984	680,475,229	3,279,067	0.48	237,454	2,866	87,635	5,327	82,308
1985	742,871,541	3,600,953	0.48	239,714	3,099	92,259	5,454	86,805
1986	782,251,812	3,841,983	0.49	241,995	3,233	95,880	5,361	90,519
1987	886,290,590	4,365,816	0.49	244,344	3,627	102,189	6,253	95,936
1988	935,106,594	5,035,543	0.54	246,329	3,796	114,875	6,934	107,941
1989	1,013,322,133	5,198,546	0.51	249,412	4,063	114,758	7,895	106,863
1990	1,056,365,652	5,440,418	0.52	251,057	4,208	111,962	7,459	104,503
1991	1,086,851,401	6,097,627	0.56	254,435	4,272	115,628	8,286	107,342
1992	1,120,799,558	6,536,336	0.58	257,861	4,347	116,673	9,333	107,340
1993	1,176,685,625	7,077,985	0.60	261,163	4,506	113,460	9,320	104,140
1994	1,276,466,776	7,245,344	0.57	264,301	4,830	110,665	9,467	101,198
1995	1,375,731,836	7,389,692	0.54	267,456	5,144	112,024	9,738	102,286
1996	1,486,546,674	7,240,221	0.49	270,581	5,494	106,642	8,766	97,876
1997	1,623,272,071	7,163,541	0.44	273,852	5,928	101,703	7,837	93,866
1998	1,769,408,739	7,564,661	0.43	277,003	6,388	98,037	7,468	90,569
1999	1,904,151,888	8,269,387	0.43	280,203	6,796	98,730	8,078	90,652
2000	2,096,916,925	8,258,423	0.39	283,270	7,403	97,074	[5]	[5]
2001	2,128,831,182	8,771,510	0.41	286,287	7,436	97,707	[5]	[5]
2002	2,016,627,269	9,063,471	0.45	289,229	6,972	100,229	[5]	[5]
2003	1,952,929,045	9,401,407	0.48	292,074	6,686	98,824	[5]	[5]
2004	2,018,502,103	9,756,344	0.48	294,856	6,846	98,735	[5]	[5]
2005	2,268,895,122	10,397,837	0.46	297,740	7,620	94,282	[5]	[5]
2006	2,518,680,230	10,605,845	0.42	[p] 300,592	[p] 8,379	91,717	[5]	[5]
2007	2,691,537,557	10,764,736	0.40	[p] 303,424	[p] 8,871	92,033	[5]	[5]

[p]—Preliminary.

[1] Gross collections exclude alcohol and tobacco excise taxes starting with 1988, and exclude taxes on firearms starting with the second quarter of Fiscal Year 1991. Responsibility for these excise taxes was transferred from the IRS to the Customs Service and the Alcohol and Tobacco Tax and Trade Bureau.

[2] Operating costs exclude costs reimbursed by other Federal agencies and private companies for services performed for these external parties. Beginning with Fiscal Year 2005, includes costs for Systems Modernization and the Health Insurance Tax Credit Administration.

[3] U.S. population and tax per capita are based on resident population plus armed forces overseas as of October 1 of each year. This information is provided by the U.S. Department of Commerce, Bureau of the Census.

[4] Represents average positions to conduct IRS operations and excludes positions funded by reimbursements from other Federal agencies and private companies. In contrast, IRS labor force counts in Table 31 ("Internal Revenue Service Labor Force, Compared to National Totals for Civilian and Federal Labor Forces, by Race, National Origin, and Gender") represents the number of persons, including part-time and seasonal workers, employed at any time during the fiscal year.

[5] Beginning in Fiscal Year 2000, the IRS discontinued the distinction between National Office and Field Offices as a result of reorganization.

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

**Table 30. Internal Revenue Service Personnel Summary, by Employment Status, Budget Activity, and Selected Type of Personnel, Fiscal Years 2006 and 2007**

Employment status, budget activity, and selected type of personnel	Average positions realized [1]		Number of employees at close of fiscal year	
	2006 [r]	2007	2006 [r]	2007
	(1)	(2)	(3)	(4)
<b>Internal Revenue Service, total</b>	<b>91,717</b>	<b>92,033</b>	<b>90,115</b>	<b>86,638</b>
<b>Employment status:</b>				
Full-time permanent	78,700	79,217	80,288	79,565
Other	13,017	12,816	9,827	7,073
<b>Budget activity:</b>				
Examinations and Collections	42,637	42,334	41,893	42,260
Filing and Account Services	25,925	26,283	25,473	20,442
Information Services	6,277	6,113	6,168	6,669
Shared Services and Support	5,605	5,806	5,507	5,420
Prefiling Taxpayer Assistance and Education	5,461	5,626	5,366	6,136
Investigations	4,500	4,283	4,421	4,230
Regulatory	1,302	1,225	1,279	1,223
Business Systems Modernization	0	353	0	248
Health Insurance Tax Credit Administration	10	9	8	10
Infrastructure	0	1	0	0
<b>Selected personnel type:</b>				
Customer Service Representatives	18,978	19,374	19,433	19,307
Revenue Agents	12,859	13,019	13,407	13,026
Seasonals	10,198	10,781	5,890	4,525
Revenue Officers	5,665	5,734	5,961	5,468
Tax Technicians	3,504	3,225	3,442	1,506
Special Agents	2,798	2,721	2,799	2,683
Attorneys	1,403	1,453	1,494	1,455
Appeals Officers	790	782	798	798

[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] Represents the average of positions actually used to conduct IRS operations. Therefore, excludes positions funded by reimbursements received from other Federal agencies and private companies for services performed for these external parties (1,129 positions for Fiscal Year 2006 and 682 positions for Fiscal Year 2007).

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

**Table 31. Internal Revenue Service Labor Force, Compared to National Totals for Civilian and Federal Labor Forces, by Race, National Origin, and Gender, Fiscal Year 2007**

Race, national origin, and gender	Internal Revenue Service, total [1]	Internal Revenue Service labor force [1]	Federal civilian labor force [2]	Civilian labor force [3]
	(1)	(2)	Percentage of total	
			(3)	(4)
<b>Total</b>	<b>101,461</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>
<b>Gender:</b>				
Male	33,497	33.0	55.8	53.2
Female	67,964	67.0	44.2	46.8
<b>Race, national origin, and gender:</b>				
White, not of Hispanic origin	61,363	60.5	67.3	72.7
Male	24,054	23.7	40.6	39.0
Female	37,309	36.8	26.8	33.7
Black, not of Hispanic origin	25,187	24.8	17.3	10.5
Male	4,814	4.7	6.8	4.8
Female	20,373	20.1	10.5	5.7
Hispanic [4]	9,511	9.4	7.6	10.7
Male	2,650	2.6	4.4	6.2
Female	6,861	6.8	3.2	4.5
Asian, Native Hawaiian, or other Pacific Islander	4,413	4.3	5.4	3.8
Male	1,699	1.7	2.9	2.0
Female	2,714	2.7	2.4	1.8
American Indian or Alaskan Native	919	0.9	2.1	0.6
Male	259	0.3	0.9	0.3
Female	660	0.7	1.2	0.3
Two or more races [5]	68	0.1	0.2	1.6
Male	21	[6]	0.1	0.8
Female	47	[6]	0.1	0.8

[1] Includes permanent full-time, part-time, and seasonal personnel employed by the Internal Revenue Service, including Chief Counsel, throughout Fiscal Year 2007, i.e., October 1, 2006, through September 30, 2007.

[2] Reflects Executive Branch employees as of September 2007, as reported by U.S. Office of Personnel Management. These data include the Internal Revenue Service labor force.

[3] Data from U.S. Department of Commerce, Bureau of the Census (2000 Census Statistics).

[4] Hispanic or Latino persons of any race are included in the Hispanic category.

[5] Data for IRS and other Federal workers of two or more races are incomplete, as they reflect primarily workers hired after January 1, 2006.

[6] Less than 0.05 percent.

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

SOURCE: Equal Employment Opportunity and Diversity EEOC