

# 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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## *Chief Counsel*

**A**ttorneys in the Chief Counsel's Office serve as lawyers for the IRS. They provide guidance to IRS and to taxpayers on the correct legal interpretation of the Federal tax laws, represent the IRS in litigation, and provide all other legal support the IRS needs to carry out its mission.

Tables 26 and 27 provide information about the Chief Counsel workload in 2007.

**Table 26. Chief Counsel Workload: All Cases, by Office and Type of Case or Activity, Fiscal Year 2007**

Office and type of case or activity	Cases received	Cases closed	Cases pending September 30, 2007
	(1)	(2)	(3)
<b>Chief Counsel (All Offices):</b>			
Total	93,322	91,336	63,326
Guidance and assistance	14,034	14,103	8,911
Tax law enforcement and litigation [1]	75,023	73,023	51,899
Other legal services to the IRS	4,265	4,210	2,516
<b>Corporate:</b>			
Total	716	647	356
Guidance and assistance	486	449	224
Tax law enforcement and litigation	d	190	126
Other legal services to the IRS	d	8	6
<b>Criminal Tax:</b>			
Total	6,883	6,818	1,343
Guidance and assistance	76	68	29
Tax law enforcement and litigation	6,752	6,691	1,306
Other legal services to the IRS	55	59	8
<b>Financial Institutions and Products:</b>			
Total	1,053	922	674
Guidance and assistance	846	745	536
Tax law enforcement and litigation	191	154	133
Other legal services to the IRS	16	23	5
<b>General Legal Services:</b>			
Total	3,527	3,398	2,003
Guidance and assistance	44	39	11
Tax law enforcement and litigation	0	0	0
Other legal services to the IRS	3,483	3,359	1,992
<b>Income Tax and Accounting:</b>			
Total	5,565	5,837	3,311
Guidance and assistance	4,827	5,113	3,065
Tax law enforcement and litigation	727	707	d
Other legal services to the IRS	11	17	d
<b>International:</b>			
Total	1,921	2,029	1,859
Guidance and assistance	1,548	1,618	1,465
Tax law enforcement and litigation	356	379	377
Other legal services to the IRS	17	32	17
<b>Large and Mid-Size Business:</b>			
Total	4,460	4,981	5,282
Guidance and assistance	746	750	1,030
Tax law enforcement and litigation	3,689	4,208	4,230
Other legal services to the IRS	25	23	22
<b>Passthroughs and Special Industries:</b>			
Total	2,079	2,094	992
Guidance and assistance	1,519	1,488	821
Tax law enforcement and litigation	542	583	d
Other legal services to the IRS	18	23	d
<b>Procedure and Administration:</b>			
Total	4,548	4,098	1,989
Guidance and assistance	1,442	1,212	626
Tax law enforcement and litigation	2,627	2,380	943
Other legal services to the IRS	479	506	420
<b>Small Business/Self-Employed:</b>			
Total	58,468	56,410	42,709
Guidance and assistance	584	604	288
Tax law enforcement and litigation	57,755	55,669	42,398
Other legal services to the IRS	129	137	23

Footnotes at end of table.

**Table 26. Chief Counsel Workload: All Cases, by Office and Type of Case or Activity, Fiscal Year 2007—Continued**

Office and type of case or activity	Cases received	Cases closed	Cases pending September 30, 2007
	(1)	(2)	(3)
<b>Tax Exempt and Government Entities:</b>			
Total	3,372	3,393	2,677
Guidance and assistance	1,353	1,471	731
Tax law enforcement and litigation	1,990	1,899	1,926
Other legal services to the IRS	29	23	20
<b>Wage and Investment:</b>			
Total	277	284	47
Guidance and assistance	239	244	26
Tax law enforcement and litigation	d	40	d
Other legal services to the IRS	d	0	d
<b>Other [2]:</b>			
Total	453	425	84
Guidance and assistance	324	302	59
Tax law enforcement and litigation	129	123	25
Other legal services to the IRS	0	0	0

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

[1] For additional information on tax litigation cases, see Table 27.

[2] Includes the immediate offices of the Chief Counsel and the Associate Chief Counsel (Finance and Management).

SOURCE: Chief Counsel, Associate Chief Counsel Finance and Management, Planning and Finance Division CC:FM:PF

**Table 27. Chief Counsel Workload: Tax Litigation Cases, by Type of Case, Fiscal Year 2007**

Type of case	Cases received	Cases closed	Cases pending September 30, 2007
	(1)	(2)	(3)
<b>Total cases</b>	<b>32,249</b>	<b>29,437</b>	<b>31,485</b>
<b>Tax Court cases [1]:</b>			
Number of cases	29,063	26,064	29,472
Tax and penalty in dispute (millions of dollars)	5,538	11,819	21,321
Tax and penalty on decision (millions of dollars) [2]:			
Total	N/A	4,345	N/A
Default or dismissed	N/A	326	N/A
Settled	N/A	3,809	N/A
Tried and decided	N/A	210	N/A
<b>Tax Court cases on appeal (decided or pending):</b>			
Number of cases	N/A	N/A	377
Tax and penalty (decided or pending) cases (millions of dollars)	N/A	N/A	1,544
<b>Refund cases [3]:</b>			
Number of cases	315	405	1,318
Tax in dispute (millions of dollars)	1,382	2,702	8,325
Tax protected (millions of dollars) [4]:			
Total	N/A	2,649	N/A
District Court	N/A	2,141	N/A
Court of Federal Claims	N/A	508	N/A
<b>Refund cases on appeal (decided or pending) [3]:</b>			
Number of cases	N/A	N/A	95
Tax and penalty (decided or pending) cases (millions of dollars)	N/A	N/A	687
<b>Number of nondocketed cases [5]</b>	<b>2,871</b>	<b>2,968</b>	<b>223</b>

N/A—Not applicable.

[1] Tax Court cases involve a taxpayer contesting the Internal Revenue Service's determination that the taxpayer owes additional tax. The Tax Court provides a forum for taxpayer(s) to request a redetermination of the deficiency prior to paying the tax allegedly owed.

[2] Amounts exclude offsetting overpayments and interest.

[3] Refund cases involve taxpayers seeking refunds of claimed overpayments after taxes have been fully paid. Amounts include taxes and interest.

[4] "Tax protected" comprises any action taken by the Internal Revenue Service 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.

[5] Reflects cases in which a court petition has not been filed.

SOURCE: Chief Counsel, Associate Chief Counsel Finance and Management, Planning and Finance Division CC:FM:PF