

INTERNAL REVENUE SERVICE

FISCAL YEAR 2015 ENFORCEMENT AND SERVICE RESULTS

Enforcement Revenue Collected¹

(Dollars in Billions)	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Collection	\$28.2	\$31.8	\$31.1	\$26.9	\$29.1	\$31.10	\$30.44	\$31.40	\$33.20	\$ 35.74
Examination	\$13.0	\$15.2	\$15.8	\$12.6	\$16.9	\$12.40	\$10.20	\$9.83	\$12.51	\$ 7.32
Appeals	\$4.3	\$8.3	\$4.8	\$4.8	\$6.7	\$6.50	\$4.20	\$6.83	\$6.47	\$ 6.00
Document Matching	\$3.3	\$3.9	\$4.7	\$4.6	\$4.9	\$5.20	\$5.27	\$5.29	\$4.97	\$ 5.14
Total³	\$48.7	\$59.2	\$56.4	\$48.9	\$57.6	\$55.20	\$50.20	\$53.35	\$57.15	\$ 54.20

Staffing for Key Enforcement Occupations⁴

	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Revenue Officers	5,627	5,662	5,492	5,451	6,042	5,619	5,186	4,748	4,439	3,995
Revenue Agents	12,778	12,816	12,599	12,958	13,888	13,867	13,021	12,234	11,629	10,840
Special Agents	2,780	2,709	2,631	2,650	2,780	2,698	2,661	2,549	2,475	2,373
Total	21,185	21,187	20,722	21,059	22,710	22,184	20,868	19,531	18,543	17,208

Notes:

1 Enforcement revenue collected in a fiscal year includes tax, interest, and penalties from multiple tax years. Some enforcement activities can take more than a year to close and may generate revenue over several years, so it is generally inappropriate to compare revenue collected in a given fiscal year to the staffing available for that same year.

2 Includes any revenue collection attributable to IRS Appeals activities.

3 Includes the Information Reporter Program (IRP) and the Automated Underreporter (AUR) Program.

4 Enforcement staffing levels presented in Full Time Equivalents (FTE). FTE funded directly by the Enforcement appropriation and by reimbursements are included.

IRS Funding

IRS funding has dropped \$900 million between FY2010 and FY2015.
 FY 2007, \$10.6 billion; FY 2008, \$11.09 billion; FY 2009, \$11.6 billion; FY 2010, \$12.15 billion; FY 2011, \$12.12 billion;
 FY 2012, \$11.82 billion; FY 2013, \$11.20 billion; FY 2014, \$11.29 billion; FY 2015, \$10.9 billion; FY 2016, \$11.2 billion.

Examination - Individual Return Closures and Coverage Rates

Total Individual Returns

	FY 2006	FY 2007	FY 2008	FY2009	FY2010	FY2011	FY 2012	FY 2013	FY 2014	FY 2015
Field	302,785	311,339	310,429	326,249	342,762	391,621	359,750	344,152	291,643	267,076
Correspondence	981,165	1,073,224	1,081,152	1,099,639	1,238,632	1,173,069	1,122,216	1,060,779	950,836	961,041
Total Examinations	1,283,950	1,384,563	1,391,581	1,425,888	1,581,394	1,564,690	1,481,966	1,404,931	1,242,479	1,228,117
Returns Filed in prior CY	132,275,830	134,542,879	137,849,635	138,949,670	142,823,105	140,837,499	143,399,737	145,819,388	145,236,429	146,861,217
Coverage	0.97%	1.03%	1.01%	1.03%	1.11%	1.11%	1.03%	0.96%	0.86%	0.84%

* CY = Calendar Year.

Examination - Individual Return Closures and Coverage Rates

Income Under \$200,000

	FY 2006	FY 2007	FY 2008	FY2009	FY2010	FY2011	FY 2012	FY 2013	FY 2014	FY 2015
Field	266,726	267,699	256,854	269,865	284,241	313,229	290,015	270,636	234,758	214,678
Correspondence	929,666	1,011,315	1,003,976	1,010,870	1,144,178	1,076,607	1,012,898	962,336	848,451	851,255
Total Examinations	1,196,392	1,279,014	1,260,830	1,280,735	1,428,419	1,389,836	1,302,913	1,232,972	1,083,209	1,065,933
Returns Filed in Prior CY*	128,875,395	130,600,177	133,407,479	133,924,956	137,892,685	136,387,547	138,554,470	140,537,584	139,369,439	140,642,631
Coverage	0.93%	0.98%	0.95%	0.96%	1.04%	1.02%	0.94%	0.88%	0.78%	0.76%

Income \$200,000 and Higher

	FY 2006	FY 2007	FY 2008	FY2009	FY2010	FY2011	FY 2012	FY 2013	FY 2014	FY 2015
Field	36,059	43,640	53,575	56,384	58,521	78,392	69,735	73,516	56,885	52,398
Correspondence	51,499	61,909	77,176	88,769	94,454	96,462	109,318	98,443	102,385	109,786
Total Examinations	87,558	105,549	130,751	145,153	152,975	174,854	179,053	171,959	159,270	162,184
Returns Filed in Prior CY*	3,400,435	3,942,702	4,442,156	5,024,714	4,930,420	4,449,952	4,845,267	5,281,804	5,866,990	6,218,586
Coverage	2.57%	2.68%	2.94%	2.89%	3.10%	3.93%	3.70%	3.26%	2.71%	2.61%

Income \$1 Million and Higher

	FY 2006	FY 2007	FY 2008	FY2009	FY2010	FY2011	FY 2012	FY 2013	FY 2014	FY 2015
Field	9,459	12,259	12,233	15,730	16,509	20,475	17,826	19,167	15,029	13,781
Correspondence	4,728	10,941	9,641	12,619	15,985	15,947	23,139	20,254	19,332	25,972
Total Examinations	14,187	23,200	21,874	28,349	32,494	36,422	40,965	39,421	34,361	39,753
Returns Filed in Prior CY*	270,161	339,138	392,776	441,715	388,763	291,831	337,477	363,386	458,337	416,178
Coverage	5.25%	6.84%	5.57%	6.42%	8.36%	12.48%	12.14%	10.85%	7.50%	9.55%

* CY = Calendar Year.

n/a = not available

Examination - Business Return Closures and Coverage Rates ¹

	FY 2006	FY 2007	FY 2008	FY 2009	FY2010	FY2011	FY 2012	FY 2013	FY 2014	FY 2015
Total Returns Examined	52,149	59,516	59,823	58,144	58,067	62,445	70,265	61,020	57,211	61,677
Returns Filed in Prior CY	8,722,410	9,072,828	9,530,662	9,951,648	9,941,289	9,869,358	9,950,784	9,938,483	10,044,551	10,236,183
Coverage	0.60%	0.66%	0.63%	0.58%	0.58%	0.63%	0.71%	0.61%	0.57%	0.60%
Small Corporation Returns (Assets Under \$ 10 Million)										
	FY 2006	FY 2007	FY 2008	FY 2009	FY2010	FY2011	FY 2012	FY 2013	FY 2014	FY 2015
Returns Examined	17,849	20,020	20,580	18,298	19,127	19,697	21,164	17,604	17,257	16,460
Returns Filed in Prior CY*	2,230,024	2,171,144	2,166,197	2,146,400	2,041,474	1,931,008	1,896,158	1,849,758	1,812,140	1,797,366
Coverage	0.80%	0.92%	0.95%	0.85%	0.94%	1.02%	1.12%	0.95%	0.95%	0.92%
Large Corporation Returns (Assets \$10 Million and Higher)										
	FY 2006	FY 2007	FY 2008	FY 2009	FY2010	FY2011	FY 2012	FY 2013	FY 2014	FY 2015
Returns Examined	10,578	9,644	9,406	9,536	10,207	10,459	10,752	9,876	7,858	7,410
Returns Filed in Prior CY*	56,847	57,357	61,641	65,546	61,570	59,291	60,489	62,347	64,261	66,484
Coverage	18.6%	16.8%	15.26%	14.55%	16.58%	17.64%	17.78%	15.84%	12.23%	11.15%
Subchapter S Returns (Form 1120-S)										
	FY 2006	FY 2007	FY 2008	FY 2009	FY2010	FY2011	FY 2012	FY 2013	FY 2014	FY 2015
Returns Examined	13,970	17,657	16,634	17,455	16,327	18,519	21,658	18,670	16,317	18,595
Returns Filed in Prior CY*	3,715,249	3,909,730	4,155,830	4,390,857	4,414,662	4,444,154	4,469,329	4,476,307	4,518,765	4,605,766
Coverage	0.38%	0.45%	0.40%	0.40%	0.37%	0.42%	0.48%	0.42%	0.36%	0.40%
Partnership Returns (Form 1065)										
	FY 2006	FY 2007	FY 2008	FY 2009	FY2010	FY2011	FY 2012	FY 2013	FY 2014	FY 2015
Returns Examined	9,752	12,195	13,203	12,855	12,406	13,770	16,691	14,870	15,779	19,212
Returns Filed in Prior CY*	2,720,290	2,934,597	3,146,994	3,348,845	3,423,583	3,434,905	3,524,808	3,550,071	3,649,385	3,766,567
Coverage	0.36%	0.42%	0.42%	0.38%	0.36%	0.40%	0.47%	0.42%	0.43%	0.51%

¹ 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 2006	FY 2007	FY 2008	FY 2009	FY2010	FY2011	FY 2012	FY 2013	FY 2014	FY 2015
Total Returns Examined	10,578	9,644	9,406	9,536	10,207	10,459	10,752	9,876	7,858	7,410
Returns Filed in Prior CY*	56,877	57,357	61,641	65,546	61,570	59,291	60,489	62,347	64,261	66,484
Coverage	18.6%	16.8%	15.3%	14.5%	16.6%	17.6%	17.78%	15.84%	12.23%	11.15%

By Asset Class

	FY 2006	FY 2007	FY 2008	FY 2009	FY2010	FY2011	FY 2012	FY 2013	FY 2014	FY 2015
\$10 Million < \$50 Million										
Returns Examined	4,218	4,473	3,833	3,473	4,307	4,059	3,266	2,240	2,065	2,000
Coverage	14.2%	15.0%	11.7%	10.1%	13.4%	13.3%	10.48%	6.98%	6.18%	5.77%
\$50 Million < \$100 Million										
Returns Examined	999	801	893	1,158	1,259	1,442	1,543	1,206	882	913
Coverage	13.8%	11.4%	11.7%	14.3%	16.2%	18.9%	20.74%	15.51%	11.18%	11.31%
\$100 Million < \$250 Million										
Returns Examined	1,085	946	1,026	1,134	1,191	1,289	1,854	1,589	1,084	1,185
Coverage	14.0%	12.1%	12.8%	13.6%	14.7%	16.6%	23.19%	19.43%	13.10%	14.25%
\$250 Million and Higher										
Returns Examined	4,276	3,424	3,654	3,771	3,450	3,669	4,089	4,841	3,827	3,312
Coverage	35.2%	27.2%	27.4%	25.7%	25.3%	27.6%	29.41%	33.88%	26.10%	21.45%

* CY = Calendar Year.

**Examination - Tax Exempt Organization
Return Closures**

	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY2011	FY 2012	FY 2013	FY 2014	FY 2015
Total Returns Examined	7,079	7,580	7,861	10,187	11,449	11,699	10,743	10,575	8,084	6,392
Returns Processed in Prior Calendar Year	849,227	867,696	888,412	823,087	776,300	858,865	798,903	771,675	765,395	787,339
Coverage	0.83%	0.87%	0.88%	1.24%	1.47%	1.36%	1.34%	1.37%	1.06%	0.81%

Collection

Enforcement Actions

	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Levies	3,742,276	3,757,190	2,631,038	3,478,181	3,606,818	3,748,884	2,961,162	1,855,095	1,995,987	1,464,026
Liens	629,813	683,659	768,168	965,618	1,096,376	1,042,230	707,768	602,005	535,580	515,247
Seizures	590	676	610	581	605	776	733	547	432	426

Criminal Investigation

Prosecutions Recommended

By Source	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Tax and Tax Related	1,343	1423	1293	1269	1511	1622	1846	2,500	2,075	1762
Nontax (illegal)	756	866	804	769	864	989	1073	976	669	630
Narcotics	621	548	688	532	659	799	782	888	734	897
Total	2,720	2837	2785	2570	3034	3410	3701	4,364	3,478	3,289
Overall Conviction Rate	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
	91.5%	90.20%	92.30%	87.20%	90.2%	92.70%	93.00%	93.1%	93.4%	93.2%
Average Sentence¹	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
	22	22	24	24	27	25	32	31	31	31

¹ Average sentence in months for Tax and Tax Related cases.

	FY 2006	FY 2007	FY2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Investigations Initiated	3,907	4,211	3,749	4121	4706	4720	5125	5,314	4,297	3853
Information & indictments	2,319	2,323	2,547	2335	2645	2998	3390	3,865	3,272	3208

Both "information" and "indictments" are accusations. "Information" means an accusation made by law enforcement without the intervention of a grand jury, whereas an "indictment" is an accusation made by a prosecutor and issued by a grand jury.

Taxpayer Service**Electronic Filing (e-File) Rate -- Individual Returns**

FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
54%	57%	58%	66%	69%	77%	81%	82.50%	84%	85%

Toll-Free Assistor Level of Service

FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
82%	82%	53%	70%	74%	70%	68%	60.50%	64%	38%

Toll-Free Tax Law Accuracy

FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
91%	91%	91%	93%	93%	93%	93%	95.70%	95%	95%

Toll-Free Customer Satisfaction Rating

FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
94%	94%	93%	93%	92%	94.0%	92%	92%	89%	87%

Web Page Visits on IRS.Gov (in millions)

FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
193.9	214.9	347.8	296.3	304.8	319.3	372.5	456.2	437.1	490.5

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

FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
24.7	32.1	39.2	54.30	66.9	78.0	132.3	197.4	189.1	234.7