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United States General Accounting Office
Washington, DC 20548

April 6, 2001

The Honorable William M. Thomas
Chairman
The Honorable Charles E. Grassley
Vice Chairman
Joint Committee on Taxation

Subject: Information Related to the Scope and Complexity of the Federal Tax System

The Internal Revenue Service (IRS) Restructuring and Reform Act of 1998 requires the Joint Committee on Taxation (JCT) to report to Congress on the overall state of the federal tax system and on proposals to simplify it. The requirement for this study stems from a recommendation made in 1997 by the National Commission on Restructuring the IRS. The Commission concluded that the tax law should be simplified. The Commission reported a connection between the complexity of the Internal Revenue Code (IRC) and the difficulty of administering it and taxpayer frustration with the tax system. It reported that such complexity can lead to inadvertent noncompliance, increased costs to taxpayers, and complicated tax collection.

In a June 29, 2000 letter, we were asked to help the staff of the JCT in its study of the overall state of the federal tax system and proposals to simplify it. As agreed with the JCT, we obtained information on

1. the scope and size of the IRC, the number of congressionally-mandated studies of the tax system, and the amount of tax guidance and regulations issued by IRS;
2. the number and scope of IRS forms, schedules, publications, and worksheets;
3. the number of tax returns filed and people claimed on these returns, by various characteristics for selected years;
4. the amount of assistance provided to taxpayers by IRS, return preparers, and computerized software for selected years;
5. the number and types of errors found by IRS when processing or auditing tax returns, by various return characteristics for selected years;
6. the number and types of taxpayer disputes with IRS in the form of appeals and litigation in selected years; and finally,
7. statistics associated with specific tax issues in the IRC.

These 7 areas relate to a list of 27 questions/topics that JCT staff provided us. During several subsequent meetings, JCT staff adjusted and clarified some of the questions and asked that we provide the answers in several installments by September 30, 2000, to help them draft the Committee's required report. We are issuing this letter to compile the information we had provided and to make it available to other interested parties. The questions, together with the relevant information that we obtained, form the substance of this correspondence and are included in the enclosures.

To summarize:

- The IRC had about 700 provisions that affected individuals and over 1,500 provisions that affected businesses. The IRC also had about 1.4 million words as of May 2000. As of June 2000, the regulations implementing the IRC included close to 20,000 pages and about 8.6 million words. (See enclosure I for more information.)

- For tax year 1999, the tax system included 649 forms, schedules, and separate instructions; about 160 worksheets; and about 340 publications with guidance on specific requirements of the tax system. The forms and schedules included about 16,100 lines and the publications included about 13,400 pages. (See enclosure II for more information.)

- The number of individuals listed as filers of tax returns rose from about 152 million in 1990 to about 160 million in 1997. In the same period, the number of people claimed on federal income tax returns rose from about 228 million to 241 million. (See enclosure III for more information.)

- Taxpayers contacted IRS for assistance on about 117 million occasions in 1999, up from about 105 million contacts in 1996. Taxpayers also have been relying more on tax return preparers and tax return software to help prepare tax returns. (See enclosure IV for more information.)

- In recent years, the most common errors IRS found when processing individual income tax returns involved the Earned Income Tax Credit and taxpayer identification numbers. Similarly, IRS found errors (after returns were processed) during audits of the returns. For individuals, errors varied by income levels—errors in determining gross income for lower income levels and errors in passing through tax items to shareholders for higher income levels. (See enclosure V for more information.)

- IRS' recent data on the most frequent types of tax issues that taxpayers appealed were limited to large corporations, with the most frequent issue involving the deduction of business expenses. The IRS data on issues litigated were limited to tax court cases involving individual taxpayers, with the most frequent issue in 1999 dealing with penalties. (See enclosure VI for more information.)

- IRS had no data to answer a question about incentive stock options. IRS had limited data on the "top-heavy" requirements for pension plans, and we developed some relevant information for a separate report. (See enclosure VII for more information.)

Our scope and objectives were limited to answering the 27 questions posed by the Committee and did not include an overall assessment of the tax system's scope and complexity. While our responses quantify certain aspects of the tax system, such as the number of words and sections in the IRC, they do not address all the factors that might contribute to complexity or attempt to weigh the contributions of any factors. In addition, better understanding the relationship of the data to tax system complexity may often require additional analyses, including adjusting trends for other factors such as growth in the population or in the number of businesses. In addition, time did not permit us to verify the accuracy of the databases used in our tabulations and analyses, although we did attempt to obtain the best data

available.[1] The enclosures discuss our data limitations in more detail. In answering the 27 questions, we

- interviewed officials from IRS, Department of the Treasury, Securities and Exchange Commission, Library of Congress, and National Archives and Records Administration;
- reviewed our prior tax reports as well as reports and studies from IRS, Treasury, and the National Commission on Restructuring the IRS;
- reviewed and categorized the contents of the IRC and summarized other written data provided by IRS, Treasury, and the House Ways and Means Committee; and
- analyzed computerized data extracted from IRS' Statistics of Income database and electronic versions of the IRC and IRS regulations published by Tax Analysts.

We did our work between June 2000 and October 2000 in accordance with generally accepted government auditing standards. On March 29, 2001, the Commissioner of IRS provided written comments on our draft correspondence (see enclosure VIII) that suggested two specific changes related to taxpayer assistance data. We changed the letter accordingly. We also received oral comments from the Department of the Treasury. Treasury's comments addressed the clarity or accuracy of certain passages and suggested adding some information to provide context. We made changes, where appropriate, based on these comments.

As agreed with your office, unless you publicly announce its contents earlier, we plan no further distribution of this correspondence until 30 days from the above date. At that time, we will send copies to the Honorable Paul H. O'Neill, Secretary of the Treasury, the Honorable Charles O. Rossotti, Commissioner of IRS, the Honorable Mitchell E. Daniels, Jr., Director, Office of Management and Budget, and interested congressional committees. The letter is also available on GAO's home page at http://www.gao.gov. If you have any questions about this correspondence, you may contact Tom Short or me on (202) 512-9110. Key contributors to this letter are listed in enclosure IX.

Sincerely yours,

Michael Brostek
Director, Tax Issues

[1]Also, we frequently relied on IRS' Statistics of Income (SOI) database as noted in the enclosures. The SOI data in this report, except for data on large corporations, are based on probability samples of taxpayer returns and thus subject to some imprecision due to sampling variability.

IRC, IRS Guidance and Regulations, and Studies of the Tax System

Question 1: How many provisions (sections) are in the current IRC, categorized by those that apply to individuals, businesses, and other entities?

In order to categorize and count every IRC section, we agreed with the Joint Committee on Taxation (JCT) to use three main categories: (1) individuals; (2) businesses, including small businesses and self-employed individuals as well as larger businesses; and (3) tax-exempt organizations, employee plans and benefits, and government entities (see table I.1). As agreed with JCT staff, we separately counted those sections that apply to small business and self-employed taxpayers. Many of the small business and self-employed sections were identified using computer-based research and are subject to limitations, such as the reliability of the search terms used in the research. As a consequence, table I.1 may not encompass all of the applicable provisions in those categories.

We placed a provision in more than one category when applicable. For example, we counted IRC provisions related to estate and gift taxes under our business category. We included those provisions in the business category since they evince some business characteristics (e.g., small business owners' transfer of their businesses to others would be affected by these provisions). However, we also counted these provisions in our individual category since these provisions also clearly apply to, and are of concern to, individual taxpayers. Similarly, those provisions that relate to individuals but that involve international tax issues were counted in both our individual and business categories for the same reasons.

We also included those provisions related to certain types of investments in more than one category. For example, we included some of the provisions related to Regulated Investment Companies in both the individual and business categories because their shareholders are often individuals whose tax treatment would also be determined by those provisions. Similarly, we included some of the provisions related to corporations in both the individual and business categories because of the tax treatment of the shareholders. As a result of our approach, a number of provisions were included in both the individual and business categories.

Our categorization of the IRC was inherently judgmental and may not necessarily conform to the judgment of others. Further, to our knowledge, IRS has not categorized the IRC by its four operating divisions. Our categorizations are not intended to suggest that a specific IRS division will or should address matters arising under the categories we used for this letter.

Table I.1: Number of IRC Sections, by Category

Category	Number of sections[a]
Individuals	693
Businesses (including small business and self-employed)	1501
Small business	13
Self-employed	11
Tax-exempt, employee plans, government entities	445
Other[b]	53

[a] Certain IRC sections are associated with more than one category
[b] Includes IRC sections that did not seem to fall within any of the above categories.

Source: GAO analysis of the IRC.

Question 2: What is the length of the IRC based on number of words?

The IRC, title 26, contained 1,395,028 words as of May 2000. For the purpose of this count, a word is defined as any string of characters or digits separated from others by a space. The count is based on an electronic version of the IRC published by Tax Analysts. The count does not include notes and cross-references added by the publisher.

Question 3: How many tax-related studies have been mandated by Congress of the Department of the Treasury and IRS since 1986? List the studies.

The Department of the Treasury and IRS have not systematically tracked the number of tax-related studies mandated of them by Congress. To respond to this question, Treasury officials reviewed their available records and found 87 tax-related studies that Treasury or IRS was required to deliver to Congress from January 1, 1986, through March 21, 2001. The Department of the Treasury listing of these studies is shown in figure I.1. Treasury officials emphasized that the list is a draft document.

Figure I.1: Draft Department of the Treasury List of Tax-Related Studies Mandated Since 1986

Public Law # / *Date Due*	*Topic* / *Mandate Text*	*Congressional Requirement*	*Study Citations and Recent Related SOI Publications*
PL 106-170	**Taxable REITs**	Section 547, Ticket to Work and Work Incentives Improvement Act of 1999	
	SEC. 547. STUDY RELATING TO TAXABLE REIT SUBSIDIARIES. The Secretary of the Treasury shall conduct a study to determine how many taxable REIT subsidiaries are in existence and the aggregate amount of taxes paid by such subsidiaries. The Secretary shall submit a report to the Congress describing the results of such study.		
PL 105-277	**Depreciation**	Section 2022, Tax and Trade Relief Extension Act of 1998	"Report to the Congress on Depreciation Recovery Periods and Methods" Dept. of Treasury, July 2000. 132pp.
03/31/2000	SEC. 2022 DEPRECIATION STUDY.The Secretary of the Treasury (or the Secretary's delegate)--(1) shall conduct a comprehensive study of the recovery periods and depreciation methods under section 168 of the Internal Revenue Code of 1986, and (2) not later than March 31, 2000, shall submit the results of such study, together with recommendations for determining such periods and methods in a more rational manner, to the Committee on Ways and Means of the House of Representatives and the Committee on Finance of the Senate.		
PL 105-219	**Credit Union Taxation**	Sec. 401 Credit Union Membership Access Act	"Comparing Credit Unions with Other Depository Institutions." United States Department of the Treasury, January 2001. 66pp. http://www.treas.gov/press/releases/docs/CUReg.doc
08/07/1999	SEC. 401. STUDY AND REPORT ON DIFFERING REGULATORY TREATMENT. (a) STUDY- The Secretary shall conduct a study of-- (1) the differences between credit unions and other federally insured financial institutions, including regulatory differences with respect to regulations enforced by the Office of Thrift Supervision, the Office of the Comptroller of the Currency, the Federal Deposit Insurance Corporation, and the Administration; and (2) the potential effects of the application of Federal laws, including Federal tax laws, on credit unions in the same manner as those laws are applied to other federally insured financial institutions. (b) REPORT- Not later than 1 year after the date of enactment of this Act, the Secretary shall submit a report to the Congress on the results of the study		

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Public Law #	***Topic***	***Congressional Requirement***	***Study Citations and Recent Related SOI Publications***
Date Due	***Mandate Text***		
PL 105-219	**Small Bank Taxation**	Sec. 403 Credit Union Membership Access Act	"Comparing Credit Unions with Other Depository Institutions." United States Department of the Treasury, January 2001. 66pp. http://www.treas.gov/press/releases/docs/CUReg.doc
08/07/1999	SEC. 403. TREASURY REPORT ON REDUCED TAXATION AND VIABILITY OF SMALL BANKS. The Secretary shall, not later than 1 year after the date of enactment of this Act, submit a report to the Congress containing-- (1) recommendations for such legislative and administrative action as the Secretary deems appropriate, that would reduce and simplify the tax burden for-- (A) insured depository institutions having less than $1,000,000,000 in assets; and (B) banks having total assets of not less than $1,000,000,000 nor more than $10,000,000,000; and (2) any other recommendations that the Secretary deems appropriate that would preserve the viability and growth of small banking institutions in the United States.		
PL 105-206	**Administration of penalties and interest**	Sec. 3801, IRS. Restructuring and Reform Act	"Report to The Congress on Penalty and Interest Provisions of the Internal Revenue Code", Dept. of Treasury, Office of Tax Policy, October 1999. 161pp.
07/22/1999	SEC. 3801. ADMINISTRATION OF PENALTIES AND INTEREST. The Joint Committee on Taxation and the Secretary of the Treasury shall each conduct a separate study-- (1) reviewing the administration and implementation by the Internal Revenue Service of the interest and penalty provisions of the Internal Revenue Code of 1986 (including the penalty reform provisions of the Omnibus Budget Reconciliation Act of 1989); and (2) making any legislative and administrative recommendations the Committee or the Secretary deems appropriate to simplify penalty or interest administration and reduce taxpayer burden. Such studies shall be submitted to the Committee on Ways and Means of the House of Representatives and the Committee on Finance of the Senate not later than 1 year after the date of the enactment of this Act.		

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Public Law #Topic		***Congressional Requirement***	***Study Citations and Recent***
Date Due	***Mandate Text***		***Related SOI Publications***
PL 105-206	**Confidentiality of tax return information**	Sec. 3802, IRS. Restructuring & Reform Act	"Report to the Congress on Scope and Use of Taxpayer Confidentiality and Disclosure Provisions: Volume I Study of General Provisions." Office of Tax Policy, Department of the Treasury, October 2000. 114pp. http://www.treas.gov/taxpolicy/library/confide.pdf
01/22/2000	SEC. 3802. CONFIDENTIALITY OF TAX RETURN INFORMATION. The Joint Committee on Taxation and the Secretary of the Treasury shall each conduct a separate study of the scope and use of provisions regarding taxpayer confidentiality, and shall report the findings of such study, together with such recommendations as the Committee or the Secretary deems appropriate, to the Congress not later than 18 months after the date of the enactment of this Act. Such study shall examine-- (1) the present protections for taxpayer privacy; (2) any need for third parties to use tax return information; (3) whether greater levels of voluntary compliance may be achieved by allowing the public to know who is legally required to file tax returns, but does not file tax returns; (4) the interrelationship of the taxpayer confidentiality provisions in the Internal Revenue Code of 1986 with such provisions in other Federal law, including section 552a of title 5, United States Code (commonly known as the `Freedom of Information Act'); (5) the impact on taxpayer privacy of the sharing of income tax return information for purposes of enforcement of State and local tax laws other than income tax laws, and including the impact on the taxpayer privacy intended to be protected at the Federal, State, and local levels under Public Law 105-35, the Taxpayer Browsing Protection Act of 1997; and (6) whether the public interest would be served by greater disclosure of information relating to tax exempt organizations described in section 501 of the Internal Revenue Code of 1986.		
PL 105-206	**Electronic filing**	Sec. 2001(d), IRS Restructuring & Reform Act	
06/30/1999 Every June	SEC. 2001. ELECTRONIC FILING OF TAX AND INFORMATION RETURNS. (d) ANNUAL REPORTS- Not later than June 30 of each calendar year after 1998, the Chairperson of the Internal Revenue Service Oversight Board, the Secretary of the Treasury, and the Chairperson of the electronic commerce advisory group established under subsection (b)(2) shall report to the Committees on Ways and Means, Appropriations, Government Reform and Oversight, and Small Business of the House of Representatives and the Committees on Finance, Appropriations, Governmental Affairs, and Small Business of the Senate on-- (1) the progress of the Internal Revenue Service in meeting the goal of receiving electronically 80 percent of tax and information returns by 2007; (2) the status of the plan required by subsection (b); (3) the legislative changes necessary to assist the Internal Revenue Service in meeting such goal; and (4) the effects on small businesses and the self-employed of electronically filing tax and information returns.		

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Public Law #	***Topic***	***Congressional Requirement***	***Study Citations and Recent***
Date Due	***Mandate Text***		***Related SOI Publications***
PL 105-206	**Due date for certain information reports**	Sec. 2002(b)(2), IRS Restructuring & Reform Act	
06/30/1999	SEC. 2002. DUE DATE FOR CERTAIN INFORMATION RETURNS. (b) STUDY RELATING TO TIME FOR PROVIDING NOTICE TO RECIPIENTS- (1) IN GENERAL- The Secretary of the Treasury shall conduct a study evaluating the effect of extending the deadline for providing statements to persons with respect to whom information is required to be furnished under subparts B and C of part III of subchapter A of chapter 61 of the Internal Revenue Code of 1986 (other than section 6051 of such Code) from January 31 to February 15 of the year in which the return to which the statement relates is required to be filed. (2) REPORT- Not later than June 30, 1999, the Secretary of the Treasury shall submit a report on the study under paragraph (1) to the Committee on Ways		
PL 105-206	**Noncompliance**	Sec. 3803, IRS Restructuring & Reform Act	
07/22/1999	SEC. 3803. STUDY OF NONCOMPLIANCE WITH INTERNAL REVENUE LAWS BY TAXPAYERS. Not later than 1 year after the date of the enactment of this Act, the Secretary of the Treasury and the Commissioner of Internal Revenue shall jointly conduct a study, in consultation with the Joint Committee on Taxation, of the noncompliance with internal revenue laws by taxpayers (including willful noncompliance and noncompliance due to tax law complexity or other factors) and report the findings of such study to Congress.		
PL 105-206	**Payments made for detection of underpayments and fraud**	Sec. 3804, IRS Restructuring & Reform Act	
07/22/1999	SEC. 3804. STUDY OF PAYMENTS MADE FOR DETECTION OF UNDERPAYMENTS AND FRAUD. Not later than 1 year after the date of the enactment of this Act, the Secretary of the Treasury shall conduct a study and report to Congress on the use of section 7623 of the Internal Revenue Code of 1986 including-- (1) an analysis of the present use of such section and the results of such use; and (2) any legislative or administrative recommendations regarding the provisions of such section and its application.		
PL 105-206	**Return-free tax system**	Sec. 2004(b), IRS Restructuring & Reform Act	
06/30/2000 Every June through 2007	SEC. 2004. RETURN-FREE TAX SYSTEM. (a) IN GENERAL- The Secretary of the Treasury or the Secretary's delegate shall develop procedures for the implementation of a return-free tax system under which appropriate individuals would be permitted to comply with the Internal Revenue Code of 1986 without making the return required under section 6012 of such Code for taxable years beginning after 2007. (b) REPORT- Not later than June 30 of each calendar year after 1999, the Secretary shall report to the Committee on Ways and Means of the House of Representatives and the Committee on Finance of the Senate on-- (1) what additional resources the Internal Revenue Service would need to implement such a system; (2) the changes to the Internal Revenue Code of 1986 that could enhance the use of such a system; (3) the procedures developed pursuant to subsection (a); and (4) the number and classes of taxpayers that would be permitted to use the procedures developed pursuant to subsection (a).		

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Public Law # ***Date Due***	***Topic*** ***Mandate Text***	***Congressional Requirement***	***Study Citations and Recent Related SOI Publications***
PL 105-206	**Tax Law Complexity Analysis**	Sec. 4022, IRS Restructuring & Reform Act	"Annual Report of the Commissioner of the Internal Revenue Service on Tax Law Complexity." Department of Treasury, Internal Revenue Service, June 5, 2000. 83pp.
03/01/2001 Annually, 3/1	SEC. 4022. TAX LAW COMPLEXITY ANALYSIS. (a) COMMISSIONER STUDY- (1) IN GENERAL- The Commissioner of Internal Revenue shall conduct each year after 1998 an analysis of the sources of complexity in administration of the Federal tax laws. Such analysis may include an analysis of-- (A) questions frequently asked by taxpayers with respect to return filing; (B) common errors made by taxpayers in filling out their returns; (C) areas of law which frequently result in disagreements between taxpayers and the Internal Revenue Service; (D) major areas of law in which there is no (or incomplete) published guidance or in which the law is uncertain; (E) areas in which revenue officers make frequent errors interpreting or applying the law; (F) the impact of recent legislation on complexity; and (G) forms supplied by the Internal Revenue Service, including the time it takes for taxpayers to complete and review forms, the number of taxpayers who use each form, and how recent legislation has affected the time it takes to complete and review forms. (2) REPORT- The Commissioner shall not later than March 1 of each year report the results of the analysis conducted under paragraph (1) for the preceding year to the Committee on Ways and Means of the House of Representatives and the Committee on Finance of the Senate. The report shall include any recommendations-- (A) for reducing the complexity of the administration of Federal tax laws; and (B) for repeal or modification of any provision the Commissioner believes adds undue and unnecessary complexity to the administration of the Federal tax laws.		
PL 105-206	**Access to Account Information**	Sec. 2005(b), IRS Restructuring & Reform Act	
12/31/2003	SEC. 2005. ACCESS TO ACCOUNT INFORMATION. (a) IN GENERAL- Not later than December 31, 2006, the Secretary of the Treasury or the Secretary's delegate shall develop procedures under which a taxpayer filing returns electronically (and their designees under section 6103(c) of the Internal Revenue Code of 1986) would be able to review the taxpayer's account electronically, but only if all necessary safeguards to ensure the privacy of such account information are in place. (b) REPORT- Not later than December 31, 2003, the Secretary of the Treasury shall report on the progress the Secretary is making on the development of procedures under subsection (a) to the Committee on Ways and Means of the House of Representatives and the Committee on Finance of the Senate.		
PL 105-061	**EITC Compliance Initiative**	Treasury and General Governments Appropriation Act for FY 1998	"IRS Tracking Earned Income Tax Credit Appropriation" -- Department of the Treasury, Internal Revenue Service, Quarterly reports beginning in FY 1998 (typically 12 pages). http://www.fin.irs.gov/revanal/eitc_menu.htm
Quarterly	IRS reports quarterly to the Appropriations committee regarding the level of expenditures under the EITC compliance initiative and the effects on compliance.		

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Public Law #	***Topic***	***Congressional Requirement***	***Study Citations and Recent Related SOI Publications***
PL 105-034	**Study of feasibility of moving collection point for distilled spirits excise tax**	Sec. 909, Taxpayer Relief Act of 1997	"Report to the Congress on Options for Moving the Collection Point for the Distilled Spirits Excise Tax." Department of the Treasury, March 1998. 34pp.

Date Due ***Mandate Text***

03/31/1998 SEC. 909. STUDY OF FEASIBILITY OF MOVING COLLECTION POINT FOR DISTILLED SPIRITS EXCISE TAX.

(a) IN GENERAL- The Secretary of the Treasury or his delegate shall conduct a study of options for changing the event on which the tax imposed by section 5001 of the Internal Revenue Code of 1986 is determined. One such option which shall be studied is determining such tax on removal from registered wholesale warehouses. In studying each such option, such Secretary shall focus on administrative issues including--
(1) tax compliance,
(2) the number of taxpayers required to pay the tax,
(3) the types of financial responsibility requirements that might be required, and
(4) special requirements regarding segregation of non-tax-paid distilled spirits from other products.
Such study shall review the effects of each such option on the Department of the Treasury (including staffing and other demands on budgetary resources) and the change in the period between the time such tax is currently paid and the time such tax would be paid under each such option.
(b) REPORT- The report of such study shall be submitted to the Committee on Finance of the Senate and the Committee on Ways and Means of the House of Representatives not later than March 31, 1998.

PL 105-034 **Expanded SSA record for tax enforcement** Sec. 1090, Taxpayer Relief Act of 1997

SEC. 1090. EXPANDED SSA RECORDS FOR TAX ENFORCEMENT.

(a) EXPANSION OF COORDINATED ENFORCEMENT EFFORTS OF IRS AND HHS OFFICE OF CHILD SUPPORT ENFORCEMENT-
(1) STATE REPORTING OF SSN OF CHILD- Section 454A(e)(4)(D) of the Social Security Act (42 U.S.C. 654a(e)(4)(D)) is amended by striking `the birth date of any child' and inserting `the birth date and, beginning not later than October 1, 1999, the social security number, of any child'.
(2) FEDERAL CASE REGISTRY OF CHILD SUPPORT ORDERS- Section 453(h) of such Act (42 U.S.C. 653(h)) is amended--
(A) in paragraph (2), by adding at the end the following: `Beginning not later than October 1, 1999, the information referred to in paragraph (1) shall include the names and social security numbers of the children of such individuals.'; and
(B) by adding at the end the following:
`(3) ADMINISTRATION OF FEDERAL TAX LAWS- The Secretary of the Treasury shall have access to the information described in paragraph (2) for the purpose of administering those sections of the Internal Revenue Code of 1986 which grant tax benefits based on support or residence of children.'.
(3) COORDINATION BETWEEN SECRETARIES- The Secretary of the Treasury and the Secretary of Health and Human Services shall consult regarding the implementation issues resulting from the amendments made by this subsection, including interim deadlines for States that may be able before October 1, 1999, to provide the data required by such amendments. The Secretaries shall report to Congress on the results of such consultation.
(4) EFFECTIVE DATE- The amendments made by this subsection shall take effect on October 1, 1998.

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Public Law #Topic		***Congressional Requirement***	***Study Citations and Recent***
Date Due	***Mandate Text***		***Related SOI Publications***
PL 105-034	**Registration of confidential corporate tax shelters and substantial understatement penalty**	Conference Report on HR 2014, Taxpayer Relief Act of 1997, page H6548	"The White Paper: The Problem of Corporate Tax Shelters: Discussion, Analysis, and Legislative Proposals." Department of the Treasury, July 1999. 167pp.
02/28/1998	The House bill also directs the Treasury Department, in consultation with the Department of Justice, to issue a report to the tax-writing committees on the following tax shelter issues: (1) a description of enforcement efforts under section 7408 of the Code (relating to actions to enjoin promoters of abusive tax shelters) with respect to corporate tax shelters and the lawyers, accountants, and others who provide opinions (whether or not directly addressed to the taxpayer) regarding aspects of corporate tax shelters; (2) an evaluation of whether the penalties regarding corporate tax shelters are generally sufficient; and (3) an evaluation of whether confidential tax shelter registration should be extended to transactions where the investor (or potential investor) is not a corporation. The report is due one year after the date of enactment.		
PL 104-191	**Income Tax Compliance by U.S. Citizens and U.S. Lawful Permanent Residents Residing Outside the United States and Related Issues**	Sec. 513, Health Insurance Portability Act	"Income Tax Compliance by U.S. Citizens and U.S. Lawful Permanent Residents Residing Outside the United States and Related Issues", Department of the Treasury, Office of Tax Policy, May 1998. 47pp.
11/21/1996	SEC. 513. REPORT ON TAX COMPLIANCE BY UNITED STATES CITIZENS AND RESIDENTS LIVING ABROAD. Not later than 90 days after the date of the enactment of this Act, the Secretary of the Treasury shall prepare and submit to the Committee on Ways and Means of the House of Representatives and the Committee on Finance of the Senate a report-- (1) describing the compliance with subtitle A of the Internal Revenue Code of 1986 by citizens and lawful permanent residents of the United States (within the meaning of section 7701(b)(6) of such Code) residing outside the United States, and (2) recommending measures to improve such compliance (including improved coordination between executive branch agencies).		
PL 104-191	**Medical Savings Accounts**	Sec. 301, Health Insurance Portability and Accountability Act of 1996 (PL. 104-191)	
	SEC. 301. MEDICAL SAVINGS ACCOUNTS. (k) MONITORING OF PARTICIPATION IN MEDICAL SAVINGS ACCOUNTS- The Secretary of the Treasury or his delegate shall-- (1) during 1997, 1998, 1999, and 2000, regularly evaluate the number of individuals who are maintaining medical savings accounts and the reduction in revenues to the United States by reason of such accounts, and (2) provide such reports of such evaluations to Congress as such Secretary determines appropriate.		
PL 104-188	**Alternative Collection of Motorboat Diesel Fuel Tax**	Conference Report on Small Business Job Protection Act (PL. 104-188) page H9622	"Report to The Congress on The Taxation of Diesel Fuel Used in Noncommercial Motorboats", Department of the Treasury, June 1997. 13pp.
04/01/1997	In addition, the Senate Finance Committee requested that the Treasury Department study possible alternatives to the current collection regime for motoboat diesel fuel that will provide comparable compliance with the law, and report to the House Committee on Ways and Means and the Senate Committee on Finance no later than April 1, 1997.		

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Public Law # ***Date Due***	***Topic*** ***Mandate Text***	***Congressional Requirement***	***Study Citations and Recent Related SOI Publications***
PL 104-188	**Adoption Tax Benefit**	Small Business Job Protection Act (PL. 104-188)	"Report to Congress on Tax Benefits for Adoption." Department of the Treasury, October 2000. 69pp. http://www.treas.gov/taxpolicy/library/adoption.pdf
01/01/2000	`SEC. 137. ADOPTION ASSISTANCE PROGRAMS. (d) STUDY AND REPORT- The Secretary of the Treasury shall study the effect on adoptions of the tax credit and gross income exclusion established by the amendments made by this section and shall submit a report regarding the study to the Committee on Finance of the Senate and the Committee on Ways and Means of the House of Representatives not later than January 1, 2000		
PL 104-168	**Interest on Tax Overpayments and Underpayments**	Sec. 1208, The Taxpayer Bill of Rights	"Report to the Congress on Netting of Interest on Tax Overpayments and Underpayments." Department of the Treasury, April 1997. 44pp.
	Secretary of the Treasury shall submit a report to the Committee on Ways and Means of the House of Representatives and the Committee on Finance of the Senate, a study of (1) the legal and policy issues related to the netting of interest on federal tax overpayments and underpayments; and (2) the Internal Revenue Service's adminstrative practices in that regard.		
PL 104-168	**Joint Return Related Issues, Innocent Spouse**	Sec. 401 Taxpayer Bill of Rights 2	"Report tot he Congress on Joint Liability and Innocent Spouse Issues." Department of the Treasury, February 1998. 58pp.
01/30/1997	TITLE IV--JOINT RETURNS SEC. 401. STUDIES OF JOINT RETURN-RELATED ISSUES. The Secretary of the Treasury or his delegate and the Comptroller General of the United States shall each conduct separate studies of-- (1) the effects of changing the liability for tax on a joint return from being joint and several to being proportionate to the tax attributable to each spouse, (2) the effects of providing that, if a divorce decree allocates liability for tax on a joint return filed before the divorce, the Secretary may collect such liability only in accordance with the decree, (3) whether those provisions of the Internal Revenue Code of 1986 intended to provide relief to innocent spouses provide meaningful relief in all cases where such relief is appropriate, and (4) the effect of providing that community income (as defined in section 66(d) of such Code) which, in accordance with the rules contained in section 879(a) of such Code, would be treated as the income of one spouse is exempt from a levy for failure to pay any tax imposed by subtitle A by the other spouse for a taxable year ending before their marriage. The reports of such studies shall be submitted to the Committee on Ways and Means of the House of Representatives and the Committee on Finance of the Senate within 6 months after the date of the enactment of this Act.		
PL 103-066	**Feasibility of IRS Collecting Repayments of Federal Student Loans**	Conference Report on the Omnibus Budget Reconciliation Act of 1993	"Study of the Feasibility of the IRS Collecting Repayments of Federal Student Loans." Department of the Treasury, Department of Education, June 1995. 14pp.
	The Treasury Department, in consultation with the Department of Education, to conduct a study of the feasibility of implementing a system for the repayment of Federal student loans through wage withholding or other means involving the IRS.		

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Public Law # ***Date Due***	***Topic*** ***Mandate Text***	***Congressional Requirement***	***Study Citations and Recent Related SOI Publications***
PL 103-066	**Excess Passive Assets Rules and the Passive Foreign Investment Company Rules to Account for Marketing**	Conference Report to the Omnibus Budget Reconciliation Act of 1993	"Report to the Congress on Adjusting the Excess Passive Assets Rules and the Passive Foreign Investment Company Rules to Account for Marketing Intangibles." Department of the Treasury, November 1994. 23pp.
	Department of Treasury to study whether the excess passive assets rules for the current taxation of certain earning of controlled foreign corporations and the passive foreign investment company rules should be amended to account for intangivle assets created by marketing expenditures, in a manner similar to that used to account for assets created by research or experimental expenditures.		
PL 103-066	**Effects of Notification of EITC advance payment option**	Conference Report on HR 2264, Omnibus Budget Reconciliation Act of 1993 page H5928	"Advance Earned Income Tax Credit: 1994 and 1997" Department of the Treasury, Internal Revenue Service, October 1999. 24 pp.
	H5928 C. Expansion and Simplification of Earned Income Tax Credit (sec. 14131 of the House bill, sec. 8131 of the Senate amendment, sec. 13131 of the Conference agreement, and secs. 32, 162, 213, and 3507 of the Code) The Internal Revenue Service (IRS) is required to provide notice to taxpayers with qualifying children who receive a refund on account of the EITC that the credit may be available on an advance payment basis. To prevent taxpayers from incurring an unexpectedly large tax liability due to receipt of the EITC on an advance payment basis, the amount of advance payment allowable in a taxable year is limited to 60 percent of the maximum credit available to a taxpayer with one qualifying child. After providing these notices to taxpayers for two taxable years, the Secretary of the Treasury is directed to study the effect of the notice program on utilization of the advance payment mechanism. Based on the results of this study, the Secretary may recommend modifications to the notice program to the Committee on Ways and Means and the Committee on Finance.		
PL 103-066	**Section 212 Expenses and the Alternative Minimum Tax**	Conference Report on the Omnibus Budget Reconciliation Act of 1993, Section 13113	"Report to the Congress on Section 212 Expenses and The Alternative Minimum Tax." Department of the Treasury, December 1994. 15pp.
03/01/1994	Department of the Treasury should study whether the present-law treatment of section 212 expenses under the alternative minimum tax (AMT) creates a disincentive for "the long-term investments that Congress has intended to foster through the capital gains exclusion."		
PL 103-066	**Vaccine Injury Compensation Program**	Conference Report on Omnibus Budget Reconciliation Act of 1993	"National Vaccine Injury Compensation Program: Financing the Post-1988 Program and Other Issues." Department of the Treasury, August 1994. 26pp.
08/10/1994	The Secretary of the Treasury, in consultation with the Secretary of Health and Human Services, shall conduct a study of the Vaccine Injury Compensation Trust Fund and several related matters.		

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Public Law #	***Topic***	***Congressional Requirement***	***Study Citations and Recent Related SOI Publications***
PL 103-066	**Investments in U.S. Non-Corporate Obligations**	Conference Report on HR 2264, Omnibus Budget Reconciliation Act of 1993 page H5958	
12/31/1993	Study on investments in U.S. property The conferees understand that a controlled foreign corporation is not treated as holding U.S. property under section 956 if it invests in an obligation of an unrelated U.S. corporation. A similar rule, however, is not applicable to an investment in an obligation of an unrelated U.S. person other than a corporation. The conferees intend that the Treasury Department study the tax treatment of investments by controlled foreign corporations in obligations of U.S. persons other than corporations, and provide the House Committee on Ways and Means and the Senate Committee on Finance with a report of such study by December 31, 1993. The study should include the Treasury's views and recommendations as to whether the rules of section 956 should be amended insofar as they relate to the treatment of investments by controlled foreign corporations in the obligations of unrelated U.S. persons other than corporations, along with a discussion of the merits and consequences of any such amendment.		
PL 103-066	**Treatment of Certain Financing and Credit Services Businesses**	Conference Report on HR 2264, Omnibus Budget Reconciliation Act of 1993 page H5957	
03/01/1994	Study on treatment of certain financing and credit services businesses The conference agreement provides that certain income derived in the conduct of a banking or insurance business, or, in the case of U.S. shareholders of a controlled foreign corporation, a securities business, may be excluded from the definition of passive income for purposes of the PFIC rules and the excess passive assets rules. These rules, however, do not apply to income derived in the conduct of financing and credit services businesses. The conferees intend that the Treasury Department study the tax treatment of income derived in the conduct of financing and credit services businesses, and provide the House Committee on Ways and Means and the Senate Committee on Finance with a report of such study by March 1, 1994. The study should include the Treasury's views and recommendations as to whether the PFIC rules and the excess passive assets rules should be amended insofar as they relate to the treatment of such income, along with a discussion of the merits and consequences of any such amendment. In addition, the study should address any special considerations that might pertain in this regard with respect to a foreign corporation that is not a controlled foreign corporation, and discuss the extent to which appropriate anti-abuse rules would be sufficient to address special concerns that might arise in this context.		
PL 103-066	**Advance Valuation Procedure**	Omnibus Budget Reconciliation Act of 1993	
08/01/1994	Develop an advance valuation procedure whereby taxpayer could enter agreement with Secretary regarding value of tangible personal property prior to donation to charitable organization.		
PL 103-066	**Mergers and Acquisitions**	Omnibus Budget Reconciliation Act of 1993	
12/01/1995	Examine effect of legislation on pricing of acquisitions and on the value of different types of intangibles.		

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Public Law # ***Date Due***	***Topic*** ***Mandate Text***	***Congressional Requirement***	***Study Citations and Recent Related SOI Publications***
PL 102-240	**Report on Non-highway Recreational Fuel Taxes**	Sec. 8003 of the Highway Reauthorization Act of 1991	Note: No FY1996 report was issued because the relevant trust fund was repealed by Section 9011 of the Transportation Equity Act for the 21st Century, PL 105-178, prior to the report's release. "Report to the Congress on Nonhighway Recreational Fuel Taxes: Fiscal Years 1994 and 1995". Department of the Treasury, April 1997. 9pp. "Report to the Congress on Nonhighway Recreational Fuel Taxes: Fiscal Years 1992 and 1993". Department of the Treasury, June 1994. 8pp.
After close of FY, 92-96	SEC. 8003. NATIONAL RECREATIONAL TRAILS TRUST FUND. (d) REPORT ON NONHIGHWAY RECREATIONAL FUEL TAXES- The Secretary of the Treasury shall, within a reasonable period after the close of each of fiscal years 1992 through 1996, submit a report to the Committee on Ways and Means of the House of Representatives and the Committee on Finance of the Senate specifying his estimate of the amount of non-highway recreational fuel taxes (as defined in section 9503(c)(6) of the Internal Revenue Code of 1986, as added by this Act) received in the Treasury during such fiscal year.		
PL 101-508	**Tax Provisions of Micronesia Compact of Free Association**	Sec. 11831(b) Omnibus Budget Reconciliation Act of 1990 as it amends Sec. 407. The Compact of Free Association Act of 1985. 48 USC 1681 (PL 99-239)	Study completed December 1990. Citation unavailable.
01/01/1991	Online summary states: Title IV: Clarification of Certain Trade and Tax Provisions of the Compact - Requires the Secretary of the Treasury to conduct a study on the effects of the Compact's tax provisions and to report such results to specified congressional committees.		
PL 101-508	**Minimum Participation Rule**	Sec. 11831(b) Omnibus Budget Reconciliation Act of 1990 as it amends Sec. 6056. The Technical and Misc. Revenue Act of 1988 (PL 100-647)	"Study of the Effect of the Minimum Participation Requirements on Government Contractors." Department of the Treasury, March 1991. 13pp.
02/15/1991	Online summary states: Directs the Secretary of the Treasury to study and report to specified congressional committees on the application of specified participation requirements to Government contractors who establish separate plans to meet requirements that they provide certain employee retirement benefits.		

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Public Law # ***Date Due***	***Topic*** ***Mandate Text***	***Congressional Requirement***	***Study Citations and Recent Related SOI Publications***
PL 101-508	**Treatment of Certain Technical Personnel**	Sec. 11831(b) Omnibus Budget Reconciliation Act of 1990 as it amends Sec. 6072. The Technical and Misc. Revenue Act of 1988 (PL 100-647)	"Taxation of Technical Service Personnel: Report on Section 1706 of the Tax Reform Act of 1986." Department of the Treasury, February 1991. 80pp.
02/15/1991	Online text unavailable. Letter accompanying report states: Section 6072 of Public Law 100-647, the Technical and Miscellaneous Revenue Act of 1988, provides that the Secretary of the Treasury shall conduct a study of the treatment provided by section 1706 of the Tax Reform Act of 1986.		
PL 101-508	**Return Requirement Where Cash Received in Trade or Business**	Sec. 11318 Omnibus Budget Reconciliation Act 1990	"Operation of Section 6050I of the Internal Revenue Code: A study conducted pursuant to section 11318 of the Omnibus Budget Reconciliation Act of 1990." Department of the Treasury, Internal Revenue Service, April 1991.
03/31/1991	TITLE XI--REVENUE PROVISIONS Subtitle C--Other Revenue Increases Part II--Compliance Provisions SEC. 11318. RETURN REQUIREMENT WHERE CASH RECEIVED IN TRADE OR BUSINESS. (d) STUDY- The Secretary of the Treasury or his delegate shall conduct a study on the operation of section 6050I of the Internal Revenue Code of 1986. Such study shall include an examination of-- (1) the extent of compliance with the provisions of such section, (2) the effectiveness of the penalties in ensuring compliance with the provisions of such section, (3) methods to increase compliance with the provisions of such section and ways Form 8300 could be simplified, and (4) appropriate methods to increase the usefulness and availability of information submitted under the provisions of such section. Not later than March 31, 1991, the Secretary shall submit to the Committee on Ways and Means of the House of Representatives and the Committee on Finance of the Senate a report on the study conducted under this subsection, together with such recommendations as he may deem advisable.		
PL 101-508	**Depreciation of Business-Use Light Trucks**	Sec. 11831(b) Omnibus Budget Reconciliation Act of 1990 as it amends Sec. 7612(f). Omnibus Budget Reconciliation Act of 1989 (PL 101-239)	"Report to Congress on the Depreciation of Business-Use Light Trucks." Department of the Treasury, September 1991. 37pp.
04/15/1991	SEC. 7612. OTHER MODIFICATIONS TO MINIMUM TAX. (f) STUDY OF DEPRECIATION TREATMENT OF CERTAIN VEHICLES- (1) IN GENERAL- The Secretary of the Treasury or his delegate shall conduct a study on the proper class life for cars and light trucks. (2) REPORT- Not later than the day 1 year after the date of the enactment of this Act, the Secretary shall submit a report to the Committee on Ways and Means of the House of Representatives and the Committee on Finance of the Senate on the report conducted under paragraph (1), together with such recommendations as he may deem advisable.		

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Public Law #Topic		***Congressional Requirement***	***Study Citations and Recent***
Date Due	***Mandate Text***		***Related SOI Publications***
PL 101-508	**Pensions Plans Full Funding Limitation**	Sec. 11831(b) Omnibus Budget Reconciliation Act of 1990 as it amends Sec. 9301(c)(3), Title IX, Omnibus Budget Reconciliation Act of 1987 (PL 100-203)	"Report to Congress on the Effect of the Full Funding Limit on Pension Benefit Security." Department of the Treasury, May 1991. 96pp.
04/15/1991	Online summary states: Subtitle D: Pension Provisions - Part I: Full-Funding Limitation - Amends the IRC and the Employee Retirement Income Security Act of 1974 (ERISA) to revise the definition of "full funding limitation" in connection with an employer's deductible contributions to a qualified defined benefit plan. Directs the Secretary of the Treasury, by August 15, 1988, to: (1) prescribe regulations to implement these new full-funding limitation provisions; and (2) study and report to specified congressional committees on the effect of the change on benefit security under defined benefit pension plans.		
PL 101-508	**Depreciation of Business-Use Passenger Cars**	Sec. 11831(b) Omnibus Budget Reconciliation Act of 1990 as it amends Sec. 7612(f). Omnibus Budget Reconciliation Act of 1989 (PL 101-239)	"Report to Congress on the Depreciation of Business-Use Passenger Cars." Department of the Treasury, April 1991. 37pp.
04/15/1991	SEC. 7612. OTHER MODIFICATIONS TO MINIMUM TAX. (f) STUDY OF DEPRECIATION TREATMENT OF CERTAIN VEHICLES- (1) IN GENERAL- The Secretary of the Treasury or his delegate shall conduct a study on the proper class life for cars and light trucks. (2) REPORT- Not later than the day 1 year after the date of the enactment of this Act, the Secretary shall submit a report to the Committee on Ways and Means of the House of Representatives and the Committee on Finance of the Senate on the report conducted under paragraph (1), together with such recommendations as he may deem advisable.		
PL 101-508	**Source Rule on Sales of Personal Property**	Sec. 11831(b) Omnibus Budget Reconciliation Act of 1990 as it amends Sec. 1211(d). Title XII. Tax Reform Act of 1986 (PL 99-514)	"Report to the Congress on The Sales Source Rules." Department of the Treasury, January 1993. 33pp.
01/01/1992	Online text unavailable. Letter accompanying report states: Requires evaluation of title passage rules in light of lower rates. Treasury is also directed to take into account the trade concerns of Congress.		
PL 101-508	**Treatment of Certain Family Services Providers**	Sec. 11831(b) Omnibus Budget Reconciliation Act of 1990 as it amends Sec. 6305 (e). The Technical and Misc. Revenue Act of 1988 (PL 100-647)	Congressional Letter Response, January 1992.
01/01/1992	Online summary states: Title VI: Other Substantive Revenue Provisions Subtitle M: Miscellaneous Provisions Sets forth criteria to govern the employment status of dependent care services providers for employment tax purposes. Directs the Secretary of the Treasury to report to specified congressional committees on the tax status of day care providers paid under enumerated programs.		

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Public Law # ***Date Due***	***Topic*** ***Mandate Text***	***Congressional Requirement***	***Study Citations and Recent Related SOI Publications***
PL 101-508	**Spin-off of Defined Benefit Plan Assets to Bridge Banks**	Sec. 11831(b) Omnibus Budget Reconciliation Act of 1990 as it amends Sec. 6067(b). The Technical and Misc. Revenue Act of 1988 (PL 100-647)	"Study on the Allocation of Excess Pension Plan Assets in the Case of Bridge Banks." Department of the Treasury, January 1992. 9pp.
01/01/1992	Online summary states: Subtitle C: Pensions and Employee Benefits Adds provisions to cover mergers and consolidations of plans or transfers of plan assets in connection with bridge banks. Directs the Secretary of the Treasury to study and report to specified congressional committees on appropriate methods of allocating assets under these new rules.		
PL 101-508	**Limiting Policyholder Dividend Deduction for Mutual P&C Companies**	Sec. 11831(b) Omnibus Budget Reconciliation Act of 1990 as it amends Sec. 1025. Title X. Tax Reform Act of 1986 (PL 99-514)	"Report to the Congress on Property and Casualty Insurance Company Taxation." Department of the Treasury, April 1991. 45pp.
01/01/1992	Online summary states: Title X: Insurance Products and Companies - Subtitle C: Property and Casualty Insurance Companies Requires the Secretary to study the tax treatment of policyholder dividends by mutual property and casualty insurance companies. Directs that such study be submitted to specified congressional committees no later than January 1, 1989. Gives the Secretary the authority to require the furnishing of such information as may be necessary to conduct the study.		
PL 101-508	**Deferred Compensation under Sec. 457**	Sec. 11831(b) Omnibus Budget Reconciliation Act of 1990 as it amends Sec. 6064 (d)(4) The Technical and Misc. Revenue Act of 1988 (PL 100-647)	"Report to the Congress on The Tax Treatment of Deferred Compensation Under Section 457." Department of the Treasury, January 1992. 10pp.
01/01/1992	Online summary states: Subtitle C: Pensions and Employee Benefits Directs the Secretary of the Treasury to study and report to specified congressional committees on tax treatment of deferred compensation paid by State and local governments and tax-exempt organizations.		
PL 101-508	**Reform of Subchapter C**	Sec. 11831(b) Omnibus Budget Reconciliation Act of 1990 as it amends Sec. 634 Title VI. Tax Reform Act of 1986 (PL 99-514)	"Report of the Department of the Treasury on Integration of The Individual and Corporate Tax Systems: Taxing Business Income Once." Department of the Treasury, January 1992. 268pp.
01/01/1992	Online summary states: Title VI: Corporate Provisions - Subtitle D: Recognition of Gain and Loss on Distributions of Property in Liquidation Requires the Secretary to conduct a study of provisions relating to subchapter C corporations and to report results to specified Congressional committees by January 1, 1988.		

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Public Law #	***Topic***	***Congressional Requirement***	***Study Citations and Recent Related SOI Publications***
Date Due	***Mandate Text***		
PL 101-508	**Study of Section 482- Transfer Pricing**	Sec. 11316 Omnibus Budget Reconciliation Act of 1990	"Report on the Application and Administration of Section 482." Department of the Treasury, Internal Revenue Service, April 1992.
03/01/1992	SEC. 11316. STUDY OF SECTION 482. (a) GENERAL RULE- The Secretary of the Treasury or his delegate shall conduct a study of the application and administration of section 482 of the Internal Revenue Code of 1986. Such study shall include examination of-- (1) the effectiveness of the amendments made by this part in increasing levels of compliance with such section 482, (2) use of advanced determination agreements with respect to issues under such section 482, (3) possible legislative or administrative changes to assist the Internal Revenue Service in increasing compliance with such section 482, and (4) coordination of the administration of such section 482 with similar provisions of foreign tax laws and with domestic nontax laws. (b) REPORT- Not later than March 1, 1992, the Secretary of the Treasury or his delegate shall submit to the Committee on Ways and Means of the House of Representatives and the Committee on Finance of the Senate a report on the study conducted under subsection (a), together with such recommendations as he may deem advisable.		
PL 101-508	**Study of Certain Fraternal Beneficiary Societies**	Sec. 11831(b) Omnibus Budget Reconciliation Act of 1990 as it amends Sec. 1012(c)(2). Title X. Tax Reform Act of 1986 (PL 99-514)	"Report to Congress on Fraternal Benefit Societies." Department of the Treasury, January 1993. 81pp.
07/01/1992	Online text/summary unavailable. Letter accompanying report states: Requires study of the use of revenues from the insurance activities of section 501(c)(8) fraternal beneficiary societies that have gross premiums in excess of $25 MM.		
PL 101-508	**Report on Special Valuation Rules**	Sec 11602(d) Omnibus Budget Reconciliation Act of 1990 (PL. 101-508)	
12/31/1992	SEC. 11602. SPECIAL VALUATION RULES. (d) STUDY- The Secretary of the Treasury shall conduct a study of-- (1) the prevalence and types of options and agreements used to distort the valuation of property for purposes of subtitle B of the Internal Revenue Code of 1986, and (2) other methods using discretionary rights to distort the value of property for such purposes. The Secretary shall, not later than December 31, 1992, report the results of such study, together with such legislative recommendations as the Secretary considers necessary, to the Committee on Finance of the Senate and the Committee on Ways and Means of the House of Representatives.		

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Public Law #	***Topic***	***Congressional Requirement***	***Study Citations and Recent Related SOI Publications***
Date Due	***Mandate Text***		
PL 101-508	**Low-Income Housing Credit**	Sec. 11407 Omnibus Budget Reconciliation Act 1990	
01/01/1993	TITLE XI--REVENUE PROVISIONS Subtitle D--1-Year Extension of Certain Expiring Tax Provisions SEC. 11407. LOW-INCOME HOUSING CREDIT. (b) ADDITIONAL AMENDMENTS- (10) EFFECTIVE DATES- (D) STUDY- The Inspector General of the Department of Housing and Urban Development and the Secretary of the Treasury shall jointly conduct a study of the effectiveness of the amendment made by paragraph (5) in carrying out the purposes of section 42 of the Internal Revenue Code of 1986. The report of such study shall be submitted not later than January 1, 1993, to the Committee on Ways and Means of the House of Representatives and the Committee on Finance of the Senate.		
PL 101-508	**Taxation of Americans Working Overseas**	Sec. 11833(a) Omnibus Budget Reconciliation Act of 1990 as it amends Sec. 114 Economic Recovery Tax Act of 1981 (PL 97-34) as it amends Foreign Earned Income Act, 1978 (PL 95-615)	"Individual Foreign-Earned Income and Foreign Tax Credit, 1996." Internal Revenue Service, SOI Bulletin, vol. 19:1, Summer 1999. pp. 130-151 "Individual Foreign-Earned Income and Foreign Tax Credit, 1991." Internal Revenue Service, SOI Bulletin, vol. 14:2, Fall 1994. pp. 113-122. "Taxation of Americans Working Overseas: The Operation of the Foreign Earned Income Exclusion in 1987." Department of the Treasury, January 1993. 29pp. "Taxation of Americans Working Overseas: The Operation of the Foreign Earned Income Exclusion in 1983." Department of the Treasury, March 1989. 31pp. "Taxation of Americans Working Overseas: Revenue Aspects of Recent Legislative Changes and Proposals." Deapartment of the Treasury, February 1978. 78pp.
12/31/2004 Quintennial	Online text unavailable. Letter accompanying report states: Section 114 of the Economic Recovery Tax Act of 1981 provides that the Secretary of the Treasury shall transmit a report to the Committee on Ways and Means of the House of Representatives and to the Committee on Finance of the Senate on the operation and effects of sections 911 and 912 of the Internal Revenue Code. The Omnibus Budget Reconciliation Act of 1990 amended the reporting provisions of section 114 to require that a report be submitted for the 1993 tax year and every fifth year thereafter.		

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Public Law #Topic		***Congressional Requirement***	***Study Citations and Recent***
Date Due	***Mandate Text***		***Related SOI Publications***
PL 101-073	**Government Sponsored Enterprises**	Sec. 1404 (d) Financial Institutions Refrom, Recovery, and Enforcement Act of 1989	"Report of the Secretary of the Treasury on Government-Sponsored Enterprises." Department of the Treasury, April 1991. 53pp. "Report of the Secretary of the Treasury on Government-Sponsored Enterprises." Department of the Treasury, May 1990. various pagings.
05/15/1991	TITLE XIV--TAX PROVISIONS SEC. 1404. STUDIES OF RELATIONSHIP BETWEEN PUBLIC DEBT AND ACTIVITIES OF GOVERNMENT-SPONSORED ENTERPRISES. (a) IN GENERAL- In order to better manage the bonded indebtedness of the United States, the Secretary shall conduct 2 annual studies to assess the financial safety and soundness of the activities of all Government-sponsored enterprises and the impact of their operations on Federal borrowing. (d) REPORTS TO CONGRESS- The Secretary shall submit to the Congress-- (1) by May 15, 1990, a report setting forth the results of the 1st annual study conducted under this section; and (2) by May 15, 1991, a report setting forth the results of the 2nd annual study conducted under this section.		
PL 101-073	**Federally Assisted Transactions**	Sec. 1403(a) Financial Institutions Reform, Recovery, and Enforcement Act of 1989	"Report on Tax Issues Relating to 1988/89 Federal Savings and Loan Insurance Corporation Assisted Transactions." Department of the Treasury, March 1991. 18pp.
	SEC. 1403. ANNUAL REPORTS ON TRANSACTIONS IN WHICH FEDERAL FINANCIAL ASSISTANCE PROVIDED.		
Annually	(a) IN GENERAL- The Secretary of the Treasury or his delegate shall submit to the Senate and to the Committee on Ways and Means of the House of Representatives annual reports on-- (1)(A) the transactions which occur during the year for which the report is made and with respect to which Federal financial assistance is provided; (B) the aggregate amount of Federal financial assistance provided with respect to such transactions; and (C) any tax benefits available by reason of such transactions; and (2) the aggregate amount of Federal financial assistance provided during such year, and the aggregate tax benefits utilized during such year, which are attributable to such transactions in prior years. (b) DEFINITION- For purposes of this section, the term `Federal financial assistance' means any assistance to which section 597 of the Internal Revenue Code of 1986 applies.		

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Public Law # ***Date Due***	***Topic*** ***Mandate Text***	***Congressional Requirement***	***Study Citations and Recent Related SOI Publications***
PL 100-647	**Depreciation of Clothing Held for Rental**	Sec. 201 Tax Reform Act of 1986 PL 99-514, as amended by Sec. 6253 Technical and Misc. Revenue Act of 1988	"Report to Confress on the Depreciation of Clothing Held for Rental." Department of the Treasury, August 18, 1989. 54pp.
	Online text unavailable. Letter accompanying report states: Section 201(a) of Public Law 99-514, the Tax Reform Act of 1986, required the Treasury to establish an office to study the depreciation of all depreciable assets, and when appropriate, to assign or modify the existing class lives of assets. The General Explanation of the 1986 Act stated, "Initial studies are expected to concentrate on property that now has no ADR midpioint. Additionally, clothing held for rental and scientific instruments (especially those used in connection with a computer) should be studied to determine whether a change in class life is appropriate."		
PL 100-647	**Depreciation of Scientific Instruments**	Sec. 201 Tax Reform Act of 1986 (PL 99-514) as amended by Sec. 6253. Technical and Misc. Revenue Act of 1988	"Report to Congress on the Depreciation of Scientific Instruments." Department of the Treasury, March 1990. 52pp.
	Online text unavailable. Letter accompanying report states: Section 201(a) of Public Law 99-514, the Tax Reform Act of 1986, required the Treasury to establish an office to study the depreciation of all depreciable assets, and when appropriate, to assign or modify the existing class lives of assets. General Explanation of the 1986 Act stated, "Initial studies are expected to concentrate on property that now has no ADR midpioint. Additionally, clothing held for rental and scientific instruments (especially those used in connection with a computer) should be studied to determine whether a change in class life is appropriate."		
PL 100-647	**Depreciation of Horses**	Sec. 201 Tax Reform Act of 1986 (PL 99-514) as amended by Sec. 6253. Technical and Misc. Revenue Act of 1988	"Report to Congress on the Depreciation of Horses." Department of the Treasury, March 1990. 40pp.
	Online text unavailable. Letter accompanying report states: Section 201(a) of Public Law 99-514, the Tax Reform Act of 1986, required the Treasury to establish an office to study the depreciation of all depreciable assets, and when appropriate, to assign or modify the existing class lives of assets. General Explanation of the 1986 Act stated, "Initial studies are expected to concentrate on property that now has no ADR midpioint. Additionally, clothing held for rental and scientific instruments (especially those used in connection with a computer) should be studied to determine whether a change in class life is appropriate."		
PL 100-647	**Depreciation of Fruit and Nut Trees**	Sec. 201 Tax Reform Act of 1986 (PL 99-514) as amended by Sec. 6253. Technical and Misc. Revenue Act of 1988	"Report to Congress on the Depreciation of Fruit and Nut Trees." Department of the Treasury, March 1990. 57pp.
	Online text unavailable. Letter accompanying report states: Section 201(a) of Public Law 99-514, the Tax Reform Act of 1986, required the Treasury to establish an office to study the depreciation of all depreciable assets, and when appropriate, to assign or modify the existing class lives of assets. General Explanation of the 1986 Act stated, "Initial studies are expected to concentrate on property that now has no ADR midpioint. Additionally, clothing held for rental and scientific instruments (especially those used in connection with a computer) should be studied to determine whether a change in class life is appropriate."		

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Public Law # ***Date Due***	***Topic*** ***Mandate Text***	***Congressional Requirement***	***Study Citations and Recent Related SOI Publications***
PL 100-647	**Definition of United States Resident**	Sec. 6138. The Technical and Misc. Revenue Act of 1988	Congressional Letter Response, September 1991.
05/01/1989	Online summary states: Subtitle F: Foreign Provisions Directs the Secretary of the Treasury to study and report to specified congressional committees concerning determinations of U.S. resident status for Federal tax law purposes.		
PL 100-647	**The Taxation of Life Insurance Company Products**	Sec. 5014(b). The Technical and Misc. Revenue Act of 1988	"Report to the Congress on the Taxation of Life Insurance Company Products." Department of the Treasury, March 1990. 56pp.
06/01/1989	Online summary states: Title V: Revenue Increase Provisions Subtitle B: Insurance Provisions Directs the Secretary of the Treasury and the Comptroller General each to study and report to specified congressional committees concerning: (1) the effectiveness of revised tax treatment of life insurance and annuity products in preventing the sale of such products primarily for investment purposes; and (2) the policy justification for, and practical implications of, tax treatment of the earnings on the cash surrender value of life insurance and annuity contracts in light of recent reform legislation.		

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Public Law #Topic Date Due	***Mandate Text***	***Congressional Requirement***	***Study Citations and Recent Related SOI Publications***
PL 100-647	**Domestic International Sales Corporation (DISC) / Foreign Sales**	Sec. 506 Revenue Act of 1971 (PL 92-178) as amended by Sec. 804, Deficit Reduction Act of 1984 (PL 98-369), as amended by Sec. 6252(b)(2) Technical and Misc. Revenue Act of 1988 (PL 100-647)	"Foreign Sales Corporations, 1996." Internal Revenue Service, SOI Bulletin, Vol. 19:4, Spring 2000. pp. 87-122. "The Operation and Effect of the Foreign Sales Corporation Legislation: July 1, 1992 to June 30, 1993", Department of the Treasury, November 1997. 31pp. "The Operation and Effect of the Foreign Sales Corporation Legislation: January 1, 1985 to June 30, 1988", Department of the Treasury, January 1993. 35pp. “The Operation and Effect of the Domestic International Sales Corporation Legislation, July 1, 1981 to June 30, 1983.” Department of the Treasury, February 1988. 36pp. “The Operation and Effect of the Domestic International Sales Corporation Legislation: 1981.” Department of the Treasury, July 1983. 39pp. "The Operation and Effect of the Domestic International Sales Corporation Legislation: 1980 Annual Report." Department of the Treasury, December 1982. 38pp. "The Operation and Effect of the Domestic International Sales Corporation Legislation: 1979 Annual Report." Department of the Treasury, April 1981. 40pp. "The Operation and Effect of the Domestic International Sales Corporation Legislation: 1978 Annual Report." Department of the Treasury, April 1980. 53pp. "The Operation and Effect of the Domestic International Sales Corporation Legislation: 1977 Annual Report." Department of the Treasury, April 1979. 55pp. "The Operation and Effect of the Domestic International Sales Corporation Legislation: 1976 Annual Report." Department of the Treasury, April 1978. 58pp. "The Operation and Effect of the Domestic International

			Sales Corporation Legislation: 1975 Annual Report." Department of the Treasury, April 1977. 51pp.

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Public Law #Topic		***Congressional Requirement***	***Study Citations and Recent***
Date Due	***Mandate Text***		***Related SOI Publications***
	Corporations (FSC)		"The Operation and Effect of the Domestic International Sales Corporation Legislation: 1974 Annual Report." Department of the Treasury, April 1976. 37pp. "The Operation and Effect of the Domestic International Sales Corporation Legislation: 1973 Annual Report." Department of the Treasury, April 1975. 30pp. "The Operation and Effect of the Domestic International Sales Corporation Legislation: 1972 Annual Report." Department of the Treasury, April 1974. 20pp.
Quadrennial beginning 12/31/90	Online summary states: Subtitle K: Other Administrative Provisions Amends the Tax Reform Act of 1984 to require reporting concerning possessions corporations and foreign sales corporations every four years rather than annually.		

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Public Law # ***Date Due***	***Topic*** ***Mandate Text***	***Congressional Requirement***	***Study Citations and Recent Related SOI Publications***
PL 100-647	**Possessions Corporation**	Sec. 441. Deficit Reduction Act of 1984 (PL 98-369) as it amends W&M and Senate Finance Reports on Tax Reform Act of 1976 (PL 94-55), as amended by Sec. 6252(b) of Technical and Misc. Revenue Act of 1988 (PL 100-647)	"U.S. Possessions Corporations, 1995." Internal Revenue Service, SOI Bulletin, vol. 19:1, Summer 1999. pp. 168-184. "U.S. Possessions Corporations, 1993." Internal Revenue Service, SOI Bulletin, vol. 17:2, Fall 1997. pp. 144-157. "U.S. Possessions Corporations, 1989." Internal Revenue Service, SOI Bulletin, vol. 12:2, Fall 1992. pp. 97-103. "U.S. Possessions Corporations, 1987." Internal Revenue Service, SOI Bulletin, vol. 11:1, Summer 1991. pp. 51-60. "The Operation and Effect of the Possessions Corporation System of Taxation: Sixth Report (1983)." Department of the Treasury, March 1989. 109pp. "The Operation and Effect of the Possessions Corporation System of Taxation: Fifth Report (1982)." Department of the Treasury, July 1985. 107pp. "The Operation and Effect of the Possessions Corporation System of Taxation: Fourth Report (1979-1980)." Department of the Treasury, February 1983. 163pp. "The Operation and Effect of the Possessions Corporation System of Taxation: Third Report (1978)." Department of the Treasury, June 1980. 140pp. "The Operation and Effect of the Possessions Corporation System of Taxation: Second Report (1977)." Department of the Treasury, June 1979. "The Operation and Effect of the Possessions Corporation System of Taxation: First Report (1976)." Department of the Treasury, June 1978. 90pp.
12/31/2001	Online summary states: Subtitle K: Other Administrative Provisions		
Quadrennial	Amends the Tax Reform Act of 1984 to require reporting concerning possessions corporations and foreign sales corporations every four years rather than annually.		

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Public Law #	***Topic***	***Congressional Requirement***	***Study Citations and Recent Related SOI Publications***
Date Due	***Mandate Text***		
PL 100-360	**Financing Health and Long-Term Care**	Requested by President 2/11/87 and Sec. 113. The Medicare Catastrophic Coverage Act of 1988	"Financing Health and Long-term Care: Report to the President and to the Congress." Department of the Treasury, March 1990. 120pp.
11/30/1988	Online summary states: Title I: Provisions Relating to Part A of Medicare Program and Supplemental Medicare Premium- Subtitle B: Supplemental Medicare Premium Directs the Secretary of the Treasury to conduct a study and report to the Congress by November 30, 1988, on Federal tax policies to promote private financing of long-term care.		
PL 100-203	**Insurance Syndicate Study**	Sec. 10244, Title X, HR 3545, Omnibus Budget Reconciliation Act of 1987	"Report to Congress on the Taxation of Income Earned by Members of Insurance or Reinsurance Syndicates." Department of the Treasury, February 1989. 62pp.
04/01/1988	Online summary states: Title X: Revenue Provisions - Subtitle B: Business Provisions - Part V: Insurance Provisions - Directs the Secretary of the Treasury to: (1) study the proper Federal income tax treament of income earned by members of insurance or reinsurance syndicates and report findings to specified congressional committees by April 1, 1988; and (2) renegotiate by January 1, 1990, a specified closing agreement with underwriters participating in certain insurance or reinsurance syndicates.		
PL 100-203	**Widely Held Partnerships: Compliance and Administration Issues**	Sec. 10215. Title X. Omnibus Budget Reconciliation Act of 1987	"Widely Held Partnerships: Compliance and Administration Issues." Department of the Treasury, March 1990. 85pp. plus Appendices.
01/01/1989	Online summary states: Title X: Revenue Provisions Subtitle B: Business Provisions Part II: Partnership Provisions Directs the Secretary of the Treasury to study and report to specified congressional committees by January 1, 1989, (with an interim report due May 1, 1988) on: (1) the issue of treating publicly traded limited partnerships and other corporation-like partnerships as corporations for income tax purposes, including the issues of disincorporation and opportunities for avoidance of the corporate tax; and (2) administrative and compliance issues related to the tax treatment of publicly traded partnerships and other large partnerships.		

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Public Law # ***Date Due***	***Topic*** ***Mandate Text***	***Congressional Requirement***	***Study Citations and Recent Related SOI Publications***
PL 100-203	**Effect of Tax Refund Offset Program on Voluntary Compliance**	Sec. 9402(c). Title IX, Omnibus Bdget Reconciliation Act of 1987	"Refund Offset Program Benefits Appear to Exceed Costs: Report to Congressional Requesters." General Accounting Office, May 1991. 47pp. GAO/GGD-91-64
04/01/1989	Online summary states: Title IX: Income Security and Related Programs - Subtitle E: Miscellaneous Provisions - Amends the Deficit Reduction Act of 1984 to extend through June 30, 1988, provisions under which overpayments of Federal taxes may be used to offset non-tax debts owed to Federal agencies. (Currently, such offsets are permitted with respect to refunds payable before 1988.) Expresses the intent of the Congress that, to the extent practivable, the amendments made by the Deficit Reduction Act of 1984 with respect to the collection of non-tax debts owed to Federal agencies shall extend to all Federal agencies. Directs the Secretary of the Treasury to issue regulations to carry out the purposes of this paragraph. Directs the Comptroller General to study the operation and effectiveness of these provisions and to report findings to specified congressional committees no later than April 1, 1989.		
PL 100-203	**Tax Gap**	Sec. 10622 Revenue Act of 1987	"Income tax compliance research: net tax gap estimates." Department of the Treasury, Internal Revenue Service, April 1990." 18pp.
04/15/1989	Online summary states: Title X: Revenue Provisions Subtitle F: Other Revenue Provisions Part III: Compliance SEC. 10622 Requires the IRS: (1) to issue a report by April 15, 1989, on the extent of the tax gap and possible measures to decrease it; and (2) to report annually on the improvements being made in the audit rate, taxpayer assistance, and enforcement efforts.		
PL 100-202	**Installment Sales Income Study**	Sec. 105, Title I. The Treasury, Postal Service, and General Appropriations Act (1988) (Sec. 101(m), HJ Res 395)	Congressional Letter Response, August 1988.
08/15/1988	Online text unavailable. Study of economic impact and admnistrative complexity of IRC Sec. 453C (Installment Method), including effect on fiscal year taxpayers; recommending revenue neutral alternative to the method		
PL 099-514	**Report on Evasion of the Federal Gasoline Excise Tax**	Title XVII, Tax Reform Act of 1986	"Report to the Congress on Evasion of the Federal Gasoline Excise Tax." U.S. Department of the Treasury, Office of Tax Policy, December 1987. 20pp.
12/31/1986	Online text unavailable. Letter accompanying report states: Section 1703(g) of Public Law 99-514, the Tax Reform Act of 1986, provides that the Secretary of the Treasury "shall conduct a study of incidence of evasion of the gasoline tax."		

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Public Law #	***Topic***	***Congressional Requirement***	***Study Citations and Recent Related SOI Publications***
PL 099-514	**Report on Return-free Tax System**	Title XV, Tax Reform Act of 1986	"Current Feasibility of a Return-Free Tax System." Department of the Treasury, Internal Revenue Service, October 1987. 57 pp.
Date Due	***Mandate Text***		
04/07/1987	Online summary states: Title XV: Compliance and Tax Administration - Subtitle H: Miscellaneous Provisions - Requires the Secretary to report to the Congress on a return-free system for the Federal income tax of individuals.		
PL 099-514	**Effect on U.S. Reinsurance Corporations of the Waiver by Treaty of the Excise Tax on Certain Reinsurance Premiums**	Sec. 1244, Title XII. Tax Reform Act of 1986	"Report to Congress on the Effect on U.S. Reinsurance Corporations of the Waiver by Treaty of the Excise Tax on Certain Reinsurance Premiums." Department of the Treasury, March 1990. 24pp.
12/31/1987	Online summary states: Title XII: Foreign Tax Provisions - Subtitle E: Treatment of Foreign Taxpayers Requires the Secretary of the Treasury to conduct a study to determine whether U.S. reinsurance corporations are placed at a significant competitive disadvantage with foreign reinsurance corporations by existing treaties between the United States and foreign countries.		
PL 099-514	**Worthlessness of Bad Debts**	Tax Reform Act of 1986. Conference Report 99-841. P. 11-316	"Report to the Congress on the Tax Treatment of Bad Debts by Financial Institutions." Department of the Treasury, September 1991. 48pp.
07/15/1991	No statutory requirement. Letter accompanying report directed: the Treasury Department to study and report on the appropriate criteria to be used in determining whether a debt is worthless for Federal income tax purposes, and specifically to consider the circumstances under which it would be appropriate to provide a conclusive or rebuttable presumption of worthlessness.		
PL 099-509	**Telephone Excise Tax Exemptions**	Sec. 8061, Omnibus Budget Reconciliation Act of 1986	"Report to Congress on Communication Services Not Subject to Federal Excise Tax." Department of the Treasury, August 1987. 31pp.
06/30/1987	Online summary states: Title VIII: Revenues, Trade, and Related Programs - Subtitle A: Revenue Provisions - Part VII: Study of Communication Services Not Subject to Federal Excise Tax - Requires the Secretary of the Treasury to conduct a study of communication services not subject to Federal excise tax. Requires the Secretary to submit a report of such study to specified committees of the Congress not later than June 30, 1987. Secretary of the Treasury, in consultation with the Secretary of Commerce and the Chairman of the Federal Communications Commission, “shall conduct a study of communication services which are exempt from the tax imposed by section 4251 of the Internal Revenue Code of 1954 by reason of being a private communication service (as defined in section 4252(d) of such Code) or by reason of a specific exemption from such tax under section 4253 of such Code.”		

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Public Law #	***Topic***	***Congressional Requirement***	***Study Citations and Recent Related SOI Publications***
Date Due	***Mandate Text***		
PL 099-499	**Tax on Certain Imported Substances under Secs. 4671 and 4661(e)(2)(A)(ii)(II) of the Internal Revenue Code**	Sec. 515(d) Superfund Revenue Act of 1986	
01/01/1988	SEC. 515. (d) STUDY. (1) In general. The Secretary of the Treasury or his delegate shall conduct a study of issues relating to the implementation of (A) the tax imposed by the section 4671 of the Internal Revenue Code of 1986 (as added by this section), and (B) the credit for exports of taxable substances under section 4661(e)(2)(A)(ii)(II) of such Code. In conducting such study, the Secretary of the Treasury or his delegate shall consult with the Environmental Protection Agency and the International Trade Commission. (2) Report. The report of the study under paragraph (1) shall be submitted not later than January 1, 1988, to the Committee on Ways and Means of the House of Representatives and the Committee on Finance of the Senate."		
PL 098-369	**Gross Income Tax**	Sec. 1081, Deficit Reduction Act of 1984	"Report to Congress on an Economic Analysis of Gross Income Taxes." Department of the Treasury, Office of the Secretary, Office of Tax Analysis, November 1986.
	The Secretary of the Treasury or his delegate shall conduct a study of, and submit to the House Ways and Means Committee and the Senate Finance Committee, a report on " a simplified income tax based on gross income."		
PL 098-369	**Taxicab Fuel**	Sec. 935 Deficit Reduction Act of 1984 (PL 98-369) as it amends Sec. 511(e)(4) of Surface Transportation Assistance Act of 1982 (PL	"A Report to the Congress on the Reduced Rate of Fuels Taxes for Taxicabs." Department of the Treasury, June 1988. 7pp.
01/01/1985	Title IX: Highway Revenue Provisions - Subtitle D: Studies - Requires the Secretary of the Treasury to conduct a study of the reduced rate of fuel taxes provided for taxicabs. Requires such study to be submitted to the Congress no later than January 1, 1985.		
PL 098-369	**Weight-Distance Taxes**	Deficit Reduction Act of 1984 (PL 98-369)	
10/01/1987	Online summary states: Title IX: Highway Revenue Provisions - Subtitle D: Studies - Requires the Secretary of Transportation, in consultation with the Secretary of the Treasury, to conduct a study (3) to evaluate the feasibility and ability of weight-distance truck taxes to provide the greatest degree of equity among highway users, to ease the costs of compliance of such taxes, and to improve the efficiency by which such taxes might be administered. Requires the Secretary of Transportation to submit a report on each study to specified committees of Congress not later than October 1, 1987.		
PL 098-369	**Trans-Border Trucking**	Sec. 932 and 934 Deficit Reduction Act of 1984	
10/01/1987	Online summary states: Title IX: Highway Revenue Provisions - Subtitle D: Studies - Requires the Secretary of Transportation, in consultation with the Secretary of the Treasury, to conduct a study to determine the significance of the excise tax on highway motor vehicles on trans-border trucking operations		

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Public Law #	***Topic***	***Congressional Requirement***	***Study Citations and Recent***
Date Due	***Mandate Text***		***Related SOI Publications***
PL 098-369	**Heavy Vehicle Cost Responsibility Study**	Sec. 931 and 934, Deficit Reduction Act of 1984	
10/01/1987	Online summary states: Title IX: Highway Revenue Provisions - Subtitle D: Studies - Requires the Secretary of Transportation, in consultation with the Secretary of the Treasury, to conduct a study: (1) of whether highway motor vehicles with taxable gross weights of 80,000 pounds or more bear a proportionate share of the cost of the highway system;		
PL 098-369	**Final Report of Life Insurance Company Taxation**	Sec. 231(b)(3). Deficit Reduction Act of 1984	"Final Report to the Congress on Life Insurance Company Taxation." Department of the Treasury, August 11, 1989. 56pp. "Interim Report to the Congress on Life Insurance Company Taxation." Department of the Treasury, June 1988. 93pp.
01/01/1989	Online summary states: Title II: Life Insurance Provisions - Subtitle C: Studies - Requires the Secretary to make annual reports in the years 1986, 1987, 1988, and 1989 concerning the impact of this Act on specified segments and products of the life insurance industry.		
PL 098-369	**Private Foundation Grant-Making Expenses**	Deficit Reduction Act of 1984, Conference Report 98-861, p. 1087	
01/01/1990	No statutory requirement		

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Public Law #Topic		***Congressional Requirement***	***Study Citations and Recent Related SOI Publications***
Date Due	***Mandate Text***		
PL 098-369	**International Boycott Provision**	Sec. 1067 Tax Reform Act of 1976 (PL 94-455) as amended by Sec. 411 Deficit Reduction Act of 1984 (PL 98-369)	"The Operation and Effect of the International Boycott Provisions of the Internal Revenue Code: Seventh Report." Department of the Treasury, Internal Revenue Service, August 1997. 33pp. Document 10032, Catalog #24442Q. "The Operation and Effect of the International Boycott Provisions of the Internal Revenue Code: Sixth Report." Internal Revenue Service, December 1993. "The Operation and Effect of the International Boycott Provisions of the Internal Revenue Code: Fifth Report." Department of the Treasury, February 1991. 38pp. "The Operation and Effect of the International Boycott Provisions of the Internal Revenue Code: Fourth Report." Department of the Treasury, 1985. 32pp. "The Operation and Effect of the International Boycott Provisions of the Internal Revenue Code: Third Annual Report (1978)." Department of the Treasury, May 1982. 20pp. "The Operation and Effect of the International Boycott Provisions of the Internal Revenue Code: Second Annual Report (1977)." Department of the Treasury, December 1980. 20pp. "The Operation and Effect of the International Boycott Provisions of the Internal Revenue Code: First Annual Report (1976)." Department of the Treasury, March 1979. 20pp.
12/31/1993 4-year cycle	Title IV: Tax Simplification Subtitle D: Miscellaneous Treasury Administrative Provisions - Requires the submission of the international boycott report every four years.		

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Public Law #Topic		***Congressional Requirement***	***Study Citations and Recent***
Date Due	***Mandate Text***		***Related SOI Publications***
PL 098-021	**Taxation of Social Security and Railroad Retirement Benefits**	Sec. 121 1983 Social Security Act (PL 98-21) p. 97 Stat. 84	"Report on the Taxation of Social Security and Railroad Retirement Benefits in Calendar Years 1994, 1995, and 1996." Department of the Treasury, January 2001. 30pp. "Report on The Taxation of Social Security and Railroad Retirement Benefits in Calendar Year 1993." Department of the Treasury, July 1998. 15+pp. "Report on The Taxation of Social Security and Railroad Retirement Benefits in Calendar Year 1992." Department of the Treasury, January 1997. 22pp. "Report on the Taxation of Social Security and Railroad Retirement Benefits in Calendar Year 1991." Department of the Treasury, September 1994. 16pp. "Report on The Taxation of Social Security and Railroad Retirement Benefits in Calendar Year 1990." Department of the Treasury, January 1993. 15pp. "Report on The Taxation of Social Security and Railroad Retirement Benefits in Calendar Year 1989." Department of the Treasury, March 1992. 15pp. "Report on The Taxation of Social Security and Railroad Retirement Benefits in Calendar Years 1987 and 1988." Department of the Treasury, March 1991. 35pp. "Report on The Taxation of Social Security and Railroad Retirement Benefits in Calendar Year 1986." Department of the Treasury, February 1989. 15pp. "Report on the Taxation of Social Security and Railroad Retirement Benefits in Calendar Year 1985." Department fo the Treasury, July 1987. 10pp.
Annual	Online summary states: Title I: Provisions Affecting the Financing of the Social Security System - Part C: Revenue Provisions - Appropriates to the Federal Old-Age and Survivors Insurance Trust Fund and to the Federal Disability Insurance Trust Fund the revenues generated under this title. Requires that such appropriations be transferred at least quarterly from the Treasury to the trust funds. Requires the Secretary of the Treasury to report to Congress, the Secretary of Health and Human Services, and the Railroad Retirement Board on such transfers.		

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Public Law #	***Topic***	***Congressional Requirement***	***Study Citations and Recent Related SOI Publications***
Date Due	***Mandate Text***		
PL 097-248	**Tip Compliance**	Sec. 314 (c) HR 4961 Tax Equity and Fiscal Responsibility Act of 1982	"Tip Income Study." Department of the Treasury, Internal Revenue Service, December 1990. 48pp
01/01/1987	Online text unavailable		
PL 097-034	**Americans Working Abroad**	Sec. 208. Foreign Earned Income Act of 1978 (PL 95-615) as amended by Sec. 114 Economic Recovery Tax Act of 1981 (PL 97-34) and OBRA, 1990, Sec. 11833	
12/31/1994	Online summary states: Title I: Individual Income Tax Provisions - Subtitle B: Income Earned Abroad - Amends the Foreign Earned Income Act of 1978 to revise reporting requirements to require the Secretary and certain Federal Government agencies to report to specified congressional committees on the operation and effects of the foreign earned income exclusion quadrennially beginning after the enactment of this Act.		
PL 096-451	**Motorboat Fuel Excise Tax**	Sec. 204 National Recreational Boating Safety Improvement Act of 1980	"Report to Congress on the Gasoline Excise Tax Revenues Attributable to Fuel Used in Recreational Motorboats." Department of the Treasury, Office of Tax Analysis, 1986. 33pp.
10/14/1982	Online summary states: Title II: Establishment of Fund SEC. 204 Directs the Secretary of the Treasury (after consultation with the Secretary of the department in which the Coast Guard is operating) to conduct a study to determine the portion of motorboat fuel taxes attributable to fuel used in recreational motorboats and to report such findings to Congress within two years of the enactment of this Act.		
PL 096-223	**Windfall Profits Tax**	Sec. 102(e), Crude Oil Windfall Profit Tax Act of 1980	Congressional Letter Response (1986), August 1988. Congressional Letter Response (1984, 1985), December 1986.
Annual	The Secretary of the Treasury will report annually to Congress, beginning in fiscal year 1982, on the net revenue derived from the windfall profit tax for the preceding fiscal year and the actual disposition of these revenues.		
PL 095-600	**Targeted Jobs Tax Credit**	Sec. 554 Revenue Act of 1978	"The Use of Tax Subsidies for Employment. A Report to Congress by the Departments of Labor and Treasury." Department of the Treasury, May 1986. 119pp.
	Secretary of the Treasury and the Secretary of Labor jointly submit a report on the Targeted Jobs Tax Credit.		

Question 4: How much taxpayer guidance did IRS' Office of Chief Counsel provide in 1990-99, including guidance provided in

- **IRS' Cumulative Bulletin,**
- **Actions on Decisions (AODs),**
- **Private Letter Rulings (PLRs),**
- **Technical Advice Memoranda (TAMs),**
- **Field Service Advice (FSAs),**
- **Office Memoranda (OMs), and**
- **General Counsel Memoranda (GCMs)?**

The Internal Revenue Cumulative Bulletin is an annual compilation of items from the weekly Internal Revenue Bulletins. The Cumulative Bulletins we reviewed contained 21 different categories of information. Table I.2 shows the number of issues for each type of guidance in calendar years 1990-98, the most recent Cumulative Bulletin available at the time we did our work.

Table I.2: Amount of IRS Guidance Published in Cumulative Bulletins, Calendar Years 1990-98

Type of guidance	1990	1991	1992	1993	1994	1995	1996	1997	1998	Total
Revenue Rulings	112	70	112	94	82	85	65	57	62	**739**
Revenue Procedures	67	74	108	53	81	58	66	61	65	**633**
Notices	75	44	61	60	103	67	68	77	67	**622**
Treasury Decisions	47	54	74	49	72	58	58	52	50	**514**
Proposed Regulations	48	83	67	57	53	49	49	46	53	**505**
Announcements									114	**114**
Delegation Orders	8	9	13	6	10	2	5	3		**56**
Tax Conventions	10	7	1		1	1	4	1	1	**26**
Railroad Retirement Quarterly Rates	2	2	2	3	3	3	2	2	2	**21**
Public Laws	4	3	7	1	1	2		2		**20**
Court Decisions	4	3		4			3	2	3	**19**
Social Security Contribution & Benefit Base	1	1	1	1	1	1	1	1		**8**
Summaries of Disciplinary Actions[a]		3	1							**4**
Treasury Directives		1				2				**3**
Treasury Orders			1		1	1				**3**
Statement of Procedural Rules		1	1							**2**
Committee Reports (Conference)		1		1						**2**
Executive Orders		1								**1**
Bank Secrecy Act Regulations			1							**1**
Committee Reports (House)						1				**1**
Social Security Coverage Threshold								1		**1**
Total	**378**	**357**	**450**	**329**	**408**	**330**	**321**	**305**	**417**	**3295**

[a]According to IRS officials, these are summaries of public hearings held to decide whether tax practitioners should be disciplined for mishandling taxpayer accounts

Source: GAO analysis of IRS Cumulative Bulletins.

Table I.3 shows IRS data for calendar years 1990-99 on selected types of guidance not included in IRS Cumulative Bulletins, as agreed with JCT staff.

Table I.3: Number of Issuances for Selected Types of Guidance, Calendar Years 1990-99

	Amount of guidance issued					
Year	**AODs**	**PLRs**	**TAMs**	**FSAs**	**OMs**	**GCMs**
1999	[a]	2060	115	423	0	0
1998	7	2222	119	258	0	0
1997	7	2052	149	292	0	0
1996	10	2022	154	220	1	2
1995	10	2036	153	300	0	2
1994	7	2068	161	397	0	2
1993	7	2211	173	491	1	1
1992	5	2273	253	399	4	14
1991	7	2586	201	150	8	33
1990	20	3456	124	195	25	30
Total	**80**	**22986**	**1602**	**3125**	**39**	**84**

[a]Data not available.

Source: IRS Office of Chief Counsel data.

Question 5: How many words and pages are contained in the most recent set of regulations?

IRS Regulations contained 8,551,444 words and 19,653 pages as of June 2000. We defined a word as any string of characters or digits separated from others by a space. We used an electronic version of the regulations published by Tax Analysts, which did not include page numbers. Our page count was derived by converting the Tax Analysts version into Microsoft Word format, with a font setting of 10.

IRS Forms, Schedules, Publications, and Worksheets

Question 6: What IRS forms and schedules existed in 1999? Provide a list broken down by IRS' four divisions and including the number of lines for each form or schedule and the length of the instructions (by number of pages) for each form or schedule. Also, list all IRS publications, including the number of pages for each publication in 1999.

The complexity of the tax system is to some degree reflected in the number of IRS tax forms, schedules, instructions, publications, and the pages or lines they contain. However, these numbers are not necessarily indicative of the compliance burden on a particular taxpayer. For example, certain forms, such as form 1040EZ, add to the total numbers but are intended to simplify compliance for some taxpayers.

IRS tax forms are not arranged in a consistent manner throughout. Thus, it was not possible to develop a consistent procedure for determining the number of lines requesting information from taxpayers on each form. However, most forms are broken out into distinct sections that are often labeled "Part" or "Schedule." The sections are normally followed by a series of numbers or letters that designate each piece of information requested on the form. In turn, the letters or numbers may have a subcategory of letters or numbers where information is requested, and so on. In effect, the letters or numbers create "levels" of information. We only counted only down to the second level of requested information. For instance, if a form had part I with a line 3, line 3a and line 3a(1), we only counted the lines marked 3 or 3a. Some forms contained no parts, schedules, letters, or numbers and asked for only few pieces of information from taxpayers. In these cases, we determined and counted the distinct types information requested. We did not count (1) identifier types of information, such as name, address, and social security number, or (2) the signature block on each form unless the form was a request for a signature.

Table II.1 provides a list of 649 IRS forms with associated instructions and schedules for the tax year 1999. Foreign language forms have been omitted. The table also includes information on the number of pages in separately published instructions, the number of lines per form (about 16,100 in total), whether instructions are included in forms and schedules rather than published separately, and the IRS divisions to which the forms or schedules apply. We did not attempt to count the number of pages of instructions included in forms and schedules because they were often interspersed throughout the documents.

Table II.1 Tax Year 1999 Forms, Instructions, and Schedules

IRS Division: Wage & Investment (WI), Small Business (SB), Large Business (LB), Tax Exempt/ Government Entity (TE)

No.	Product type	Code number	Name of form, instruction, or schedule	Number of pages of instructions	Number of lines per form	Instructions in form/schedule	IRS division
1	Form	CT-1	Employer's Annual Railroad Retirement Tax Return		21		SB,TE
2	Instr	CT-1	Instructions	6			
3	Form	CT-2	Employee Representative's Quarterly Railroad Tax Return		6	X	WI
4	Form	SS-4	Application for Employer Identification Number		22	X	WI,SB,LB,TE

No.	Product type	Code number	Name of form, instruction, or schedule	Number of pages of instructions	Number of lines per form	Instructions in form/schedule	IRS division
5	Form	SS-8	Determination of Employee Work Status for Purposes of Federal Employment Taxes and Income Tax Withholding		64		WI,SB,LB,TE
6	Form	SS-16	Certificate of Election of Coverage		1	X	TE
7	Form	T (Timber)	Forest Activities Schedules		104	X	WI,SB,LB
8	Form	W-2	Wage and Tax Statement		27		WI,SB,LB,TE
9	Instr	W-2	Instructions	12			
10	Instr	W-2 and W-3	Instructions	12			
11	Form	W-2C	Corrected Wage and Tax Statement		26	X	WI,SB,LB,TE
12	Instr	W-2c and W-3c	Instructions	4			
13	Form	W-2G	Certain Gambling Winnings		14		WI,SB,LB,TE
14	Instr	W-2G & 5754	Instructions	4			
15	Form	W-3	Transmittal of Income and Tax Statements		24		WI,SB,LB,TE
16	Form	W-3C	Transmittal of Corrected Income and Tax Statements		32		WI,SB,LB,TE
17	Form	W-3SS	Transmittal of Wage and Tax Statements		24	X	WI,SB,LB,TE
18	Form	W-4	Employee's Withholding Allowance Certificate		37	X	WI
19	Form	W-4P	Withholding Certificate for Pension or Annuity Payments		29	X	WI
20	Form	W-4S	Request for Federal Income Tax Withholding from Sick Pay		12	X	WI
21	Form	W-4V	Voluntary Withholding Request		7	X	WI
22	Form	W-5	Earned Income Credit Advance Payment Certificate		5	X	WI
23	Form	W-7	Application for IRS Individual Taxpayer Identification Number		6	X	WI
24	Form	W-7A	Application for Taxpayer Identification Number for Pending U.S. Adoptions		5	X	WI
25	Form	W-7P	Application for Preparer Tax Identification Number		3	X	[a]
26	Form	W-8	Certificate of Foreign Status		2	X	WI,SB,LB,TE
27	Instr	W-8	Instructions for the Requester of forms W-8BEN, W-8ECI, W-8EXP, W-8IMY	5			WI,SB,LB,TE
28	Form	W-8BEN	Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding		15		[a]
29	Instr	W-8BEN	Instructions	5			
30	Form	W-8ECI	Certificate of Foreign Person's Claim for Exemption From Withholding on Income Effectively Connected With the Conduct of a Trade or Business in the US		9		[a]
31	Instr	W-8ECI	Instructions	5			
32	Form	W-8EXP	Certificate of Foreign Government or Other Foreign Organization for United States Tax Withholding		15		[a]
33	Instr	W-8EXP	Instructions	5			
34	Form	W-8IMY	Certificate of Foreign Intermediary, Foreign Partnership, or		23		[a]

No.	Product type	Code number	Name of form, instruction, or schedule	Number of pages of instructions	Number of lines per form	Instructions in form/schedule	IRS division
			Certain U.S. Branches for United States Tax Withholding				
35	Instr	W-8IMY	Instructions				
36	Form	W-9	Request for Taxpayer Identification Number and Certification		3		WI,SB,LB,TE
37	Instr	W-9	Instructions	2			
38	Form	W-9S	Request for Student's or Borrower's Social Security Number and Certification		3	X	WI
39	Form	W-10	Dependent Care Provider's Identification and Certification		2	X	WI,SB,LB
40	Form	11C	Occupational Tax and Registration Return for Wagering		9	X	WI,SB,LB,TE
41	Form	23	Application for Enrollment to Practice Before the Internal Revenue Service		30		[a]
42	Form	56	Notice Concerning Fiduciary Relationship		17	X	WI,SB,LB,TE
43	Form	56F	Notice Concerning Fiduciary Relationship of Financial Institution		29	X	TE
44	Form	TD F 90-22.1	Report of Foreign Bank and Financial Accounts		37	X	[a]
45	Form	TD F 90-22.47	Suspicious Activity Report		71	X	[a]
46	Form	TD F 90-22.53	Designation of Exempt Person		25	X	[a]
47	Form	433-A	Collection Information for Individuals		77		[a]
48	Form	433-B	Collection Information for Business		48		[a]
49	Form	637	Application for Registration (For Certain Excise Tax Activities)		81	X	WI,SB,LB,TE
50	Form	656	Offer in Compromise		10	X	[a]
51	Form	656-A	Additional Basis for Compromise		1	X	[a]
52	Form	673	Statement for Claiming Benefits Provided by Section 911 of the Internal Revenue Code		3	X	[a]
53	Form	706	United States Estate (and Generation-Skipping Transfer) Tax Return		118		WI
54	Instr	706	Instructions	26			
55	Form	706A	United States Additional Estate Tax Return		44		WI
56	Instr	706A	Instructions	4			
57	Form	706CE	Certification of Payment of Foreign Death Tax		9	X	TE
58	Form	706GS(D)	Generation-Skipping Transfer Tax Return for Distributions		20		WI
59	Instr	706GS(D)	Instructions	3			
60	Form	706GS(D-1)	Notification of Distribution From a Generation-Skipping Trust		14		SB
61	Instr	706GS(D-1)	Instructions	5			
62	Form	706GS(T)	Generation-Skipping Transfer Tax Return for Terminations		17		SB
63	Instr	706GS(T)	Instructions	6			
64	Form	706NA	United States Estate (and Generation-Skipping Transfer) Tax Return		71		WI

No.	Product type	Code number	Name of form, instruction, or schedule	Number of pages of instructions	Number of lines per form	Instructions in form/schedule	IRS division
65	Instr	706NA	Instructions	4			
66	Form	706QDT	United States Estate Tax Return for Qualified Domestic Trusts		83		SB
67	Instr	706QDT	Instructions	4			
68	Form	709	United States Gift (and Generation-Skipping Transfer) Tax Return		98		WI
69	Instr	709	Instructions	8			
70	Form	709A	United States Short Form Gift Tax Return		14	X	WI
71	Form	712	Life Insurance Statement		65	X	SB,TE
72	Form	720	Quarterly Federal Excise Tax Return		135		WI,SB,LB
73	Instr	720	Instructions	12			
74	Sched	720 (Sched C)	Supporting Statements for Adjustments and Claims		35		[a]
75	Form	730	Tax on Wagering		8	X	WI,SB,LB,TE
76	Form	843	Claim for Refund and Request for Abatement		7		WI,SB,LB
77	Instr	843	Instructions	2			
78	Form	907	Agreement to Extend the Time to Bring Suit		1	X	[a]
79	Form	926	Return by a U.S. Transferor of Property to a Foreign Corporation		17		WI,SB,LB,TE
80	Instr	926	Instructions	2			
81	Form	928	Fuel Bond		3	X	[a]
82	Form	940	Employer's Annual Federal Unemployment (FUTA) Tax Return		28		WI,SB,LB,TE
83	Instr	940	Instructions	6			
84	Form	940 EZ	Employer's Annual Federal Unemployment (FUTA) Tax Return		16		WI,SB,LB,TE
85	Instr	940 EZ	Instructions	5			
86	Form	941	Employer's Quarterly Federal Tax Return		24		WI,SB,LB,TE
87	Instr	941	Instructions	4			
88	Sched	941 (Sched B)	Employer's Record of Federal Tax Liability		3	X	WI,LB,TE
89	Form	941C	Supporting Statement to Correct Information		25	X	WI,SB,LB,TE
90	Form	941M	Employer's Monthly Federal Tax Return		22	X	WI,SB,LB,TE
91	Form	941SS	Employer's Quarterly Federal Tax Return		17	X	WI,SB,LB,TE
92	Form	943	Employer's Annual Tax Return for Agricultural Employees		15		WI,SB,LB,TE
93	Instr	943	Instructions	3			
94	Form	943A	Agricultural Employer's Record of Federal Tax Liability		13	X	WI,SB,LB,TE
95	Form	945	Annual Return of Withheld Federal Income Tax		20		WI,SB,LB,TE
96	Instr	945	Instructions	4			
97	Form	945A	Annual Record of Federal Tax Liability		13	X	WI,SB,LB,TE
98	Form	952	Consent to Extend Period of Limitation on Assessment of		1	X	SB,TE

No.	Product type	Code number	Name of form, instruction, or schedule	Number of pages of instructions	Number of lines per form	Instructions in form/schedule	IRS division
			Income Taxes				
99	Form	966	Corporate Dissolution or Liquidation		15	X	SB,LB
100	Form	970	Application to Use Lifo Inventory Method		20	X	WI,SB,LB,TE
101	Form	972	Consent of Shareholder to Include Specific Amount in Gross Income		4	X	WI,SB,LB,TE
102	Form	973	Corporation Claim for Deduction for Consent Dividends		4	X	SB,LB
103	Form	976	Claim for Deficiency Dividends Deductions by a Personal Holding Company, Regulated Investment Company, or Real Estate Investment Trust		17	X	SB,LB
104	Form	982	Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Basis Adjustment)		19	X	WI,SB,LB
105	Form	990	Return of Organization Exempt from Income Tax		207		TE
106	Instr	990, 990EZ	Instructions	40			
107	Sched	990 (Sched A)	Organization Exempt Under Section 501(c)(3)		146		TE
108	Instr	990 (Sched A)	Instructions	8			
109	Form	990BL	Information and Initial Excise Tax Return for Black Lung Benefit Trusts and Certain Related Persons		55		TE
110	Instr	990BL	Instructions	4			
111	Form	990C	Farmers' Cooperative Association Income Tax Return		202		SB,LB,TE
112	Instr	990C	Instructions	16			
113	Form	990EZ	Short Form Return of Organization Exempt from Income Tax		72		TE
114	Form	990PF	Return of Private Foundation or Section 4947(a)(1) Nonexempt Charitable Trust Treated as a Private Foundation		293		TE
115	Instr	990PF	Instructions	28			
116	Form	990T	Exempt Organization Business Income Tax Return (and proxy tax under section 6033(e))		134		SB,LB,TE
117	Instr	990T	Instructions	19			
118	Form	990W	Estimated Tax on Unrelated Business Taxable Income for Tax-Exempt Organizations		72	X	SB,LB,TE
119	Form	1000	Ownership Certificate		2		WI,SB,LB,TE
120	Form	1001	Ownership, Exemption, or Reduced Rate Certificate		20	X	WI,SB,LB,TE
121	Form	1028	Application for Recognition of Exemption Under Section 521 of the Internal Revenue Code		98		SB,LB,TE
122	Instr	1028	Instructions	2			
123	Form	1040	U.S. Individual Income Tax Return		79		WI, SB
124	Instr	1040	Instructions	72			
125	Instr	1040 (Tax Tables)	Instructions	13			

No.	Product type	Code number	Name of form, instruction, or schedule	Number of pages of instructions	Number of lines per form	Instructions in form/schedule	IRS division
126	Instr	1040	General Instructions	59			
127	Sched	1040 (Sched A&B)	Itemized Deductions and Interest & Dividend Income		37		WI, SB
128	Instr	1040 (Sched A&B)	Instructions	13			
129	Sched	1040 (Sched C)	Profit or Loss from Business (Sole Proprietorship)		69		WI, SB
130	Instr	1040 (Sched C)	Instructions	9			
131	Sched	1040 (Sched C EZ)	Net Profit from Business (Sole Proprietorship)		26		WI, SB
132	Sched	1040 (Sched D)	Capital Gains and Losses		65		WI, SB
133	Instr	1040 (Sched D)	Instructions	7			
134	Sched	1040 (Sched D-1)	Continuation Sheet for Schedule D (Form 1040)		14		WI, SB
135	Sched	1040 (Sched E)	Supplemental Income and Loss		63		WI, SB
136	Instr	1040 (Sched E)	Instructions	6			
137	Sched	1040 (Sched EIC)	Earned Income Credit		7	X	WI, SB
138	Sched	1040 (Sched F)	Profit or Loss From Farming		74		WI, SB
139	Instr	1040 (Sched F)	Instructions	7			
140	Sched	1040 (Sched H)	Household Employment Taxes		40		WI, SB
141	Instr	1040 (Sched H)	Instructions	8			
142	Sched	1040 (Sched J)	Farm Income Averaging		22		WI, SB
143	Instr	1040 (Sched J)	Instructions	4			
144	Sched	1040 (Sched R)	Credit for the Elderly or the Disabled		24		WI, SB
145	Instr	1040 (Sched R)	Instructions	4			
146	Sched	1040 (Sched SE)	Self-Employment Tax		28		WI, SB
148	Form	1040A	U.S. Individual Income Tax Return		55		WI
149	Instr	1040A	Instructions	65			
150	Sched	1040A (Sched 1)	Interest and Ordinary Dividends for Form 1040A Filers		6		WI
151	Sched	1040A (Sched 2)	Child and Dependent Care Expenses for Form 1040A Filers		29		WI
152	Sched	1040A (Sched 3)	Credit for the Elderly or the Disabled for Form 1040A Filers		24		WI
153	Instr	1040A (Sched 3)	Instructions	5			
154	Form	1040C	U.S. Departing Alien Income Tax Return		75		WI
155	Instr	1040C	Instructions	6			
156	Form	1040ES	Estimated Tax for Individuals		26	X	WI, SB
157	Form	1040ES (NR)	U.S. Estimated Tax for Nonresident Alien Individuals		28	X	WI
158	Form	1040EZ	Income Tax Return for Single and Joint Filers With No Dependents		14		WI

No.	Product type	Code number	Name of form, instruction, or schedule	Number of pages of instructions	Number of lines per form	Instructions in form/schedule	IRS division
159	Instr	1040EZ	Instructions	32			
160	Form	1040NR	U.S. Nonresident Alien Income Tax Return		129		[a]
161	Instr	1040NR	Instructions	32			
162	Form	1040NR EZ	U.S. Income Tax Return for Certain Nonresident Aliens With No Dependents		40		WI
163	Instr	1040NR EZ	Instructions	12			
164	Form	1040SS	U.S. Self-Employment Tax Ret		122	X	[a]
165	Form	1040 V	Payment Voucher		5	X	[a]
166	Form	1040 X	Amended U.S. Individual Income Tax Return		38		[a]
167	Instr	1040X	Instructions	6			
168	Form	1041	U.S. Income Tax Return for Estates and Trusts		166		SB
169	Instr	1041	Instructions	32			
170	Sched	1041 (Sched D)	Capital Gains and Losses		66		SB
171	Sched	1041 (Sched J)	Accumulation Distribution for a Complex Trust		37		SB
172	Sched	1041 (Sched K-1)	Beneficiary's Share of Income, Deductions, Credits, etc.		38	X	SB
173	Form	1041A	U.S. Information Return Trust Accumulation of Charitable Amounts		58	X	SB
174	Form	1041ES	Estimated Income Tax for Estates and Trusts		57		SB
175	Instr	1041ES (OCR)	Instructions	4			
176	Form	1041 QFT	U.S. Income Tax Return for Qualified Funeral Trusts		26	X	SB
177	Form	1041 T	Allocation of Estimated Tax Payments to Beneficiaries		7	X	SB
178	Form	1042	Annual Withholding Tax Return for U.S. Source Income of Foreign Persons		74	X	WI,SB,LB
179	Form	1042 S	Foreign Person's U.S. Source Income Subject to Withholding		22		WI,SB,LB
180	Instr	1042 S	Instructions	7			
181	Form	1045	Application for Tentative Refund		251		WI, SB
182	Instr	1045	Instructions	6			
183	Form	1065	U.S. Partnership Return of Income		162		SB,LB
184	Instr	1065	Instructions	32			
185	Sched	1065 (Sched D)	Capital Gains and Losses		23		SB,LB
186	Sched	1065 (Sched K1)	Partner's Share of Income, Credits, Deductions, etc.		60		SB,LB
187	Instr	1065 (Sched K1)	Instructions	11			
188	Form	1065 B	U.S. Return of Income for Electing Large Partnerships		190		SB,TE
189	Instr	1065 B	Instructions	25			
190	Sched	1065 B (Sched K1)	Partner's Share of Income (Loss) From an Electing Large Partnership		9		SB,TE

No.	Product type	Code number	Name of form, instruction, or schedule	Number of pages of instructions	Number of lines per form	Instructions in form/schedule	IRS division
191	Instr	1065 B (Sched K1)	Instructions	9			
192	Form	1066	U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return		97		SB,TE
193	Instr	1066	Instructions	8			
194	Sched	1066 (Sched Q)	Quarterly Notice to Residual Interest Holder of REMIC Taxable Income or Net Loss Allocation		22	X	SB,TE
195	Form	1078	Certificate of Alien Claiming Residence in the U.S		1	X	WI
196	Form	1096	Annual Summary and Transmittal of U.S. Information Returns		6	X	WI,SB,LB,TE
197	Form	1098	Mortgage Interest Statement		4		WI,SB,LB,TE
198	Instr	1098	Instructions	4			
199	Form	1098 E	Student Loan Interest Statement		1		SB,LB,TE
200	Instr	1098 E & 1098 T	Instructions	2			
201	Form	1098 T	Tuition Payments Statement		4	X	TE
202	Instr	1099	General Instructions	16			
203	Form	1099A	Acquisition or Abandonment of Secured Property		6		WI,SB,LB,TE
204	Instr	1099A & 1099C	Instructions	4			
205	Form	1099B	Proceeds from Broker and Barter Exchange Transactions		9		WI,SB,LB
206	Instr	1099B	Instructions	2			
207	Form	1099C	Cancellation of Debt		7	X	SB,LB,TE
208	Form	1099DIV	Dividends and Distributions		9		SB,LB
209	Instr	1099DIV	Instructions	2			
210	Form	1099G	Certain Government and Qualified State Tuition Program Payments		8		[a]
211	Instr	1099G	Instructions	2			
212	Form	1099INT	Interest Income		7		WI,SB,LB,TE
213	Instr	1099INT & 1099OID	Instructions	4			
214	Form	1099LTC	Long Term Care and Accelerated Death Benefits		4		WI,SB,LB,TE
215	Instr	1099LTC	Instructions	2			
216	Form	1099MISC	Miscellaneous Income		13		WI,SB,LB,TE
217	Instr	1099MISC	Instructions	6			
218	Form	1099MSA	Distributions From an MSA or Medicare+Choice MSA		5		SB,LB,TE
219	Instr	1099MSA & 5498MSA	Instructions	2			
220	Form	1099OID	Original Issue Discount		7		WI,SB,LB,TE
221	Form	1099PATR	Taxable Distributions Received From Cooperatives		9		SB,LB,TE

No.	Product type	Code number	Name of form, instruction, or schedule	Number of pages of instructions	Number of lines per form	Instructions in form/schedule	IRS division
222	Instr	1099PATR	Instructions	1			
223	Form	1099R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.		15		WI,SB,LB,TE
224	Instr	1099R & 5498	Instructions	19			
225	Form	1099S	Proceeds from Real Estate Transactions		5		WI,SB,LB,TE
226	Instr	1099S	Instructions	4			
227	Form	1116	Foreign Tax Credit (Individual, Estate, Trust, or Nonresident Alien Individual)		51		WI,SB,LB
228	Instr	1116	Instructions	12			
229	Form	1118	Foreign Tax Credit - Corporations		147		SB,LB,TE
230	Instr	1118	Instructions	12			
231	Sched	1118 (Sched I)	Reduction of Oil and Gas Extraction Taxes		20		SB,LB,TE
232	Sched	1118 (Sched J)	Adjustments to Separate Limitation Income (Loss) Categories for Determining Numerators of Limitation Fractions, Year-End Recharacterization Balances, and Overall Foreign Loss Account Balances		47		SB,LB,TE
233	Form	1120	U.S. Corporation Income Tax Return		188		SB,LB
234	Instr	1120/1120A	Instructions	24			
235	Sched	1120 (Sched D)	Capital Gains and Losses		18		SB,LB
236	Sched	1120 (Sched PH)	U.S. Personal Holding Company (PHC) Tax		51		SB,LB
237	Instr	1120 (Sched PH)	Instructions	4			
238	Form	1120A	U.S. Corporation Short-Form Income Tax Return		98		SB
239	Form	1120F	U.S. Income Tax Return of a Foreign Corporation		276		SB,LB
240	Instr	1120F	Instructions	20			
241	Form	1120FSC	U.S. Income Tax Return of a Foreign Sales Corporation		242		SB,LB
242	Instr	1120FSC	Instructions	16			
243	Sched	1120 (Sched P)	Transfer Price or Commission		35		SB,LB
244	Instr	1120 (Sched P)	Instructions	2			
245	Form	1120H	U.S. Income Tax Return for Homeowners Associations		37		SB
246	Sched	1120 (Sched H)	Section 280H Limitations for a Personal Service Corporation (PSC)		23		[a]
247	Form	1120IC DISC	Interest Charge Domestic International Sales Corporation Return		231		SB,LB
248	Instr	1120IC DISC	Instructions	16			
249	Sched	1120IC DISC (Sched K)	Shareholder's Statement of IC-DISC Distributions		13		SB,LB
250	Sched	1120IC DISC	Inter-company Transfer Price or Commission		42		SB,LB

No.	Product type	Code number	Name of form, instruction, or schedule	Number of pages of instructions	Number of lines per form	Instructions in form/schedule	IRS division
		(Sched P)					
251	Sched	1120IC DISC (Sched Q)	Borrower's Certificate of Compliance With the Rules for Producer's Loan		1		SB,LB
252	Form	1120L	U.S. Life Insurance Company Income Tax Return		341		SB,TE
253	Instr	1120L	Instructions	18			
254	Form	1120ND	Return for Nuclear Decommissioning Funds and Certain Related Persons		65		SB,TE
255	Instr	1120ND	Instructions	4			
256	Form	1120PC	U.S. Property and Casualty Insurance Company Income Tax Return		316		SB,TE
257	Instr	1120PC	Instructions	18			
258	Form	1120POL	U.S. Income Tax Return for Certain Political Organizations		35	X	SB
259	Form	1120REIT	U.S. Income Tax Return for Real Estate Investment Trusts		169		SB,LB
260	Instr	1120REIT	Instructions	16			
261	Form	1120RIC	U.S. Income Tax Return for Regulated Investment Companies		169		SB,LB
262	Instr	1120RIC	Instructions	11			
263	Form	1120S	Income Tax Return for an S Corporation		171		SB,LB
264	Instr	1120S	Instructions	28			
265	Sched	1120S (Sched D)	Capital Gains and Losses and Built-in Gains		32		SB,LB
266	Instr	1120S (Sched D)	Instructions	4			
267	Sched	1120S (Sched K1)	Shareholder's Share of Income, Credits, Deductions, etc.		52		SB,LB
268	Instr	1120S (Sched K1)	Instructions	8			
269	Form	1120 SF	U.S. Income Tax Return for Settlement Funds (Under Section 468B)		46		SB,LB
270	Instr	1120 SF	Instructions	4			
271	Form	1120 W	Estimated Tax for Corporations		72	X	SB,LB
272	Form	1120X	Amended U.S. Corporation Income Tax Return		18	X	SB,LB
273	Form	1122	Authorization and Consent of Subsidiary Corporation to be Included in a Consolidated Income Tax Return		1		SB,TE
274	Form	1127	Application for Extension of Time for Payment of Tax		1	X	[a]
275	Form	1128	Application to Adopt, Change or Retain a Tax Year		60		WI,SB,LB,TE
276	Instr	1128	Instructions	4			
277	Form	1138	Extension of Time For Payment of Taxes By a Corporation Expecting a Net Operating Loss Carryback		8	X	SB,LB

No.	Product type	Code number	Name of form, instruction, or schedule	Number of pages of instructions	Number of lines per form	Instructions in form/schedule	IRS division
278	Form	1139	Corporation Application for Tentative Refund		51		SB,LB
279	Instr	1139	Instructions	4			
280	Form	1310	Statement of Person Claiming Refund Due a Deceased Taxpayer		7	X	WI
281	Form	1363	Export Exemption Certificate		1	X	WI,SB,LB,TE
282	Form	1914	Computation of Allowable MACRS/ACRS/Depreciation Deduction		1		[a]
283	Form	2032	Contract Coverage Under Title II of the Social Security Act		5	X	WI,SB,LB,TE
284	Form	2063	U.S. Departing Alien Income Tax Statement		17		WI
285	Form	2106	Employee Business Expenses		42		WI
286	Instr	2106	Instructions	4			
287	Form	2106 EZ	Unreimbursed Employee Business Expenses		17	X	WI
288	Form	2120	Multiple Support Declaration		1	X	WI
289	Form	2210	Underpayment of Estimated Tax by Individuals, Estates and Trusts		71		WI, SB
290	Instr	2210	Instructions	6			
291	Form	2210F	Underpayment of Estimated Tax By Farmers and Fishermen		20	X	WI, SB
292	Form	2220	Underpayment of Estimated Tax By Corporations		82	X	SB,LB,TE
293	Form	2290	Heavy Highway Vehicle Use Tax Return		10		WI,SB,LB,TE
294	Instr	2290	Instructions	8			
295	Form	2350	Application for Extension of Time to File U.S. Income Tax Return		11	X	WI, SB
296	Form	2438	Undistributed Capital Gains Tax Return		14	X	SB,LB
297	Form	2439	Notice to Shareholder of Undistributed Long Term Capital Gains		5	X	SB,LB
298	Form	2441	Child and Dependent Care Expenses		24		WI
299	Instr	2441	Instructions	3			
300	Form	2553	Election by a Small Business Corporation		19		SB,LB
301	Instr	2553	Instructions	2			
302	Form	2555	Foreign Earned Income		63		WI
303	Instr	2555	Instructions	4			
304	Form	2555 EZ	Foreign Earned Income Exclusion		28		WI
305	Instr	2555 EZ	Instructions	3			
306	Form	2587	Application for Special Enrollment Examination		8	X	[a]
307	Form	2678	Employer Appointment of Agent		10	X	[a]
308	Form	2688	Application for Additional Extension of Time To File U.S. Individual Income Tax Return		4	X	WI, SB

No.	Product type	Code number	Name of form, instruction, or schedule	Number of pages of instructions	Number of lines per form	Instructions in form/schedule	IRS division
309	Form	2758	Application for Extension of Time To File Certain Excise, Income, information, and Other Returns		8	X	WI,SB,LB,TE
310	Form	2848	Power of Attorney and Declaration of Representative		13		WI,SB,LB,TE
311	Instr	2848	Instructions	4			
312	Form	3115	Application for Change in Accounting Method		160		WI,SB,LB,TE
313	Instr	3115	Instructions	4			
314	Form	3206	Information Statement By United Kingdom Withholding Agents Paying Dividends from U.S. Corporations to Residents of the United States and Certain Treaty Countries		15	X	SB,LB
315	Form	3468	Investment Credit		28		[a]
316	Instr	3468	Instructions	4			WI,SB,LB
317	Form	3491	Consumer Cooperative Exemption Application		10	X	TE
318	Form	3520	Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts		89		WI,SB,LB,TE
319	Instr	3520	Instructions	13			
320	Form	3520 A	Annual Information Return of Foreign Trust With a U.S. Owner		146		SB
321	Instr	3520 A	Instructions	4			
322	Form	3621	Net Operating Loss Computation-Individuals, Corporations, and Estates and Trusts		30		[a]
323	Form	3621 A	Computation of Net Operating Loss Deduction for Intervening Years Modifications		15		[a]
324	Form	3800	General Business Credit		64		WI,SB,LB,TE
325	Instr	3800	Instructions	2			
326	Form	3903	Moving Expenses		5	X	WI
327	Form	3911	Taxpayer Statement Regarding Refund		13		[a]
328	Form	3975	Tax Professionals Annual Mailing List Application and Order Blank		6		[a]
329	Form	4029	Application for Exemption From Social Security and Medicare Taxes and Waiver of Benefits		2	X	WI
330	Form	4136	Credit For Federal Tax Paid On Fuels		25	X	WI,SB,LB,TE
331	Form	4137	Social Security and Medicare Tax On Unreported Tip Income		14	X	WI
332	Form	4224	Exemption From Withholding of Tax On Income Effectively Connected With the Conduct of Trade or Business in the U.S.		1	X	WI,SB,LB,TE
333	Form	4255	Recapture of Investment Credit		14	X	WI,SB,LB,TE
334	Form	4361	Application for Exemption From Self-Employment Tax for Use By Ministers, Members of Religious Orders and Christian		7	X	WI

No.	Product type	Code number	Name of form, instruction, or schedule	Number of pages of instructions	Number of lines per form	Instructions in form/schedule	IRS division
			Science Practitioners				
335	Form	4419	Application for Filing Information Returns Magnetically/Electronically		10	X	[a]
336	Form	4461	Application for Approval of Master or Prototype and Regional Prototype Defined Contribution Plan		45	X	TE
337		Form	Application for Approval of Master or Prototype and Regional Prototype Defined Benefit Plan		44	X	TE
338	Form	4461 B	Application for Approval of Master or Prototype Plan or Regional Prototype Plan (Mass Submitter Adopting Sponsor)		16	X	TE
339	Form	4466	Corporation Application for Quick Refund of Overpayment of Estimated Tax		9	X	SB,LB
340	Form	4506	Request for Copy or Transcript of Tax Form		14	X	WI,SB,LB,TE
341	Form	4506 A	Request for Public Inspection or Copy of Exempt Organization Tax Form		8	X	WI,SB,LB,TE
342	Form	4562	Depreciation and Amortization		42		WI,SB,LB,TE
343	Instr	4562	Instructions	11			
344	Form	4563	Exclusion of Income for Bona Fide Residents of American Samoa		17	X	WI
345	Form	4626	Alternative Minimum Tax – Corporations		39		SB,TE
346	Instr	4626	Instructions	11			
347	Form	4684	Casualties and Thefts		40		WI,SB,LB,TE
348	Instr	4684	Instructions	4			
349	Form	4720	Return of Certain Excise Taxes on Charities and Other Persons Under Chapters 41 and 42 of the Internal Revenue Code		113		TE
350	Instr	4720	Instructions	8			
351	Form	4768	Application for Extension of Time To File a Return and/or Pay U.S. Estate (and Generation-Skipping Transfer) Taxes		8	X	WI, SB
352	Form	4782	Employee Moving Expense Information		4	X	[a]
353	Form	4789	Currency Transaction Report		49	X	SB,LB
354	Form	4790	Report of International Transportation of Currency or Monetary Instruments		27	X	[a]
355	Form	4797	Sales of Business Property		53		WI,SB,LB,TE
356	Instr	4797	Instructions	4			
357	Form	4802	Transmittal of Information Returns Reported Magnetically/Electronically (Continuation of Form 4804)		5		[a]

No.	Product type	Code number	Name of form, instruction, or schedule	Number of pages of instructions	Number of lines per form	Instructions in form/schedule	IRS division
358	Form	4804	Transmittal of Information Returns Reported Magnetically/Electronically		10	X	[a]
359	Form	4835	Farm Rental Income and Expenses		47	X	WI,SB,LB
360	Form	4852	Substitute for Form W-2, Wage and Tax Statement, or Form 1099R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRA's Insurance Contracts, Etc.		20		[a]
361	Form	4868	Application for Automatic Extension of Time to File U.S. Individual Income Tax Return		10	X	WI, SB
362	Form	4876 A	Election to Be Treated as an Interest Charge DISC		23	X	SB,LB
363	Form	4952	Investment Interest Expense Deduction		13	X	WI, SB
364	Form	4970	Tax on Accumulation Distribution of Trusts		51	X	WI,SB,LB
365	Form	4972	Tax on Lump-Sum Distributions		39		WI
366	Instr	4972	Instructions	4			
367	Form	4996	Electronic/Magnetic Media Filing Transmittal for Wage and Withholding Tax Returns		11		[a]
368	Form	5074	Allocation of Individual Income Tax to Guam or the Commonwealth of the Northern Mariana Islands (CNMI)		32	X	WI
369	Form	5213	Election to Postpone Determination As To Whether the Presumption Applies That an Activity is Engaged in for Profit		3	X	WI, SB
370	Form	5227	Split-Interest Trust Information Return		98		SB
371	Instr	5227	Instructions	8			
372	Form	5300	Application for Determination for Employee Benefit Plan		50		TE
373	Instr	5300	Instructions	4			
374	Sched	5300 (Sched Q)	Nondiscrimination Requirements		41		TE
375	Instr	5300 (Sched Q)	Instructions	7			
376	Form	5303	Application for Determination for Collectively Bargained Plan (Info Copy Only)		47		TE
377	Instr	5303	Instructions	4			
378	Form	5304 Simple	Savings Incentive Match Plan for Employees of Small Employers (SIMPLE)		7	X	TE
379	Form	5305	Traditional Individual Retirement Trust Account		8	X	TE
380	Form	5305 E	Education Individual Retirement Trust Account		10	X	TE
381	Form	5305 EA	Education Individual Retirement Custodial Account		10	X	TE
382	Form	5305 R	Roth Individual Retirement Trust Account		9	X	TE
383	Form	5305 RA	Roth Individual Retirement Custodial Account		9	X	TE
384	Form	5305 RB	Roth Individual Retirement Annuity Endorsement		9	X	[a]

No.	Product type	Code number	Name of form, instruction, or schedule	Number of pages of instructions	Number of lines per form	Instructions in form/schedule	IRS division
385	Form	5035 S	SIMPLE Individual Retirement Trust Account		8	X	TE
386	Form	5305 A	Traditional Individual Retirement Custodial Account		8	X	TE
387	Form	5305 SA	SIMPLE Individual Retirement Custodial Account		8	X	TE
388	Form	5305A SEP	Salary Reduction and Other Elective Simplified Employee Pension –Individual Retirement Accounts Contribution Agreement		7	X	[a]
389	Form	5305 SEP	Simplified Employee Pension - Individual Retirement Accounts Contribution Agreement		2	X	TE
390	Form	5305 SIMPLE	Savings Incentive Match Plan for Employees of Small Employers (SIMPLE)		7	X	TE
391	Form	5306	Application for Approval of Prototype or Employer Sponsored Individual Retirement Account		28	X	TE
392	Form	5306 SEP	Application for Approval of Prototype Simplified Employee Pension		18	X	TE
393	Form	5307	Application for Determination for Adopters of Master or Prototype, Regional Prototype or Volume Submitter Plans		40		TE
394	Instr	5307	Instructions	3			
395	Form	5308	Request for Change in Plan/Trust Year		10	X	TE
396	Form	5309	Application for Determination of Employee Stock Ownership Plan		25	X	TE
397	Form	5310	Application for Determination Upon Termination (Info Copy Only)		113		TE
398	Instr	5310	Instructions	4			
399	Form	5310 A	Notice of Plan Merger or Consolidation, Spinoff, or Transfer of Plan Assets or Liabilities; Notice of Qualified Separate Lines of Business		28		TE
400	Instr	5310 A	Instructions	4			
401	Form	5329	Additional Taxes Attributable to IRAs, Other Qualified Retirement Plans, Annuities, Modified Endowment Contracts, and MSAs		45		WI
402	Instr	5329	Instructions	6			
403	Form	5330	Return of Excise Taxes Related to Employee Benefit Plans		70		TE
404	Instr	5330	Instructions	6			
405	Form	5452	Corporate Report of Nondividend Distributions		5		SB,LB
406	Form	5471	Information Return of U.S. Persons With Respect To Certain Foreign Corporations		111		WI,SB,LB,TE
407	Instr	5471	Instructions	15			

No.	Product type	Code number	Name of form, instruction, or schedule	Number of pages of instructions	Number of lines per form	Instructions in form/schedule	IRS division
408	Sched	5471 (Sched J)	Accumulated Earnings and Profits (E&P) of Controlled Foreign Corporation		10		WI,SB,LB,TE
409	Sched	5471 (Sched M)	Transactions Between Controlled Foreign Corporation and Shareholders or Other Related Persons		100		WI,SB,LB,TE
410	Sched	5471 (Sched N)	Return of Officers, Directors, and 10% Or More Shareholders of a Foreign Personal Holding Company		22		WI,SB,LB,TE
411	Sched	5471 (Sched O)	Organization or Reorganization of Foreign Corporation, and Acquisitions and Dispositions of Its Stock		34		WI,SB,LB,TE
412	Form	5472	Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business		63	X	SB,LB
413	Form	5498	IRA Contribution Information		10	X	SB,LB
414	Form	5498 MSA	MSA or Medicare+Choice MSA Information		6	X	SB,LB
415	Form	5500	Annual Return/Report of Employee Benefit Plan (with 100 or more participants)		142		TE
416	Instr	5500	Instructions	22			
417	Sched	5500 (Sched A)	Insurance Information		31		TE
418	Sched	5500 (Sched B)	Actuarial Information		105		TE
419	Instr	5500 (Sched B)	Instructions	8			
420	Sched	5500 (Sched C)	Service Provider and Trustee Information		14		TE
421	Sched	5500 (Sched E)	ESOP Annual Information		29		TE
422	Sched	5500 (Sched F)	Fringe Benefit Plan Annual Information Return		10		TE
423	Sched	5500 (Sched G)	Financial Schedules		53		TE
424	Sched	5500 (Sched P)	Annual Return of Fiduciary of Employee Benefit Trust		8		TE
425	Sched	5500 (Sched SSA)	Annual Registration Statement Identifying Separated Participants With Deferred Vested Benefits		19		TE
426	Form	5500 C/R	Return/Report of Employee Benefit Plan (With fewer than 100 participants)		166		TE
427	Instr	5500 C/R	Instructions	20			
428	Form	5500 EZ	Annual Return of One Participant (Owners and Their Spouses) Retirement Plan		37		TE
429	Instr	5500 EZ	Instructions	8			
430	Form	5558	Application for Extension of Time to File Certain Employee Plan Returns		5	X	TE
431	Form	5578	Annual Certification of Racial Nondiscrimination for a Private School Exempt From Federal Income Tax		7	X	TE
432	Form	5712 A	Election and Verification of the Cost Sharing or Profit Split Method Under Section 936(h)(5)		18	X	SB,LB

No.	Product type	Code number	Name of form, instruction, or schedule	Number of pages of instructions	Number of lines per form	Instructions in form/schedule	IRS division
433	Form	5713	International Boycott Report		54		SB,LB
434	Instr	5713	Instructions	7			
435	Sched	5713 (Sched A)	International Boycott Factor (Section 999(c)(1))		11		SB,LB
436	Sched	5713 (Sched B)	Specifically Attributable Taxes and Income (Section 999(c)(2))		7		SB,LB
437	Sched	5713 (Sched C)	Tax Effect of the International Boycott Provisions		10		SB,LB
438	Form	5735	Possessions Corporation Tax Credit (Under Sections 936 and 30A)		65		SB,LB
439	Instr	5735	Instructions	4			
440	Sched	5735 (Sched P)	Allocation of Income and Expenses Under Section 936(h)(5)		34		SB,LB
441	Form	5754	Statement by Person(s) Receiving Gambling Winnings		2	X	WI
442	Form	5768	Election/Revocation of Election By an Eligible Section 501(c)(3) Organization to Make Expenditures To Influence Legislation		2	X	TE
443	Form	5884	Work Opportunity Credit		26		SB,LB
444	Form	6069	Return of Excise Tax on Excess Contributions to Black Lung Benefit Trust Under Section 4953 and Computation of Section 192 Deduction		19	X	TE
445	Form	6088	Distributable Benefits From Employee Pension Benefit Plans		8	X	TE
446	Form	6118	Claim for Refund of Income Tax Return Preparer Penalties		10	X	SB,LB
447	Form	6177	General Assistance Program Determination		5	X	[a]
448	Form	6197	Gas Guzzler Tax		5	X	SB,TE
449	Form	6198	At-Risk Limitations		25		WI,SB,LB
450	Instr	6198	Instructions	8			
451	Form	6199	Certification of Youth Participating in a Qualified Cooperative Education Program		5	X	[a]
452	Form	6251	Alternative Minimum Tax - Individuals		64		WI, SB
453	Instr	6251	Instructions	8			
454	Form	6252	Installment Sale Income		42		WI,SB,LB
455	Instr	6252	Instructions	2			
456	Form	6406	Short Form Application for Determination for Minor Amendment of Employee Benefit Plan		19		TE
457	Instr	6406	Instructions	3			
458	Form	6466	Transmittal of Forms W-4 Reported Magnetically/Electronically		10	X	[a]
459	Form	6467	Transmittal of Forms W-4 Reported Magnetically/Electronically (Continuation)		3		[a]
460	Form	6478	Credit for Alcohol Used as Fuel		36	X	SB,LB
461	Form	6497	Information Return of Nontaxable Energy Grants or Subsidized Energy Financing		11	X	TE

No.	Product type	Code number	Name of form, instruction, or schedule	Number of pages of instructions	Number of lines per form	Instructions in form/schedule	IRS division
462	Form	6559	Transmitter Report and Summary of Magnetic Media		11	X	[a]
463	Form	6559 A	Continuation Sheet for Form 6559		1	X	[a]
464	Form	6627	Environmental Taxes		17		SB,LB
465	Instr	6627	Instructions	4			
466	Form	6765	Credit for Increasing Research Activities		58		SB,LB
467	Instr	6765	Instructions	4			
468	Form	6781	Gains and Losses From Section 1256 Contracts and Straddles		33	X	WI,SB,LB
469	Form	7004	Application for Automatic Extension of Time to File Corporation Income Tax Return		12	X	SB,LB
470	Form	7018	Employer's Order Blank for Forms		1	X	[a]
471	Form	8023	Corporate Qualified Stock Purchase Elections		49		SB,LB
472	Instr	8023	Instructions	5			
473	Form	8023 A	Corporate Qualified Stock Purchases		30		SB,LB
474	Form	8027	Employer's Annual Information Return of Tip Income and Allocated Tips		9		SB,LB
475	Instr	8027	Instructions	4			
476	Form	8027 T	Transmittal of Employer's Annual Information Return of Tip Income and Allocated Tips		1		SB,LB
477	Form	8038	Information Return for Tax-Exempt Private Activity Bond Issues		69		TE
478	Instr	8038	Instructions	4			
479	Form	8038G	Information Return for Tax-Exempt Governmental Obligations		45		TE
480	Instr	8038G	Instructions	2			
481	Form	8038GC	Information Return for Small Tax-Exempt Governmental Bond Issues, Leases and Installment Sales	2	13	X	TE
482	Form	8038T	Arbitrage Rebate and Penalty in Lieu of Arbitrage Rebate		39	X	TE
483	Form	8082	Notice of Inconsistent Treatment or Amended Return		15	X	WI,SB,LB
484	Instr	8082	Instructions	2			
485	Form	8160	Tax Package Postcard				WI
486	Form	8160 A	Form 1120/1120-A Tax Package Postcard				SB,LB
487	Form	8160 B	Form 1120S Tax Package Postcard				SB,LB
488	Form	8160 C	Form 1065 Package Postcard				SB,LB
489	Form	8160 E	Form 8160-E Tax Package Postcard (E-File)				[a]
490	Form	8233	Exemption From Withholding on Compensation for Independent Personal Services of a Nonresident Alien Individual		12		WI
491	Instr	8233	Instructions	2			
492	Form	8264	Application for Registration of a Tax Shelter		114		SB,LB

No.	Product type	Code number	Name of form, instruction, or schedule	Number of pages of instructions	Number of lines per form	Instructions in form/schedule	IRS division
493	Instr	8264	Instructions	8			
494	Form	8271	Investor Reporting of Tax Shelter Registration Number		3	X	WI,SB,LB
495	Form	8274	Certification by Churches and Qualified Church-Controlled Organizations Electing Exemption From Employer Social Security and Medicare Taxes		1	X	TE
496	Form	8275	Disclosure Statement		14		WI,SB,LB
497	Instr	8275	Instructions	2			
498	Form	8275 R	Regulation Disclosure Statement		15		WI,SB,LB
499	Instr	8275 R	Instructions	2			
500	Form	8279	Election To Be Treated as a FSC or as a Small FSC		12	X	SB,LB
501	Form	8281	Information Return for Publicly Offered Original Issue Discount Instruments		15	X	SB,LB
502	Form	8282	Donee Information Return (Sale, Exchange or Other Disposition of Donated Property)		19	X	WI,SB,LB
503	Form	8283	Noncash Charitable Contributions		29		WI,SB,LB
504	Instr	8283	Instructions	4			
505	Form	8288	U.S. Withholding Tax Return for Dispositions by Foreign Persons of U.S. Real Property Interests		13	X	SB,LB
506	Form	8288A	Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests		6	X	SB,LB
507	Form	8288B	Application for Withholding Certificate for Dispositions by Foreign Persons of U.S. Real Property Interests		18	X	SB,LB
508	Form	8300	Report of Cash Payments Over $10,000 Received In a Trade or Business		45		SB,LB
509	Instr	8300 SP	Instructions	4			
510	Form	8308	Report of a Sale or Exchange of Certain Partnership Interests		3	X	WI,SB,LB
511	Form	8328	Carryforward Election of Unused Private Activity Bond Volume Cap		20	X	TE
512	Form	8329	Lender's Information Return for Mortgage Credit Certificates (MCCs)		9	X	SB,LB
513	Form	8330	Issuer's Quarterly Information Return for Mortgage Credit Certificates (MCCs)		9	X	SB,LB
514	Form	8332	Release of Claim to Exemption for Child of Divorced or Separated Parents		2	X	WI
515	Form	8362	Currency Transaction Report by Casinos		70	X	SB,TE
516	Form	8379	Injured Spouse Claim and Allocation		17		WI
517	Form	8390	Information Return For Determination of Life Insurance		118		SB,TE

No.	Product type	Code number	Name of form, instruction, or schedule	Number of pages of instructions	Number of lines per form	Instructions in form/schedule	IRS division
			Company Earnings Rate Under Section 809				
518	Instr	8390	Instructions	2			
519	Form	8396	Mortgage Interest Credit		19	X	WI
520	Form	8404	Interest Charge on DISC-Related Deferred Tax Liability		12	X	SB,LB
521	Form	8453	U.S. Individual Income Tax Declaration for Electronic Filing		6	X	WI
522	Form	8453 E	Employee Benefit Plan Declaration and Signature for Electronic/Magnetic Media Filing		8	X	TE
523	Form	8453 F	U.S. Estate or Trust Income Tax Declaration and Signature for Electronic and Magnetic Media Filing		5	X	SB
524	Form	8453 NR	U.S. Nonresident Alien Income Tax Declaration for Magnetic Media Filing		9	X	WI
525	Form	8453 OL	U.S. Individual Income Tax Declaration for On-Line Services Electronic Filing		6	X	WI
526	Form	8453 P	U.S. Partnership Declaration and Signature for Electronic and Magnetic Media Filing		5	X	SB,LB
527	Form	8498	Program Sponsor Agreement for Continuing Education for Enrolled Agents		6	X	[a]
528	Form	8508	Request for Waiver From Filing Information Returns on Magnetic Media (Forms W-2, W-2G, 1042S, 1098, 1099 Series, 5498, 5498-MSA, and 8027)		10	X	[a]
529	Form	8554	Application for Renewal of Enrollment to Practice Before the Internal Revenue Service		6	X	[a]
530	Form	8582	Passive Activity Loss Limitations		17		WI, SB
531	Instr	8582	Instructions	11			
532	Form	8582 CR	Passive Activity Credit Limitations		49		WI, SB
533	Instr	8582 CR	Instructions	16			
534	Form	8586	Low-Income Housing Credit		29	X	WI,SB,LB
535	Form	8594	Asset Acquisition Statement		9	X	SB,LB
536	Form	8596	Information Return for Federal Contracts		13	X	TE
537	Form	8596 A	Quarterly Transmittal of Information Returns for Federal Contracts		6	X	TE
538	Form	8606	Nondeductible IRAs		39		WI
539	Instr	8606	Instructions	8			
540	Form	8609	Low-Income Housing Credit Allocation Certification		21	X	SB,LB,TE
541	Sched	8609 (Sched A)	Annual Statement		18	X	SB,LB
542	Form	8610	Annual Low-Income Housing Credit Agencies Report		16	X	TE
543	Form	8611	Recapture of Low-Income Housing Credit		14	X	SB,LB

No.	Product type	Code number	Name of form, instruction, or schedule	Number of pages of instructions	Number of lines per form	Instructions in form/schedule	IRS division
544	Form	8612	Return of Excise Tax on Undistributed Income of Real Estate Investment Trusts		19	X	SB,LB
545	Form	8613	Return of Excise Tax on Undistributed Income of Regulated Investment Company		19	X	SB,LB
546	Form	8615	Tax for Children Under Age 14 Who Have Investment Income of More Than $1,400		19	X	WI
547	Form	8621	Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund		46		WI,SB,LB
548	Instr	8621	Instructions	7			
549	Form	8633	Application to Participate in the IRS e-file Program		39	X	[a]
550	Form	8645	Soil and Water Conservation Plan Certificate		3	X	[a]
551	Form	8689	Allocation of Individual Income Tax to the Virgin Islands		40	X	WI
552	Form	8693	Low-Income Housing Credit Disposition Bond		11	X	SB,LB
553	Form	8697	Interest Computation Under the Look-Back Method for Completed Long Term Contracts		24		SB,LB
554	Instr	8697	Instructions	6			
555	Form	8703	Annual Certification of a Residential Rental Project		11	X	SB,LB
556	Form	8709	Exemption From Withholding On Investment Income of Foreign Governments and International Organizations		9	X	TE
557	Form	8716	Election to Have a Tax Year Other Than a Required Tax Year		5	X	SB,LB
558	Form	8717	User Fee for Employee Plan Determination Letter Request		21	X	TE
559	Form	8718	User Fee for Exempt Organization Determination Letter Request		5	X	TE
560	Form	8725	Excise Tax on Greenmail		16	X	WI,SB,LB
561	Form	8736	Application for Automatic Extension of Time to File U.S. Return for a Partnership, REMIC, or for Certain Trusts		8	X	SB,LB
562	Form	8743	Information on Fuel Inventories and Sales		22	X	[a]
563	Form	8752	Required Payment or Refund Under Section 7519		17	X	SB,LB
564	Form	8800	Application for an Additional Extension of Time to File a U.S. Return for a Partnership, REMIC or for Certain Trusts		6	X	SB,LB
565	Form	8801	Credit for Prior Year Minimum Tax - Individuals, Estates, and Trusts		48	X	WI, SB
566	Form	8804	Annual Return for Partnership Withholding Tax (Section 1446)		21		SB,LB
567	Instr	8804	Instructions	8			
568	Form	8805	Foreign Partner's Information Statement of Section 1446 Withholding tax		18		SB,LB
569	Form	8809	Request for Extension of Time to File Information Returns		9	X	SB,LB

No.	Product type	Code number	Name of form, instruction, or schedule	Number of pages of instructions	Number of lines per form	Instructions in form/schedule	IRS division
570	Form	8810	Corporate Passive Activity Loss and Credit Limitations		17	X	SB,LB
571	Form	8811	Information Return for Real Estate Mortgage Investment Conduits (REMICs) and Issuers of Collateralized Debt Obligations		14	X	SB,LB
572	Form	8812	Additional Child Tax Credit		9	X	WI
573	Form	8813	Partnership Withholding Tax Payment (Section 1446)		3		SB,LB
574	Form	8814	Parent's Election to Report Child's Interest and Dividends		11	X	WI
575	Form	8815	Exclusion of Interest From Series EE and I U.S. Savings Bonds Issued After 1989		15	X	WI
576	Form	8816	Special Loss Discount Account and Special Estimated Tax Payments for Insurance Companies		21	X	SB,TE
577	Form	8817	Allocation of Patronage and Non-patronage Income and Deductions		41	X	[a]
578	Form	8818	Optional Form To Record Redemption of Series EE and I U.S. Savings Bonds Issued After 1989		12	X	WI
579	Form	8819	Dollar Election Under Section 985		16	X	SB,LB
580	Form	8820	Orphan Drug Credit		25	X	SB,LB
581	Form	8821	Tax Information Authorization		11	X	WI,SB,LB,TE
582	Form	8822	Change of Address		18	X	WI,SB,LB,TE
583	Form	8823	Low-Income Housing Credit Agencies Report of Noncompliance or Building Disposition		20	X	TE
584	Form	8824	Like-Kind Exchanges		38	X	WI,SB,LB
585	Form	8825	Rental Real Estate Income and Expenses of a Partnership or an S Corporation		22	X	SB,LB
586	Form	8826	Disabled Access Credit		29	X	SB,LB
587	Form	8827	Credit for Prior Year Minimum Tax - Corporations		9	X	SB,LB
588	Form	8828	Recapture of Federal Mortgage Subsidy		23		WI
589	Instr	8828	Instructions	3			
590	Form	8829	Expenses for Business Use of Your Home		42		SB
591	Instr	8829	Instructions	4			
592	Form	8830	Enhanced Oil Recovery Credit		25	X	SB,LB
593	Form	8831	Excise Taxes on Excess Inclusions of REMIC Residual Interests		14	X	SB,LB
594	Form	8832	Entity Classification Election		5	X	SB,LB
595	Form	8833	Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b)		6	X	WI,SB,LB
596	Form	8834	Qualified Electric Vehicle Credit		29	X	WI,SB,LB

No.	Product type	Code number	Name of form, instruction, or schedule	Number of pages of instructions	Number of lines per form	Instructions in form/schedule	IRS division
597	Form	8835	Renewable Electricity Production Credit		35	X	SB,LB
598	Form	8837	Notice of Adoption of Revenue Procedure Model Amendments		10	X	TE
599	Form	8838	Consent to Extend the Time to Assess Tax Under Section 367 - Gain Recognition Agreement		7	X	WI,SB,LB
600	Form	8839	Qualified Adoption Expenses		36		WI
601	Instr	8839	Instructions	4			
602	Form	8840	Closer Connection Exception Statement for Aliens		32	X	WI
603	Form	8842	Election to Use Different Annualization Periods for Corporation Estimated Tax		1	X	SB,LB
604	Form	8843	Statement for Exempt Individuals and Individuals with a Medical Condition		23	X	WI
605	Form	8844	Empowerment Zone Employment Credit		36	X	SB,LB
606	Form	8845	Indian Employment Credit		27	X	SB,LB
607	Form	8846	Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips		27	X	SB,LB
608	Form	8847	Credit for Contributions to Selected Community Development Corporations		25	X	WI,SB,LB
609	Sched	8847 (Sched A)	Receipt for Contribution to Selected Community Development Corporation (CDC)		2	X	WI,SB,LB
610	Form	8848	Consent to Extend the Time to Assess the Branch Profits Tax Under Regulations Sections 1.884-2T(a) and (c)		7	X	SB,TE
611	Form	8849	Claim for Refund of Excise Taxes		2		SB,LB
612	Instr	8849	Instructions	3			
613	Sched	8849 (Sched 1)	Nontaxable Use of Fuels		5	X	[a]
614	Sched	8849 (Sched 2)	Sales by Registered Ultimate Vendors of Un-dyed Diesel Fuel and Un-dyed Kerosene		3	X	[a]
615	Sched	8849 (Sched 3)	Gasohol Blending		3	X	[a]
616	Sched	8849 (Sched 4)	Sales by Gasoline Wholesale Distributors		1	X	[a]
617	Sched	8849 (Sched 5)	Section 4081(e) Claims		6	X	[a]
618	Sched	8849 (Sched 6)	Other Claims		2	X	[a]
619	Form	8850	Pre-Screening Notice and Certification Request for the Work Opportunity and Welfare-to-Work Credits		4		SB,LB
620	Instr	8850	Instructions	2			
621	Form	8851	Summary of Medical Savings Account		8	X	SB,LB
622	Form	8852	Currency Transaction Report by Casinos-Nevada		65	X	SB,TE
623	Form	8853	Medical Savings Accounts & Long Term Care Insurance Contracts		32		WI

No.	Product type	Code number	Name of form, instruction, or schedule	Number of pages of instructions	Number of lines per form	Instructions in form/schedule	IRS division
624	Instr	8853	Instructions	8			
625	Form	8854	Expatriation Information Statement		42		WI
626	Instr	8854	Instructions	3			
627	Form	8857	Request for Innocent Spouse Relief		9	X	WI
628	Form	8859	District of Columbia First-Time Homebuyer Credit		12	X	WI
629	Form	8860	Qualified Zone Academy Bond Credit		18	X	SB,TE
630	Form	8861	Welfare-to-Work Credit		26	X	SB,LB
631	Form	8862	Information To Claim Earned Income Credit After Disallowance		25		WI
632	Instr	8862	Instructions	2			
633	Form	8863	Education Credits (Hope and Lifetime Learning Credits)		25	X	WI
634	Form	8865	Return of U.S. Persons With Respect to Certain Foreign Partnerships		29		[a]
635	Instr	8865	Instructions	23			[a]
636	Sched	8865 (Sched K-1)	Partner's Share of Income, Credits. Deductions, etc.		54		[a]
637	Sched	8865 (Sched O)	Transfer of Property to a Foreign Partnership		16		[a]
638	Sched	8865 (Sched P)	Acquisitions, Dispositions, and Changes of Interests in a Foreign Partnership		19		[a]
639	Form	8866	Interest Computation Under the Look-Back Method for Property Depreciated Under the Income Forecast Method		13		[a]
640	Instr	8866	Instructions	4			
641	Form	8867	Paid Preparer's Earned Income Credit Checklist		13		[a]
642	Form	8888	Direct Deposit of Refund		5	X	[a]
643	Form	9041	Application for Electronic/Magnetic Media Filing of Business and Employee Benefit Plan Returns		10	X	[a]
644	Form	9325	Acknowledgement and General Information for Taxpayers Who File Returns Electronically		1		[a]
645	Form	9423	Collection Appeal Request		19	X	[a]
646	Form	9452	Filing Assistance Program		7	X	[a]
647	Form	9465	Installment Agreement Request		13	X	WI
648	Form	12153	Request for a Collection Due Process		1	X	[a]
649	Form	12196	Small Business Office Order Blank		2		
Total pages and lines				1485[b]	16142		[a]

[a]IRS data do not show any division.
[b]Total for separately published instructions only, does not include instructions contained in forms and schedules.
Source: IRS 1999 Federal Tax Products on CD-ROM.

Table II.2 shows a list of 342 IRS publications and the number of pages in each (about 13,400), as of 1999 or 2000, depending on the most recent information available. Foreign language publications have been excluded from the list. Also, the list is limited to publications that appear—based on their titles and limited published descriptions—to include guidance for taxpayers on meeting the requirements of the tax system. According to IRS officials, no single IRS listing identifies all IRS publications that provide guidance for taxpayers separately from other types of publications, such as those intended for IRS' internal use. As a result, we used several sources (see end of table II.2) to gather the list.

Table II.2: IRS Publications as of November 1999 to April 2000

No.	Publication	Number of pages
1	Your Rights as a Taxpayer	2
3	Armed Forces' Tax Guide	25
4	Student's Guide to Federal Income Tax	17
5	Appeal Rights and Preparation of Protests for Unagreed Cases	2
15	Circular E, Employer's Tax Guide	64
15-A	Employer's Supplemental Tax Guide (Supplement to Circular E, Employers Tax Guide, Publication 15)	64
17	Your Federal Income Tax	275
21	Understanding Taxes (Resource Kit)	288
51	Circular A, Agricultural Employer's Tax Guide	48
54	Tax Guide for U.S. Citizens and Resident Aliens Abroad	45
80	Circular SS - Federal Tax Guide for Employers in the U.S. Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands	20
216	Conference and Practice Requirements	12
225	Farmer's Tax Guide	116
334	Tax Guide for Small Business (For Individuals Who Use Schedule C or C-EZ)	56
349	Federal Highway Use Tax on Heavy Vehicles	12
378	Fuel Tax Credits and Refunds	16
393	Federal Employment Tax Forms	32
454	Your Business Tax Kit	116
463	Travel, Entertainment, Gift, and Car Expenses	52
487	How to Prepare Application Requesting the US to Release Its Right to Redeem Property Secured by a Federal Tax Lien	2
501	Exemptions, Standard Deduction, and Filing Information	20
502	Medical and Dental Expenses	19
503	Child and Dependent Care Expenses	20
504	Divorced or Separated Individuals	26
505	Tax Withholding and Estimated Tax	48
508	Tax Benefits for Work-Related Education	11
509	Tax Calendars for 2000	12
510	Excise Taxes for 2000	43
513	Tax Information for Visitors to the U.S.	12
514	Foreign Tax Credit for Individuals	30
515	Withholding of Tax on Nonresident Aliens and Foreign Corporations	43
516	U.S. Government Civilian Employees Stationed Abroad	11
517	Social Security and Other Information for Members of the Clergy & Religious Workers	20
519	U.S. Tax Guide for Aliens	52
520	Scholarships and Fellowships	7
521	Moving Expenses	16
523	Selling Your Home	39
524	Credit for the Elderly or the Disabled	15
525	Taxable and Nontaxable Income	31
526	Charitable Contributions	16
527	Residential Rental Property (Including Rental of Vacation Homes)	20

No.	Publication	Number of pages
529	Miscellaneous Deductions	20
530	Tax Information for First-Time Homeowners	12
531	Reporting Tip Income	8
533	Self-Employment Tax	18
534	Depreciating Property Placed In Service Before 1987	20
535	Business Expenses	67
536	Net Operating Losses	19
537	Installment Sales	18
538	Accounting Periods and Methods	18
541	Partnerships	27
542	Corporations	24
544	Sales and other Dispositions of Assets	38
547	Casualties, Disasters, and Thefts (Business and Nonbusiness)	15
550	Investment Income and Expenses	70
551	Basis of Assets	11
552	Recordkeeping for Individuals	8
553	Highlights of 1999 Tax Changes	16
554	Older Americans' Tax Guide	29
555	Community Property	12
556	Examination of Returns, Appeal Rights, and Claims for Refund	16
557	Tax-Exempt Status for Your Organization	55
559	Survivors, Executors and Administrators	40
560	Retirement Plans for Small Business (SEP, SIMPLE and Keogh Plans)	22
561	Determining the Value of Donated Property	12
564	Mutual Fund Distributions	15
570	Tax Guide for Individuals With Income from U.S. Possessions	14
571	Tax-Sheltered Annuity Programs for Employees of Public Schools and Certain Tax-Exempt Organizations	24
575	Pension and Annuity Income	40
578	Tax Information for Private Foundations and Foundation Managers	36
583	Starting a Business and Keeping Records	24
584	Casualty, Disaster, and Theft Loss Workbook (Personal-Use Property)	24
587	Business Use of Your Home (Including Use by Day-Care Providers)	27
590	Individual Retirement Arrangements (IRAs)(Including Roth IRAs and Education IRAs)	84
593	Tax Highlights for U.S. Citizens and Residents Going Abroad	11
594	The IRS Collection Process	12
595	Tax Highlights for Commercial Fishermen	12
596	Earned Income Credit	56
597	Information on the United States-Canada Income Tax Treaty	4
598	Tax on Unrelated Business Income of Exempt Organizations	23
686	Certification for Reduced Tax Rates in Tax Treaty Countries	2
721	Tax Guide to U.S. Civil Service Retirement Benefits	28
723 C	Actuarial Values I Valuation of Last Survivor Charitable Remainders - Part C	292
723 D	Actuarial Values I Valuation of Last Survivor Charitable Remainders - Part D	296
723 E	Actuarial Values II – Factors at 10 Percent Involving One and Two Lives	68
724	Help Other People With Their Tax Returns	2
733	Rewards for Information Provided by Individuals to the Internal Revenue Service	2
742	Why Your Return Is Being Examined	2
783	Instructions on How to Apply for Certificate of Discharge of Property From Federal Tax Lien	4
784	How to Prepare Application for Certificate of Subordination of Federal Tax Lien	2
786	Instructions for Preparing Notice of Non-Judicial Sale of Property & Application for Consent to Sale	2
794	Favorable Determination Letter	4
818	IRS, The Whole Picture	28

No.	Publication	Number of pages
850	English-Spanish Glossary of Words and Phrases	25
892	Exempt Organization Appeal Procedures for Unagreed Issues	4
901	U.S. Tax Treaties	44
905	Unemployment Compensation: It's Taxable!	2
907	Tax Highlights for Persons With Disabilities	11
908	Bankruptcy Tax Guide	25
910	Guide to Free Tax Services	40
911	Direct Sellers	20
915	Social Security and Equivalent Railroad Retirement Benefits	26
919	How Do I Adjust My Tax Withholding?	18
925	Passive Activity and At-Risk Rules	23
926	Household Employer's Tax Guide	14
929	Tax Rules for Children and Dependents	20
936	Home Mortgage Interest Deduction	14
938	Real Estate Mortgage Investment Conduits (REMICS) Reporting Information (And Other Collateralized Debt Obligations (CDOs))	48
939	General Rule for Pensions and Annuities	79
946	How to Depreciate Property	104
947	Practice Before the IRS and Power of Attorney	16
950	Introduction to Estate and Gift Taxes	8
952	Sick Pay Reporting	12
954	Tax Incentives for Empowerment Zones and Other Distressed Communities	15
957	Reporting Back Pay and Special Wage Payments to the Social Security Administration	10
963	Federal-State Reference Guide	184
966	Electronic Federal Tax Payment System (Answers to the most commonly asked questions)	9
967	The IRS Will Figure Your Tax	6
968	Tax Benefits for Adoption	4
969	Medical Savings Accounts	7
970	Tax Benefits for Higher Education	19
971	Innocent Spouse Relief	12
972	Child Tax Credit	7
1004	Identification Numbers Under ERISA	8
1020	Appeal Procedures Employee Plans Examinations	4
1024	How to Prepare for Certificate of Nonattachment of Federal Tax Lien	2
1035	Extending the Tax Assessment Period	2
1045	Information for Tax Practitioners	15
1049B	Tax Supplement 1999	20
1057	Small Business Tax Education Program (Brochure)	8
1066	Small Business Tax Workshop Workbook	128
1075	Tax Information Security Guidelines for Federal, State and Local Agencies	58
1101	Application Package and Guidelines for Managing a TCE Program	49
1114	Tax Counseling for the Elderly (Brochure)	2
1137	Toll Free and Tele-Tax Telephone Numbers	16
1141	General Rules and Specifications for Private Printing of Substitute Forms W-2 and W-3	16
1149	Magnetic Tape Reporting for Windfall Profit Tax Information Returns	20
1150	Tax Havens and Their Use By United States Taxpayers: An Overview	248
1153	How to Prepare Application for Certification of Subordination of Federal Tax Lien Under Section 63259(d)(3) of the Internal Revenue Code	2
1162	Group Exemption Procedures	4
1167	Substitute Printed, Computer-Prepared, and Computer-Generated Tax Forms and Schedules	104
1179	Rules and Specifications for Private Printing of Substitute Forms 1096, 1098, 1099, 5498, and W-2G	31

No.	Publication	Number of pages
1187	Specifications for Filing Form 1042S, Foreign Person's U.S. Source Income Subject to Withholding, Magnetically or Electronically	105
1194 B	Business Taxpayer Information Publications	448
1194 Vol 1	A Selection of IRS Tax Information Publications	348
1194 Vol 2	A Selection of IRS Tax Information Publications	364
1211	Partnerships, S--Corporations--That Desire to change its Tax Year	8
1212	List of Original Issue Discount Instruments	16
1220	Specifications for Filing Forms 1098, 1099, 5498 and W-2G Magnetically or Electronically	140
1223	Specifications for Private Printing of Substitute Forms W-2c and W-3c	8
1235	Advance Earned Income Tax Credit Brochure	6
1244	Employee's Daily Record of Tips and Report to Employer	10
1245	Specifications for Filing Form W-4, Employees Withholding Allowance Certificate Magnetically or Electronically	32
1264	Form 941, Employer's Quarterly Federal Tax Return	36
1273 A	An Overview of the IRS	2
1281	Backup Withholding on Missing and Incorrect TINs	52
1314	Form 940, Employer's Federal Unemployment (FUTA) Tax Return (File Specifications etc.)	48
1315	Requirements and Instructions for Reporting Agents who Submit Employment FTD Payment Information	20
1320	Operation LINK	24
1321	Special Instructions for Bona Fide Residents of Puerto Rico Who Must File a U.S. Individual Income Tax Return	4
1345	Handbook for Electronic Filers of Individual Income Tax Returns	61
1346	Electronic Return File Specifications and Record Layouts for Individual Tax Returns (Tax Year 1999)	672
1355	Requirements and Conditions for Reproduction, Private Design and Printing of Substitute Forms 1040 ES	12
1374	Requirements and Instructions for Certain Banks and Fiduciaries to Submit Quarterly Estimated Income Tax Payment Information	20
1375	Procedures for Issuing Rulings, Determination Letters, and Information Letters, and for entering into Closing Agreements on Specific Issues Under the Jurisdiction of the Associate Chief Counsels	72
1391	Deductibility of Payments Made to Charities Conducting Fund-Raising Events	8
1409	Tax Supplement 1999 International	7
1413	Federal Tax Forms Are Available	2
1431	Telephone Assistance	2
1437	Procedures For Electronic and Magnetic Media Filing of U.S. Income Tax Return for Estates and Trusts - Form 1041 Tax Year 1999	54
1438	File Specifications, Validation Criteria, Record Layouts for Electronic and Magnetic Media Filings of US Income Tax Returns for Estates and Trusts, Form 1041	336
1450	A Certificate of Release of Federal Tax Lien	2
1457	Actuarial Values Book Aleph	880
1458	Actuarial Values Book Beth	880
1459	Actuarial Values Book Gimel	112
1463	Small Business Tax Education Program (Pocket Folder)	4
1466 Supp	Small Business Tax Education Program Kit Supplement - CD-ROM	2
1469	Service: Its Our Name (Folder)	4
1473	Service: Its Our Name	12
1474	Technical Specifications Guide For Reporting Agent, Authorization for Magnetic Tape/Electronic Filers	26
1488	Favorable Notification Letter	2
1494	Table for Figuring Amount Exempt From Levy On Wages, Salary, and Other Income (Forms 668-W & W(c))	2

No.	Publication	Number of pages
1495	Earned Income Credit Stuffer	2
1502	Depositing Taxes	4
1506	Backup Withholding Questions and Answers	2
1508	File Specifications, Validation Criteria, Record Layouts for Electronic and Magnetic Med	194
1510	Federal Tax Deposit (FTD) Checklist for Tellers and Taxpayers	2
1516	Specifications for Filing Forms 8596	28
1518	Tax Tips--A Calendar for Small Business	36
1524	Procedures For Electronic and Magnetic Media Filing of Form 1065, U.S. Partnership Return of Income (Including The "Paper-Parent Option")	34
1525	Validation Criteria and Record Layouts for Electronic Filing of Form 1065	413
1527	IRP-BBS IRS Information Reporting Program Bulletin Board System	24
1542	Per Diem Rates	26
1544	Reporting Cash Payments of Over $10,000	8
1546	The Taxpayer Advocate Service of the IRS	2
1565	Looking Out for #2 A Married Couple's Guide to Understanding Your Benefit Choices at Retirement from a Defined Contribution Plan	42
1566	Looking Out for #2 A Married Couple's Guide to Understanding Your Benefit Choices at Retirement from a Defined Benefit Plan	36
1577	Applying for Educational Financial Aid	1
1582	Information Returns Vendor List	53
1586	Reasonable Cause Regulations and Requirements as They Apply to Missing and Incorrect Name/TINs	52
1600	Disaster Losses--The IRS Can Help	2
1620	Earned Income Tax Credit (Folder)	4
1622	Earned Income Tax Credit (Brochure)	6
1635	Understanding Your EIN	42
1643	A Married Couple's Guide to Understanding Your Benefit Choices at Retirement	2
1660	Collection Appeal Rights	4
1678	Project 1040PC (Handbook for 1040PC Format Preparers)	40
1679	A Guide to Backup Withholding for Missing and Incorrect Name/TINs	36
1693	SSA / IRS Reporter	4
1715	It's Never Too Late	6
1716	Backup Withholding Questions and Answers for Missing and Incorrect TINs	10
1730	International Business Getting Started With: FIRPTA	6
1771	Charitable Contributions - Substantiation and Disclosure Requirements	2
1796 CD ROM	IRS Federal Tax Products	2
1798	Retiring Q' and A's	8
1803	Click Once Federal/State Brochure	6
1819	Divorce an IRS Perspective	6
1824	IRS Tips for Withholding on Nonresident Aliens	2
1828	Tax Guide for Churches and Other Religious Organizations	40
1853	Small Business Talk	12
1854	How to Prepare a Collection Information Statement (Form 433-A)	2
1855	Technical Specification Guide for The Electronic Filing of Form 941Employer's Quarterly Federal Tax Return (941 ELF)	168
1857	Filing Your Taxes Brochure	4
1861A	Q&A Electronic Tax Filing for Taxpayers	2
1861B	Q&A Electronic Tax Filing for Professionals	2
1861C	Q&A Federal/State Electronic Tax Filing for Taxpayers	2
1861D	Q&A Federal/State Electronic Tax Filing for Tax Professionals	2
1861E	Q&A Telefile	2
1961F	Q&A Electronic Tax Filing On-line for Taxpayers	2
1861G	Q&A Electronic Tax Filing On-line for Companies	2
1861H	Q&A 1040PC for Taxpayers	2

No.	Publication	Number of pages
1861I	Q&A 1040PC for Practitioners and Software Developers	2
1861J	Q&A Electronic Filing Walk-In Electronic Filing	2
1861K	Q&A Electronic Tax Filing VITA/TCE for Sponsors and Site Coordinators	2
1861L	Q&A Electronic Tax Filing Organizations Sponsoring Electronic Filing	2
1861M	Q&A Third Party Processor	2
1861N	Q&A Form 1065, US Partnership Return of Income	2
1861O	Q&A Form 1041, Income Tax Return for Estates and Trusts	2
1861P	Q&A Magnetic Tape Reporting	2
1861Q	Q&A Electronic Tax Filing 941 ELF	4
1862A	Fact Sheet Electronic Tax Filing for Taxpayers	2
1862B	Fact Sheet Electronic Tax Filing for Tax Professionals	2
1862C	Fact Sheet Federal/State Electronic Tax Filing	2
1862D	Fact Sheet Telefile	4
1862E	Fact Sheet Electronic Tax Filing On-line Filing	2
1862F	Fact Sheet 1040PC	2
1862G	Fact Sheet Electronic Tax Filing Walk-in Electronic Tax Filing	2
1862I	Fact Sheet Electronic Tax Filing Organizations Sponsoring Electronic Filing	2
1862J	Fact Sheet Third Party Processor	2
1862K	Fact Sheet Form 1065	2
1862L	Fact Sheet Form 1041	2
1862M	Fact Sheet Magnetic Tape Reporting	2
1862N	Fact Sheet 941 ELF	2
1862O	Fact Sheet Employee Benefit Plan 5500 Series Return	2
1866	1994 IRS Customer Satisfaction Report	120
1866A	1995 IRS Customer Satisfaction Survey: Final Report	136
1866B	1997 IRS Customer Satisfaction Survey: Final Report	114
1872	Tips on Tips--A Guide to Tip Income Reporting for Employees in the Food and Beverage Industry	8
1875	Employer/Tip Income Reporting	8
1896	1995 IRS Small Business Customer Satisfaction Survey: Final Report	110
1911	Instructions for Preparing and Submitting Form 8655	4
1912	Requirements for Magnetic Tape Reporting of Form 940	16
1915	Understanding Your IRS Individual Taxpayer Identification Number	8
1966	Tax Help (Philadelphia Service Center)	62
1976	Independent Contractor or Employee?	1
2010	Do You Owe Tax?	2
2011	How Restaurant and Employees Compute the Tip Rates	2
2017	Tips to Shorten Your Audit Information Guide	2
2024	How to Pay Your Taxes	2
2035	1999 Arkansas - Oklahoma Guide to Free Tax Help	20
2036	Power of Attorney - Everything You Need to Know and More About Filing Form 2848 at IRS Service Centers	2
2043	1999 ELF Peak Refund Cycle Chart	1
2053	Quick and Easy Access to IRS Tax Help and Forms/Fax Forms List	4
2053A	Quick and Easy Access to IRS Tax Help and Forms	1
2055	IRS TCE -AARP Tax Aide 1999 Georgia State List	28
2092	Highlights of the Taxpayer Relief Act of 1997	16
2094	Tax Issues for the Advanced Preparer	48
2105	Why Do I Have to Pay Taxes?	2
2122	How to Request Employer Identification Number	2
2181	Teaching About Taxes	2
2186	Tax Item. Penalties	5
2187	Tax Item. Support Test and Worksheet for Dependency Exemption	6
2188	Tax Item. Request for IRS to Figure Taxable Part of Annuity	4

No.	Publication	Number of pages
2189	Tax Item. Worksheets to Figure Taxable Social Security and Equivalent Railroad Retirement Benefits	5
2190	Tax Item. Deduction or Credit for Amounts You Repaid	4
2191	Tax Item. Unemployment Compensation	3
2193	Too Good to be True Trusts	2
2194	Disaster Losses Kit	216
3005	E-File Practitioner Kit	16
3062	Requirements for ELF Program	12
3079	Gaming Publication for Tax-Exempt Organizations	36
3085	Information of Self-Employment Tax	6
3106	Overview of Imaging Reimbursements Program for Gasoline Station Owners	2
3107	EITC Tax Professional Kit	47
3111A	EFTPS Folder	2
3112	The IRS E-File Application Package	15
3113	Testimonials Brochure	2
3114	Compliance Checks	2
3115	Opportunities for Development of Tax Administrators, Year 2000 Programs	1
3125	An Important Message For Taxpayers With IRAs	2
3136	People 15 to 23 Years Old: You May Not be Required To Have Federal Tax Withheld	6
3137	People on a Pension: You May Not be Required To Have Federal Tax Withheld	8
3144	Tips on Tips--A Guide to Tip Income Reporting for Employer	12
3148	Tips on Tips--A Guide to Tip Income Reporting for Employees	12
3150	IRS Corporate Partnership Program	4
3167	New Tax Law Brochure Save $400 for each Child	8
3168	New Tax Law Brochure New Ways to Save on Your 1998 Taxes	12
3169	New Tax Law Brochure New IRA Benefits	8
3171	New Tax Law Brochure Save Up to $1500	8
3187	Electronic Tax Administration Strategic Plan	64
3195	Reduce Unnecessary Filing Package for the Elderly	8
3204	Automotive Manufacturers Incentive Program	2
3211	EITC Q&A	6
3216	AEITC Brochure	6
3228	Credit Card Brochure	2
3229	Direct Debit Brochure	2
3319	Low-Income Taxpayer Clinics 1999 Grant Application Package	48
3367	Tax Tips for Tax Professionals from the Fresno Service Center	39
3373	Disclosure of Information to Federal, State and Local Agencies	44
3385	Internal Revenue Service Annual Report Fiscal Year 1998	107
3386	Tax Guide--Veteran's Organizations	52
3390	US Tax Treaty Agreement Between the Government of the US and the Government of the Peoples Republic of China	32
3391	US Tax Treaty Agreement the Convention Between the US and Japan and for the Avoidance of Double Taxation	36
3406	Business E-file Fact Sheets	30
3410	US Tax Treaty--Convention Between the Government of the US and France	48
3416	Electronic Filing Form of 1065	108
3425	Four Easy Ways to Use EFTPS	12
3439	Transfer Pricing Seminar Course Announcement	4
3440	Training Center Management and Administration Seminar Course Announcement	4
3441	International Financial Fraud Training Program Course Announcement	1
3442	Computer Audit Specialist Training Program Course Announcement	4
3443	International Computer Evidence Analysis Training Program Course Announcement	4
3444	Financial Products Seminar Announcement	4
3452	Q&A For Tax Professionals Brochure	2
3453	Thank You for Not Filing	6

No.	Publication	Number of pages
3512	Innocent Spouse Relief (Brochure)	2
3518	Beauty Industry Federal Tax Guidelines	2
3528	Attention! Form 1040 and 1040A Filers Poster	1
3559	The New IRS Stands UP What the Modernized Agency Means for You	102
3614	Application for Memorandum of Agreement Debt Indicator	11
3618	Taxpayer Advocate Service-FY2001 Objectives	13
8300	Report of Cash Payments Over $10,000 Received in a Trade or Business	6
Total pages		**13,352**

Sources: IRS' 1999 Federal Tax Products on CD-ROM (release 99.2), IRS Forms and Publications Internet site, IRS' Published Product Catalog (rev. 11-99), and Research Institute of America list of official IRS publications (4-18-2000).

Question 7: What worksheets were contained in the instructions to IRS forms as of 1999?

IRS provided the following list and categorization of 159 worksheets contained in IRS instructions as of August, 1999. IRS officials said the list includes all worksheets contained in the instructions to public-use forms and schedules.

INDIVIDUAL WORKSHEETS

Form 1040 US Individual Income Tax Return

- State and local income tax refund worksheet
- Simplified method worksheet (pensions and annuities)
- Social Security benefits worksheet
- IRA deduction worksheet
- Student loan interest deduction
- Self-employed health insurance deduction worksheet
- Standard deduction worksheet for dependents
- Deduction for exemptions worksheet
- Capital gains tax worksheet
- Child tax credit questionnaire
- Child tax credit worksheet
- Worksheet to determine whether filer should fill in Form 6251 (Alternative Minimum Tax)
- Earned income credit questionnaire
- Worksheet A--earned income credit (EIC)
- Worksheet B--earned income credit (EIC)

Schedule A (Form 1040) Itemized Deductions

- Itemized deductions worksheet

Schedule C-EZ (Form 1040) Net Profit for Business (Sole Proprietorship)

- Optional worksheet for line 2

Schedule D (Form 1040) Capital Gains and Losses

- Capital loss carryover worksheet--line 18
- Unrecaptured section 1250 gain worksheet--line 25

Schedule R (Form 1040) Credit for the Elderly or the Disabled

- Credit limit worksheet--line 20

Form 1040A U.S. Individual Income Tax Return
- Simplified method worksheet for pensions and annuities
- Social Security benefits worksheet
- IRA deduction worksheet
- Student loan interest deduction worksheet
- Standard deduction worksheet for dependents
- Child tax credit questionnaire
- Child tax credit worksheet
- Alternative minimum tax worksheet
- Earned income credit questionnaire
- Earned income credit worksheet

Schedule 3 (Form 1040A) Credit for the Elderly or the Disabled for Form 1040A Filers
- Credit limit worksheet--line 20

Form 1040-C (2000) U.S. Departing Alien Income Tax Return
- Itemized deductions worksheet
- Deduction for exemptions worksheet

Form 1040-ES (OCR) (2000) Estimated Tax for Individuals
- Record of estimated tax payments
- Estimated tax worksheet

Form 1040-ES (NR) (2000) U.S. Estimated Tax for Nonresident Alien Individuals
- Record of estimated tax payments
- Estimated tax worksheet for nonresident alien individuals

Form 1040-ES (2000), Estimated Tax for Individuals
- Estimated tax worksheet
- Record of estimated tax payments

Form 1040EZ Income Tax for Single and Joint Filers With No Dependents
- Social Security benefits worksheet
- EIC qualification
- EIC worksheet

Form 1040NR U.S. Nonresident Alien Income Tax Return
- Simplified Method worksheet
- Student loan interest deduction worksheet
- Self-employed health insurance deduction worksheet
- Deduction for exemptions worksheet
- Capital gains tax worksheet
- Itemized deductions worksheet

Form l040NR-EZ U.S. Income Tax Return for Certain Nonresident Aliens With No Dependents
- Student loan interest deduction worksheet

Form 1045 Application for Tentative Refund
- Itemized deductions limitation worksheet

Form 1116 Foreign Tax Credit (Individual, Estate, Trust, or Nonresident Alien Individual)
- Worksheet for lump-sum distributions

- Worksheet A (capital gains)
- Worksheet B (capital losses)
- Worksheet for unrecaptured section 1250 gain
- Worksheet for home mortgage interest
- Worksheet for line 17

Form 2106 Employee Business Expense
- Employer reimbursement worksheet

Form 2210 Underpayment of Estimated Tax by Individuals, Estates, and Trusts
- List your payments for 1999
- Part I -- annualized income installments, line 6 worksheet
- Part I -- annualized income installments, line 10 worksheet

Form 2555 Foreign Earned Income
- Housing deduction carryover worksheet

Form 3903 Moving Expenses
- Distance test worksheet

Form 4972 Tax on Lump-Sum Distributions
- NUA worksheet
- Death benefit worksheet
- Step 5, worksheet for line 37

Form 6198 At-Risk Limitations
- Line 11 Worksheet--Figure your investment in the activity at the effective date
- Line 12 Worksheet--Figure your total losses from years before the effective date
- Line 16 Worksheet (item 8)--Figure excess depletion deduction

Form 6251 Alternative Minimum Tax--Individuals
- Exemption worksheet--Line 22

Form 8582-CR Passive Activity Credit Limitations
- Worksheet 1 for lines la and lb
- Worksheet 2 for lines 2a and 2b
- Worksheet 4 for lines 4a and 4b
- Worksheet 5 for credits on line Ia or lb
- Worksheet 6 for credits on line 2a or 2b
- Worksheet 7 for credits on line 3a or 3b
- Worksheet 8--Allocation of unallowed credits
- Worksheet 9--Allowed credits

The instructions for some of the lines of Form 8532-CR include "worksheet-like" tables to be filled in, although they are not labeled as worksheets. Relevant lines and table locations are
- Line 6 (top of page 10)
- Line 15 (top of page 11)
- Line 27 (left column of page 12)
- Line 35 (center column of page 12)

Form 8606 Nondeductible IRAs
- Maximum Roth IRA contribution worksheet
- Roth IRA basis worksheet
- Ed IRA worksheet

Form 8615 Tax for Children Under Age 14 Who Have Investment Income of More Than $1400
- Child's investment income worksheet--line 1

Form 8815 Exclusion of Interest From Series EE and I U.S. Savings Bonds Issued After 1989
- Line 6 worksheet
- Line 9 worksheet

Form 8839 Qualified Adoption Expenses
- Exclusion of prior year benefits worksheet
- Credit carry-forward worksheet
- Modified AGI worksheet

Form 8853 Medical Savings Accounts & Long-Term Care Insurance Contracts
- Line 3 limitation worksheet
- Line 13b additional tax worksheet

Tele-File Package
- Tele-File EIC worksheet
- Tele-File Tax Record

CORPORATE WORKSHEETS

Form 990-C Farmers' Cooperative Income Tax Return
- worksheet for computation of dividends-received deduction after limitation
- tax computation worksheet for members of a controlled group

Form 1120/1120-A U.S. Corporation Income Tax Return
- cost of goods sold worksheet for Form 1120-A filers
- worksheet for computation of dividends-received deduction after limitation
- tax computation worksheet for members of a controlled group

Form 1120-F U.S. Income Tax Return of a Foreign Corporation
- worksheet for computation of dividends-received deduction after limitation
- tax computation worksheet for members of a controlled group

Form 1120-FSC U.S. Income Tax Return of a Foreign Sales Corporation
- worksheet for computation of total foreign trading gross receipts if it includes commission income
- worksheet for computation of dividends received and dividends-received deduction
- worksheet for computation of dividends-received deduction after limitation
- tax computation worksheet for members of a controlled group

Form 1120-IC-DISC Interest Charge Domestic International Sales Corporation Return
- worksheet for computation of dividends-received deduction after limitation
- worksheet for computation of qualified export receipts

Form 1120-L U.S. Life Insurance Company Income Tax Return
- worksheet for computation of dividends-received deduction after limitation
- tax computation worksheet for members of a controlled group

Form 1120-PC U.S. Property and Casualty Insurance Company Income Tax Return
- worksheet for computation of dividends-received deduction after limitation
- tax computation worksheet for members of a controlled group

Form 1120-POL U.S. Income Tax Return for Certain Political Organizations
- tax computation worksheet for principal campaign committees

Form 1120-REIT U.S. Income Tax Return for Real Estate Investment Trusts
- tax computation worksheet for members of a controlled group

Form 1120-RIC U.S. Income Tax Return for Regulated Investment Companies
- tax computation worksheet for members of a controlled group

Form 4562 Depreciation and Amortization
- worksheet to figure depreciation

Form 4626 Alternative Minimum Tax - Corporations
- worksheet to compute adjusted current earnings

Form 5300 Application for Determination for Employee Benefit Plan
- worksheet for partial termination of plan

Form 5303 Application for Determination for Collectively Bargained Plan
- worksheet for partial termination of plan

Form 5471 Information Return of U.S. Persons With Respect to Certain Foreign Corporations
- worksheet to compute shareholder's pro rata share of subpart F income
- worksheet to compute shareholder's pro rata share of a CFC invested in U.S. property
- worksheet to compute shareholder's pro rata share of previously excluded subpart F income of a CFC withdrawn from qualified investments in less developed countries and from qualified investments in foreign base company shipping operations
- worksheet to compute shareholder's pro rata share of previously excluded export trade income of a CFC withdrawn from investment in export trade assets

Form 8810 Corporate Passive Activity Loss and Credit Limitations
- worksheet to compute total current year income, gains, deductions, and losses, from passive activities
- worksheet to compute overall passive activity gain or loss
- worksheet to allocate unalloyed passive activity deductions and losses
- worksheet to compute allowed deductions and losses
- worksheet to compute current year and prior year passive activity credits
- worksheet to compute tax attributable to net passive income
- worksheet to compute tax attributable to net active income

MISCELLANEOUS WORKSHEETS (Includes worksheets for estate, excise, employment, pass-through entity, and foreign-language forms.)

Form 940 Employer's Annual Federal Unemployment (FUTA) Tax Return
- worksheet for figuring reduced FUTA tax credit for state unemployment contributions paid late

Form 940-PR Planilla Para La Declaracion Annual Del Patrono La Contribicion Federal Para El Desempleo (FUTA)
- worksheet for figuring reduced FUTA tax credit for state unemployment contributions paid late

Form 1040-ES (Espanol) Contribuciones Federales Estimadas del Trabajo por Cuenta Propia Y Sobre El Empleo de Empleados Domesticos--Puerto-Rico
- worksheet for figuring quarterly estimated tax payments

Form 2290 Heavy Highway Vehicle Use Tax Return
- worksheet for figuring tax on an increase in taxable gross weight

Form 8027 Employer's Annual Information Return of Tip Income and Allocated Tips
- employers' optional worksheet for tipped employees

Form 706 United States Estate (and Generation Skipping Transfer) Tax Return
- Taxable gifts reconciliation
- Adjusted taxable gifts
- Gift tax on gifts made after 1976
- Adjusted taxable estate
- Credit for tax on prior transfers

Form 706 NA, United States Estate (and Generation-Skipping Transfer) Tax Return
- Line 4 worksheet
- Line 5 worksheet

Form 990 (Sch. A) Organization Exempt Under Section 501(C)(3)
- Accrual to cash conversion

Form 990 PF Return of Private Foundation or Section 4947 (a) (1) Nonexempt Charitable Trust Treated as a Private Foundation
- Program service revenue

Form 990 W Estimated Tax on Unrelated Business Taxable Income for Tax-Exempt Organizations
- Entire form is a worksheet

Form 1041 US Income Tax for Estates and Trusts
- Unrecaptured section 1250 gain
- Capital loss carryover

Form 1041ES (OCR) Estimated Income Tax for Estates and Trusts
- Entire product is a worksheet

Form 1065 US Partnership Return of Income
- Net earnings (loss) from self-employment

Form 1065B US Return of Income for Electing Large Partnerships
- Net earnings (loss) from self-employment
- Unrecaptured section 1250 gain

Form 1120S Income Tax Return for an S corporation
- Excess net passive income tax
- Schedule M-2 worksheet

Form 5227 Split-Interest Trust Information
- Capital gains distributions

Form 8609 (Sch A) Annual Statement
- Section 42 (f) (3) (B) worksheet

Form 8611 Recapture of Low-Income Housing Credit
- Line 2 worksheet

Form 8693 Low Income Housing Credit Disposition Bond
- Bond amount worksheet

Form(s) 8804, 8805, 8813 returns associated with partnership withholding taxes
- Installment payments

Form 8828, Recapture of Federal Mortgage Subsidy
- Holding period percentage

Form 8865 Return of US Persons With Respect to Certain Foreign Partnerships
- Net earnings (loss) from self-employment

Question 8: What is IRS' methodology for estimating the time required for taxpayers to complete IRS forms and schedules?

To measure the paperwork dimension of compliance burden,[1] IRS sponsored a study in 1984 that has been the basis of its burden estimation methodology since that time. Arthur D. Little, Inc. (ADL), an IRS contractor, released the results of the paperwork burden study in 1988.

The ADL model was designed to meet reporting requirements arising from the Paperwork Reduction Act. Pursuant to the act, the Office of Management and Budget (OMB) established the annual Information Collection Budget and required federal agencies to provide estimates of the paperwork burdens that they impose on the public.[2]

The methodological approach used in the ADL study provides a set of burden equations for each tax form or schedule, one for each of several major taxpayer paperwork activities (e.g., recordkeeping, learning about the law or form, preparing the form and sending it to IRS). Each equation, developed from regression analysis of taxpayer survey data, recognizes basic characteristics of forms and instructions, form and line usage by taxpayers, and characteristics of the taxpayer population using the forms. These equations permit IRS to estimate the burden for any year, past or future, by describing the characteristics of the forms and instructions, as well as the populations of taxpayers using those forms.

As we have reported, IRS' ADL model for estimating taxpayer paperwork compliance burden was, when first introduced in the 1980s, considered a substantial improvement over the agency's previous methodology.[3] However, IRS and other observers have identified several significant shortcoming of the model that limit its usefulness and accuracy. The reported limitations of the model and its estimates can be categorized into four areas: (1) the age of the underlying survey data, (2) the exclusion of certain components of burden, (3) the model's simplistic treatment of the determinants of burden, and (4) the questionable statistical validity and poor documentation of the estimates.

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[1]According to PricewaterhouseCoopers (PwC), taxpayer compliance burden is the cost to the taxpayer of compliance with the regulations and laws related to payment of taxes.

[2]The Information Collection Budget is the means by which the federal government, through OMB, measures and controls the number of hours that individuals, businesses, state and local governments, and others must spend complying with federal reporting requirements. The Information Collection Budget is prepared annually based upon the prior fiscal year's experience and current estimates of the "burden hours" imposed by individual forms, surveys, and other information collections.

[3]Tax Administration: IRS Is Working to Improve Its Estimates of Compliance Burden (GAO/GGD-00-11, May 22, 2000).

In an effort to provide more reliable paperwork burden estimates, IRS contracted with PricewaterhouseCoopers (PwC) to develop new burden models for the prefiling and filing burdens of taxpayers with Wage and Investment (W&I) income (expected delivery is September 2001). As part of this effort, PwC is to provide IRS with paperwork burden estimates for the W&I taxpayer group. PWC is also to develop a model for the postfiling burden of individual taxpayers (expected delivery is fall 2002). Finally, IRS also plans to develop burden models for taxpayers with income from self-employment (expected delivery is fall 2002). The initial focus is on taxpayers with W&I income because they bear a large portion of the overall compliance burden and because their burden may be easiest to estimate.

The PwC models are intended to provide more reliable and comprehensive estimates of taxpayers' federal income tax compliance burdens than currently exist. They are also intended to allow IRS to better analyze the impact of tax law changes on those burdens.

Information on the Number and Type of Tax Filers in the United States

Question 9: What number and percentage of the U.S. population filed tax returns or were claimed as dependents in 1990, 1995, and 1997?

Table III.1 shows the number of U.S. residents or citizens claimed as exemptions on income tax returns—as filers or dependents---compared to the total U.S. population.[4] Individuals who file a return and are counted as dependents on another return should not be double-counted in this data because they cannot claim a personal exemption on their own return.

Table III.1: Number of Individual Tax Filers and Dependents Compared to U.S. Population
Numbers in thousands

Year	Filers[a]	Dependents	Total filers and dependents	U.S. population[b]	Total as percent of U.S. population
1990	151,769	75,780	**227,549**	248,659	**91.5**
1995	157,127	80,038	**237,164**	261,906	**90.6**
1997	160,310	80,970	**241,279**	266,840	**90.4**

[a]Includes secondary filers in the case of joint returns.
[b]Estimated U.S. population, including U.S. residents and U.S. military personnel stationed abroad.
Source: IRS Statistics of Income (SOI) and U.S. Census data.

Question 10: How many income tax returns were filed unnecessarily in 1990, 1995, and 1999?

IRS considers returns that are not legally required and meet certain other criteria to be unnecessary returns. In particular, IRS considers a return to be unnecessary if it

- is filed by a U.S. resident with income below the filing threshold;
- reports zero tax liability;
- includes no schedules A, C, D, E, F, or form 4797 (supplemental gain or loss); and
- claims no loss or credits.

Table III.2 shows limited IRS data on individual returns filed unnecessarily in 1999. According to IRS officials, the data are limited to filers younger than 24 and pensioners older than 64 in order to exclude filers who might be eligible for the Earned Income Credit (EIC). EIC claimants must file a return even if they have no tax liability. IRS does not have comparable data for years prior to 1999.[5]

[4]U.S. population data excludes some individuals who are generally required to file tax returns, particularly U.S. citizens living abroad who are not members of U.S. armed forces. Conversely, some individuals in the U.S. population are not counted as filers or dependents on tax returns, particularly individuals who are not required to file because their income falls below specified filing thresholds.

[5]IRS published data on nonfiling in tax years 1979-1991 in a November 1996 study titled "The Determinants of Individual Income Tax Compliance: Estimating the Impacts of Tax Policy, Enforcement, and IRS Responsiveness." The study estimated that about 14 percent of all individual returns filed in 1979-1991 were not required. However, returns filed solely to claim the EIC were counted as "not required."

Table III.2: IRS Data on Certain Returns Filed Unnecessarily in 1999

Category	Unnecessary returns
Filing for refund, age 15 to 23	3,315,502
Filing for refund, pensioners age 65 or older	318,512
No refund claimed, age 15 to 23 or 65 or older	538,503
Total	**4,171,517**

Source: IRS data.

Most of the unnecessary returns were filed to claim refunds, generally by people who were from 15 to 23 years old. However, the returns claiming refunds generally would not have been required if taxes had not been withheld. IRS advised these taxpayers to adjust their withholding appropriately using form W-4, employee's withholding allowance certificate, or W-4P, withholding certificate for pension or annuity payments.[6]

Question 11: Provide the number of corporate returns, total assets, and receipts for the most recent tax years available.

Table III.3 summarizes the number of corporate returns (1120 series returns), total assets, and total receipts for tax years 1990 through 1997. Tables III.4 through III.11 show the type and number of corporate returns, assets, and receipts by Statistics of Income (SOI) industry classification, for tax years 1990 through 1997. Tables III.12 through III.19 show the type and number of corporate returns, assets, and receipts based on the size of corporate assets.

Table III.3: Corporate Returns, Assets, and Receipts, Tax Years 1990 -1997

Dollars in thousands

Tax year	Number of returns[a]	Total assets	Total receipts
1990	3,716,650	$18,190,057,608	$11,409,520,074
1991	3,802,788	19,029,508,838	11,440,090,940
1992	3,869,023	21,156,667,015	11,742,134,728
1993	3,964,629	21,815,869,373	12,269,721,710
1994	4,342,368	23,446,206,585	13,360,007,156
1995	4,474,167	26,013,689,000	14,539,050,114
1996	4,631,370	28,642,263,127	15,525,718,006
1997	4,710,083	33,029,652,126	16,609,707,302

[a]The types of returns are the 1120, 1120A, 1120S, and other types of 1120s that cannot be identified separately.
Source: IRS Statistics of Income (SOI) bulletins and tapes (corporate).

[6]Certain taxpayers—such as those who had a tax liability in the prior year—are not allowed to claim exemption from withholding.

Table III.4: Type and Number of Corporate Returns, Assets, and Receipts by Industry Classification, Tax Year 1990

Dollars in thousands

Industry	Type of return	Number of returns	Total assets	Total receipts
Agriculture, forestry, and fishing	1120	61,070	$46,596,769	$61,033,772
	1120A	10,121	660,464	870,090
	1120S	54,971	21,081,149	26,108,382
	Other	261	0	88,821
Total		**126,423**	**$68,338,381**	**$88,101,065**
Mining	1120	19,938	207,932,227	99,534,663
	1120A	3,348	120,144	208,992
	1120S	16,030	11,145,270	11,069,493
	Other	358	0	631,308
Total		**39,674**	**$219,197,640**	**$111,444,457**
Construction	1120	224,132	172,696,135	364,543,839
	1120A	24,652	885,091	2,999,161
	1120S	158,045	70,247,799	166,931,987
	Other	45	0	179,056
Total		**406,874**	**$243,829,026**	**$534,654,044**
Manufacturing	1120	173,539	3,782,400,230	3,387,349,097
	1120A	14,591	824,356	1,509,842
	1120S	113,289	138,099,169	297,357,534
	Other	250	0	2,477,421
Total		**301,669**	**$3,921,323,756**	**$3,688,693,895**
Transportation and public utilities	1120	82,684	1,488,322,086	873,733,416
	1120A	13,536	601,578	1,251,838
	1120S	63,957	33,122,074	60,312,629
	Other	175	0	979,179
Total		**160,353**	**$1,522,045,738**	**$936,277,062**
Wholesale and retail trade	1120	543,500	1,213,733,809	2,488,261,203
	1120A	59,308	2,902,470	7,065,162
	1120S	419,833	230,660,549	777,891,194
	Other	417	0	35,770,778
Total		**1,023,057**	**$1,447,296,828**	**$3,308,988,335**
Finance, insurance and real estate	1120	307,144	7,559,597,702	1,277,605,653
	1120A	43,206	2,617,296	2,243,070
	1120S	241,530	140,175,319	60,388,316
	Other	17,258	2,490,905,040	614,472,612
Total		**609,138**	**$10,193,295,357**	**$1,954,709,651**
Services	1120	427,225	470,444,279	550,197,705
	1120A	99,884	3,121,212	8,559,984
	1120S	501,733	99,276,776	219,873,675
	Other	606	0	698,245
Total		**1,029,447**	**$572,842,266**	**$779,329,609**
Not allocable	1120	9,268	1,243,267	6,371,197
	1120A	4,957	145,703	179,458
	1120S	5,705	499,647	769,452
	Other	87	0	1,848
Total		**20,017**	**$1,888,616**	**$7,321,955**
Grand total		**3,716,650**	**$18,190,057,608**	**$11,409,520,074**

Notes: Detail may not add to totals because of statistical sampling and rounding.
Other = Other types of 1120s.
Not allocable = Amounts cannot be allocated among the various categories above because the nature of the business cannot be determined.
Source: IRS Statistics of Income (SOI) bulletins and tapes.

Table III.5: Type and Number of Corporate Returns, Assets, and Receipts by Industry Classification, Tax Year 1991

Dollars in thousands

Industry	Type of return	Number of returns	Total assets	Total receipts
Agriculture, forestry, and fishing	1120	62,130	$45,474,938	$57,416,219
	1120A	8,929	823,735	649,550
	1120S	58,594	21,457,880	27,795,647
	Other	233	0	84,285
Total		**129,886**	**$67,756,553**	**$85,945,700**
Mining	1120	18,721	198,004,853	90,739,991
	1120A	4,054	254,029	331,884
	1120S	16,126	11,373,512	10,743,329
	Other	298	3,330,441	1,471,084
Total		**39,199**	**$212,962,835**	**$103,286,287**
Construction	1120	218,618	156,857,781	336,706,508
	1120A	21,256	751,944	2,033,074
	1120S	177,070	70,377,307	165,539,264
	Other	43	15,048,907	10,849,686
Total		**416,987**	**$243,035,939**	**$515,128,533**
Manufacturing	1120	168,067	3,308,840,876	3,055,226,090
	1120A	16,332	815,999	1,775,013
	1120S	115,417	140,079,028	300,579,225
	Other	305	578,624,135	300,920,979
Total		**300,122**	**$4,028,360,038**	**$3,658,501,307**
Transportation and public utilities	1120	82,666	1,344,334,743	819,495,141
	1120A	12,148	499,358	1,061,162
	1120S	70,009	35,012,540	63,753,848
	Other	158	193,977,625	70,634,440
Total		**164,980**	**$1,573,824,265**	**$954,944,592**
Wholesale and retail trade	1120	542,568	1,040,209,532	2,354,852,411
	1120A	55,640	2,378,000	6,518,492
	1120S	444,791	236,686,705	821,865,946
	Other	536	204,153,670	197,362,123
Total		**1,043,534**	**$1,483,427,907**	**$3,380,598,972**
Finance, insurance and real estate	1120	301,612	4,669,350,609	684,789,204
	1120A	42,132	2,827,372	2,143,194
	1120S	254,937	144,758,056	54,816,499
	Other	18,876	5,963,745,239	1,186,184,899
Total		**617,557**	**$10,780,681,276**	**$1,927,933,796**
Services	1120	415,016	494,693,769	537,262,497
	1120A	98,581	3,165,556	8,987,260
	1120S	547,414	108,433,973	235,890,633
	Other	646	30,458,276	27,584,078
Total		**1,061,657**	**$636,751,574**	**$809,724,469**
Not allocable	1120	11,284	1,161,460	1,871,031
	1120A	3,577	77,031	153,032
	1120S	13,913	1,469,960	2,000,186
	Other	94	0	3,037
Total		**28,868**	**$2,708,451**	**$4,027,285**
Grand total		**3,802,788**	**$19,029,508,838**	**$11,440,090,940**

Notes: Detail may not add to totals because of statistical sampling and rounding.
Other = Other types of 1120s.
Not allocable = Amounts cannot be allocated among the various categories above because the nature of the business cannot be determined.
Source: IRS Statistics of Income (SOI) bulletins and tapes.

Table III.6: Type and Number of Corporate Returns, Assets, and Receipts by Industry Classification, Tax Year 1992

Dollars in thousands

Industry	Type of return	Number of returns	Total assets	Total receipts
Agriculture, forestry, and fishing	1120	63,422	$47,684,286	$62,022,300
	1120A	9,158	812,366	904,687
	1120S	65,055	23,264,119	32,553,498
	Other	198	1,196,522	82,555
Total		**137,833**	**$72,957,293**	**$95,563,041**
Mining	1120	18,910	206,054,715	100,049,587
	1120A	1,856	176,325	202,354
	1120S	15,563	11,980,729	11,918,122
	Other	331	3,594,531	660,659
Total		**36,660**	**$221,806,300**	**$112,830,722**
Construction	1120	204,028	162,725,519	327,994,370
	1120A	25,040	962,236	3,894,407
	1120S	178,761	67,362,355	167,362,892
	Other	51	226,489	153,365
Total		**407,881**	**$231,276,599**	**$499,405,033**
Manufacturing	1120	166,521	3,960,285,844	3,429,546,233
	1120A	15,470	914,973	2,067,136
	1120S	117,812	151,922,987	326,547,950
	Other	268	1,959,906	2,104,518
Total		**300,071**	**$4,115,083,710**	**$3,760,265,837**
Transportation and public utilities	1120	89,352	1,604,097,067	925,949,677
	1120A	13,944	573,587	1,212,389
	1120S	74,886	37,327,173	70,076,118
	Other	101	6,847,737	402,396
Total		**178,284**	**$1,648,845,564**	**$997,640,581**
Wholesale and retail trade	1120	522,727	1,327,803,906	2,594,665,593
	1120A	62,270	3,055,197	8,049,350
	1120S	467,234	251,051,668	889,290,904
	Other	482	4,299,092	11,938,549
Total		**1,052,713**	**$1,586,209,863**	**$3,503,944,396**
Finance, insurance and real estate	1120	298,477	7,971,744,199	1,194,314,841
	1120A	45,499	3,364,567	2,661,104
	1120S	273,415	148,211,301	61,223,859
	Other	17,877	4,491,253,610	642,228,420
Total		**635,268**	**$12,614,573,677**	**$1,900,428,224**
Services	1120	408,786	541,988,632	596,543,596
	1120A	103,937	3,339,396	10,556,599
	1120S	587,071	116,253,091	261,504,463
	Other	656	2,360,697	928,764
Total		**1,100,449**	**$663,941,817**	**$869,533,422**
Not allocable	1120	10,711	1,188,717	934,435
	1120A	3,523	65,855	182,229
	1120S	5,574	717,252	1,405,155
	Other	56	369	1,654
Total		**19,864**	**$1,972,193**	**$2,523,472**
Grand total		**3,869,023**	**$21,156,667,015**	**$11,742,134,728**

Notes: Details may not add to totals because of statistical sampling and rounding.
Other = Other types of 1120s.
Not allocable = Amounts cannot be allocated among the various categories above because the nature of the business cannot be determined.
Source: IRS Statistics of Income (SOI) bulletins and tapes.

Table III.7: Type and Number of Corporate Returns, Assets, and Receipts by Industry Classification, Tax Year 1993

Dollars in thousands

Industry	Type of return	Number of returns	Total assets	Total receipts
Agriculture, forestry, and fishing	1120	66,892	$47,993,419	$62,065,920
	1120A	9,479	748,702	1,007,817
	1120S	64,764	25,904,714	35,129,407
	Other	191	0	97,932
Total		**141,326**	**$74,646,834**	**$98,301,076**
Mining	1120	16,232	210,072,067	99,078,355
	1120A	2,147	70,341	178,172
	1120S	16,645	13,876,252	12,545,527
	Other	322	0	319,095
Total		**35,345**	**$224,018,659**	**$112,121,150**
Construction	1120	199,571	165,528,004	339,982,362
	1120A	25,160	1,022,455	3,899,076
	1120S	192,495	73,885,115	194,263,829
	Other	24	0	120,984
Total		**417,250**	**$240,435,575**	**$538,266,252**
Manufacturing	1120	162,609	4,063,749,417	3,532,911,796
	1120A	17,447	924,522	2,367,862
	1120S	127,046	160,460,456	352,827,742
	Other	317	0	2,639,871
Total		**307,419**	**$4,225,134,395**	**$3,890,747,271**
Transportation and public utilities	1120	88,560	1,730,959,567	957,338,187
	1120A	10,427	448,157	1,017,053
	1120S	76,855	39,283,927	78,223,735
	Other	137	0	577,463
Total		**175,979**	**$1,770,691,651**	**$1,037,156,438**
Wholesale and retail trade	1120	524,690	1,427,478,659	2,721,121,036
	1120A	50,504	2,664,597	7,310,093
	1120S	497,321	272,690,248	969,967,843
	Other	465	0	11,095,772
Total		**1,072,980**	**$1,702,833,504**	**$3,709,494,744**
Finance, insurance and real estate	1120	292,007	8,715,368,706	1,184,491,382
	1120A	43,612	3,084,385	2,778,753
	1120S	286,428	158,740,491	64,830,031
	Other	19,350	3,954,486,754	688,215,573
Total		**641,397**	**$12,831,680,336**	**$1,940,315,739**
Services	1120	418,559	615,780,673	640,963,067
	1120A	103,894	4,045,402	10,617,669
	1120S	634,555	124,888,291	289,074,655
	Other	716	43,895	987,473
Total		**1,157,724**	**$744,758,261**	**$941,642,864**
Not allocable	1120	6,812	1,024,100	907,970
	1120A	2,957	76,588	33,015
	1120S	5,395	569,470	734,035
	Other	44	0	1,156
Total		**15,208**	**$1,670,158**	**$1,676,176**
Grand total		**3,964,629**	**$21,815,869,373**	**$12,269,721,710**

Notes: Detail may not add to totals because of statistical sampling and rounding.
Other = Other types of 1120s.
Not allocable = Amounts cannot be allocated among the various categories above because the nature of the business cannot be determined.
Source: IRS Statistics of Income (SOI) bulletins and tapes.

Table III.8: Type and Number of Corporate Returns, Assets, and Receipts by Industry Classification, Tax Year 1994

Dollars in thousands

Industry	Type of return	Number of returns	Total assets	Total receipts
Agriculture, forestry, and fishing	1120	67,723	$52,527,642	$63,903,925
	1120A	7,721	778,816	808,166
	1120S	71,336	26,586,848	36,139,788
	Other	217	0	55,273
Total		**146,996**	**$79,893,306**	**$100,907,153**
Mining	1120	17,910	225,728,103	104,199,119
	1120A	2,390	115,686	234,463
	1120S	14,726	13,883,922	10,998,013
	Other	344	0	255,712
Total		**35,371**	**$239,727,711**	**$115,687,307**
Construction	1120	209,202	166,749,140	371,915,271
	1120A	22,360	912,281	3,203,521
	1120S	201,354	81,432,123	217,455,805
	Other	49	0	185,793
Total		**432,965**	**$249,093,544**	**$592,760,390**
Manufacturing	1120	167,304	4,348,354,136	3,824,435,542
	1120A	15,244	817,498	1,641,592
	1120S	129,408	176,284,292	389,844,284
	Other	428	0	2,870,164
Total		**312,383**	**$4,525,455,926**	**$4,218,791,582**
Transportation and public utilities	1120	93,605	1,783,185,523	1,014,766,902
	1120A	10,582	483,445	1,066,907
	1120S	82,080	42,603,946	86,185,775
	Other	207	0	1,192,670
Total		**186,474**	**$1,826,272,914**	**$1,103,212,254**
Wholesale and retail trade	1120	534,970	1,494,860,380	2,953,074,353
	1120A	52,742	2,909,182	7,111,128
	1120S	517,812	297,397,978	1,075,844,032
	Other	838	0	16,196,303
Total		**1,106,363**	**$1,795,167,539**	**$4,052,225,816**
Finance, insurance and real estate	1120	307,098	9,512,417,378	1,227,731,152
	1120A	40,570	3,026,786	2,818,458
	1120S	314,490	167,295,993	71,621,176
	Other	19,512	4,212,554,388	674,320,562
Total		**681,671**	**$13,895,294,545**	**$1,976,491,348**
Services	1120	632,740	692,050,201	864,052,984
	1120A	102,683	3,766,927	10,877,419
	1120S	687,981	137,566,662	322,211,588
	Other	989	545,766	887,959
Total		**1,424,394**	**$833,929,557**	**$1,198,029,951**
Not allocable	1120	8,318	672,182	1,208,011
	1120A	2,833	71,386	48,601
	1120S	4,566	627,976	644,883
	Other	36	0	-139
Total		**15,753**	**$1,371,544**	**$1,901,355**
Grand total		**4,342,368**	**$23,446,206,585**	**$13,360,007,156**

Notes: Detail may not add to totals because of statistical sampling and rounding.
Other = Other types of 1120s.
Not allocable = Amounts cannot be allocated among the various categories above because the nature of the business cannot be determined.
Source: IRS Statistics of Income (SOI) bulletins and tapes.

Table III.9: Type and Number of Corporate Returns, Assets, and Receipts by Industry Classification, Tax Year 1995

Dollars in thousands

Industry	Type of return	Number of returns	Total assets	Total receipts
Agriculture, forestry, and fishing	1120	69,678	$56,751,716	$66,823,585
	1120A	5,582	635,206	544,802
	1120S	72,085	28,911,652	40,130,194
	Other	181	0	83,392
Total		**147,527**	**$86,298,574**	**$107,581,973**
Mining	1120	17,588	253,187,311	113,004,446
	1120A	2,481	152,009	329,081
	1120S	14,794	15,350,694	13,232,848
	Other	259	0	194,116
Total		**35,123**	**$268,690,014**	**$126,760,491**
Construction	1120	209,371	175,261,418	392,203,097
	1120A	24,294	971,834	3,536,898
	1120S	216,192	89,579,364	241,113,967
	Other	25	0	236,233
Total		**449,882**	**$265,812,616**	**$637,090,195**
Manufacturing	1120	167,717	4,749,671,143	4,149,538,439
	1120A	12,814	671,020	1,578,328
	1120S	138,856	190,730,367	431,543,312
	Other	312	0	2,889,682
Total		**319,699**	**$4,941,072,530**	**$4,585,549,761**
Transportation and public utilities	1120	88,840	1,855,053,047	1,059,835,879
	1120A	13,658	774,105	1,234,751
	1120S	91,822	47,386,627	94,665,458
	Other	137	0	973,890
Total		**194,456**	**$1,903,213,778**	**$1,156,709,979**
Wholesale and retail trade	1120	540,532	1,601,121,609	3,150,739,335
	1120A	53,845	2,889,985	7,414,448
	1120S	537,539	315,706,230	1,137,934,320
	Other	493	0	14,258,843
Total		**1,132,409**	**$1,919,717,823**	**$4,310,346,947**
Finance, insurance and real estate	1120	297,158	10,528,900,727	1,439,265,218
	1120A	42,146	3,293,255	2,722,062
	1120S	326,149	178,161,843	77,811,520
	Other	17,759	4,966,930,804	758,305,124
Total		**683,211**	**$15,677,286,629**	**$2,278,103,923**
Services	1120	648,833	795,137,293	956,100,144
	1120A	100,903	3,662,857	10,566,968
	1120S	753,890	151,374,381	368,278,859
	Other	604	562,926	748,588
Total		**1,504,230**	**$950,737,457**	**$1,335,694,559**
Not allocable	1120	4,102	461,435	836,200
	1120A	1,716	6,447	13,061
	1120S	1,791	391,697	362,984
	Other	22	0	42
Total		**7,631**	**$859,578**	**$1,212,287**
Grand total		**4,474,167**	**$26,013,689,000**	**$14,539,050,114**

Notes: Detail may not add to totals because of statistical sampling and rounding.
Other = Other types of 1120s.
Not allocable = Amounts cannot be allocated among the various categories above because the nature of the business cannot be determined.
Source: IRS Statistics of Income (SOI) bulletins and tapes.

Table III.10: Type and Number of Corporate Returns, Assets, and Receipts by Industry Classification, Tax Year 1996

Dollars in thousands

Industry	Type of return	Number of returns	Total assets	Total receipts
Agriculture, forestry, and fishing	1120	67,748	$60,974,193	$70,455,220
	1120A	8,315	736,319	731,752
	1120S	82,712	32,429,606	48,474,500
	Other	188	0	75,586
Total		**158,963**	**$94,140,118**	**$119,737,058**
Mining	1120	18,702	283,290,899	126,378,540
	1120A	918	32,474	138,170
	1120S	15,950	15,782,858	14,563,056
	Other	230	0	198,325
Total		**35,799**	**$299,106,231**	**$141,278,092**
Construction	1120	215,293	184,381,909	429,938,275
	1120A	21,852	934,227	3,572,600
	1120S	234,047	99,279,070	276,283,862
	Other	38	0	672,486
Total		**471,230**	**$284,595,206**	**$710,467,223**
Manufacturing	1120	170,608	5,222,776,316	4,445,128,547
	1120A	13,571	805,383	1,638,695
	1120S	141,171	201,602,874	450,440,118
	Other	338	0	5,461,762
Total		**325,689**	**$5,425,184,573**	**$4,902,669,122**
Transportation and public utilities	1120	95,459	2,017,507,130	1,145,451,269
	1120A	11,846	595,278	1,118,125
	1120S	98,311	51,350,614	109,038,953
	Other	161	0	1,402,293
Total		**205,777**	**$2,069,453,023**	**$1,257,010,639**
Wholesale and retail trade	1120	532,505	1,677,979,920	3,240,774,315
	1120A	52,585	2,722,487	7,159,213
	1120S	556,908	335,529,756	1,225,474,736
	Other	493	0	16,665,343
Total		**1,142,491**	**$2,016,232,163**	**$4,490,073,608**
Finance, insurance and real estate	1120	303,882	9,607,200,988	1,019,756,495
	1120A	42,265	3,481,094	2,905,961
	1120S	356,778	198,654,779	87,396,401
	Other	20,828	7,550,716,303	1,296,796,393
Total		**723,754**	**$17,360,053,164**	**$2,406,855,250**
Services	1120	652,132	923,163,166	1,078,799,806
	1120A	89,026	3,780,847	10,356,147
	1120S	815,494	165,366,124	406,198,180
	Other	750	0	861,419
Total		**1,557,401**	**$1,092,310,137**	**$1,496,215,552**
Not allocable	1120	6,011	808,901	1,081,711
	1120A	1,159	14,358	105,108
	1120S	3,046	365,255	224,366
	Other	50	0	277
Total		**10,266**	**$1,188,514**	**$1,411,462**
Grand total		**4,631,370**	**$28,642,263,127**	**$15,525,718,006**

Notes: Detail may not add to totals because of statistical sampling and rounding.
Other = Other types of 1120s.
Not allocable = Amounts cannot be allocated among the various categories above because the nature of the business cannot be determined.
Source: IRS Statistics of Income (SOI) bulletins and tapes.

Table III.11: Type and Number of Corporate Returns, Assets, and Receipts by Industry Classification, Tax Year 1997

Dollars in thousands

Industry	Type of return	Number of returns	Total assets	Total receipts
Agriculture, forestry, and fishing	1120	68,001	$56,883,963	$65,312,474
	1120A	6,657	755,547	720,886
	1120S	88,270	34,344,520	51,202,714
	Other	186	0	151,480
Total		**163,114**	**$91,984,030**	**$117,387,555**
Mining	1120	14,942	306,809,895	135,073,518
	1120A	1,407	54,773	137,183
	1120S	16,403	17,430,158	14,976,849
	Other	245	0	130,713
Total		**32,996**	**$324,294,826**	**$150,318,264**
Construction	1120	207,507	192,517,389	442,527,567
	1120A	19,117	1,000,517	3,284,262
	1120S	261,104	121,033,443	332,647,323
	Other	55	0	555,321
Total		**487,783**	**$314,551,349**	**$779,014,473**
Manufacturing	1120	159,866	5,737,925,822	4,682,784,788
	1120A	11,478	719,572	1,211,068
	1120S	153,249	227,661,004	488,763,265
	Other	452	0	4,904,648
Total		**325,045**	**$5,966,306,398**	**$5,177,663,769**
Transportation and public utilities	1120	92,946	2,159,711,862	1,214,337,276
	1120A	10,464	648,219	815,019
	1120S	105,803	58,659,212	114,202,022
	Other	199	0	1,372,114
Total		**209,412**	**$2,219,019,293**	**$1,330,726,431**
Wholesale and retail trade	1120	519,142	1,574,495,536	3,343,104,740
	1120A	46,375	2,330,815	6,321,061
	1120S	583,006	371,105,598	1,337,278,598
	Other	608	0	17,112,454
Total		**1,149,132**	**$1,947,931,949**	**$4,703,816,853**
Finance, insurance and real estate	1120	298,296	11,323,298,523	1,124,933,650
	1120A	41,008	3,403,594	2,422,288
	1120S	382,153	292,569,402	104,017,724
	Other	23,089	9,286,348,384	1,479,896,174
Total		**744,545**	**$20,905,619,903**	**$2,711,269,836**
Services	1120	646,804	1,071,636,547	1,175,401,556
	1120A	84,463	3,343,539	9,452,356
	1120S	860,445	184,401,457	451,975,219
	Other	1,141	0	1,758,773
Total		**1,592,854**	**$1,259,381,543**	**$1,638,587,903**
Not allocable	1120	2,361	269,276	733,868
	1120A	971	25,066	13,874
	1120S	1,821	268,493	173,806
	Other	48	0	669
Total		**5,201**	**$562,836**	**$922,217**
Grand total		**4,710,083**	**$33,029,652,126**	**$16,609,707,302**

Notes: Detail may not add to totals because of statistical sampling and rounding.
Other = Other types of 1120s.
Not allocable = Amounts cannot be allocated among the various categories above because the nature of the business cannot be determined.
Source: IRS Statistics of Income (SOI) bulletins and tapes.

Table III.12: Type and Number of Corporate Returns, Assets, and Receipts by Asset Size, Tax Year 1990
Dollars in thousands

Assets	Type	Number of returns	Total assets	Total receipts
Less than $100,000	1120	867,456	$27,490,466	$232,393,571
	1120A	238,770	5,441,836	19,362,299
	1120S	995,153	26,690,076	163,529,746
	Other	10,455	17,076	115,893,008
Total		**2,111,834**	**$59,639,454**	**$531,178,624**
$100,000 to $1,000,000	1120	754,745	259,360,858	701,042,977
	1120A	34,833	6,436,477	5,525,298
	1120S	455,085	147,608,558	343,604,971
	Other	1,348	618,962	412,985
Total		**1,246,011**	**$414,024,855**	**$1,050,586,231**
$1,000,000 to $10,000,000	1120	185,944	497,049,391	1,005,906,681
	1120S	115,197	314,062,822	674,963,117
	Other	2,636	10,214,583	5,159,120
Total		**303,777**	**$821,326,797**	**$1,686,028,918**
$10,000,000 to $25,000,000	1120	16,897	265,979,404	359,837,604
	1120S	7,127	106,154,077	209,206,579
	Other	1,132	18,877,589	4,795,523
Total		**25,156**	**$391,011,070**	**$573,839,707**
$25,000,000 to $50,000,000	1120	8,485	299,414,258	297,571,703
	1120S	1,674	57,474,534	98,612,716
	Other	862	31,315,251	6,422,169
Total		**11,020**	**$388,204,043**	**$402,606,589**
$50,000,000 to $100,000,000	1120	5,971	421,434,733	298,626,061
	1120S	603	40,760,630	69,824,158
	Other	822	59,428,590	12,840,398
Total		**7,396**	**$521,623,953**	**$381,290,617**
$100,000,000 to $250,000,000	1120	4,669	724,517,687	510,413,586
	1120S	207	29,938,105	39,911,213
	Other	967	156,500,529	27,530,312
Total		**5,843**	**$910,956,321**	**$577,855,111**
More than $250,000,000	1120	4,331	12,447,719,707	5,702,838,362
	1120S	47	21,618,950	21,050,163
	Other	1,235	2,213,932,460	482,245,753
Total		**5,613**	**$14,683,271,116**	**$6,206,134,278**
Grand total		**3,716,650**	**$18,190,057,608**	**$11,409,520,074**

Notes: Detail may not add to totals because of statistical sampling and rounding.
Other = Other types of 1120s.
Source: IRS Statistics of Income (SOI) bulletins and tapes.

Table III.13: Type and Number of Corporate Returns, Assets, and Receipts by Asset Size, Tax Year 1991
Dollars in thousands

Assets	Type	Number of returns	Total assets	Total receipts
Less than $100,000	1120	854,206	$26,549,260	$208,772,144
	1120A	228,140	5,252,189	18,360,979
	1120S	1,083,486	29,011,567	184,041,109
	Other	11,029	17,448	104,375,095
Total		**2,176,862**	**$60,830,464**	**$515,549,327**
$100,000 to $1,000,000	1120	743,369	254,528,794	670,523,553
	1120A	34,508	6,340,835	5,291,682
	1120S	486,200	157,262,910	361,151,218
	Other	1,283	615,011	325,845
Total		**1,265,360**	**$418,747,551**	**$1,037,292,299**
$1,000,000 to $10,000,000	1120	183,846	488,261,172	974,220,226
	1120S	118,752	321,778,394	692,794,086
	Other	2,903	12,110,991	4,888,602
Total		**305,500**	**$822,150,557**	**$1,671,902,914**
$10,000,000 to $25,000,000	1120	16,347	257,757,522	348,114,104
	1120S	7,229	107,606,767	209,458,221
	Other	1,045	17,409,850	4,875,307
Total		**24,621**	**$382,774,138**	**$562,447,632**
$25,000,000 to $50,000,000	1120	8,375	295,775,691	285,242,379
	1120S	1,736	60,012,318	100,515,119
	Other	891	32,133,796	6,381,568
Total		**11,002**	**$387,921,806**	**$392,139,067**
$50,000,000 to $100,000,000	1120	5,972	421,103,865	308,468,259
	1120S	595	39,682,124	64,452,028
	Other	938	67,342,800	14,035,297
Total		**7,506**	**$528,128,788**	**$386,955,584**
$100,000,000 to $250,000,000	1120	4,527	701,281,755	476,689,956
	1120S	217	30,545,835	47,030,466
	Other	1,233	200,944,047	40,728,531
Total		**5,977**	**$932,771,637**	**$564,448,952**
More than $250,000,000	1120	4,037	8,813,670,502	4,666,328,471
	1120S	56	23,749,045	23,542,330
	Other	1,868	6,658,764,350	1,619,484,365
Total		**5,961**	**$15,496,183,898**	**$6,309,355,166**
Grand total		**3,802,788**	**$19,029,508,838**	**$11,440,090,940**

Notes: Detail may not add to totals because of statistical sampling and rounding.
Other = Other types of 1120s.
Source: IRS Statistics of Income (SOI) bulletins and tapes.

Table III.14: Type and Number of Corporate Returns, Assets, and Receipts by Asset Size, Tax Year 1992
Dollars in thousands

Assets	Type	Number of returns	Total assets	Total receipts
Less than $100,000	1120	844,417	$26,286,796	$216,636,432
	1120A	241,547	5,929,043	23,190,129
	1120S	1,134,943	29,075,365	200,927,867
	Other	3,514	82,148	5,282,102
Total		**2,224,420**	**$61,373,351**	**$446,036,529**
$100,000 to $1,000,000	1120	717,514	247,301,240	642,059,026
	1120A	39,151	7,335,459	6,540,126
	1120S	515,113	165,875,799	389,468,822
	Other	5,166	2,241,306	976,446
Total		**1,276,944**	**$422,753,803**	**$1,039,044,420**
$1,000,000 to $10,000,000	1120	181,384	481,441,253	978,045,500
	1120S	125,009	339,395,034	743,718,910
	Other	4,706	16,463,459	6,814,754
Total		**311,098**	**$837,299,746**	**$1,728,579,164**
$10,000,000 to $25,000,000	1120	15,979	251,383,086	351,312,572
	1120S	7,593	114,265,375	235,054,726
	Other	1,140	18,794,624	4,820,152
Total		**24,712**	**$384,443,085**	**$591,187,450**
$25,000,000 to $50,000,000	1120	8,347	296,145,238	292,606,903
	1120S	1,803	61,996,487	106,496,610
	Other	1,103	39,564,879	6,138,514
Total		**11,253**	**$397,706,604**	**$405,242,028**
$50,000,000 to $100,000,000	1120	6,061	428,229,020	310,332,210
	1120S	636	42,617,841	66,269,503
	Other	1,085	78,113,483	10,959,493
Total		**7,783**	**$548,960,344**	**$387,561,206**
$100,000,000 to $250,000,000	1120	4,744	734,763,514	499,605,892
	1120S	222	32,179,238	56,772,796
	Other	1,326	215,548,494	27,191,115
Total		**6,292**	**$982,491,247**	**$583,569,803**
More than $250,000,000	1120	4,487	13,358,022,739	5,941,422,096
	1120S	52	22,685,536	23,173,728
	Other	1,982	4,140,930,560	596,318,304
Total		**6,521**	**$17,521,638,835**	**$6,560,914,128**
Grand total		**3,869,023**	**$21,156,667,015**	**$11,742,134,728**

Notes: Detail may not add to totals because of statistical sampling and rounding.
Other = Other types of 1120s.
Source: IRS Statistics of Income (SOI) bulletins and tapes.

Table III.15: Type and Number of Corporate Returns, Assets, and Receipts by Asset Size, Tax Year 1993
Dollars in thousands

Assets	Type	Number of returns	Total assets	Total receipts
Less than $100,000	1120	846,401	$26,530,547	$224,804,678
	1120A	225,383	5,381,516	22,069,828
	1120S	1,205,690	31,297,814	213,370,511
	Other	10,897	17,473	72,545,264
Total		**2,288,372**	**$63,227,350**	**$532,790,282**
$100,000 to $1,000,000	1120	705,050	245,383,897	644,489,565
	1120A	40,244	7,703,632	7,139,681
	1120S	551,937	178,535,369	428,450,540
	Other	1,193	583,907	426,051
Total		**1,298,425**	**$432,206,804**	**$1,080,505,837**
$1,000,000 to $10,000,000	1120	184,096	492,129,249	1,005,966,801
	1120S	132,507	359,879,381	801,042,547
	Other	2,581	10,315,546	3,829,257
Total		**319,184**	**$862,324,176**	**$1,810,838,605**
$10,000,000 to $25,000,000	1120	16,502	259,049,927	381,827,840
	1120S	8,378	125,340,551	270,050,248
	Other	1,017	16,751,153	4,699,320
Total		**25,897**	**$401,141,632**	**$656,577,409**
$25,000,000 to $50,000,000	1120	8,343	295,264,489	297,900,275
	1120S	2,003	68,430,333	121,106,145
	Other	1,019	36,587,895	5,177,887
Total		**11,365**	**$400,282,717**	**$424,184,307**
$50,000,000 to $100,000,000	1120	6,101	431,758,367	323,824,380
	1120S	694	46,635,527	78,917,133
	Other	1,174	84,563,305	9,934,618
Total		**7,970**	**$562,957,199**	**$412,676,131**
$100,000,000 to $250,000,000	1120	4,829	750,002,056	513,113,239
	1120S	237	34,255,122	55,466,817
	Other	1,525	246,054,500	31,325,718
Total		**6,592**	**$1,030,311,679**	**$599,905,773**
More than $250,000,000	1120	4,607	14,477,836,079	6,146,933,298
	1120S	58	25,924,867	29,192,862
	Other	2,159	3,559,656,870	576,117,205
Total		**6,824**	**$18,063,417,817**	**$6,752,243,366**
Grand total		**3,964,629**	**$21,815,869,373**	**$12,269,721,710**

Notes: Detail may not add to totals because of statistical sampling and rounding.
Other = Other types of 1120s.
Source: IRS Statistics of Income (SOI) bulletins and tapes.

Table III.16: Type and Number of Corporate Returns, Assets, and Receipts by Asset Size, Tax Year 1994
Dollars in thousands

Assets	Type	Number of returns	Total assets	Total receipts
Less than $100,000	1120	1,026,863	$31,779,249	$325,529,141
	1120A	217,417	5,139,798	20,758,980
	1120S	1,279,577	32,384,048	220,363,791
	Other	11,235	19,823	87,154,655
Total		**2,535,093**	**$69,322,918**	**$653,806,567**
$100,000 to $1,000,000	1120	776,522	264,103,137	739,388,454
	1120A	39,708	7,742,208	7,051,276
	1120S	588,694	189,313,043	469,140,553
	Other	1,172	575,918	285,971
Total		**1,406,096**	**$461,734,306**	**$1,215,866,255**
$1,000,000 to $10,000,000	1120	193,688	521,788,585	1,100,588,582
	1120S	143,150	391,844,138	889,211,482
	Other	2,674	10,559,919	3,579,580
Total		**339,512**	**$924,192,642**	**$1,993,379,644**
$10,000,000 to $25,000,000	1120	17,276	269,686,746	406,509,620
	1120S	9,053	134,533,153	302,818,191
	Other	1,246	20,258,701	4,832,206
Total		**27,575**	**$424,478,600**	**$714,160,018**
$25,000,000 to $50,000,000	1120	8,618	303,946,552	314,400,132
	1120S	2,188	74,726,797	141,141,933
	Other	1,113	40,655,196	5,768,010
Total		**11,919**	**$419,328,545**	**$461,310,075**
$50,000,000 to $100,000,000	1120	6,175	436,943,346	349,068,949
	1120S	749	50,593,331	89,054,237
	Other	1,289	93,662,095	11,508,046
Total		**8,213**	**$581,198,773**	**$449,631,231**
$100,000,000 to $250,000,000	1120	4,983	776,752,666	560,546,487
	1120S	285	42,665,964	70,843,881
	Other	1,624	265,815,229	27,117,187
Total		**6,892**	**$1,085,233,859**	**$658,507,555**
More than $250,000,000	1120	4,744	15,671,544,405	6,629,255,893
	1120S	58	27,619,266	28,371,276
	Other	2,267	3,781,553,273	555,718,642
Total		**7,069**	**$19,480,716,943**	**$7,213,345,811**
Grand total		**4,342,368**	**$23,446,206,585**	**$13,360,007,156**

Notes: Detail may not add to totals because of statistical sampling and rounding.
Other = Other types of 1120s.
Source: IRS Statistics of Income (SOI) bulletins and tapes.

Table III.17: Type and Number of Corporate Returns, Assets, and Receipts by Asset Size, Tax Year 1995
Dollars in thousands

Assets	Type	Number of returns	Total assets	Total receipts
Less than $100,000	1120	1,025,610	$31,631,440	$341,028,735
	1120A	216,668	5,202,681	20,792,123
	1120S	1,365,124	35,647,736	249,740,913
	Other	7,665	13,578	84,669,039
Total		**2,615,066**	**$72,495,435**	**$696,230,811**
$100,000 to $1,000,000	1120	773,210	265,719,685	757,175,213
	1120A	40,771	7,854,036	7,148,277
	1120S	622,895	201,684,033	511,904,913
	Other	1,095	525,224	301,251
Total		**1,437,971**	**$475,782,978**	**$1,276,529,654**
$1,000,000 to $10,000,000	1120	202,189	541,101,753	1,154,139,729
	1120S	151,489	414,498,785	921,512,867
	Other	2,894	11,440,155	4,882,639
Total		**356,572**	**$967,040,693**	**$2,080,535,236**
$10,000,000 to $25,000,000	1120	17,788	276,553,261	440,965,909
	1120S	9,949	147,978,255	340,638,811
	Other	1,341	21,929,225	5,220,838
Total		**29,078**	**$446,460,741**	**$786,825,559**
$25,000,000 to $50,000,000	1120	8,696	307,749,559	346,666,735
	1120S	2,462	84,952,011	170,206,987
	Other	1,192	43,808,952	5,504,691
Total		**12,350**	**$436,510,521**	**$522,378,413**
$50,000,000 to $100,000,000	1120	6,231	442,785,504	367,030,941
	1120S	820	55,866,236	98,100,812
	Other	1,302	93,950,989	10,451,131
Total		**8,353**	**$592,602,729**	**$475,582,883**
$100,000,000 to $250,000,000	1120	5,175	805,022,932	597,336,703
	1120S	311	45,765,097	70,284,415
	Other	1,727	281,194,086	30,049,475
Total		**7,213**	**$1,131,982,116**	**$697,670,593**
More than $250,000,000	1120	4,920	17,344,981,564	7,324,002,378
	1120S	68	31,200,703	42,683,742
	Other	2,575	4,514,631,522	636,610,845
Total		**7,563**	**$21,890,813,788**	**$8,003,296,965**
Grand total		**4,474,167**	**$26,013,689,000**	**$14,539,050,114**

Notes: Detail may not add to totals because of statistical sampling and rounding.
Other = Other types of 1120s.
Source: IRS Statistics of Income (SOI) bulletins and tapes.

Table III.18: Type and Number of Corporate Returns, Assets, and Receipts by Asset Size, Tax Year 1996
Dollars in thousands

Assets	Type	Number of returns	Total assets	Total receipts
Less than $100,000	1120	1,033,494	$31,571,292	$374,510,632
	1120A	200,123	5,036,530	20,395,580
	1120S	1,453,376	37,658,098	275,522,725
	Other	9,772	13,720	96,469,124
Total		**2,696,765**	**$74,279,640**	**$766,898,060**
$100,000 to $1,000,000	1120	779,070	267,979,375	759,152,234
	1120A	41,413	8,065,937	7,330,192
	1120S	674,825	217,103,736	569,990,263
	Other	1,211	591,858	335,607
Total		**1,496,519**	**$493,740,907**	**$1,336,808,295**
$1,000,000 to $10,000,000	1120	206,256	554,669,158	1,191,553,123
	1120S	161,676	446,729,624	1,005,393,831
	Other	2,939	12,062,502	7,304,003
Total		**370,871**	**$1,013,461,284**	**$2,204,250,957**
$10,000,000 to $25,000,000	1120	18,182	283,864,455	457,061,767
	1120S	10,719	161,673,048	358,917,013
	Other	1,431	23,827,263	6,526,183
Total		**30,331**	**$469,364,766**	**$822,504,963**
$25,000,000 to $50,000,000	1120	8,806	311,175,842	354,099,214
	1120S	2,491	85,417,587	170,599,902
	Other	1,292	46,990,009	8,190,774
Total		**12,589**	**$443,583,438**	**$532,889,889**
$50,000,000 to $100,000,000	1120	6,214	440,621,444	382,714,966
	1120S	887	60,273,649	106,134,471
	Other	1,367	99,154,377	13,594,652
Total		**8,468**	**$600,049,469**	**$502,444,088**
$100,000,000 to $250,000,000	1120	5,287	819,653,988	614,345,113
	1120S	351	50,302,032	77,178,786
	Other	1,955	319,034,407	41,837,472
Total		**7,594**	**$1,188,990,428**	**$733,361,372**
More than $250,000,000	1120	5,032	17,268,547,867	7,424,327,130
	1120S	92	41,203,162	54,357,181
	Other	3,110	7,049,042,165	1,147,876,070
Total		**8,234**	**$24,358,793,194**	**$8,626,560,380**
Grand total		**4,631,370**	**$28,642,263,127**	**$15,525,718,006**

Notes: Detail may not add to totals because of statistical sampling and rounding.
Other = Other types of 1120s.
Source: IRS Statistics of Income (SOI) bulletins and tapes.

Table III.19: Type and Number of Corporate Returns, Assets, and Receipts by Asset Size, Tax Year 1997
Dollars in thousands

Assets	Type	Number of returns	Total assets	Total receipts
Less than $100,000	1120	1,003,655	$30,168,805	$444,227,943
	1120A	182,611	4,336,024	17,672,123
	1120S	1,540,287	39,024,602	289,127,754
	Other	11,826	13,533	119,363,348
Total		**2,738,379**	**$73,542,965**	**$870,391,168**
$100,000 to $1,000,000	1120	754,610	262,041,699	739,970,413
	1120A	39,329	7,945,617	6,705,876
	1120S	718,329	232,134,283	612,745,583
	Other	1,178	574,844	309,125
Total		**1,513,446**	**$502,696,443**	**$1,359,730,997**
$1,000,000 to $10,000,000	1120	208,108	558,975,258	1,199,803,563
	1120S	176,780	503,330,762	1,113,803,157
	Other	3,120	12,951,115	5,547,288
Total		**388,008**	**$1,075,257,135**	**$2,319,154,008**
$10,000,000 to $25,000,000	1120	18,395	287,149,178	455,307,978
	1120S	11,976	180,865,125	392,456,044
	Other	1,391	22,930,133	6,294,556
Total		**31,761**	**$490,944,435**	**$854,058,579**
$25,000,000 to $50,000,000	1120	8,402	297,348,440	344,794,052
	1120S	2,986	101,826,732	188,589,459
	Other	1,343	49,751,692	8,526,425
Total		**12,731**	**$448,926,864**	**$541,909,935**
$50,000,000 to $100,000,000	1120	6,098	431,504,103	394,468,583
	1120S	1,177	80,241,769	121,277,372
	Other	1,447	104,220,470	13,767,671
Total		**8,723**	**$615,966,342**	**$529,513,626**
$100,000,000 to $250,000,000	1120	5,310	829,171,637	621,000,412
	1120S	562	82,767,918	108,994,817
	Other	2,125	343,492,124	43,679,159
Total		**7,997**	**$1,255,431,679**	**$773,674,387**
More than $250,000,000	1120	5,288	19,727,189,691	7,984,636,494
	1120S	156	87,282,098	68,243,332
	Other	3,593	8,752,414,473	1,308,394,775
Total		**9,037**	**$28,566,886,262**	**$9,361,274,601**
Grand total		**4,710,083**	**$33,029,652,126**	**$16,609,707,302**

Notes: Detail may not add to totals because of statistical sampling and rounding.
Other = Other types of 1120s.
Source: IRS Statistics of Income (SOI) bulletins and tapes.

Question 12: How many taxpayers filed each of the main individual tax forms (i.e., Schedules 1040, 1040EZ, Schedules A, D, etc.) for the most recent tax years such information is available? If possible, break down the number of taxpayers by filing status or type of taxpayer.

Tables III.20 though III.23 provide the number of tax forms filed by taxpayer filing status. Tables III.24 through III.27 provide the number of forms and schedules filed by taxpayers reporting incomes greater than or equal to an adjusted gross income of $50,000. Tables III.28 through III.31 provide the number of forms and schedules filed by the top 20 percent of income earners. Tables III.32 and III.33 provide return information on taxpayers according to their ages. IRS' data include electronically-filed returns in the totals for paper forms 1040, 1040A, and 1040EZ.

Table III.20: Tax Forms Filed by Taxpayer Filing Status, Tax Years 1990-93
In thousands

	Tax year			
Tax form filed	**1990**	**1991**	**1992**	**1993**
1040				
Single	22,898	20,661	20,807	20,723
Married filing jointly	39,392	35,080	36,171	36,789
Married filing separately	1,463	1,302	1,511	1,515
Head of household	5,451	4,896	4,956	5,026
Widow(er) with dependent child	67	49	49	27
Total	**69,270**	**61,988**	**63,494**	**64,080**
1040A				
Single	8,446	7,603	7,456	7,381
Married filing jointly	8,986	9,761	9,724	8,629
Married filing separately	732	825	797	791
Head of household	7,709	8,167	9,064	9,785
Widow(er) with dependent child	45	33	43	29
Total	**25,917**	**26,389**	**27,085**	**26,615**
1040EZ				
Single	18,530	19,093	18,256	18,702
Married filing jointly	0	0	0	989
Total	**18,530**	**19,093**	**18,256**	**19,691**
1040PC				
Single	[a]	2,474	2,063	1,762
Married filing jointly	[a]	3,880	2,126	1,892
Married filing separately	[a]	172	149	131
Head of household	[a]	724	431	430
Widow(er) with dependent child	[a]	11	1	0
Total	[a]	**7,261**	**4,770**	**4,215**
Grand total	**113,717**	**114,731**	**113,605**	**114,602**

Notes: Detail may not add to totals because of statistical sampling and rounding.
[a]Tax year 1990 data are not available for the 1040PC because it was not used until tax year 1991.
Source: IRS Statistics of Income (SOI) tapes.

Table III.21: Tax Forms Filed by Filing Status, Tax Years 1994-97
In thousands

Tax form	Tax year 1994	1995	1996	1997
1040				
Single	21,773	21,184	22,312	23,919
Married filing jointly	37,427	36,507	36,448	37,046
Married filing separately	1,593	1,628	1,638	1,586
Head of household	5,544	5,368	5,787	6,180
Widow(er) with dependent child	54	87	81	50
Total	**66,391**	**64,775**	**66,265**	**68,782**
1040A				
Single	7,601	6,503	6,670	6,624
Married filing jointly	8,340	7,815	7,229	7,304
Married filing separately	814	808	723	813
Head of household	9,260	9,314	9,946	10,034
Widow(er) with dependent child	36	23	12	4
Total	**26,051**	**24,463**	**24,579**	**24,780**
1040EZ				
Single	19,312	20,257	19,982	20,009
Married filing jointly	1,195	1,387	1,214	1,145
Total	**20,508**	**21,644**	**21,196**	**21,155**
1040PC				
Single	1,189	2,891	3,360	3,166
Married filing jointly	1,426	3,208	3,936	3,670
Married filing separately	73	187	185	221
Head of household	304	811	822	641
Widow(er) with dependent child	1	5	9	7
Total	**2,993**	**7,103**	**8,311**	**7,705**
1040T				
Single	[a]	52	[a]	[a]
Married filing jointly	[a]	119	[a]	[a]
Married filing separately	[a]	4	[a]	[a]
Head of household	[a]	58	[a]	[a]
Total	[a]	**233**	[a]	[a]
Grand total	**115,943**	**118,218**	**120,351**	**122,422**

Notes: Detail may not add to totals because of statistical sampling and rounding.
[a]Tax form 1040T was introduced in tax year 1995 and used for only that year on an experimental basis.
Source: IRS Statistics of Income (SOI) tapes.

Table III.22: Return Schedules Filed by Filing Status, Tax Years 1990-93
In thousands

	Tax year			
Schedules filed by filing status	**1990**	**1991**	**1992**	**1993**
Single				
No schedule filed	29,803	29,834	29,364	29,384
Schedule A filed	7,759	7,424	7,201	7,572
Schedule B filed	14,050	13,918	12,715	12,494
Schedule C filed	3,218	3,357	3,554	3,465
Schedule D filed	3,036	3,298	4,219	4,045
Schedule E filed	4,327	3,564	3,533	3,654
Schedule F filed	373	357	381	385
Married filing jointly				
No schedule filed	11,788	12,285	12,433	12,536
Schedule A filed	23,403	23,133	22,470	22,953
Schedule B filed	22,045	21,443	19,768	20,289
Schedule C filed	8,949	9,122	9,176	9,404
Schedule D filed	5,978	6,416	8,143	7,409
Schedule E filed	10,323	9,723	9,535	9,668
Schedule F filed	1,873	1,838	1,825	1,799
Married filing separately				
No schedule filed	1,144	1,247	1,258	1,223
Schedule A filed	697	702	841	833
Schedule B filed	426	417	427	445
Schedule C filed	277	244	302	293
Schedule D filed	170	155	178	160
Schedule E filed	218	200	183	192
Schedule F filed	20	22	20	38
Head of household				
No schedule filed	9,583	10,087	10,943	11,469
Schedule A filed	2,160	2,025	1,998	2,073
Schedule B filed	1,564	1,549	1,314	1,437
Schedule C filed	697	843	820	980
Schedule D filed	358	408	452	462
Schedule E filed	719	697	627	623
Schedule F filed	47	57	43	43
Widow(er) with dependent child				
No schedule filed	39	35	36	30
Schedule A filed	34	28	31	14
Schedule B filed	64	46	45	19
Schedule C filed	7	2	4	5
Schedule D filed	16	12	10	5
Schedule E filed	17	8	14	6
Schedule F filed	2	1	3	0

Note: Table columns are not totaled because taxpayers may file more than one of these schedules, resulting in duplicate counting.
Source: IRS Statistics of Income (SOI) tapes.

Table III.23: Return Schedules Filed by Filing Status, Tax Years 1994-97
In thousands

	Tax year			
Schedules filed by filing status	**1994**	**1995**	**1996**	**1997**
Single				
No schedule filed	30,869	30,956	31,351	31,305
Schedule A filed	7,338	7,755	8,300	8,905
Schedule B filed	12,045	12,917	13,598	14,330
Schedule C filed	3,621	3,628	3,850	3,917
Schedule D filed	4,889	5,170	5,945	9,214
Schedule E filed	3,664	3,782	3,821	3,879
Schedule F filed	385	364	380	362
Schedule H filed	[a]	73	72	74
Married filing jointly				
No schedule filed	12,579	12,625	11,916	11,655
Schedule A filed	22,684	23,148	23,693	24,214
Schedule B filed	19,661	20,361	21,066	21,409
Schedule C filed	9,473	9,626	9,639	9,713
Schedule D filed	9,560	9,723	10,290	14,225
Schedule E filed	9,792	9,803	9,949	10,015
Schedule F filed	1,763	1,770	1,724	1,725
Schedule H filed	[a]	189	205	211
Married filing separately				
No schedule filed	1,201	1,309	1,153	1,226
Schedule A filed	919	947	980	1,003
Schedule B filed	437	485	509	518
Schedule C filed	274	295	308	305
Schedule D filed	213	243	249	308
Schedule E filed	217	212	227	243
Schedule F filed	38	35	35	32
Schedule H filed	[a]	8	3	6
Head of household				
No schedule filed	11,354	11,644	12,216	12,228
Schedule A filed	2,049	2,123	2,400	2,470
Schedule B filed	1,335	1,424	1,521	1,678
Schedule C filed	1,019	1,087	1,267	1,378
Schedule D filed	581	633	663	1,063
Schedule E filed	617	657	692	734
Schedule F filed	49	41	53	39
Schedule H filed	[a]	18	20	15
Widow(er) with dependent child				
No schedule filed	38	40	16	9
Schedule A filed	28	35	42	33
Schedule B filed	38	63	79	41
Schedule C filed	3	10	16	15
Schedule D filed	19	23	25	28
Schedule E filed	17	19	5	10
Schedule F filed	3	1	[b]	[b]
Schedule H filed	[a]	1	[b]	[b]

Note:Table columns are not totaled because taxpayers may file more than one of these schedules, resulting in duplicate counting.
[a]IRS schedule H was introduced in 1995.
[b]Fewer than 500 because of rounding to thousands.
Source: IRS Statistics of Income (SOI) tapes.

Table III.24: Forms Filed With AGI of Greater Than or Equal to $50,000, Tax Years 1990-93
In thousands

	Tax year			
Forms filed by size of income	**1990**	**1991**	**1992**	**1993**
1040				
AGI greater or equal to $50,000	17,024	16,117	18,277	19,280
All other	52,247	45,870	45,216	44,801
Total	**69,270**	**61,988**	**63,494**	**64,080**
1040A				
AGI greater or equal to $50,000	354	484	630	596
All other	25,563	25,905	26,455	26,019
Total	**25,917**	**26,389**	**27,085**	**26,615**
1040EZ				
AGI greater or equal to $50,000	7	7	30	87
All other	18,522	19,086	18,226	19,604
Total	**18,530**	**19,093**	**18,256**	**19,691**
1040PC				
AGI greater or equal to $50,000	[a]	1,798	613	612
All other	[a]	5,463	4,157	3,603
Total	[a]	**7,261**	**4,770**	**4,215**
Grand total	**113,717**	**114,731**	**113,605**	**114,601**

Notes: Detail may not add to totals because of statistical sampling and rounding.
"All other" category includes a small amount of data that we could not allocate because of incomplete return information on SOI tapes.
[a]Tax year 1990 data are not available for the 1040PC because it was not used until tax year 1991.
Source: IRS Statistics of Income (SOI) tapes.

Table III.25: Forms Filed With AGI of Greater Than or Equal to $50,000, Tax Years 1994-97
In thousands

	Tax year			
Forms filed by size of income	**1994**	**1995**	**1996**	**1997**
1040				
AGI greater or equal to $50,000	20,844	21,921	23,336	25,602
All other	45,547	42,854	42,929	43,180
Total	**66,391**	**64,775**	**66,265**	**68,782**
1040A				
AGI greater or equal to $50,000	747	773	786	969
All other	25,304	23,690	23,793	23,812
Total	**26,051**	**24,463**	**24,579**	**24,780**
1040EZ				
AGI greater or equal to $50,000	135	180	172	199
All other	20,373	21,464	21,025	20,956
Total	**20,508**	**21,644**	**21,197**	**21,155**
1040PC				
AGI greater or equal to $50,000	699	1,490	1,967	2,052
All other	2,294	5,613	6,344	5,653
Total	**2,993**	**7,103**	**8,311**	**7,705**
1040T				
AGI greater or equal to $50,000	[a]	36	[a]	[a]
AGI less than $50,000	[a]	197	[a]	[a]
Total	[a]	**233**	[a]	[a]
Grand total	**115,943**	**118,218**	**120,352**	**122,422**

Notes: Detail may not add to totals because of statistical sampling and rounding.
"All other" category includes a small amount of data that we could not allocate because of incomplete return information on SOI tapes.
[a]Tax form 1040T was introduced in tax year 1995 and used for only that year on an experimental basis.
Source: IRS Statistics of Income (SOI) tapes.

Table III.26: Return Schedules Filed With AGI of Greater Than or Equal to $50,000, Tax Years 1990-93
In thousands

	Tax year			
Schedules filed by size of income	**1990**	**1991**	**1992**	**1993**
AGI greater or equal to $50,000				
No schedule filed	766	958	1,284	1,397
Schedule A filed	14,739	15,386	15,966	16,772
Schedule B filed	11,270	11,315	11,023	11,847
Schedule C filed	3,138	3,275	3,486	3,749
Schedule D filed	3,816	4,149	5,476	5,096
Schedule E filed	5,671	5,476	5,578	5,787
Schedule F filed	442	449	469	506
All other				
No schedule filed	51,591	52,529	52,750	53,246
Schedule A filed	19,313	17,927	16,575	16,672
Schedule B filed	26,880	26,058	23,245	22,838
Schedule C filed	10,009	10,293	10,370	10,399
Schedule D filed	5,743	6,139	7,527	6,984
Schedule E filed	9,933	8,716	8,314	8,356
Schedule F filed	1,873	1,827	1,802	1,760

Notes: AGI = adjusted gross income.
Table columns are not totaled because taxpayers may file more than one of these schedules, resulting in duplicate counting.
"All other" category includes a small amount of data that we could not allocate because of incomplete return information on SOI tapes.
Source: IRS Statistics of Income (SOI) tapes.

Table III.27: Return Schedules Filed With AGI of Greater Than or Equal to $50,000, Tax Years 1994-97
In thousands

	Tax year			
Schedules filed by size of income	**1994**	**1995**	**1996**	**1997**
AGI greater or equal to $50,000				
No schedule filed	1,721	2,011	2,234	2,629
Schedule A filed	17,897	19,141	20,351	21,834
Schedule B filed	12,237	13,460	14,802	16,301
Schedule C filed	3,998	4,283	4,654	4,996
Schedule D filed	6,750	7,374	8,370	12,179
Schedule E filed	6,164	6,634	6,986	7,504
Schedule F filed	513	541	614	675
Schedule H filed	[a]	222	248	263
All other				
No schedule filed	54,321	54,565	54,419	53,794
Schedule A filed	15,121	14,866	15,064	14,790
Schedule B filed	21,279	21,790	21,970	21,676
Schedule C filed	10,393	10,363	10,426	10,333
Schedule D filed	8,512	8,419	8,802	12,660
Schedule E filed	8,143	7,839	7,707	7,377
Schedule F filed	1,725	1,669	1,578	1,484
Schedule H filed	[a]	67	52	44

Notes: AGI = adjusted gross income.
Table columns are not totaled because taxpayers may file more than one of these schedules, resulting in duplicate counting.
"All other" category includes a small amount of data that we could not allocate because of incomplete return information on SOI tapes.
[a]IRS schedule H was introduced in 1995.
Source: IRS Statistics of Income (SOI) tapes.

Table III.28: Forms Filed by Top 20 Percent of Income Earners and All Others, Tax Years 1990-93
In thousands

Forms filed by income category	Tax year 1990	1991	1992	1993
1040				
Top 20 percent	21,730	19,635	20,823	21,238
All other	47,541	42,353	42,670	42,843
Total	**69,270**	**61,988**	**63,494**	**64,080**
1040A				
Top 20 percent	980	1,051	1,057	850
All other	24,937	25,337	26,027	25,765
Total	**25,917**	**26,389**	**27,085**	**26,615**
1040EZ				
Top 20 percent	50	57	80	131
All other	18,480	19,036	18,176	19,561
Total	**18,530**	**19,093**	**18,256**	**19,691**
1040PC				
Top 20 percent	[a]	2,205	753	702
All other	[a]	5,056	4,017	3,513
Total	[a]	**7,261**	**4,770**	**4,215**
Grand total	**113,717**	**114,731**	**113,605**	**114,602**

Notes: Detail may not add to totals because of statistical sampling and rounding.
"All other" category includes a small amount of data that we could not allocate because of incomplete return information on SOI tapes.
[a]Tax year 1990 data are not available for the 1040PC because it was not used until tax year 1991.
Source: IRS Statistics of Income (SOI) tapes.

Table III.29: Forms Filed by Top 20 Percent of Income Earners and All Others, Tax Years 1994-97
In thousands

Forms filed by income category	Tax year 1994	1995	1996	1997
1040				
Top 20 percent	21,487	21,324	21,646	22,255
All other	44,904	43,450	44,619	46,527
Total	**66,391**	**64,775**	**66,265**	**68,782**
1040A				
Top 20 percent	816	683	566	453
All other	25,235	23,780	24,013	24,327
Total	**26,051**	**24,463**	**24,579**	**24,780**
1040EZ				
Top 20 percent	162	156	109	66
All other	20,346	21,488	21,087	21,088
Total	**20,508**	**21,644**	**21,196**	**21,155**
1040PC				
Top 20 percent	715	1,446	1,757	1,707
All other	2,278	5,656	6,554	5,998
Total	**2,993**	**7,103**	**8,311**	**7,705**
1040T				
Top 20 percent	[a]	30	[a]	[a]
All other	[a]	203	[a]	[a]
Total	[a]	**233**	[a]	[a]
Grand total	**115,943**	**118,218**	**120,351**	**122,422**

Notes: Detail may not add to totals because of statistical sampling and rounding.
"All other" category includes a small amount of data that we could not allocate because of incomplete return information on SOI tapes.
[a]Tax form 1040T was introduced in tax year 1995 and used for only that year on an experimental basis.
Source: IRS Statistics of Income (SOI) tapes.

Table III.30: Return Schedules Filed by Top 20 Percent of Income Earners and All Others, Tax Years 1990-93
In thousands

	Tax year			
Schedule filed by income category	**1990**	**1991**	**1992**	**1993**
Top 20 percent				
No schedule filed	1,592	1,727	1,893	1,821
Schedule A filed	18,137	18,175	17,897	18,236
Schedule B filed	13,653	13,265	12,258	12,752
Schedule C filed	3,929	3,984	3,968	4,145
Schedule D filed	4,488	4,770	5,986	5,415
Schedule E filed	6,659	6,229	6,113	6,181
Schedule F filed	600	574	546	565
All other				
No schedule filed	50,765	51,761	52,141	52,822
Schedule A filed	15,915	15,137	14,643	15,208
Schedule B filed	24,497	24,107	22,010	21,933
Schedule C filed	9,218	9,585	9,887	10,003
Schedule D filed	5,071	5,518	7,017	6,665
Schedule E filed	8,945	7,963	7,779	7,961
Schedule F filed	1,715	1,701	1,726	1,701

Note: Table columns are not totaled because taxpayers may file more than one of these schedules, resulting in duplicate counting.
"All other" category includes a small amount of data that we could not allocate because of incomplete return information on SOI tapes.
Source: IRS Statistics of Income (SOI) tapes.

Table III.31: Return Schedules Filed by Top 20 Percent of Income Earners and All Others, Tax Years 1994-97
In thousands

	Tax year			
Schedule filed by income category	**1994**	**1995**	**1996**	**1997**
Top 20 percent				
No schedule filed	1,876	1,833	1,761	1,625
Schedule A filed	18,351	18,701	19,099	19,444
Schedule B filed	12,522	13,178	13,972	14,683
Schedule C filed	4,123	4,181	4,325	4,360
Schedule D filed	6,874	7,259	7,984	11,160
Schedule E filed	6,265	6,561	6,638	6,836
Schedule F filed	527	529	560	552
Schedule H filed	[a]	222	245	261
All other				
No schedule filed	54,166	54,742	54,892	54,798
Schedule A filed	14,667	15,307	16,316	17,180
Schedule B filed	20,994	22,072	22,799	23,295
Schedule C filed	10,268	10,466	10,755	10,968
Schedule D filed	8,388	8,533	9,188	13,679
Schedule E filed	8,042	7,912	8,055	8,046
Schedule F filed	1,711	1,681	1,632	1,607
Schedule H filed	[a]	67	55	45

Notes: Table columns are not totaled because taxpayers may file more than one of these schedules, resulting in duplicate counting.
"All other" category includes a small amount of data that we could not allocate because of incomplete return information on SOI tapes.
[a]IRS schedule H was introduced in 1995.
Source: IRS Statistics of Income (SOI) tapes.

Table III.32: Forms Filed by Taxpayers Aged 65 or Over and All Others, Tax Years 1990-93
In thousands

Forms filed by age and tax form	Tax year 1990	1991	1992	1993
1040				
Over 65	11,675	10,088	10,194	10,203
All other	57,595	51,900	53,300	53,877
Total	**69,270**	**61,988**	**63,494**	**64,080**
1040A				
Over 65	2,102	2,894	2,718	2,768
All other	23,815	23,495	24,367	23,847
Total	**25,917**	**26,389**	**27,085**	**26,615**
1040EZ				
Over 65	0	0	0	0
All other	18,530	19,093	18,256	19,691
Total	**18,530**	**19,093**	**18,256**	**19,691**
1040PC				
Over 65	[a]	1,089	893	780
All other	[a]	6,172	3,877	3,436
Total	[a]	**7,261**	**4,770**	**4,216**
Grand total	**113,717**	**114,731**	**113,605**	**114,602**

Notes: Detail may not add to totals because of statistical sampling and rounding.
"All other" category includes a small amount of data that we could not allocate because of incomplete return information on SOI tapes.
[a]Tax year 1990 data are not available for the 1040PC because it was not used until tax year 1991.
Source: IRS Statistics of Income (SOI) tapes.

Table III.33: Forms Filed by Taxpayers Aged 65 or Over and All Others, Tax Years 1994-97
In thousands

Forms filed by age and tax form	Tax year 1994	1995	1996	1997
1040				
Over 65	10,750	10,441	11,044	11,155
All other	55,641	54,334	55,221	57,627
Total	**66,391**	**64,775**	**66,265**	**68,782**
1040A				
Over 65	2,669	2,610	2,632	2,862
All other	23,382	21,853	21,947	21,918
Total	**26,051**	**24,463**	**24,579**	**24,780**
1040EZ				
Over 65	0	0	0	0
All other	20,508	21,644	21,196	21,155
Total	**20,508**	**21,644**	**21,196**	**21,155**
1040PC				
Over 65	472	1,108	1,335	1,241
All other	2,521	5,995	6,976	6,464
Total	**2,993**	**7,103**	**8,311**	**7,705**
1040T				
Over 65	[a]	28	[a]	[a]
All other	[a]	205	[a]	[a]
Total	[a]	**233**	[a]	[a]
Grand total	**115,943**	**118,218**	**120,351**	**122,422**

Notes: Detail may not add to totals because of statistical sampling and rounding.
"All other" category includes a small amount of data that we could not allocate because of incomplete return information on SOI tapes.
[a]Tax form 1040T was introduced in tax year 1995 and used for only that year on an experimental basis.
Source: IRS Statistics of Income (SOI) tapes.

Question 13: How many partnership returns (Form 1065) were filed for the most recent tax years such information is available? Also provide the number of partners and amount of assets, and business receipts associated with these returns.

Table III.34 summarizes the number of partnerships, partners, total assets, and total business receipts for tax years 1990 through 1997. Tables III.35 through III.42 show the number of partnerships, partners, assets, and business receipts by SOI industry classification for tax years 1990 through 1997. We did not verify or correct SOI data.

Table III.34: Number of Partnerships, Partners, Assets, and Business Receipts, Tax Years 1990 -1997
Dollars in thousands

Tax year	Partnerships	Partners	Assets	Business receipts
1990	1,553,529	17,094,966	$1,685,223,450	$483,417,504
1991	1,515,345	15,801,047	1,816,567,895	483,164,395
1992	1,484,752	15,734,691	1,907,344,453	514,827,003
1993	1,467,567	15,626,848	2,118,268,141	560,999,120
1994	1,493,963	14,989,505	2,295,212,222	656,158,602
1995	1,580,900	15,605,686	2,718,647,742	760,617,695
1996	1,654,256	15,662,298	3,368,165,845	915,844,404
1997	1,758,627	16,183,715	$4,171,498,832	$1,141,963,405

Source: IRS Statistics of Income (SOI) bulletins and tapes.

Table III.35: Partnership Returns (Form 1065) by Industry, Tax Year 1990
Dollars in thousands

Industry	Partnerships	Partners	Assets	Business receipts
Agriculture, forestry, and fishing	125,029	502,740	$27,530,014	$9,496,593
Mining	40,904	2,148,754	58,246,016	19,967,085
Construction	59,469	161,537	17,989,157	30,716,285
Total manufacturing	28,285	246,210	59,789,377	65,354,487
Transportation and public utilities	25,180	503,411	63,333,737	32,800,444
Wholesale and retail trade	175,939	480,927	28,422,527	98,119,832
Finance, insurance, and real estate	822,254	10,846,18	1,279,390,201	64,313,481
Services	267,336	2,153,169	150,062,785	161,702,262
Not allocable	9,133	52,032	409,636	947,036
Total	**1,553,529**	**17,094,966**	**$1,685,173,450[a]**	**$483,417,504**

Notes: Detail may not add to totals because of statistical sampling and rounding.
Not allocable = Amounts cannot be allocated among the various industry categories above.
[a]Our total here did not agree with the SOI total of $1,685,223,450,000. See table III.34.
Source: IRS Statistics of Income (SOI) bulletins and tapes.

Table III.36: Partnership Returns (Form 1065) by Industry, Tax Year 1991
Dollars in thousands

Industry	Partnerships	Partners	Assets	Business receipts
Agriculture, forestry, and fishing	127,073	551,714	$32,391,460	$8,421,988
Mining	39,022	1,414,487	53,725,039	18,147,039
Construction	57,195	151,692	16,730,159	26,625,369
Manufacturing	23,974	175,157	65,140,070	65,817,598
Transportation and public utilities	26,107	519,142	72,511,924	37,611,233
Wholesale and retail trade	170,963	447,833	29,785,793	99,748,560
Finance, insurance, and real estate	803,836	10,316,515	1,366,914,278	57,398,063
Services	260,449	2,206,489	159,116,867	169,072,760
Not allocable	6,706	18,018	252,305	321,784
Total	**1,515,345**	**15,801,047**	**$1,796,567,895[a]**	**$483,164,395**

Notes: Detail may not add to totals because of statistical sampling and rounding.
Not allocable = Amounts cannot be allocated among the various industry categories above.
[a]Our total here did not agree with the SOI total of $1,816,567,895,000. See table III.34.
Source: IRS Statistics of Income (SOI) bulletins and tapes.

Table III.37: Partnership Returns (Form 1065) by Industry, Tax Year 1992
Dollars in thousands

Industry	Partnerships	Partners	Assets	Business receipts
Agriculture, forestry, and fishing	124,564	504,317	$32,884,248	$8,931,648
Mining	36,399	1,388,608	53,696,645	16,706,468
Construction	59,412	157,934	15,663,127	25,945,769
Manufacturing	24,074	224,900	74,239,667	78,028,044
Transportation and public utilities	23,535	527,350	81,069,889	42,080,927
Wholesale and retail trade	162,472	425,381	32,777,068	107,869,925
Finance, insurance, and real estate	797,324	10,328,122	1,438,303,304	53,530,668
Services	252,517	2,166,644	178,577,034	181,602,784
Not allocable	4,454	11,436	133,471	130,771
Total	**1,484,752**	**15,734,691**	**$1,907,344,453**	**$514,827,003**

Notes: Detail may not add to totals because of statistical sampling and rounding.
Not allocable = Amounts cannot be allocated among the various industry categories above.
Source: IRS Statistics of Income (SOI) bulletins and tapes.

Table III.38: Partnership Returns (Form 1065) by Industry, Tax Year 1993
Dollars in thousands

Industry	Partnerships	Partners	Assets	Business receipts
Agriculture, forestry, and fishing	119,960	588,188	$38,946,667	$10,342,859.0
Mining	31,892	1,431,073	51,367,267	17,364,332
Construction	61,910	154,474	13,917,415	26,863,061
Manufacturing	25,065	231,080	84,183,811	89,860,773
Transportation and public utilities	20,757	652,085	115,595,813	58,851,833
Wholesale and retail trade	157,178	471,412	35,277,677	110,889,715
Finance, insurance, and real estate	792,651	9,944,143	1,612,142,006	62,142,324
Services	255,726	2,146,425	166,806,231	184,434,428
Not allocable	2,428	7,968	31,254	249,796
Total	**1,467,567**	**15,626,848**	**$2,118,268,141**	**$560,999,120**

Notes: Detail may not add to totals because of statistical sampling and rounding.
Not allocable = Amounts cannot be allocated among the various industry categories above.
Source: IRS Statistics of Income (SOI) bulletins and tapes.

Table III.39: Partnership Returns (Form 1065) by Industry, Tax Year 1994
Dollars in thousands

Industry	Partnerships	Partners	Assets	Business receipts
Agriculture, forestry, and fishing	123,147	574,999	$41,517,326	$11,324,124
Mining	27,228	1,009,805	45,532,202	15,902,261
Construction	65,645	159,367	15,170,851	31,139,964
Manufacturing	29,539	223,819	93,493,681	107,569,031
Transportation and public utilities	23,426	634,782	126,351,449	66,406,723
Wholesale and retail trade	153,310	442,741	44,367,142	142,116,025
Finance, insurance, and real estate	809,533	9,880,982	1,750,671,157	85,689,669
Services	261,273	2,059,912	177,991,526	195,933,125
Not allocable	861	3,097	116,888	77,679
Total	**1,493,963**	**14,989,505**	**$2,295,212,222**	**$656,158,602**

Notes: Detail may not add to totals because of statistical sampling and rounding.
Not allocable = Amounts cannot be allocated among the various industry categories above.
Source: IRS Statistics of Income (SOI) bulletins and tapes.

Table III.40: Partnership Returns (Form 1065) by Industry, Tax Year 1995
Dollars in thousands

Industry	Partnerships	Partners	Assets	Business receipts
Agriculture, forestry, and fishing	129,105	602,779	$43,480,535	$13,269,787
Mining	26,107	827,935	55,503,350	17,812,984
Construction	70,727	166,868	16,653,249	35,880,818
Manufacturing	30,155	223,381	108,925,911	124,007,190
Transportation and public utilities	25,908	655,770	158,868,891	76,795,995
Wholesale and retail trade	164,385	500,711	59,435,765	171,904,847
Finance, insurance, and real estate	848,731	10,316,652	2,074,641,009	103,020,861
Services	282,225	2,296,467	200,561,994	217,684,392
Not allocable	3,556	15,123	577,038	240,823
Total	**1,580,900**	**15,605,686**	**$2,718,647,742**	**$760,617,695**

Notes: Detail may not add to totals because of statistical sampling and rounding.
Not allocable = amounts cannot be allocated among the various industry categories above.
Source: IRS Statistics of Income (SOI) bulletins and tapes.

Table III.41: Partnership Returns (Form 1065) by Industry, Tax Year 1996
Dollars in thousands

Industry	Partnerships	Partners	Assets	Business receipts
Agriculture, forestry, and fishing	130,845	594,460	$46,605,126	$14,715,812
Mining	25,327	746,362	68,121,744	23,545,257
Construction	74,164	178,782	20,592,463	45,117,147
Manufacturing	34,125	233,228	127,699,205	149,775,213
Transportation and public utilities	29,806	646,709	200,207,527	101,126,564
Wholesale and retail trade	168,050	534,451	80,881,848	212,076,554
Finance, insurance, and real estate	891,577	10,262,431	2,587,697,111	120,389,427
Services	296,808	2,454,595	235,679,032	248,882,532
Not allocable	3,552	11,279	681,787	215,898
Total	**1,654,256**	**15,662,298**	**$3,368,165,845**	**$915,844,404**

Notes: Detail may not add to totals because of statistical sampling and rounding.
Not allocable = amounts cannot be allocated among the various industry categories above.
Source: IRS Statistics of Income (SOI) bulletins and tapes.

Table III.42: Partnership Returns (Form 1065) by Industry, Tax Year 1997

Dollars in thousands

Industry	Partnerships	Partners	Assets	Business receipts
Agriculture, forestry, and fishing	127,060	576,382	$54,450,193	$16,336,371
Mining	28,045	774,930	84,066,432	34,246,551
Construction	72,098	171,110	25,087,651	53,239,051
Manufacturing	40,022	251,845	156,312,618	182,374,185
Transportation and public utilities	30,917	620,597	244,181,107	129,697,933
Wholesale and retail trade	173,009	584,212	104,357,967	292,127,063
Finance, insurance, and real estate	974,223	10,554,864	3,214,104,927	139,963,877
Services	310,990	2,642,024	287,829,363	293,864,095
Not allocable	2,263	7,751	1,108,574	114,280
Total	**1,758,627**	**16,183,715**	**$4,171,498,832**	**$1,141,963,405**

Notes: Detail may not add to totals because of statistical sampling and rounding.
Not allocable = Amounts cannot be allocated among the various industry categories above.
Source: IRS Statistics of Income (SOI) bulletins and tapes.

Information on Assistance Provided to Taxpayers

Question 14: How many individual income tax returns were prepared by paid preparers in 1975, 1980, 1985, 1990-97, by type of return and filing status?

Tables IV.1, IV.2, and IV.3 show SOI data on individual returns filed using paid preparers, by type of return. Table IV.1 shows available data for the earlier years, and table IV.2 shows more complete data for 1990-1997. Table IV.3 shows data by filing status for 1991-1997. We did not attempt to verify or correct SOI data. IRS' data include returns filed electronically by paid preparers in the paper form 1040 category, not in the 1040A or 1040EZ categories.

Table IV.1: Total Individual Returns Using Paid Preparers, Tax Years 1975, 1980, and 1985

Numbers in thousands

Individual returns	1975	1980	1985
All 1040 returns	**37,825**	**35,589**	**46,685**
1040 EZ	na	na	740
1040 A	na	6,216	4,389
1040	na	29,932	41,556
Business total	**na**	**na**	**10,658**
Nonfarm	na	na	8,924
Farm	na	na	1,734
Nonbusiness total	**na**	**na**	**30,898**
With itemized deductions	na	na	18,996
Without itemized deductions	na	na	11,902

na = not available.
Note: Detail may not add to totals because of statistical sampling and rounding.
Source: IRS Statistics of Income (SOI) bulletins.

Table IV.2: Total Individual Returns Using Paid Preparers, Tax Years 1990-97

Numbers in thousands

Individual returns	1990	1991	1992	1993	1994	1995	1996	1997
All 1040 returns	**54,499**	**55,711**	**56,051**	**56,588**	**57,415**	**58,965**	**60,858**	**63,480**
1040 EZ	648	667	777	1,527	1,494	1,760	763	763
1040 A	4,801	4,695	5,530	5,823	5,726	4,754	4,309	4,028
1040	**49,049**	**50,348**	**49,744**	**49,239**	**50,195**	**52,447**	**55,786**	**58,689**
Business total	**10,723**	**12,657**	**12,864**	**12,834**	**13,077**	**13,281**	**13,727**	**13,840**
Nonfarm	9,025	10,986	11,212	10,894	11,153	11,379	11,856	11,974
Farm	1,697	1,671	1,652	1,459	1,441	1,902	1,871	1,865
Nonbusiness total	**36,629**	**37,691**	**36,880**	**36,405**	**37,118**	**39,165**	**42,059**	**44,849**
Itemized	17,249	17,749	17,367	14,793	14,965	15,528	16,300	17,089
Not itemized	19,380	19,942	19,513	21,612	22,153	23,637	25,759	27,760

Note: Detail may not add to totals because of statistical sampling and rounding.
Source: IRS Statistics of Income (SOI) bulletins.

Table IV.3 shows IRS data on individual returns using paid preparers, by filing status. IRS did not have paid-preparer data by filing status for 1990 or earlier years.

Table IV.3: Individual Returns Using Paid Preparers by Filing Status, Tax Years 1991-97

Numbers in thousands

Filing status	1991	1992	1993	1994	1995	1996	1997
Single	19,422	18,969	19,229	20,104	20,738	21,125	22,439
Married filing jointly	28,277	28,212	28,318	28,478	28,947	29,187	29,677
Married filing separately	1,075	1,208	1,160	1,201	1,288	1,244	1,350
Head of household	6,760	7,349	7,869	7,588	7,934	9,222	9,968
Widower	52	56	18	45	58	80	46

Source: IRS Statistics of Income (SOI) bulletins.

Question 15: How many income tax returns (corporate and individual) were computer-generated in recent years?

Taxpayers or their paid preparers can generate individual income tax returns using computers in a variety of ways. For example, a taxpayer can use computer software to prepare the return, and then print out a paper copy and mail it to IRS. Or, a taxpayer might prepare the return manually and have a third party transmit it to IRS electronically, using special computer software. IRS data differ in what could be counted as computer usage, as follows:[7]

- Paper: includes returns that appear to have been produced using commercially available computer software rather than being typewritten or handwritten. The data are estimates from random (SOI) samples of returns filed in each year. According to IRS officials, the distinction between typewritten and computer-generated returns is not always clear, and the estimates may be slightly inflated by counting some typewritten returns as computer-generated. However, SOI analysts found this uncertainty in less than 1 percent of the returns counted as computer-generated in 1998 and 1999.

- Electronically filed--traditional: includes returns transmitted to IRS through a third party, known as an electronic return originator, using an IRS-approved computer system. The computer systems check returns for certain errors before transmitting them to IRS. However, IRS' data do not distinguish whether the taxpayer manually prepared the return or used computer software.

- Electronically filed--on-line: includes returns transmitted to IRS from a taxpayer's personal computer through an on-line intermediary. According to IRS officials, returns transmitted on-line were also prepared using computer software.

Table IV.4 shows available IRS data on individual returns filed in calendar years 1990-1999 that were generated using a computer in some way. IRS has not tracked the number of corporate income tax returns generated using a computer.[8]

[7]We have not included data on telefiling—where returns are transmitted by the taxpayer over the telephone lines using a Touch-Tone telephone—because telefiling does not require the taxpayer to use a computer in preparing or transmitting the return.

[8]Corporations have not been able to electronically file their tax returns, but IRS officials said they plan to offer this capability in 2003.

Table IV.4: IRS Data on Individual Income Tax Returns Generated Using a Computer and Filed in Calendar Years 1990-99

Numbers in thousands

Filing method	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
Paper	17,796	17,499	31,124	31,394	40,916	44,302	49,621	54,235	56,960	58,508
Electronically										
Traditional	4,200	7,600	10,900	12,300	13,510	11,144	12,140	14,090	17,697	21,227
On-line	[a]	[a]	[a]	[a]	[a]	[a]	157	367	942	2,457

[a]IRS launched on-line filing in 1996.

Source: IRS-SOI estimates for paper returns and GAO reports for electronic returns. See Tax Administration: IRS' 1999 Tax Filing Season (GAO/GGD-00-37, Dec. 15, 1999), p. 54; Tax Administration: IRS' 1998 Tax Filing Season (GAO/GGD-99-21, Dec. 31, 1998), p. 11; Tax Administration: IRS' 1997 Tax Filing Season (GAO/GGD-98-33, Dec. 29, 1997), pp. 10, 14; Tax Administration: Continuing Problems Affect Otherwise Successful 1994 Filing Season (GAO/GGD-95-5, Oct. 7, 1994), p. 22.

Question 16: How much computer software for preparing tax returns was sold in recent years?

Table IV.5 shows estimated total U.S. sales of tax return preparation software in recent years. The data were obtained from PC Data, a market research company based in Reston, VA. According to PC Data, the estimates are based on data collected from companies comprising about 80 percent of retail and mail-order software sales in the United States.

Table IV.5: Total Retail Sales for Tax Return Preparation Software[a]

Year	Units sold	Amount
1993	903,065	$29,049,359
1994	1,330,779	39,270,431
1995	1,674,948	53,633,181
1996	2,245,183	75,301,042
1997	2,995,425	98,236,121
1998	4,415,904	136,027,017
1999	5,667,799	155,841,854

[a]PC Data defines tax software as any software that is used to prepare state, federal, personal, or business taxes.

Source: PC Data, Inc., Reston, VA.

Question 17: How much assistance did IRS provide to taxpayers in recent years?

Data on the assistance IRS provides to taxpayers include three types of taxpayer contacts:

- correspondence—where taxpayers contact IRS district offices by mail,
- walk-in—where taxpayers personally visit IRS taxpayer assistance centers, and
- telephone—where taxpayers call IRS' customer service centers.

Table IV.6 shows IRS data on the amount of assistance IRS provided to taxpayers in the selected years, broken out by the method of contact. IRS did not have comparable correspondence and walk-in data for years prior to 1996 or comparable telephone data for years prior to 1995.

Table IV.6: Number of Taxpayer Contacts for IRS Assistance in Selected Years

	Type of assistance			
Fiscal year	Correspondence	Walk-in	Telephone	Total
1999	74,654	6,672,966	110,347,250	117,094,870
1998	81,872	6,624,723	113,267,032	119,973,627
1997	94,964	6,738,581	102,677,958	109,511,503
1996	182,132	6,399,517	98,421,477	105,003,126
1995	[a]	[a]	109,824,462	109,824,462

[a]IRS data not available.
Source: IRS' Regional Management Information System (RMIS) for correspondence and walk-in data; IRS' Workload Inventory Tracking System (WITS) for telephone data.

According to IRS officials, the correspondence data are limited to taxpayer correspondence with IRS' district offices because district correspondence is more likely to involve taxpayer requests for assistance rather than taxpayer responses to IRS notices. However, other types of correspondence, not involving taxpayer requests for assistance, might also have been counted. IRS officials could not explain the large decrease in correspondence assistance from 1996 to 1997. Also, the walk-in data exclude contacts limited to requesting a form or responding to an IRS notice, while the telephone data include such contacts.

Question 18: What were the top 10 issues raised in each type of taxpayer assistance—correspondence, walk-in, and telephone—for 1998 and 1999?

IRS does not have comprehensive data on the primary reasons—in terms of relevant IRC provisions or general tax issues—for taxpayer contacts with IRS' customer service units. However, a recent IRS study[9] collected limited data on the 10 most frequent types of telephone or e-mail inquiries received by IRS in 1999, such as obtaining help with employment forms, claiming dependents, or general information for e-mail inquiries. IRS is currently attempting to identify other data that may bear on this question.

Question 19: How much assistance did IRS provide to taxpayers through the Tax Counseling for the Elderly (TCE) and Volunteer Income Tax Assistance (VITA) programs in recent years?

Table IV.7 shows IRS data on the number of times taxpayers were assisted through the TCE and VITA programs for years 1995-98. According to IRS officials, TCE and VITA contacts are to be counted as assistance only if the taxpayer actually receives advice on a tax question or help with return preparation. Contacts are not to be counted as assistance if they are limited to the distribution of a form.

Table IV.7: Number of Times Taxpayers Were Assisted Through the TCE and VITA Programs in Selected Years

Tax year	TCE	VITA
1999	1,594,097	1,884,664
1998	1,679,400	1,852,048
1997	1,572,017	1,756,789
1996	1,621,286	1,880,038
1995	1,669,484	1,760,556

Source: IRS data.

[9]Annual Report from the Commissioner of the Internal Revenue Service on Tax Law Complexity, June 5, 2000, pp. 41-45.

Common Taxpayer Errors Found by IRS

Question 20: What were the 10 most common errors found when processing the returns of small, mid-size, and large corporations in 1999?

IRS tracked data on errors found when processing taxpayer returns in 1999.[10] The data do not exactly distinguish small, mid-size and large corporations, but rather are aggregated by type of return filed. Two types of 1120 return—the 1120A and 1120S—are associated with smaller corporations. Form 1120A, U.S. Corporate Short-Form Income Tax Return, is to be filed by small corporations having less than $500,000 in gross receipts, total income, and total assets. Form 1120S, U.S. Income Tax Return for an S-Corporation, is to be filed by corporations that have elected to be organized as Small Business Corporations.[11]

Table V.1 shows the most common types of errors found by IRS in 1999 in processing forms 1120A filed in 1999. About 274,000 forms 1120A were filed in 1999. Only six types of errors were significant enough to be included in IRS' national totals.[12]

Table V.1: Common Errors for Form 1120A in 1999

Error description	Number of errors
1. Contributions deducted exceeded the allowable amount	1,398
2. Total income tax figured incorrectly	956
3. Total deductions figured incorrectly	334
4. Overpayment or tax due amount figured incorrectly	236
5. Total income figured incorrectly	155
6. Taxable income figured incorrectly	147

Source: IRS data.

In 1999, only two types of errors were significant enough to be included in IRS' national totals for forms 1120S: (1) overpayment or tax due amount figured incorrectly, and (2) miscellaneous[13]. In 1999 about 2.8 million forms 1120S were filed. An IRS official explained that the 1120S is a very simple form that offers less opportunity for error than the 1120A.

Table V.2 shows the most common types of error found by IRS in 1999 on forms 1120. The data includes the standard form 1120 and miscellaneous types such as the 1120REIT, U.S. Income Tax Return for Real Estate Investment Trusts; and 1120RIC, U.S. Income Tax Return for Regulated Investment Companies. About 2.3 million forms 1120 were filed in 1999.

[10]Because taxpayers may file late, or may file amended returns for prior years, the errors IRS found were not all associated with the 1998 returns that were processed during 1999. IRS sent notices to the taxpayers who made these errors, but the number of notices does not equal the number of errors because some taxpayers made multiple errors.

[11]Corporations filing form 1120S reported average total assets of about $533,000 in 1997, according to IRS' Spring 2000 Statistics of Income Bulletin, the most recent year for which data are available.

[12]For an error to be included, at least one IRS service center must have reported sending at least 10 of the notices.

[13]The miscellaneous category includes a variety of uncommon errors that do not fit in any other predefined category.

Table V.2: Common Errors for Forms 1120 in 1999

Error description	Number of errors
1. Contributions deducted exceeded the allowable amount	4,497
2. Total income tax figured incorrectly	3,786
3. Overpayment of tax due amount figured incorrectly	1,703
4. No reply to information request	845
5. Total deductions figured incorrectly	701
6. Alternative minimum tax figured incorrectly	548
7. Total income figured incorrectly	357
8. Taxable income figured incorrectly	222
9. Special deductions exceeded the allowable amount	218
10. Miscellaneous	110

Source: IRS data.

Question 21: List the 10 most common errors found when processing individual returns with total positive income under and over $50,000, returns with Schedule C, and returns with Schedule F, in 1999.

IRS' data on notices sent as a result of errors found when processing individual tax returns are not available by taxpayer income. However, table V.3 shows the most common types of errors found by IRS on forms 1040A and 1040EZ in 1999. Forms 1040A and 1040EZ are only intended for filers with taxable incomes of less than $50,000. Table V.4 shows similar data for form 1040, which is filed by—but not limited to--taxpayers with higher incomes.

Table V.3: Common Errors for Forms 1040A and 1040EZ in 1999

Error description	Number of errors
1. Earned Income Credit (EIC) figured or entered incorrectly on return	342,964
2. Refund amount or amount owed figured incorrectly	232,992
3. Incorrect tax amount entered from the tax tables	210,255
4. Taxpayer identification number (TIN) or name for dependent exemption does not match records	203,312
5. Child Tax Credit figured incorrectly	185,980
6. EIC figured incorrectly because Nontaxable Earned Income excluded	159,295
7. Taxable Income figured incorrectly	153,524
8. EIC not allowed because taxpayer is too old/young	142,962
9. TIN or name for Child Tax Credit does not match records	129,399
10. EIC reduced/eliminated because child's TIN does not match records	119,282

Source: IRS data.

Table V.4: Common Errors for Form 1040 in 1999

Error description	Number of errors
1. Taxpayer Identification Number (TIN) or name for dependent exemption does not match records	698,259
2. TIN or name for Child Tax Credit does not match records	567,756
3. Child Tax Credit figured incorrectly	305,013
4. Earned Income Credit figured or entered incorrectly	293,404
5. Refund amount or amount owed figured incorrectly	231,662
6. Taxable amount of social security benefits figured incorrectly	209,412
7. Incorrect tax amount entered from the tax tables	193,248
8. Capital gains tax figured or transferred incorrectly from Schedule D	151,971
9. Taxpayer Identification Number for dependent exemptions not included	144,119
10. Tax reduced by using schedule D, part IV	131,009

Source: IRS data.

Tables V.5 and V.6 show the most common types of errors found by IRS on schedules C and F in 1999. In 1999, about 17 million schedules C were filed and about 1.8 million schedules F were filed. The numbers do not reflect errors made on the associated Form 1040 returns because IRS has not separately tracked that data. No other types of errors attributable to these schedules were significant or specifically tracked.

Table V.5: Common Schedule C Errors in 1999

Error description	Number of errors
1. Net profit or loss figured incorrectly on Schedule C	41,881
2. Net profit or loss transferred incorrectly from Schedule C to Form 1040	40,473

Source: IRS data.

Table V.6: Common Schedule F Errors in 1999

Error description	Number of errors
Net profit or loss figured incorrectly on Schedule F	2,414
Net profit or loss transferred incorrectly from Schedule F to Form 1040	2,046

Source: IRS data.

Question 22: What were the 10 most common errors found when processing estate tax returns for gross estates below/over $5 million?

IRS' data on taxpayer errors are not available by size of estate or for estate taxes separately from related types of returns. Table V.7 shows the most common types of error found by IRS on estate tax and related returns in 1999.

Table V.7: Common Errors for Estate and Related Tax Returns[a] in 1999

Error description	Number of errors
1. Credit for state death taxes figured incorrectly	658
2. Tentative tax figured incorrectly	587
3. Unified credit figured incorrectly	440
4. Write-in notice code	219
5. U.S. Treasury Bonds Redeemed to Pay Estate Tax figured incorrectly	121
6. Funeral expenses, etc., figured incorrectly	121
7. Line 13 of Form 706 figured incorrectly	78
8. Line 14 of Form 706 figured incorrectly	49
9. Schedule B figured incorrectly	29
10. Schedule G or A figured incorrectly	28

[a]Includes Forms 706: U.S Estate (and generation-skipping transfer) Tax Return; 706NA: U.S. Nonresident Alien Estate Tax Return; 706GS(D): Generation-Skipping Transfer Tax Return for Distribution; 706GS(T): Generation-Skipping Transfer Tax Return for Terminations; and 709: U.S. Gift Tax Return.
Source: IRS data.

Question 23: What were the top 10 issues/IRC sections identified in IRS audits for the most recent 3 years that such statistics are available? Break down by (a) Coordinated Examination Program (CEP) and non-CEP audits; (b) district office audits; and (c) service center audits for individual, corporate, fiduciary, estate, gift, employment, excise and other returns. Also, if possible, break down by (a) individual returns with total positive income (TPI) under/over $50,000, returns with Schedule C, and returns with Schedule F, and (b) gross estates below/over $5 million.

Coordinated Examination Program (CEP) Audits

IRS tracks CEP audit issues by the relevant IRC sections. CEP case data come from the Coordinated Examination Management Information System (CEMIS). IRS provided lists of the top 10 issues ranked by frequency and by dollar amount. CEMIS data were available for fiscal years 1998, 1999, and 2000 (up to June 20, 2000). Table V.8 provides the top 10 tax issues by dollar amount, and table V.9 provides such issues by frequency.

Table V.8: Ranking of Top 10 Tax Issues for CEP Audits by Amount, Fiscal Years 1998-2000

Issue (IRC section)	1998	1999	2000[a]
Life Insurance Gross Income (803)			1
Trade or Business--Deductible v. Not Deductible (162)	5	2	2
Capital Expenditures (Deductible v. Not Deductible) (263)	3	3	3
Gross Income v. Not Gross Income (61)			4
General Rule for Taxable Year of Deduction--Year Paid v. Not Year Paid (461)	2	7	5
Deductions For Losses (165)			6
General Rule for Methods of Accounting--Permissible v. Not Permissible (446)			7
Allocation of Income and Deductions Among Taxpayers (482)	4	5	8
Bad Debts (166)		4	9
Investment of Earnings in U.S. Property (956)			10
Insurance Company Taxable Income (832)		1	
Capitalization and Inclusion in inventory Costs of Certain Expenses (263A)	8	6	
Net Operating Loss Deductions–Deductible v. Not Deductible (172)	9	8	
Interest (163)	10	9	
Life Insurance Deductions (804)		10	
Rules for Certain Reserves (807)	1		
Tax Imposed (801)	6		
General Rule for Taxable Year of Inclusion--Year Received v. Not Year Received (451)	7		

[a]Through June 20, 2000.
Source: IRS' Coordinated Examination Management Information System.

Table V.9: Ranking of Top 10 Tax Issues for CEP Audits by Frequency, Fiscal Years 1998-2000

Issue (IRC section)	1998	1999	2000[a]
Trade or Business--Deductible v. Not Deductible (162)	1	1	1
Capital Expenditures--Deductible v. Not Deductible (263)	2	3	2
General Rule for Taxable Year of Deduction--Year Paid v. Not Year Paid (461)	4	4	3
Depreciation (167)	3	2	4
Gross Income v. Not Gross Income (61)	5	5	5
Credit for Increasing Research Activities (41)	7	7	6
Allocation of Income and Deductions Among Taxpayers (482)	8	6	7
Bad Debts (166)	10	9	8
Capitalization and Inclusion in Inventory Costs of Certain Expenses (263A)	6	8	9
Modified Accelerated Cost Recovery System (168)	9	10	10

[a]Through June 20, 2000.
Source: IRS' Coordinated Examination Management Information System.

Non-CEP Corporations

IRS recently started to track tax issues in audits of non-CEP corporations through its Examination Operational Automation Database (EOAD). All districts began using the system in January 1999. IRS used this system to provide lists of the top 10 issues for audits of large non-CEP corporations (assets at or above $5 million) ranked by frequency and by dollar amount. For audits of small non-CEP corporations (assets below $5 million), IRS only provided a list of issues

ranked by frequency. Table V.10 provides these data. We did not verify the completeness or accuracy of the data entered into the Examination Operational Automation Database (EOAD).

Table V.10: Ranking of Top 10 Tax Issues for Large and Small Non-CEP Corporations by Frequency and/or Dollar Amount, January 1999-June 2000

	Large Non-CEP		Small non-CEP
Issue (IRC section)	**Frequency**	**Amount**	**Frequency**
Allowance of Deductions--Deductible v. Not Deductible (161)	1		
Gross Income v. Not Gross Income (61)	2		2
Carryback and Carryover NOLs (172)	3		4
Property Used in the Trade or Business (167)	4		9
Depreciation (167)	5		
Capital Expenditures--Deductible v. Not Deductible (263)	6	1	
Capital Investment v. Expense (167)	7		
Environmental Tax (164)	8		
Repair v. Permanent Improvement (263)	9		
Ordinary and Necessary (162)	10		5
Trade or Business--Deductible v. Not Deductible (162)		2	1
Allocation of Income and Deductions Among Taxpayers (482)		3	
Puerto Rico and Possession Tax Credit (936)		4	
General Rule for Taxable Year of Inclusion--Year Received v. Not Year Received (451)		5	
General Rule for Taxable Year of Deduction--Year Paid v. Not Year Paid (461)		6	
Transfers of Franchises, Trademarks, and Trade Names (1253)		7	
Certain Stock Purchases Treated as Asset Acquisitions (338)		8	
Net Operating Loss Deductions--Deductible v. Not Deductible (172)		9	
Interest (163)		10	
Proof of Expenditure – Substantiation (162)			3
Allocation between Business and Personal (162)			6
Derived from Business (61)			7
Trade or Business v. Not a Trade or Business (162)			8
Cost of Goods Sold (162)			10

Source: IRS' Examination Operational Automation Database.

District Audits of Individual Taxpayers

IRS recently started to track tax issues in audits of individual taxpayers through its EOAD. All districts began using the system in January 1999. IRS used this system to provide lists of the top 10 issues for audits of individual taxpayers ranked by frequency for all individuals who have no business income or have business income reported on a Schedule C or F. We did not verify the completeness or accuracy of the data entered into the EOAD system.

Tables V.11 and V.12 show these rankings of tax issues in audits of individuals that either had or had no business income, and that were audited by IRS revenue agents, who tend to audit the more complex individual tax returns.

Table V.11: Ranking of the Top 10 Issues for Individual Nonbusiness Taxpayers by Frequency–Revenue Agents, January 1999–June 2000

	Income	
Issue (IRC section)	**Under $50,000[a]**	**Over $50,000[a]**
Gross Income v. Not Gross Income (61)	1	2
Compensation for Services (61)	2	6
Trade or Business--Deductible v. Not Deductible (162)	3	3
Allowance of Deductions for Personal Exemption (151)	4	
Interest (61)	5	5
Derived From Business (61)	6	8
Allowance of Deductions for Personal Exemption (151)	7	
Pass-Thru of Items to Shareholders	8	1
Gross Income v. Not Gross Income–Wages (61)	9	
Withholdings (credit v. no credit)–Wages (31)	10	
Distributive Share–Partnership (61)		4
Dividends (61)		7
Proof of Expenditure–Substantiation (162)		9
Carryback or Carryover (172)		10

[a]Total positive income.

Source: IRS' Examination Operational Automation Database.

Table V.12: Ranking of the Top 10 Issues for Individual Schedule C (Non-Farm Businesses) and Individual Schedule F (Farms) by Frequency --Revenue Agents, January 1999–June 2000

Issue (IRC section)	**Schedule C**	**Schedule F**
Trade or Business--Deductible v. Not Deductible (162)	1	1
Proof of Expenditure (162)	2	
Gross Income v. Not Gross Income (61)	3	3
Derived From Business (61)	4	4
Compensation For Services (61)	5	
Ordinary and Necessary (162)	6	9
Interest (61)	7	
Trade or Business v. Not a Trade or Business (162)	8	
Allocation Between Business and Personal (162)	9	5
Cost of Goods Sold (162)	10	6
Farming (61)		2
Depreciation–Property used in Trade or Business (167)		7
Carryback or Carryover (172)		8
Pass-Thru of Items to Shareholders (1366)		10

Source: IRS' Examination Operational Automation Database.

Tables V.13 and V.14 show these rankings of tax issues in audits of individuals that either had or had no business income, and that were audited by IRS tax auditors, who tend to audit the simpler individual tax returns.

Table V.13: Ranking of the Top 10 Issues for Individual Nonbusiness Taxpayers by Frequency–Tax Auditor, January 1999–June 2000

	Income	
Issue (IRC section)	**Under $50,000[a]**	**Over $50,000[a]**
Trade or Business--Deductible v. Not Deductible (162)	1	1
Definitions and Special Rules–Head of Household (2)	2	
Gross Income v. Not Gross Income (61)	3	3
Dependent Defined (152)	4	
Proof of Expenditure–Substantiation (162)	5	2
Earned Income Credit–Qualifying Child (32)	6	
Compensation for Services (61)	7	6
Dependent Defined–Descendants and Ancestors (152)	8	
Charitable Contributions and Gifts (170)	9	4
Earned Income Credit (32)	10	
Interest (163)		5
Cost of Goods Sold (61)		7
Disallowance of Certain Entertainment Expenses–Travel (274)		8
Depreciation (167)		9
Ordinary and Necessary (162)		10

[a]Total positive income.
Source: IRS' Examination Operational Automation Database.

Table V.14: Ranking of the Top 10 Issues for Individual Schedule C (Non-Farm Businesses) and Individual Schedule F (Farms) by Frequency–Tax Auditor, January 1999–June 2000

Issue (IRC section)	**Schedule C**	**Schedule F**
Trade or Business--Deductible v. Not Deductible (162)	1	1
Proof of Expenditure–Substantiation (162)	2	2
Gross Income v. Not Gross Income (61)	3	3
Compensation for Services (61)	4	
Derived from Business (61)	5	7
Disallowance of Certain Entertainment Expenses–Travel (274)	6	
Cost of Goods Sold (162)	7	
Dependent Defined (152)	8	
Interest (61)	9	
Allowance for Deductions for Personal Exemption–Taxpayer (151)	10	
Proof of Expenditure (162)		4
Farming (61)		5
Farmers (162)		6
Depreciation (167)		8
Repairs (162)		9
Interest (163)		10

Source: IRS' Examination Operational Automation Database.

Excise, Employment, Estate and Gift, and Fiduciary

IRS does not track tax issues or recommended tax amounts associated with tax issues for excise, employment, estate and gift, and fiduciary tax audits. At our request in July 2000, knowledgeable IRS auditors judgmentally identified and ranked the most frequently raised tax issues in such audits on the basis of their experiences.

Table V.15: Ranking of Tax Issues in Federal Excise Tax Audits, July 2000

Issue (IRC section)
1. Retail Truck (4051)
2. Black Lung Trust Fund (4121)
3. Communication Service (4251/4252)
4. Transportation of Property by Air (4271 and 4272)
5. Collected Taxes (4271, 4291, 7501)
6. Truck Tires (4051(d))
7. Ozone Depleting Chemicals (4681(b)(2))
8. Luxury Passenger Automobiles (4001)
9. Gas Guzzler (4064)
10. Recreational Equipment (4161)
11. Heavy Highway Motor Vehicles (4481)
12. Motor Fuels (4081, 4091, 4041)
13. Inland Waterways (4042)

Source: IRS Personnel.

Table V.16: Ranking of Tax Issues in Employment Tax Audits, July 2000

Issue (specific legal basis of issue where applicable)
1. FICA tax on unreported tips by individual employees/Notice and Demand for Payment (3121(q))
2. FICA Coverage of State and Local Government Employees (Section 218 of the Social Security Act and IRC 3121(b)(7)(F) and 3121(u))
3. Independent Contract or Employee–Common Law Standard (3121(d))
4. Section 530 Relief (Section 530 of the Revenue Act, as amended by the Small Business Job Protection Act of 1996)
5. Student FICA Exception (3121(b)(10))
6. Employee Leasing (Determining the Common Law Employer)
7. Meals and Lodging (119 and 3306(b)(9))
8. Fringe Benefits/Employee Business Expense Reimbursements (132)
9. In Home Domestic Services--Chore Workers (Title XX of the Social Security Act, IRC 3401(d)(1) and 3504)
10. Sheltered Workshops--Handicapped Individuals (Revenue Ruling 65-165, 1965-1 C.B., 446)

Source: IRS Personnel.

Table V.17: Ranking of Tax Issues in Estate and Gift Tax Audits of Estates Below $5 Million, July 2000

Issue (specific legal basis of issue where applicable)
1. Real Estate Valuation (2031(a))
2. Legal Issues and Knowledge of Local Law
3. Business Valuation (2031(a)(b), 2512, 2703, 2704(a)(b))
4. Miscellaneous (Insurance, Annuities or Discounted Notes) (2702)
5. Deductions (2053, 2055, 2056)
6. Transfers (2035, 2036, 2037, 2038)
7. Joint or Community Property
8. Generation Skipping Tax (2601-2662)
9. Powers of Appointment (2041)

Source: IRS Personnel.

Table V.18: Ranking of Tax Issues in Estate and Gift Tax Audits of Estates At or Above $5 million, July 2000

Issue (specific legal basis of issue where applicable)
1. Business Valuation (2031(a)(b), 2512, 2703, 2704(a)(b))
2. Real Estate Valuation (2031(a))
3. Legal Issues and Knowledge of Local Law
4. Miscellaneous (Insurance, Annuities or Discounted Notes) (2702)
5. Deductions (2053, 2055, 2056)
6. Transfers (2035, 2036, 2037, 2038)
7. Generation Skipping Tax (2601-2662)
8. Powers of Appointment (2041)
9. Joint or Community Property

Source: IRS Personnel.

Table V.19: Ranking of Tax Issues in Fiduciary Tax Audits, July 2000

Issue (IRC section)
1. Business Trusts (61, 162, 674, 1402)
2. K-1 Compliance (61, 652)
3. Foreign Trusts—Failure to report transactions (61, 679, 6048)
4. Foreign Trusts–Failure to withhold income (1441, 864, 871, 61, 679)
5. Nonfiling of Fiduciary Returns and Related Information Returns (6011)
6. Grantor Trusts (61, 674)
7. Charitable Trusts (664)
8. Charitable Deductions 6034)
9. Family Trusts (61, 162, 674, 1402)
10. Passive Activity Losses (469)

Source: IRS Personnel.

Service Center Correspondence Audits

In addition to audits done by revenue agents and tax auditors in IRS district offices through IRS' Examination Division, IRS also audits tax returns through correspondence sent by 1 of the 10 IRS service centers. These correspondence audits tend to focus on one or two simpler tax issues.

IRS does not track issues being audited through the service center correspondence program. The closest data to issues are projects that IRS starts to address certain forms of apparent noncompliance. Some projects focus on issues. However, the projects might address more than one issue, depending on the noncompliance uncovered during the audits. Between fiscal years 1997 and 1999, the projects that most frequently addressed tax issues involved the

- earned income tax credit (EIC),
- early distributions or withdrawal from individual retirement accounts,
- duplicate use of one taxpayer identification number outside of claims for EIC,
- self-employment tax, and
- Schedule A deductions on returns done by paid preparers.

Taxpayer Disputes in Appeals and Litigation

Question 24: How many cases did IRS' appeals division receive in recent years? Also, list the most common tax issues being appealed by type of audit and type of tax return such as individual, corporate, and other returns, as well as dollar amounts in dispute for the most recent three years such statistics are available.

IRS generally does not track issues that arise in audits, except for audits of the nation's largest corporations through IRS' Coordinated Examination Program (CEP). However, IRS does track issues that arise in appeals involving large corporations. IRS was also able to provide us with data on appeals cases received during fiscal years 1997-99.

Number of Cases Received by IRS Appeals Division

IRS provided the following data on the number of cases received by its appeals division.

Table VI.1: Number of Appeals Cases Received by IRS, Fiscal Years 1997-99

Type of case	1997	1998	1999
Nondocketed[a]	54,230	47,925	43,513
Docketed[b]	22,083	17,087	15,166
Total	**76,313**	**65,012**	**58,679**

[a]Cases in which the taxpayer appeals before receiving a statutory notice of deficiency.
[b]Cases in which the taxpayer appeals after receiving a statutory notice of deficiency.
Source: IRS data.

Most Common Tax Issues

IRS tracks issues that arise in appeals cases involving CEP audits. It does not track issues that arise in non-CEP audits, tax auditor examinations, service center examinations for individual, corporate, fiduciary, estate, gift, employment, excise and other returns. IRS could not readily supply data on appeals issues for the three most recent years. The most current data available were for April 1998 through March 1999. IRS also supplied data on the top appeals issues during the 5-year period of fiscal years 1994-98.

Table VI.2 shows the most recent IRS data on CEP appeals issues ranked by number of cases and dollar amount proposed in IRS audits.

Table VI.2: Ranking of Top 10 Appeals Issues for CEP Audits by Dollar Amount and Number of Cases, April 1, 1998-March 31, 1999

Dollars in billions

Issue (IRC section)	Rank by amount		Rank by number of cases	
Trade or Business (162)	1	$4.7	1	150
Allocation of Income & Expenses (482)	2	3.3	5	53
Depreciation (167)	3	2.4	2	122
Gross Income (61)	4	1.6	4	56
Net Operating Loss Deduction (172)	5	1.5	9	31
Taxes of Foreign Country (901)	6	1.3		
Losses (165)	7	1.3	8	33
Capital Expenditures (263)	8	0.7	3	82
Taxes (164)	9	0.7		
Corporate Consolidations (1502)	10	0.7		
Tax Year of Deduction (461)			6	51
Tax Year of Inclusion (451)			7	34
Bad Debts (166)			10	27

Source: IRS data.

Table VI.3 shows similar IRS data for the time period of fiscal years 1994 through 1998 combined.

Table VI.3: Ranking of Top 10 Appeals Issues for CEP Audits by Dollar Amount and Number of Cases, Fiscal Years 1994-98

Dollars in billions

Issue (IRC section)	Rank by amount		Rank by number of cases	
Trade or Business (162)	1	$12.2	2	826
Depreciation (167)	2	10.4	1	925
Gross Income (61)	3	7.4	4	359
Allocation of Income & Expenses (482)	4	7.1	5	331
Installment Method (453)	5	5.5		
Net Operating Loss Deduction (172)	6	5.3		
Capital Expenditures (263)	7	4.1	3	453
Losses (165)	8	3.4	9	175
Tax Year of Deduction (461)	9	3.2	6	274
Involuntary Conversions (1033)	10	3.2		
Bad Debts (166)			7	232
Tax Year of Inclusion (451)			8	192
Accelerated Cost Recovery (168)			10	139

Source: IRS data.

Question 25. How many Tax Court, District Court, and Court of Federal Claims cases were received by IRS Chief Counsel in recent years, and what were the amounts in dispute and the tax issues involved?

Table VI.4 shows the number of Tax Court, District Court, and Court of Federal Claims cases and the amount of money in dispute for fiscal years 1990 through 1999.

Table VI.4: Number of Tax Court, District Court, and Court of Federal Claims Cases and Dollar Amounts in Dispute, Fiscal Years 1990-99
Dollars in billions

	Tax Court		District Court		Court of Federal Claims	
Fiscal year	**Number**	**Amount**	**Number**	**Amount**	**Number**	**Amount**
1990	54.1	$33.5	2.5	$0.7	0.8	$1.2
1991	50.7	33.5	2.3	0.7	0.8	1.2
1992	46.7	35.8	2.2	0.8	0.8	1.7
1993	42.1	36.0	2.1	0.9	0.7	2.2
1994	32.5	33.0	1.8	1.0	0.7	2.1
1995	31.6	32.2	1.6	1.0	0.6	2.1
1996	31.2	30.3	1.7	1.1	0.6	2.4
1997	29.6	33.2	1.4	1.5	0.6	2.6
1998	24.7	33.8	1.3	2.7	0.8	2.6
1999	21.9	32.8	1.2	2.6	0.7	2.7

Note: Number of cases in thousands.
Source: IRS Chief Counsel data.

IRS data on the top 10 tax issues litigated in Tax Court, District Court, and the Court of Federal Claims were not readily available through IRS information systems. IRS did provide three existing reports to provide some insight on litigated issues. The reports included the National Taxpayer Advocate's Annual Reports to Congress for both fiscal years 1998 and 1999, and IRS' Tax Law Complexity Report of June 5, 2000. From our review of the reports, table VI.5 shows the rankings of the top 10 litigated tax issues in the Tax Court during fiscal year 1999 for individuals who are and are not self-employed.

Table VI.5: Rankings of Top 10 Tax Court Litigated Tax Issues for Non-Self-Employed and Self-Employed Individuals, Fiscal Year 1999

Litigated tax issues (IRC section)	Non-self-employed	Self-employed
Penalty issues (6662 and 6651)	1	1
Gross income defined (61)	2	6
Trade or business expenses (162)	3	2
Earned Income Credit (32)	4	
Head of household (2)	5	
Dependency Exemption (151 and 152)	6	
Theft/Casualty Losses (165)	7	
Compensation for Sickness/Injury (104)	8	
Attorney's fees (7430)	10	
Annuities (72)	10	
Entertainment Expenses (274)		4
Self-employment Tax (1401 and 1402)		4
Activity Not Engaged in for Profit (183)		5
Personal Expenses (262)		8
Record keeping requirements (6001)		8
Period of Limitations (6501)		10
Depreciation of Luxury Autos (280F)		10

Source: Fiscal year 1999 National Taxpayer Advocate's Annual Report to Congress.

We did not report data on litigated issues for fiscal year 1998, the other two courts, and other types of taxpayers because of IRS' concerns with the data. IRS has done limited and inconsistent tracking of litigated tax issues. Prompted by the 1998 IRS Reform Act, IRS has been doing special studies--using statistical sample, cases analyses, and anecdotal information--to compile data on litigated tax issues, starting in fiscal year 1998. Except for tax court cases in fiscal year 1999 involving individual taxpayers, these IRS reports made many disclaimers about the quality of the data on litigated issues. For this reason, we are not providing the data. The 1998 National Taxpayer Advocate's Annual Report to Congress discusses these disclaimers and these data.

Statistics Associated With Specific Tax Issues in the IRC

Question 26: What data are available on the percentage of Initial Stock Offering (ISO) dispositions that are disqualifying dispositions?

IRS officials said that they have no data on the number of disqualifying stock dispositions (where the stock underlying the option is sold either within 2 years after the option is granted or 1 year after it is exercised). The information has not been tracked.

The Securities and Exchange Commission (SEC) also has no data that could be used to identify disqualifying dispositions. SEC receives information on ISOs granted to corporate officers and on stock sold by these officers, but no data exist that would link the two. In particular, the SEC has no way of knowing either whether the shares sold at a given time were acquired through exercising an option or when they were acquired.

Question 27: How many qualified retirement plans—and what types of plans—each year are determined to be top heavy and are required to comply with the top heavy requirements?[14]

We reported[15] in August 2000, statistics characterizing new private pension plans that reported top-heavy status in 1996. These new, top-heavy plans tended to be small, defined contribution plans in the service sector of the economy. About 84 percent of the top-heavy plans established in 1996 had fewer than 10 participants. Top-heavy status varied widely with plan type, with reported frequencies of 67 percent for new defined benefit plans, 58 percent for new defined contribution plans without 401(k) features, and less than 10 percent for 401(k) defined contribution plans. While 52 percent of all new plans were in the service sector of the economy, 70 percent of the new top-heavy plans were service firms with most of them being physician, dentist, and legal service firms.

We reported only on new pension plans because we were unable to obtain reliable statistics on top-heavy status over the universe of all plans. This shortcoming is largely attributable to a vague question on IRS Form 5500, Return/Report of Employee Benefit Plan, that tax-qualified plans submit to IRS.

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[14]A plan is deemed top-heavy if more than 60 percent of its contributions and benefits accrue to the top employees—the owners and officers of the business.

[15]Private Pensions: "Top-Heavy" Rules for Owner-Dominated Plans (GAO/HEHS-00-141, Aug. 31, 2000).

Comments From the Internal Revenue Service

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

COMMISSIONER

March 29, 2001

Mr. Michael Brostek
Director, Tax Issues
U.S. General Accounting Office
441 G Street, N.W.
Washington, D.C. 20548

Dear Mr. Brostek:

Thank you for the opportunity to comment on your draft report, "Information Related to the Scope and Complexity of the Federal Tax System."

The report, relating to seven areas the Joint Committee on Taxation (JCT) asked you to examine, is an extensive compilation of IRS data. As such, I commend it to Congress for the purpose of improving the tax system.

The IRS staff who reviewed the document generally had no problems with the data presented. Two exceptions are as follows:

(1) On page 106 in the paragraph under the chart entitled "Table IV.6. Number of Taxpayer Contacts for IRS Assistance in Selected Years." The statement that "the walk-in and telephone data are limited to taxpayer requests for assistance and exclude contacts limited to requesting a form or responding to an IRS notice" is incorrect. Telephone data is not limited as this paragraph states; telephone volumes are total calls answered for all types of assistance.
(2) On page 106 the numbers shown in Table IV.7, "Number of Times Taxpayers Were Assisted Through the TCE and VITA Programs in Selected Years." An internal report shows 1,572,017 for TCE and 1,756,789 for VITA for 1997.

Otherwise the information appears to be accurate.

As you know, IRS has continuing concerns about tax complexity, and I am pleased this information may be helpful to Congress in considering tax legislation. If you have any questions or comments, please call me or contact Floyd Williams, Director for Legislative Affairs, at (202) 622-3720.

Sincerely,

Charles O. Rossotti

GAO Contacts and Staff Acknowledgments

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Staff Acknowledgments

In addition to those named above, Robert Floren, Cheryl Peterson, Rodney Hobbs, Nick Satriano, Susan Baker, Shirley Jones, John Mingus, Joseph Lenart, Marvin McGill, Steven Pruitt, James Slaterbeck, and Margaret Vallazza made contributions to this letter.

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