

Number of individual income tax returns audited:	1,283,950 of 132.3 million filed in 2005 (0.97%)
Percent of audits conducted by revenue agents, tax compliance officers, and tax examiners:	23.6%
Percent of audits that were correspondence audits:	76%
Percent of audits in which there was no change (accepted as filed)	14% (returns examined by revenue agents, tax compliance officers, or tax examiners) 17% (returns examined in compliance centers).
Number of examinations of business tax returns:	52,000
Civil penalties assessed against individual taxpayers:	25.9 million
Percentage of Penalties assessed for failure to pay:	15.4 million (59.3%)
Percentage of Penalties for underpayment of estimated tax:	6.57 million (25.3%)
Penalties assessed for "accuracy" (negligence, substantial understatement of income tax, substantial valuation misstatement, substantial overstatement of pension liabilities, and substantial estate or gift tax valuation understatement):	272,321 (1.05%)
Corporate Penalty Assessments:	701,785 penalty assessments (83.4% for failure to pay or underpayment of estimated tax).

Offers in compromise:	59,000 of which 15,000 (25.4%) were accepted.
Number of Criminal Cases Initiated:	3,907 (2,720 referrals for prosecution and 2,019 convictions)
Percentage Jailed of those sentenced:	81.7%
Tax collected:	\$2.2 trillion
Returns Processed:	228 million
Returns filed electronically:	80 million returns (54.3% of individual tax returns)
Number of individual income tax return filers receiving refunds:	108 million
Amount of individual income tax return refunds:	\$243 billion
Average Cost to collect each \$100 of Tax Revenue:	42¢
Percent of Fiduciary (Estate and Trust Income) Returns audited:	0.10
Percent of Corporations Audited (based on assets):	
Under \$10,000,000	0.80
\$10,000,000 and over	18.60

Percent of S Corporations Audited:	0.38
Percent of Partnerships Audited:	0.36
Percent of Estate Tax Returns Audited:	9.66
Percent of Gift Tax Returns Audited:	0.77
Percent of Returns Audited: Individuals--Nonbusiness	
Under \$25,000 (1040A):	0.50%
All other returns by size of TPI:	
	1.49
Under \$25,000	0.43
\$25,000 to under \$50,000	0.62
	1.13

<p>\$50,000 to under \$100,000</p> <p>\$100,000 and over</p>	
<p>Individuals filing Schedule C showing gross receipts</p> <p>Under \$25,000</p> <p>\$25,000 to under \$100,000</p> <p>\$100,000 and over</p>	<p>3.78</p> <p>2.21</p> <p>3.90</p>
<p>Individuals filing Schedule F showing gross receipts</p> <p>Under \$100,000</p> <p>\$100,000 and over</p>	<p>0.42</p> <p>0.58</p>