

Table 9a. Examination Coverage: Recommended and Average Recommended Additional Tax After Examination, by Type and Size of Return, Fiscal Year 2015

Type and size of return	All returns filed in Calendar Year 2014 [1, 2]	Returns examined in Fiscal Year 2015 [1]			
		Total	Percentage covered	Field [3]	Correspondence
	(1)	(2)	(3)	(4)	(5)
United States, total	191,857,005	1,373,788	0.7	376,223	997,565
Taxable returns:					
▶ Individual income tax returns, total	146,861,217	[5] 1,228,117	0.8	267,076	961,041
▷ Returns with total positive income under \$200,000 [7]:					
▶ Nonbusiness returns without Earned Income Tax Credit:					
Without Schedules C, E, F, or Form 2106 [8]	79,643,929	262,610	0.3	32,922	229,688
With Schedule E or Form 2106 [9]	15,997,590	107,300	0.7	49,408	57,892
▶ Business returns without Earned Income Tax Credit:					
Nonfarm business returns by size of total gross receipts [10]:					
Under \$25,000	10,534,942	94,952	0.9	35,192	59,760
* \$25,000 under \$100,000	3,124,877	74,825	2.4	24,012	50,813
* \$100,000 under \$200,000	877,851	21,724	2.5	13,681	8,043
\$200,000 or more	685,163	13,684	2.0	11,549	2,135
Farm returns	1,268,251	4,255	0.3	2,475	1,780
▶ Business and nonbusiness returns with Earned Income Tax Credit by size of total gross receipts [10, 11]:					
Under \$25,000	26,502,703	[12] 459,920	1.7	27,009	432,911
\$25,000 or more	1,806,228	[12] 18,112	1.0	11,161	6,951
▷ Returns with total positive income of at least \$200,000 and under \$1,000,000 [7]:					
Nonbusiness returns	4,068,298	71,280	1.8	20,795	50,485
Business returns	1,734,110	51,151	2.9	17,822	33,329
▷ Returns with total positive income of \$1,000,000 or more [7]	416,178	39,753	9.6	13,781	25,972
▷ International returns [13]	201,097	8,551	4.3	7,269	1,282
▶ Corporation income tax returns, except Form 1120-S, total [14]	1,915,337	24,761	1.3	21,760	3,001
▷ Returns other than Forms 1120-C and 1120-F [15]:					
▶ Small corporations [16]	1,797,366	16,460	0.9	14,232	2,228
No balance sheet returns	407,531	3,076	0.8	2,674	402
Balance sheet returns by size of total assets:					
Under \$250,000	892,482	7,310	0.8	6,145	1,165
\$250,000 under \$1,000,000	304,486	3,785	1.2	3,391	394
\$1,000,000 under \$5,000,000	162,847	1,836	1.1	1,644	192
\$5,000,000 under \$10,000,000	30,020	453	1.5	378	75
▶ Large corporations [17]	66,484	7,410	11.1	6,908	502
Balance sheet returns by size of total assets:					
\$10,000,000 under \$50,000,000	34,654	2,000	5.8	1,848	152
\$50,000,000 under \$100,000,000	8,073	913	11.3	867	46
\$100,000,000 under \$250,000,000	8,317	1,185	14.2	1,115	70
\$250,000,000 under \$500,000,000	5,051	707	14.0	654	53
\$500,000,000 under \$1,000,000,000	3,680	626	17.0	587	39
\$1,000,000,000 under \$5,000,000,000	4,763	1,125	23.6	1,047	78
\$5,000,000,000 under \$20,000,000,000	1,404	507	36.1	460	47
\$20,000,000,000 or more	542	347	64.0	330	17
▷ Form 1120-C returns [15]	8,973	34	0.4	27	7
▷ Form 1120-F returns [15]	42,514	857	2.0	593	264
▶ Estate and trust income tax returns [18]	3,215,902	5,288	0.2	523	4,765
▶ Estate tax returns, total [19]	35,619	2,770	7.8	2,770	0
▷ Size of gross estate:					
Under \$5,000,000	25,188	539	2.1	539	0
\$5,000,000 under \$10,000,000	6,916	1,119	16.2	1,119	0
\$10,000,000 or more	3,515	1,112	31.6	1,112	0
▶ Gift tax returns	267,600	2,539	0.9	2,539	0
▶ Employment tax returns	30,206,367	54,214	0.2	43,414	10,800
▶ Excise tax returns	982,630	13,153	1.3	10,837	2,316
▶ Other taxable returns [20]	[4]	477	[4]	175	302
Nontaxable returns [21]:					
▶ Partnership returns	3,766,567	19,212	0.5	10,377	8,835
* ▶ S corporation returns [22]	4,605,766	18,595	0.4	16,631	1,964
▶ Other nontaxable returns [23]	[4]	4,662	[4]	121	4,541
Income, estate, gift tax, and nontaxable returns, total	160,668,008	1,305,944	0.8	321,797	984,147

Footnotes at end of table.