

**Table 17a. Examination Coverage and Recommended Additional Tax After Examination, by Type and Size of Return, Tax Years 2010–2018**

Type and size of return	Tax Year 2018				
	All returns filed for Tax Year 2018 [1]	Returns examined		Number of returns examined with no change [5]	Recommended additional tax (thousands of dollars)
		Closed and in process, total [2, 3]	Percentage covered [4]		
	(1)	(2)	(3)	(4)	(5)
<b>All returns, total</b>	<b>[p] 200,388,627</b>	<b>230,340</b>	<b>[6]</b>	<b>13,421</b>	<b>416,251</b>
<b>Individual income tax returns, total</b>	<b>[p] 154,011,950</b>	<b>226,617</b>	<b>0.15</b>	<b>13,143</b>	<b>141,776</b>
Size of total positive income [7]:					
No total positive income	[p] 651,719	1,998	0.31	50	881
\$1 under \$25,000	[p] 49,280,672	137,429	0.28	8,908	91,591
\$25,000 under \$50,000	[p] 36,828,195	47,720	0.13	2,274	29,315
\$50,000 under \$75,000	[p] 21,827,206	16,501	0.08	714	6,310
\$75,000 under \$100,000	[p] 14,023,077	8,627	0.06	386	3,476
\$100,000 under \$200,000	[p] 22,171,061	11,297	0.05	707	5,516
\$200,000 under \$500,000	[p] 7,348,374	2,376	0.03	82	3,965
\$500,000 under \$1,000,000	[p] 1,166,863	400	0.03	13	282
\$1,000,000 under \$5,000,000	[p] 503,460	243	0.05	d	241
\$5,000,000 under \$10,000,000	[p] 34,536	15	0.04	0	199
\$10,000,000 or more	[p] 23,456	7	0.03	0	0
International returns [8]	[p] 153,331	4	[9]	d	0
Returns with earned income tax credit [10]	[p] 26,747,386	161,564	0.60	10,474	112,950
<b>Corporation income tax returns, except Form 1120-S, total [11]</b>	<b>[p] 1,603,500</b>	<b>1,005</b>	<b>0.06</b>	<b>63</b>	<b>1,919</b>
Returns other than Forms 1120-C and 1120-F, by size of balance sheet assets:					
No balance sheet	[p] 308,200	128	0.04	d	249
\$1 under \$250,000	[p] 736,100	177	0.02	9	182
\$250,000 under \$1,000,000	[p] 273,900	237	0.09	19	326
\$1,000,000 under \$5,000,000	[p] 164,600	176	0.11	16	567
\$5,000,000 under \$10,000,000	[p] 33,300	15	0.05	0	2
\$10,000,000 under \$50,000,000	[p] 35,300	103	0.29	d	530
\$50,000,000 under \$100,000,000	[p] 7,100	40	0.56	0	0
\$100,000,000 under \$250,000,000	[p] 5,900	23	0.39	d	63
\$250,000,000 under \$500,000,000	[p] 3,500	12	0.34	d	0
\$500,000,000 under \$1,000,000,000	[p] 2,500	12	0.48	d	0
\$1,000,000,000 under \$5,000,000,000	[p] 2,700	25	0.93	d	0
\$5,000,000,000 under \$20,000,000,000	[p] 900	25	2.78	d	0
\$20,000,000,000 or more	[p] 500	18	3.60	0	0
Form 1120-C returns [12]	[p] 7,500	d	d	0	0
Form 1120-F returns [13]	[p] 21,500	d	0.06	d	0
<b>Partnership returns [14]</b>	<b>[p] 4,010,200</b>	<b>140</b>	<b>[9]</b>	<b>d</b>	<b>N/A</b>
<b>S corporation returns [15]</b>	<b>[p] 4,885,400</b>	<b>397</b>	<b>0.01</b>	<b>d</b>	<b>N/A</b>
<b>Estate and trust income tax returns [16]</b>	<b>[p] 3,015,903</b>	<b>5</b>	<b>[9]</b>	<b>d</b>	<b>d</b>
<b>Estate tax returns [17]</b>	<b>[p] 17,849</b>	<b>12</b>	<b>0.07</b>	<b>d</b>	<b>0</b>
<b>Gift tax returns</b>	<b>[p] 249,936</b>	<b>7</b>	<b>[9]</b>	<b>0</b>	<b>0</b>
<b>Employment tax returns</b>	<b>[p] 31,570,780</b>	<b>1,298</b>	<b>[9]</b>	<b>52</b>	<b>230,461</b>
<b>Excise tax returns [18]</b>	<b>[p] 1,023,109</b>	<b>856</b>	<b>0.08</b>	<b>157</b>	<b>d</b>
<b>Other taxable returns [19]</b>	<b>[6]</b>	<b>d</b>	<b>[6]</b>	<b>0</b>	<b>0</b>
<b>Other nontaxable returns [20]</b>	<b>[6]</b>	<b>d</b>	<b>[6]</b>	<b>0</b>	<b>N/A</b>

Footnotes at end of table.