

**Appendix III: Additional Tables and Graphs on  
Internal Revenue Service Audit Rates for  
Individual Taxpayers, Tax Years 2010 to 2019**

**Table 3: Audit Rates (Percentages), Number of Audits (Thousands), and Number of Individual Tax Returns (Thousands) by Taxpayer Total Positive Income and Earned Income Tax Credit (EITC)**

Tax Years		2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Change from 2010 to 2019
\$1 to <\$25K	Audit rates	1.0%	1.0%	1.0%	0.8%	0.7%	0.7%	0.6%	0.6%	0.4%	0.4%	-61%
	Audits	578.9	571.4	548.7	464.9	390.9	357.9	339.9	297.2	208.2	196.7	-66%
	Returns	56,319	57,464	56,005	56,100	54,883	54,054	52,677	51,854	49,364	49,277	-13%
\$25K to <\$50K	Audit rates	0.6%	0.6%	0.4%	0.4%	0.4%	0.4%	0.4%	0.2%	0.3%	0.2%	-69%
	Audits	211.1	192.4	145.6	121.9	147.9	142.1	131.0	87.4	91.9	72.7	-66%
	Returns	34,653	34,604	34,191	34,699	35,053	35,552	35,816	36,112	36,665	37,981	10%
\$50K to <\$75K	Audit rates	0.7%	0.5%	0.4%	0.3%	0.4%	0.5%	0.3%	0.3%	0.2%	0.1%	-79%
	Audits	131.1	88.4	80.5	63.8	82.9	108.6	68.6	71.4	46.2	32.3	-75%
	Returns	19,047	19,234	19,297	19,499	19,641	20,264	20,578	21,252	21,730	22,636	19%
\$75K to <\$100K	Audit rates	0.7%	0.5%	0.4%	0.4%	0.4%	0.5%	0.4%	0.4%	0.2%	0.1%	-79%
	Audits	80.0	57.3	52.1	52.9	49.8	64.7	49.4	57.3	30.5	20.1	-75%
	Returns	12,241	12,240	12,414	12,768	13,080	13,055	13,199	13,631	13,988	14,507	19%
\$100K to <\$200K	Audit rates	0.8%	0.6%	0.5%	0.5%	0.4%	0.5%	0.4%	0.4%	0.2%	0.2%	-81%
	Audits	127.6	96.3	86.9	90.4	74.1	93.1	86.7	93.9	53.2	37.2	-71%
	Returns	15,017	15,768	16,635	17,487	18,437	19,459	19,755	20,929	22,077	22,851	52%
\$200K to <\$500K	Audit rates	2.3%	1.7%	1.6%	0.8%	0.6%	0.6%	0.5%	0.4%	0.3%	0.2%	-92%
	Audits	88.4	70.1	73.9	40.5	30.4	32.7	32.9	28.6	18.9	13.5	-85%
	Returns	3,870	4,226	4,578	4,935	5,423	5,885	6,052	6,721	7,377	7,784	101%
\$500K to <\$1M	Audit rates	3.6%	3.2%	2.7%	1.4%	1.1%	1.1%	1.2%	0.9%	0.4%	0.5%	-85%
	Audits	23.2	22.6	21.7	12.0	10.7	11.6	12.1	10.1	5.4	6.9	-70%
	Returns	639	701	805	838	954	1,011	1,017	1,140	1,249	1,298	103%
\$1M to <\$5M	Audit rates	8.2%	6.5%	4.9%	3.0%	2.6%	2.4%	2.4%	1.9%	1.2%	1.0%	-87%
	Audits	24.4	20.7	20.0	11.1	11.3	11.2	10.9	9.9	6.7	5.9	-76%
	Returns	298	320	405	371	431	463	450	512	566	575	93%
\$5M to <\$10M	Audit rates	13.5%	11.3%	8.5%	6.2%	5.3%	4.6%	4.6%	3.4%	2.2%	1.4%	-90%
	Audits	2.8	2.6	2.6	1.6	1.7	1.6	1.4	1.3	0.9	0.5	-81%
	Returns	21	23	31	26	31	34	31	37	41	40	92%
\$10M or more	Audit rates	21.2%	18.1%	13.6%	11.8%	9.3%	8.7%	7.8%	6.2%	9.2%	3.9%	-81%
	Audits	2.8	2.5	2.8	1.8	1.8	1.8	1.5	1.4	2.4	1.0	-66%
	Returns	13	14	20	15	19	21	19	23	27	24	84%
<b>Averages</b>	<b>Audit rates</b>	<b>0.9%</b>	<b>0.8%</b>	<b>0.7%</b>	<b>0.6%</b>	<b>0.5%</b>	<b>0.6%</b>	<b>0.5%</b>	<b>0.4%</b>	<b>0.3%</b>	<b>0.2%</b>	<b>-72%</b>
<b>Totals</b>	<b>Audits</b>	<b>1,270.3</b>	<b>1,124.2</b>	<b>1,034.8</b>	<b>860.8</b>	<b>801.5</b>	<b>825.3</b>	<b>734.2</b>	<b>658.5</b>	<b>464.4</b>	<b>386.8</b>	<b>-70%</b>
	<b>Returns</b>	<b>142,118</b>	<b>144,594</b>	<b>144,381</b>	<b>146,739</b>	<b>147,953</b>	<b>149,799</b>	<b>149,595</b>	<b>152,211</b>	<b>153,086</b>	<b>156,974</b>	<b>10%</b>