

Appendix II: Additional Tables on Internal Revenue Service Audit Results for Returns of High-Income/High-Wealth Taxpayers, Fiscal Years 2012 to 2022

Table 12: Average Recommended Additional Tax per Audit Hour, by Taxpayer Total Positive Income, Fiscal Years 2012 to 2022 (as of June 2023)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
\$500,000 to under \$1 Million	\$1,177	\$1,081	\$1,137	\$979	\$1,063	\$1,045	\$1,243	\$957	\$1,069	\$1,009	\$1,155
\$1 Million to under \$5 Million	\$1,588	\$1,290	\$1,472	\$1,340	\$1,585	\$1,499	\$1,453	\$1,405	\$1,743	\$1,680	\$2,829
\$5 Million to under \$10 Million	\$4,293	\$2,925	\$2,990	\$3,267	\$3,181	\$3,958	\$3,138	\$2,109	\$2,898	\$3,986	\$3,480
\$10 Million or More	\$6,478	\$6,388	\$7,860	\$8,710	\$8,192	\$6,975	\$10,254	\$5,524	\$5,068	\$5,738	\$13,011

Source: GAO analysis of Internal Revenue Service data. | GAO-24-106112

Table 13: Average Recommended Additional Tax per Audit Hour, including High-Income Initiatives, Fiscal Years 2012 to 2022 (as of June 2023)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Global High Wealth	\$1,269	\$3,118	\$6,642	\$5,143	\$5,307	\$4,115	\$6,350	\$2,392	\$6,515	\$12,147	\$17,502
High Income Individual	—	—	—	—	—	—	—	—	—	\$62	\$210
Over \$10 Million Total Positive Income Compliance Initiative Project	—	—	—	—	—	—	—	—	—	\$569	\$816
Other \$10 Million or More Audits	\$7,822	\$7,584	\$8,730	\$11,403	\$9,426	\$8,289	\$11,837	\$6,974	\$4,534	\$5,752	\$29,055

Source: GAO analysis of Internal Revenue Service data. | GAO-24-106112

Note: “—” indicates that there are no data available for that year.