

# AMERICAN BAR ASSOCIATION

Tax Section Court Procedure Committee

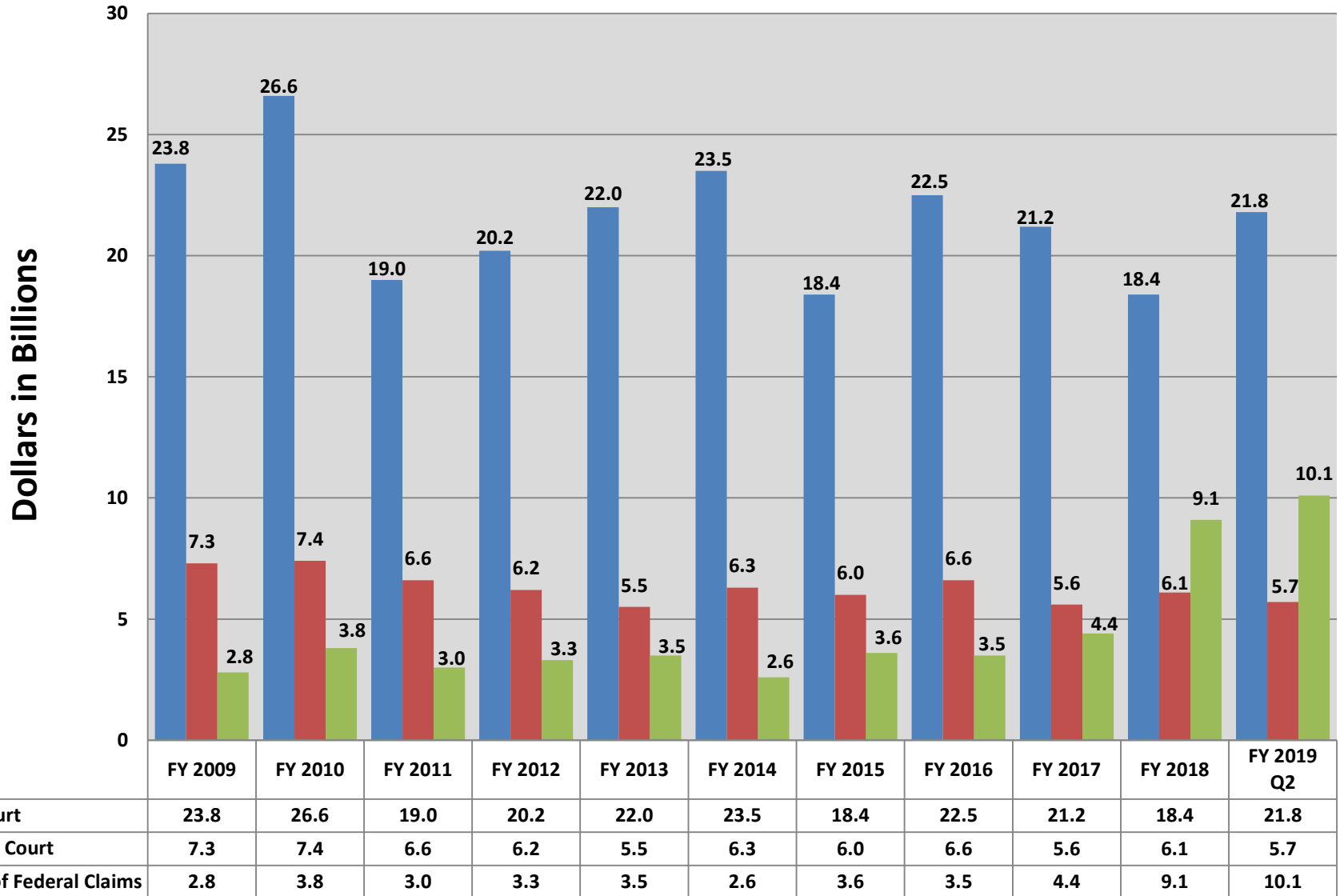


Office of Chief Counsel  
Internal Revenue Service  
FY 2018 &  
FY 2019 2d Quarter



# Docketed Inventory - Dollars in Dispute

## Pending Before Tax Court, District Court and Court of Federal Claims



Pending as of March 31, 2019.

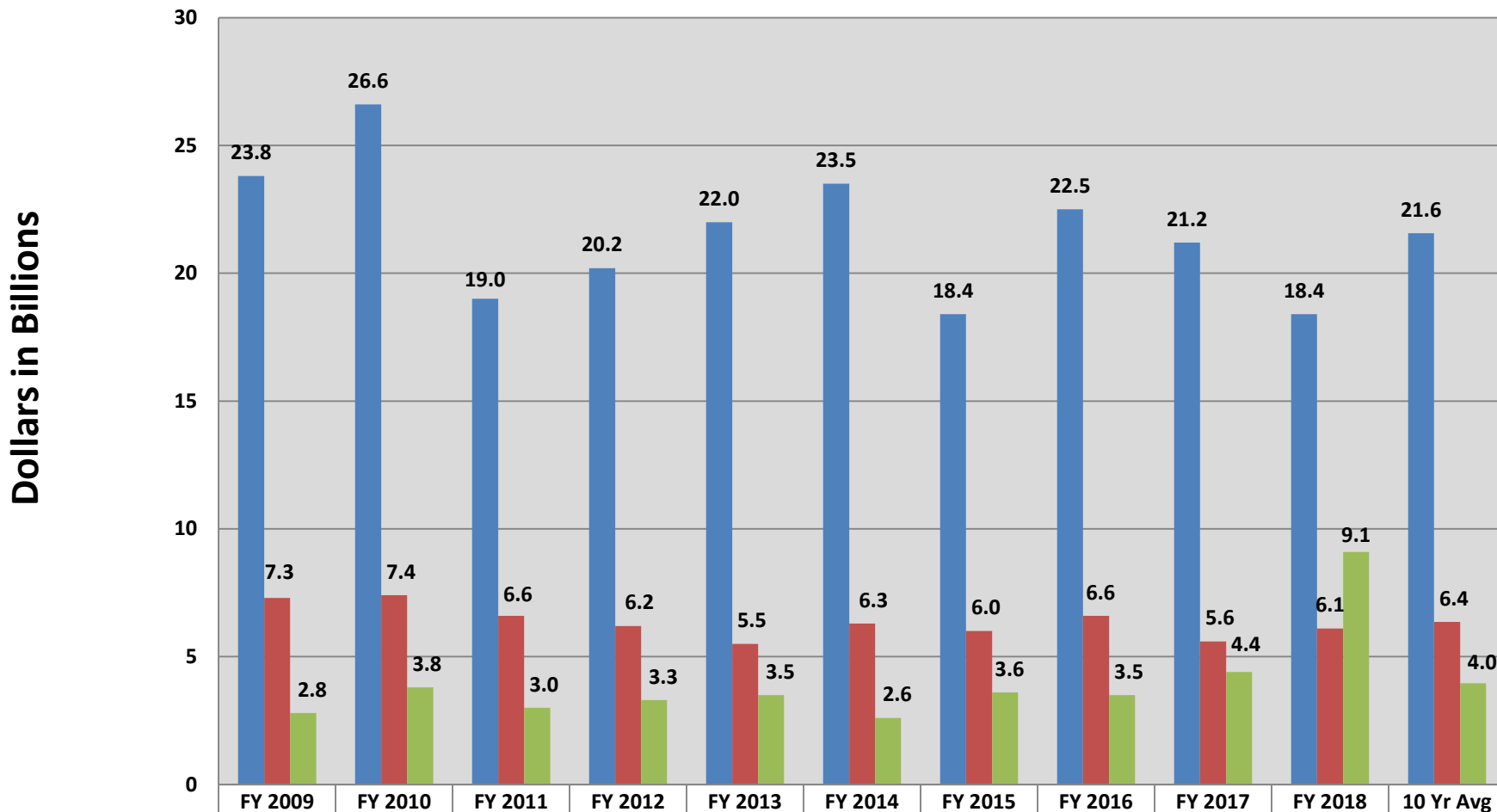
Does not include cases on appeal and declaratory judgments. Amounts include both taxes and interest. These dollar amounts can be affected greatly from year to year by frivolous, high dollar lawsuits.

Source: Counsel Automated Tracking System, TL-711 and TL-712

Prepared by: CC:FM:PFD:PMB1

# Docketed Inventory -Dollars in Dispute

## Pending Before Tax Court, District Court and Court of Federal Claims



<b>Tax Court</b>	23.8	26.6	19.0	20.2	22.0	23.5	18.4	22.5	21.2	18.4	21.6
<b>District Court</b>	7.3	7.4	6.6	6.2	5.5	6.3	6.0	6.6	5.6	6.1	6.4
<b>Court of Federal Claims</b>	2.8	3.8	3.0	3.3	3.5	2.6	3.6	3.5	4.4	9.1	4.0

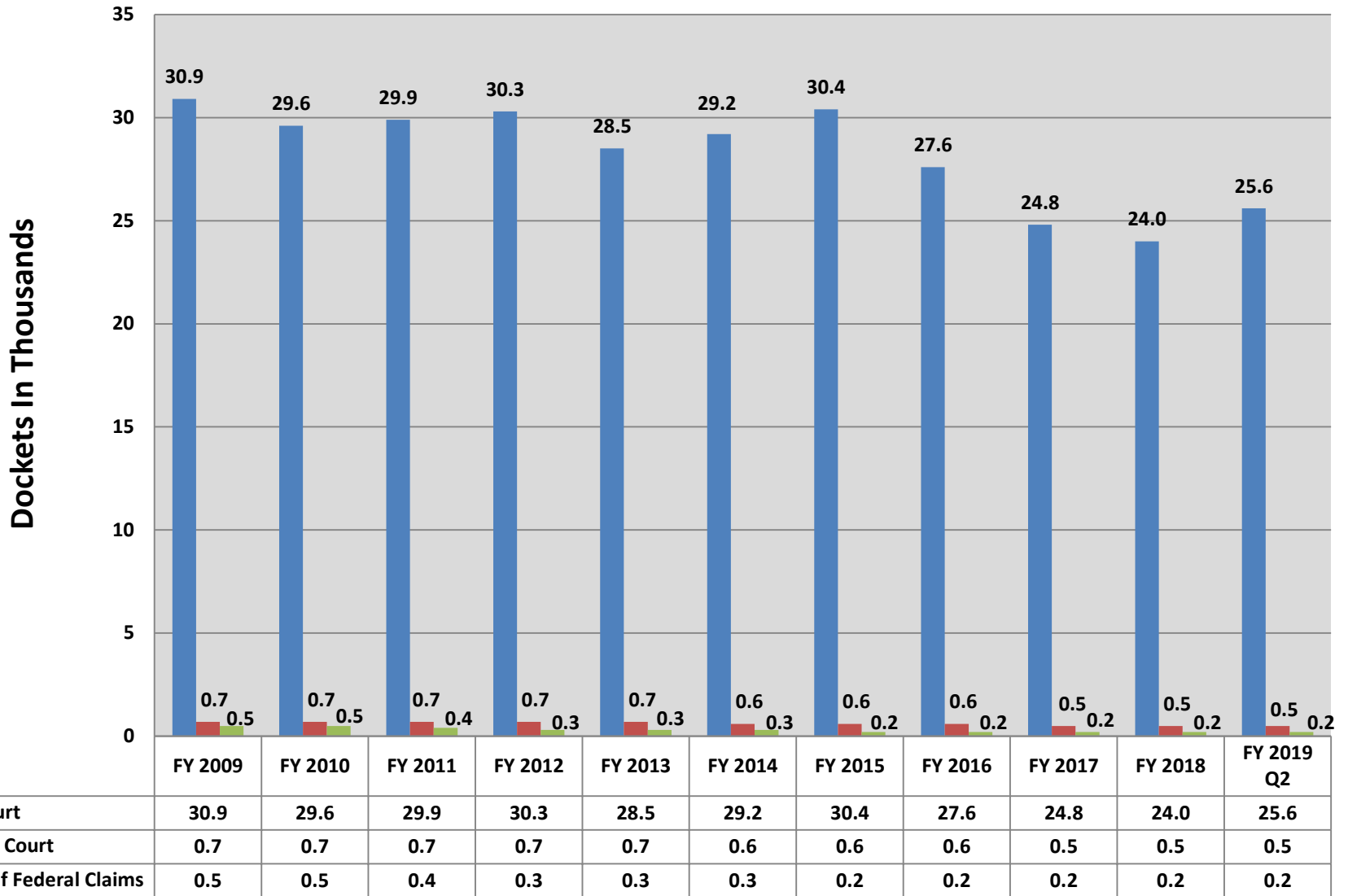
Pending as of September 30, 2018.

Does not include cases on appeal and declaratory judgments. Amounts include both taxes and interest. These dollar amounts can be affected greatly from year to year by frivolous, high dollar lawsuits.

Source: Counsel Automated Tracking System, TL-711 and TL-712

Prepared by: CC:FM:PFD:PMB1

## Docketed Inventory - Cases In Dispute Pending Before Tax Court, District Court and Court of Federal Claims



Pending as of March 31, 2019.

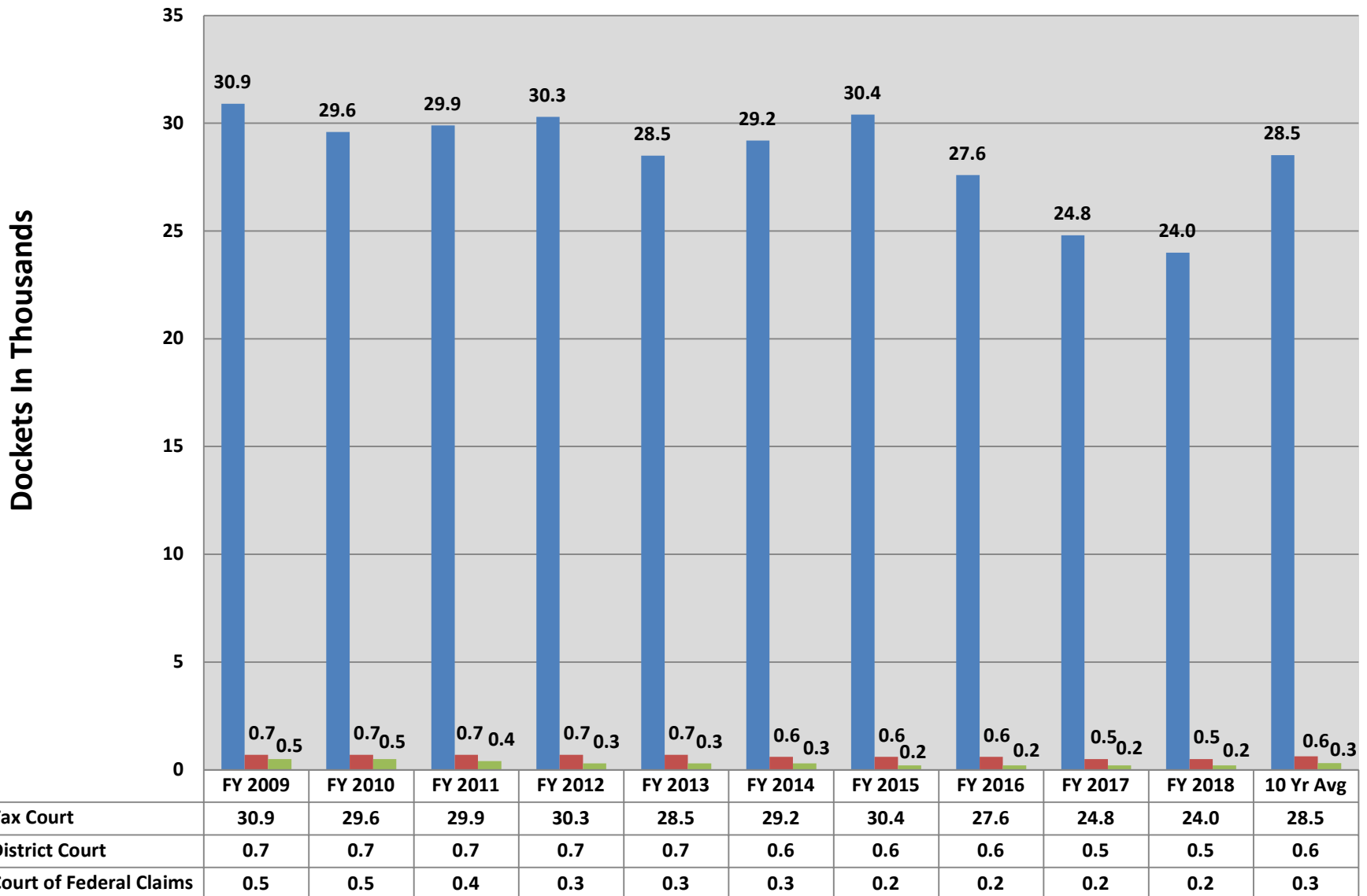
Does not include cases on appeal and declaratory judgments.

Source: Counsel Automated Tracking System, TL-711 and TL-712

Prepared by: CC:FM:PFD:PMB1

# Docketed Inventory - Cases In Dispute

## Pending Before Tax Court, District Court and Court of Federal Claims



Pending as of September 30, 2018.

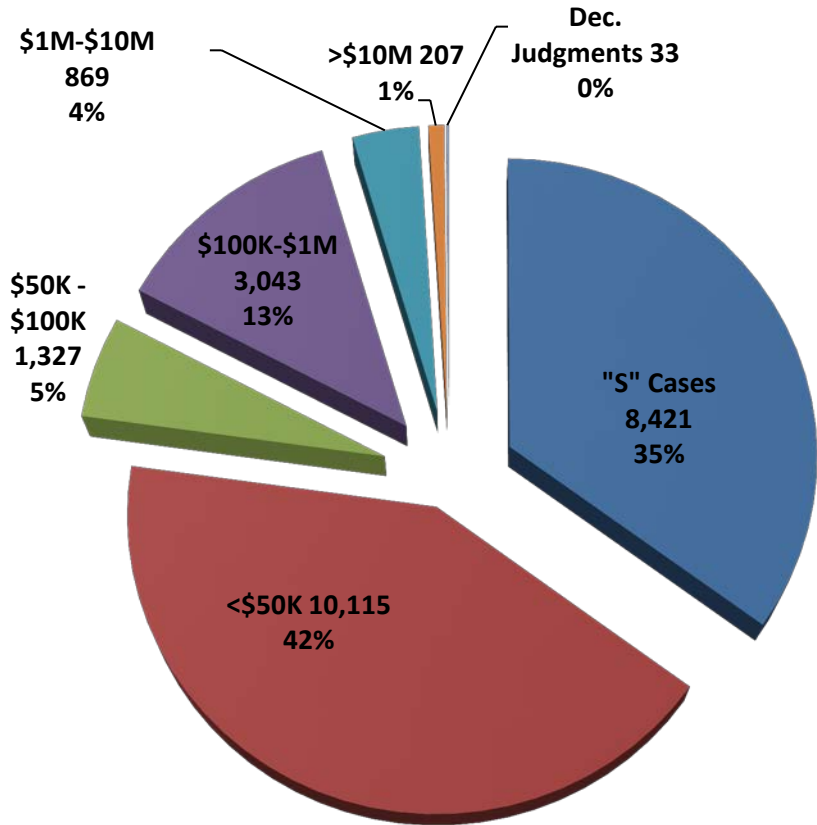
Does not include cases on appeal and declaratory judgments.

Source: Counsel Automated Tracking System, TL-711 and TL-712

Prepared by: CC:FM:PFD:PMB1

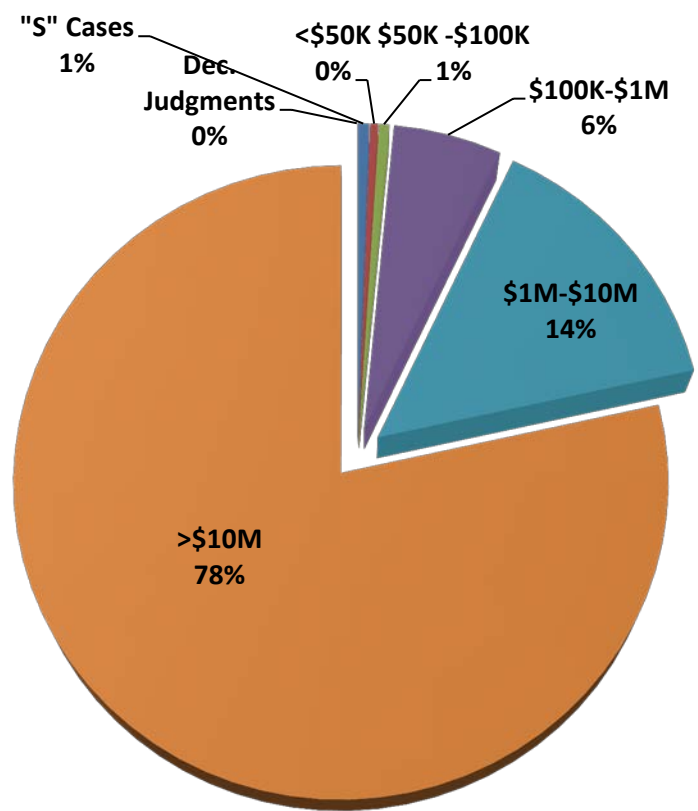
### Tax Court - Inventory

Percentage of Total Dockets by Dollar Category



### Tax Court - Inventory

Percentage of Total Dollars by Dollar Category



FY 2018	Dockets	Percent of Docket	Dollars	Percent of Dollar
"S" Cases	8,421	35.1%	\$ 108,593,161	0.6%
<\$50K	10,115	42.1%	\$ 75,712,119	0.4%
\$50K-\$100K	1,327	5.5%	\$ 95,616,462	0.5%
\$100K-\$1M	3,043	12.7%	\$ 1,015,113,717	5.5%
\$1M-\$10M	869	3.6%	\$ 2,656,501,207	14.5%
>\$10M	207	0.9%	\$14,401,905,036	78.5%
Dec. Judgments	33	0.1%	\$0	0.0%
<b>Total</b>	<b>24,015</b>	<b>100%</b>	<b>18,353,441,702</b>	<b>100%</b>

Pending as of September 30, 2018.

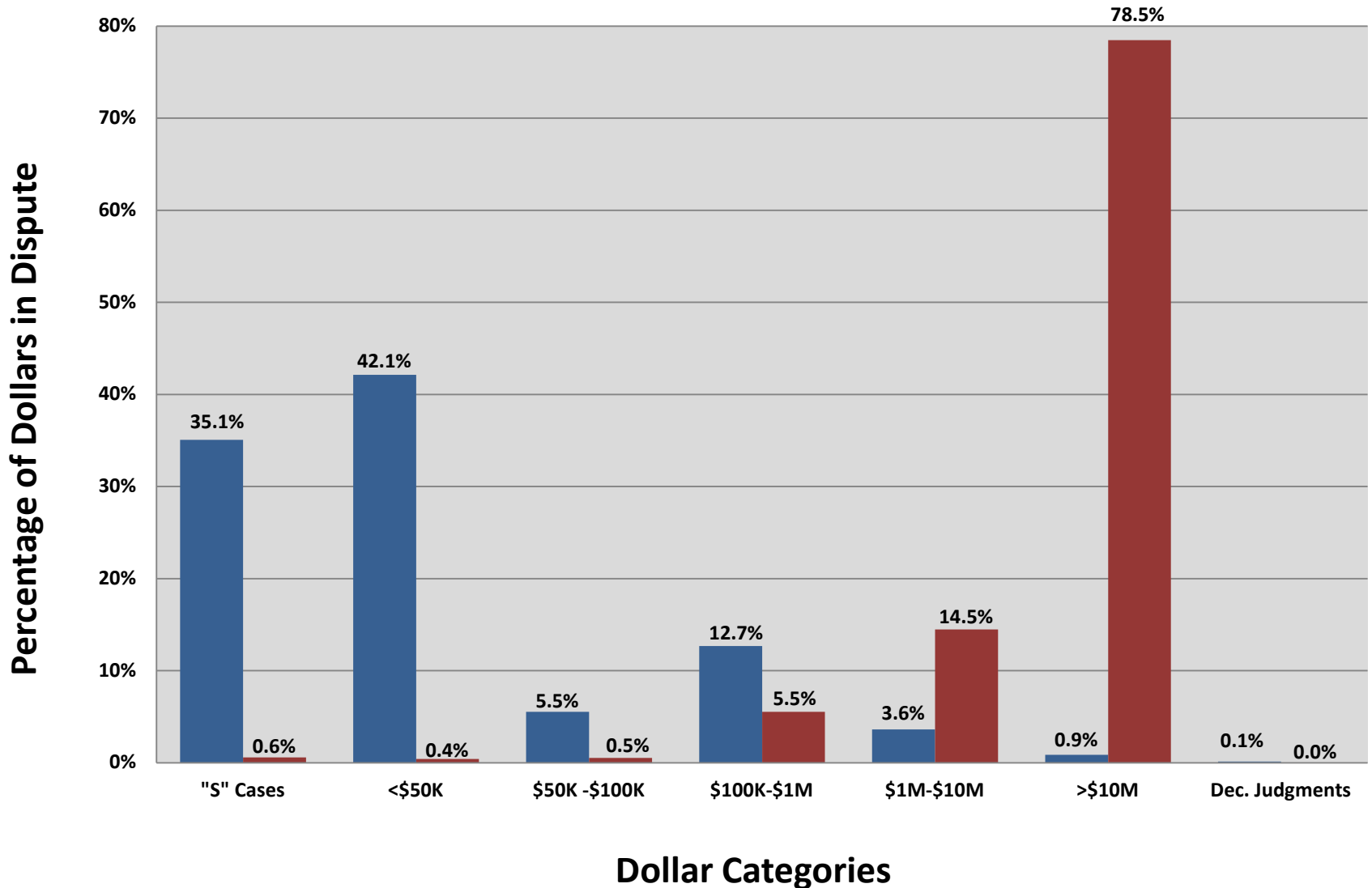
Does not include cases on appeal.

Source: Counsel Automated Tracking System, TL-711

Prepared by: CC:FM:PFD:PMB1

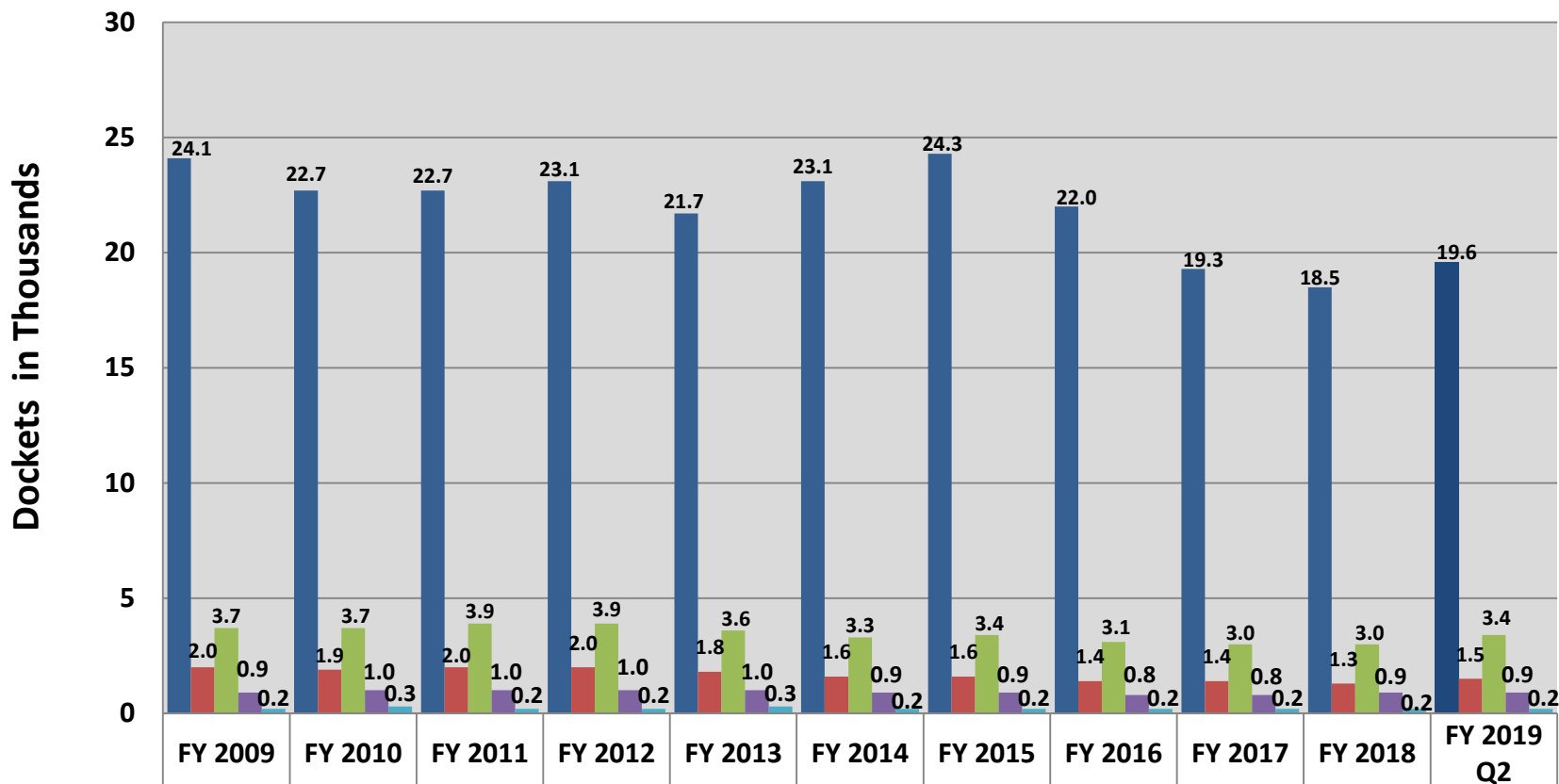
# Tax Court - Inventory

## Percentage of Dollars in Dispute and Total Dockets By Dollar Category



Pending as of September 30, 2018.  
 Does not include cases on appeal and declaratory judgments.  
 Source: Counsel Automated Tracking System, TL-711  
 Prepared by: CC:FM:PFD:PMB1

## Tax Court - Inventory All Cases



<b>S Cases &amp; &lt;\$50K</b>	24.1	22.7	22.7	23.1	21.7	23.1	24.3	22.0	19.3	18.5	19.6
<b>\$50K-\$100K</b>	2.0	1.9	2.0	2.0	1.8	1.6	1.6	1.4	1.4	1.3	1.5
<b>\$100K-\$1M</b>	3.7	3.7	3.9	3.9	3.6	3.3	3.4	3.1	3.0	3.0	3.4
<b>\$1M-\$10M</b>	0.9	1.0	1.0	1.0	1.0	0.9	0.9	0.8	0.8	0.9	0.9
<b>&gt;\$10M</b>	0.2	0.3	0.2	0.2	0.3	0.2	0.2	0.2	0.2	0.2	0.2

Pending as of March 31, 2019.

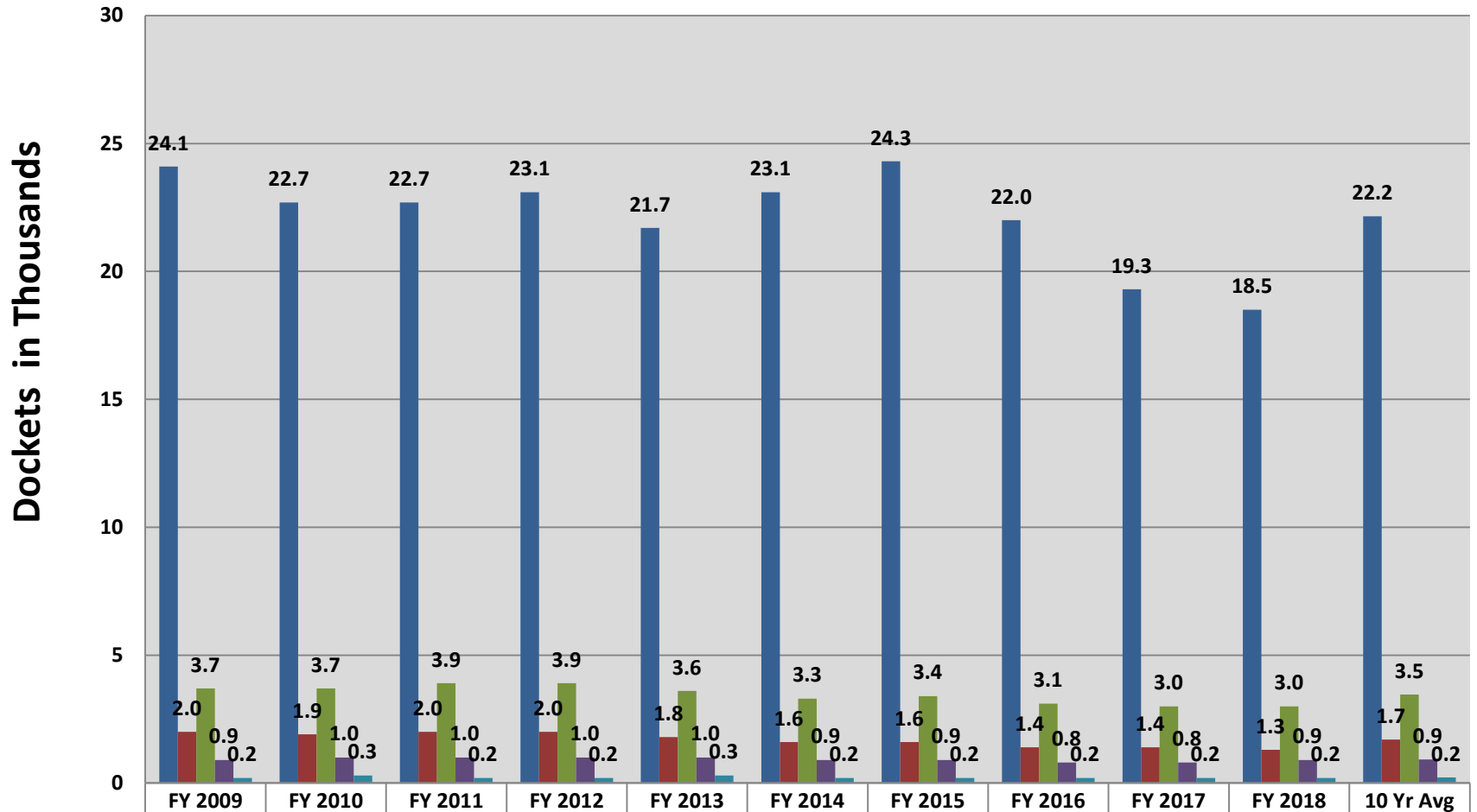
Does not include cases on appeal and declaratory judgments.

Source: Counsel Automated Tracking System, TL-711

Prepared by: CC:FM:PFD:PMB1



# Tax Court - Inventory All Cases



	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	10 Yr Avg
<b>S Cases &lt; \$50K</b>	24.1	22.7	22.7	23.1	21.7	23.1	24.3	22.0	19.3	18.5	22.2
<b>\$50K-\$100K</b>	2.0	1.9	2.0	2.0	1.8	1.6	1.6	1.4	1.4	1.3	1.7
<b>\$100K-\$1M</b>	3.7	3.7	3.9	3.9	3.6	3.3	3.4	3.1	3.0	3.0	3.5
<b>\$1M-\$10M</b>	0.9	1.0	1.0	1.0	1.0	0.9	0.9	0.8	0.8	0.9	0.9
<b>&gt;\$10M</b>	0.2	0.3	0.2	0.2	0.3	0.2	0.2	0.2	0.2	0.2	0.2

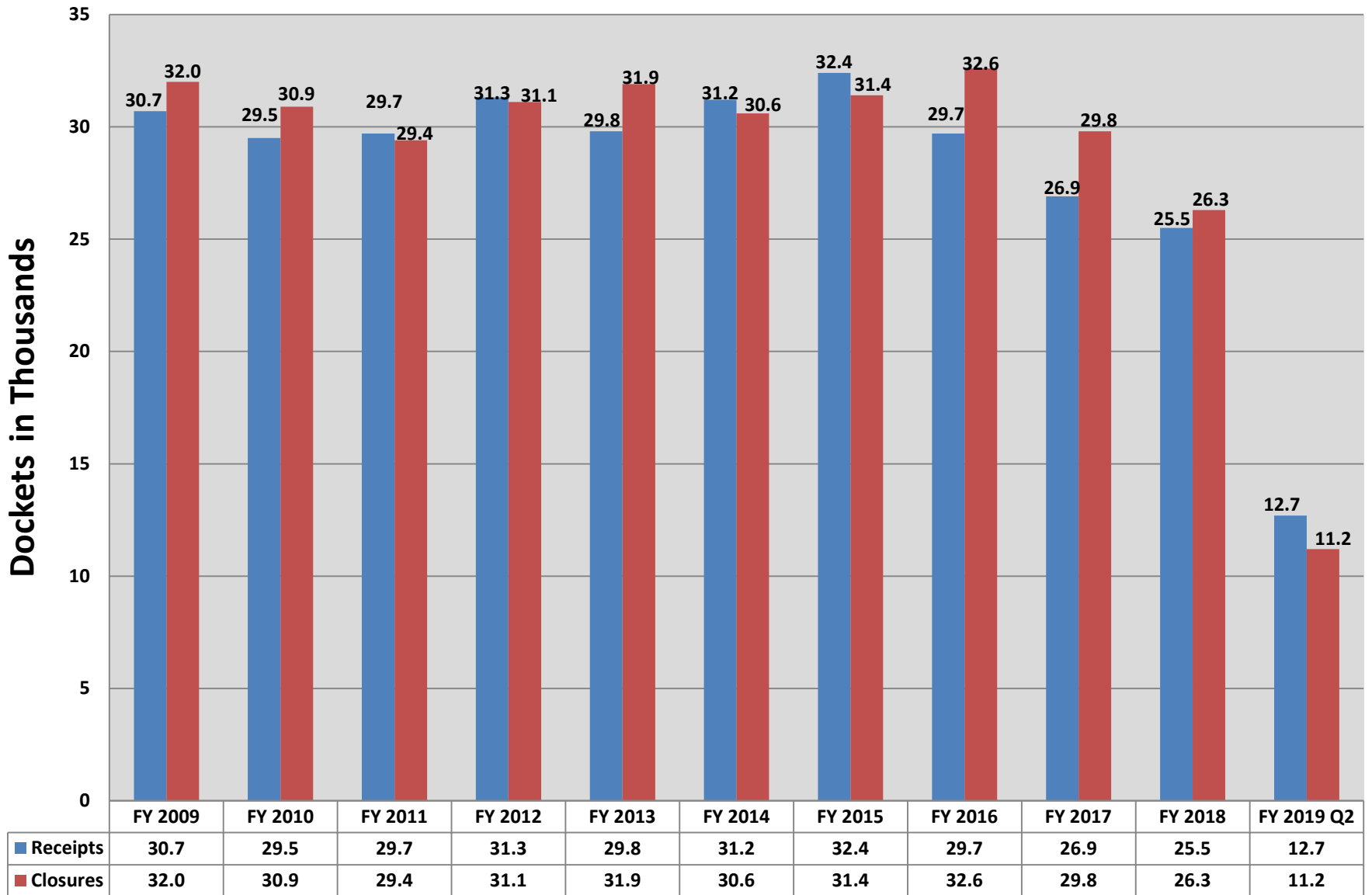
Pending as of September 30, 2018.

Does not include cases on appeal and declaratory judgments.

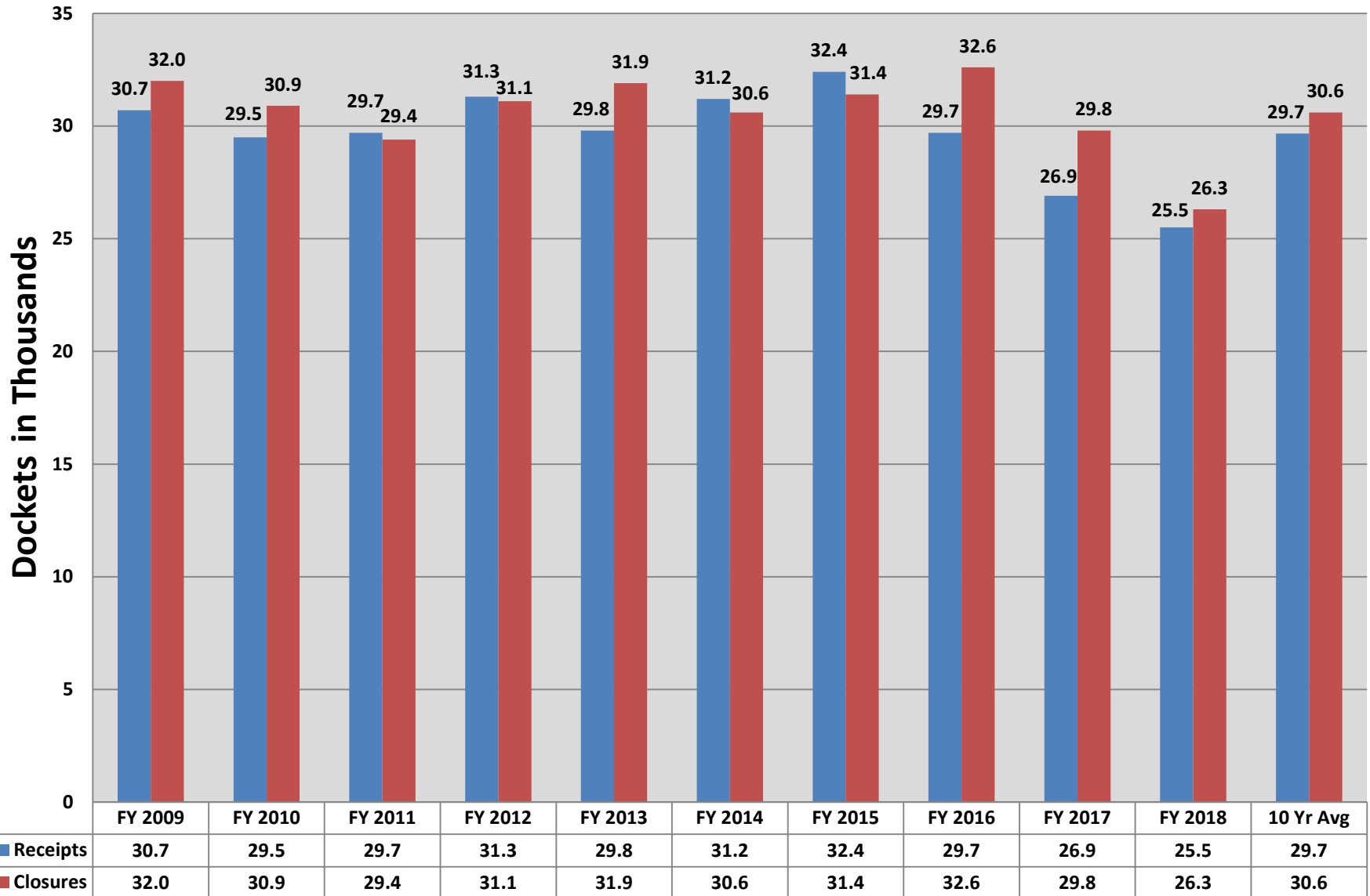
Source: Counsel Automated Tracking System, TL-711

Prepared by: CC:FM:PFD:PMB1

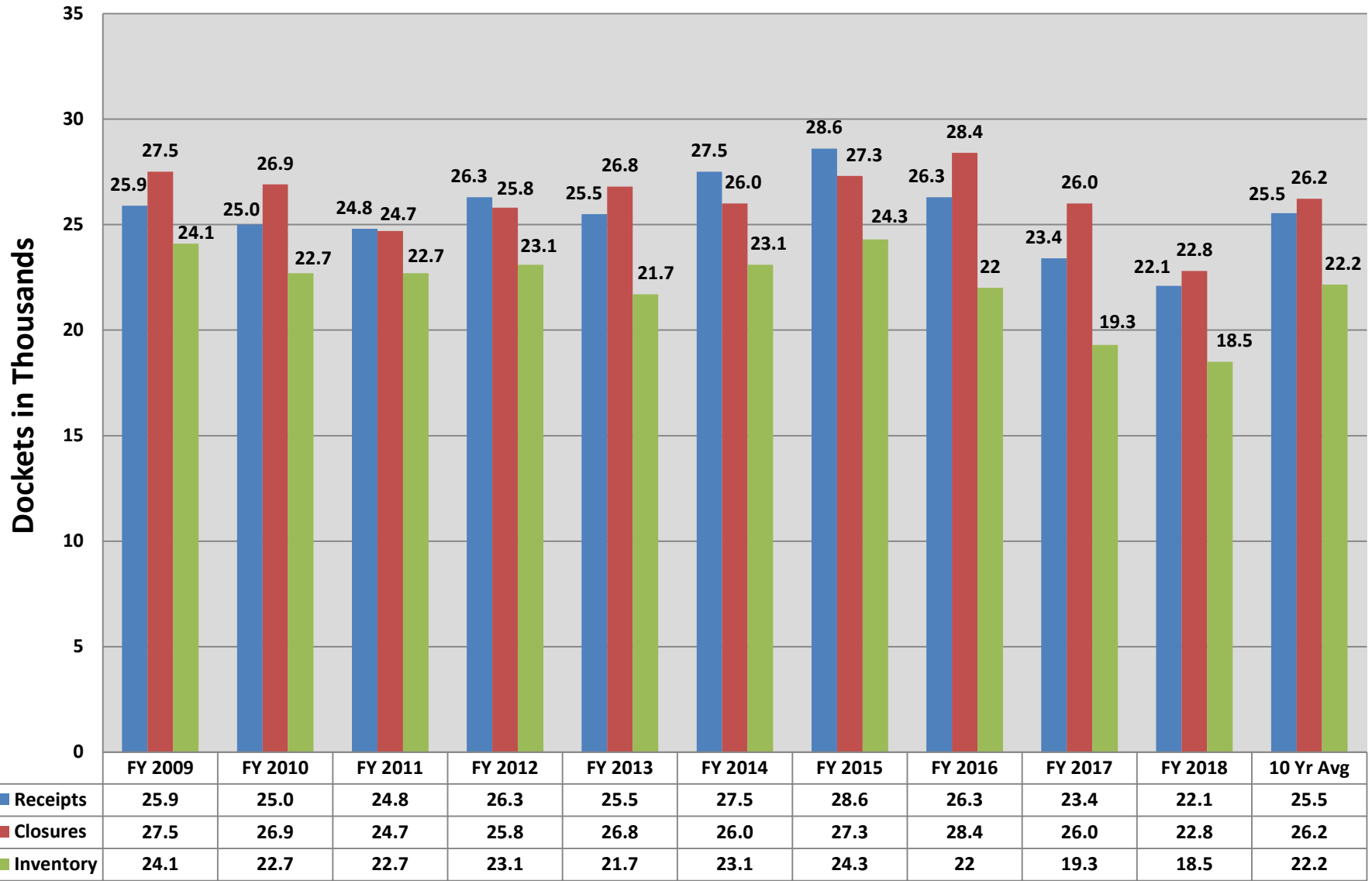
## Tax Court - Receipts and Closures All Cases



## Tax Court - Receipts and Closures All Cases



## Tax Court - Receipts, Closures, and Inventory "S" Cases and Regular Cases <\$50K



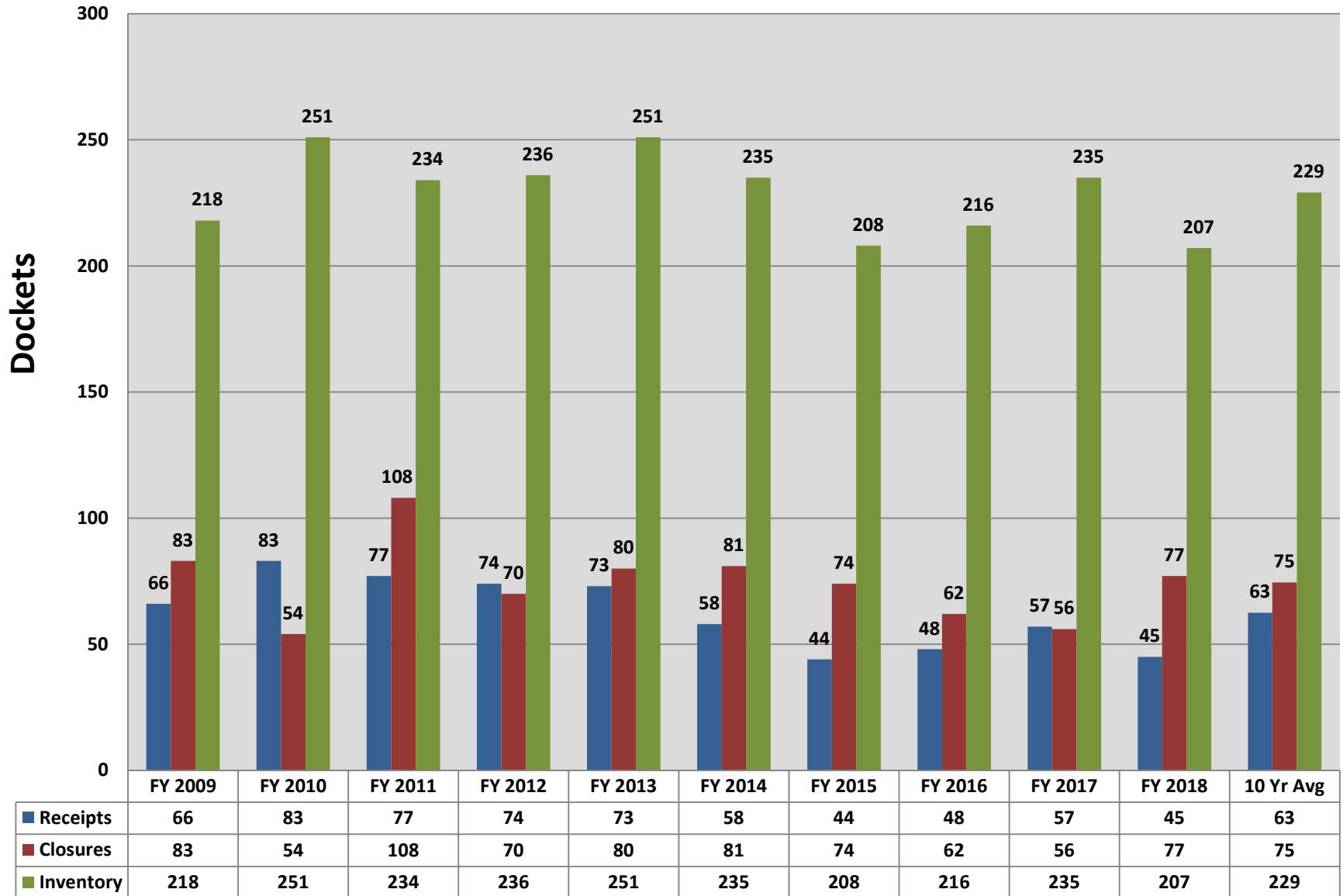
Pending as of September 30, 2018.

Does not include cases on appeal and declaratory judgments.

Source: Counsel Automated Tracking System, TL-711

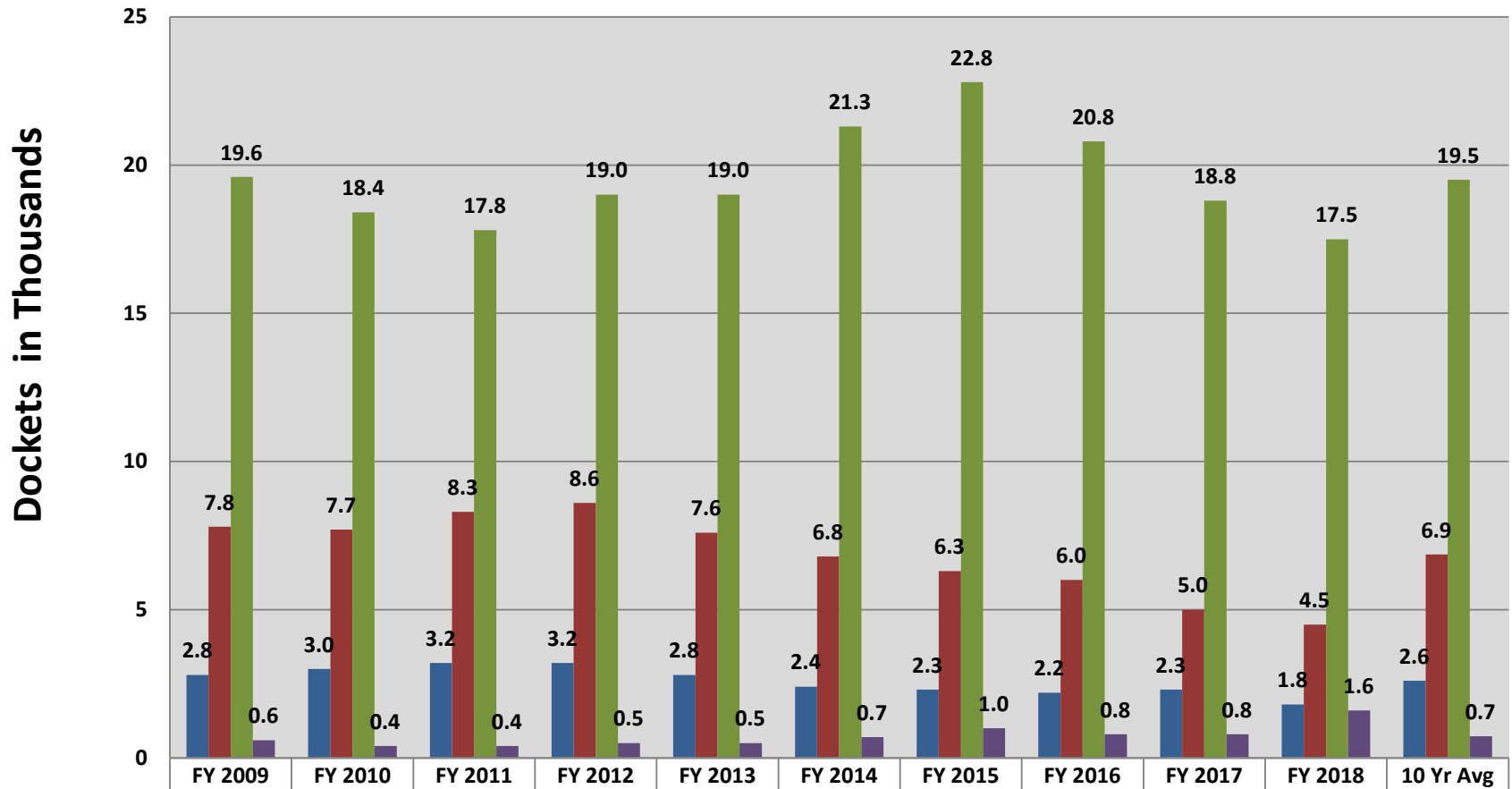
Prepared by: CC:FM:PFD:PMB1

## Tax Court - Receipts, Closures, and Inventory Cases > \$10 Million



Pending as of September 30, 2018.  
 Does not include cases on appeal and declaratory judgments.  
 Source: Counsel Automated Tracking System, TL-711  
 Prepared by: CC:FM:PFD:PMB1

## Source of Cases Petitioned to Tax Court



■ Appeals	2.8	3.0	3.2	3.2	2.8	2.4	2.3	2.2	2.3	1.8	2.6
■ Exams	7.8	7.7	8.3	8.6	7.6	6.8	6.3	6.0	5.0	4.5	6.9
■ Service Center	19.6	18.4	17.8	19.0	19.0	21.3	22.8	20.8	18.8	17.5	19.5
■ Unreported	0.6	0.4	0.4	0.5	0.5	0.7	1.0	0.8	0.8	1.6	0.7

This includes declaratory judgments. The unreported category includes cases where no statutory notice was attached to the petition.

Source: Counsel Automated Tracking System, TL-711 and TL-712

Prepared by: CC:FM:PFD:PMB1

# Tax Court Appeals Settlements

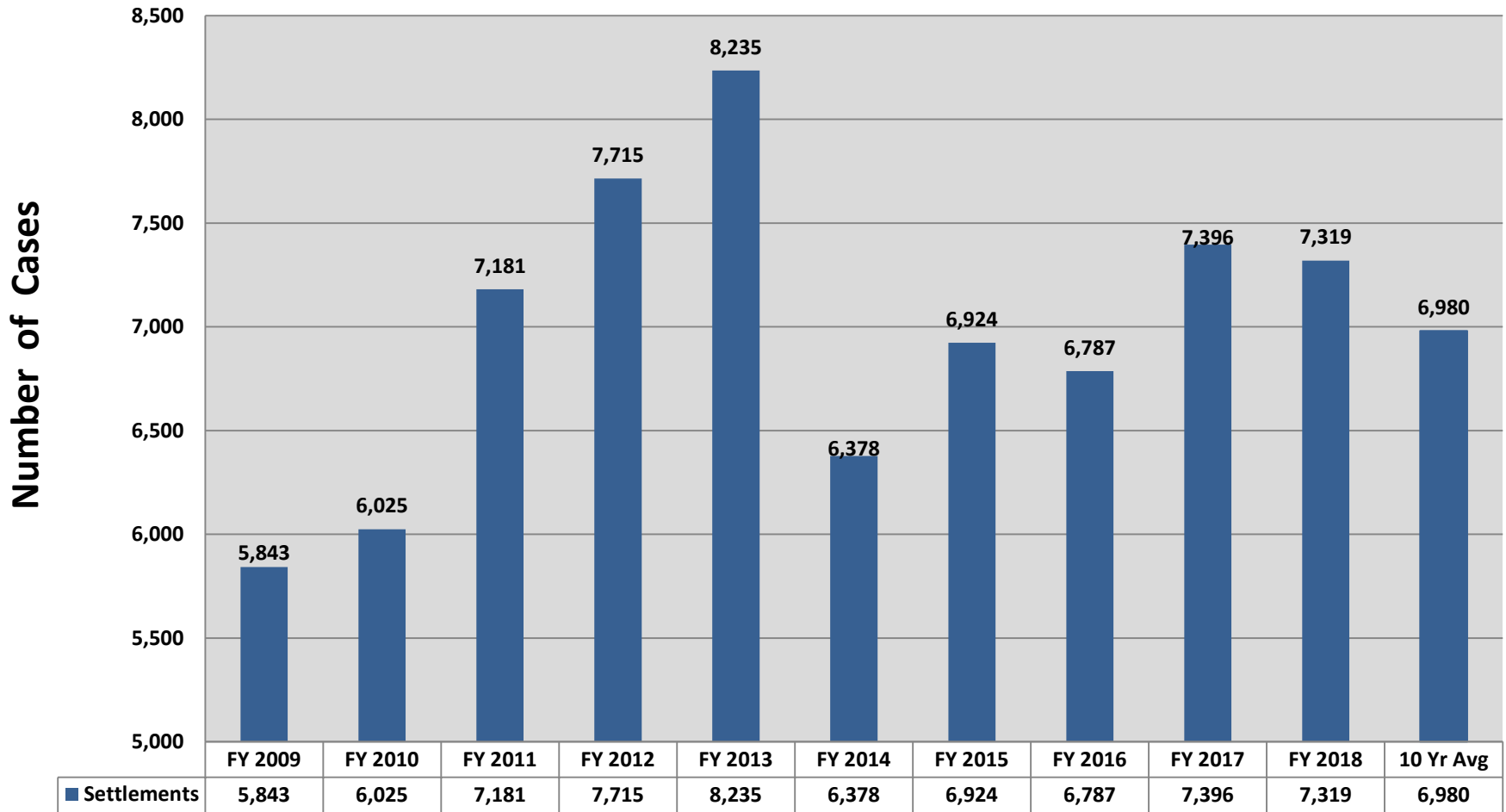
		<i>S Cases</i>	<i>&lt;\$50K</i>	<i>\$50K-\$100K</i>	<i>\$100K-\$1M</i>	<i>\$1M-\$10M</i>	<i>&gt;\$10M</i>	<i>Total</i>
<b>Pro Se</b>	FY 2009	10,868	3,024	559	680	45	5	15,181
	FY 2010	9,992	3,200	609	785	60	1	14,647
	FY 2011	8,884	2,690	550	704	49	8	12,885
	FY 2012	9,262	2,779	583	794	43	3	13,464
	FY 2013	9,667	2,700	528	766	69	3	13,733
	FY 2014	9,567	3,215	483	681	38	9	13,993
	FY 2015	10,335	4,005	450	621	41	2	15,454
	FY 2016	10,088	4,134	463	738	42	3	15,468
	FY 2017	8,468	3,390	400	563	31	4	12,856
FY 2018	6,734	3,019	389	506	29	1	10,678	
		<i>S Cases</i>	<i>&lt;\$50K</i>	<i>\$50K-\$100K</i>	<i>\$100K-\$1M</i>	<i>\$1M-\$10M</i>	<i>&gt;\$10M</i>	<i>Total</i>
<b>Represented</b>	FY 2009	1,101	1,608	403	853	165	16	4,146
	FY 2010	987	1,754	481	818	154	12	4,206
	FY 2011	861	1,275	431	723	136	16	3,442
	FY 2012	940	1,412	456	889	179	13	3,889
	FY 2013	988	1,420	443	799	156	31	3,837
	FY 2014	826	1,308	419	756	184	30	3,523
	FY 2015	692	1,216	335	622	131	36	3,032
	FY 2016	751	1,292	300	674	123	14	3,154
	FY 2017	609	1,021	286	578	88	10	2,592
FY 2018	456	989	245	500	94	25	2,309	
		<i>S Cases</i>	<i>&lt;\$50K</i>	<i>\$50K-\$100K</i>	<i>\$100K-\$1M</i>	<i>\$1M-\$10M</i>	<i>&gt;\$10M</i>	<i>Total</i>
<b>Pro Se &amp; Represented</b>	FY 2009	11,969	4,632	962	1,533	210	21	19,327
	FY 2010	10,979	4,954	1,090	1,603	214	13	18,853
	FY 2011	9,745	3,965	981	1,427	185	24	16,327
	FY 2012	10,202	4,191	1,039	1,683	222	16	17,353
	FY 2013	11,161	5,313	869	1,377	225	32	18,977
	FY 2014	10,780	5,350	798	1,360	173	39	18,500
	FY 2015	9,219	4,682	700	1,237	154	18	16,010
	FY 2016	10,839	5,426	763	1,412	165	17	18,622
	FY 2017	9,077	4,411	686	1,141	119	14	15,448
FY 2018	7,190	4,008	634	1,006	123	26	12,987	

Does not include cases on appeal or declaratory judgments.

Source: Counsel Automated Tracking System, TL-708D

Prepared by: CC:FM:PFD:PMB1

# Tax Court Chief Counsel Settlements



Does not include cases on appeal and declaratory judgments.

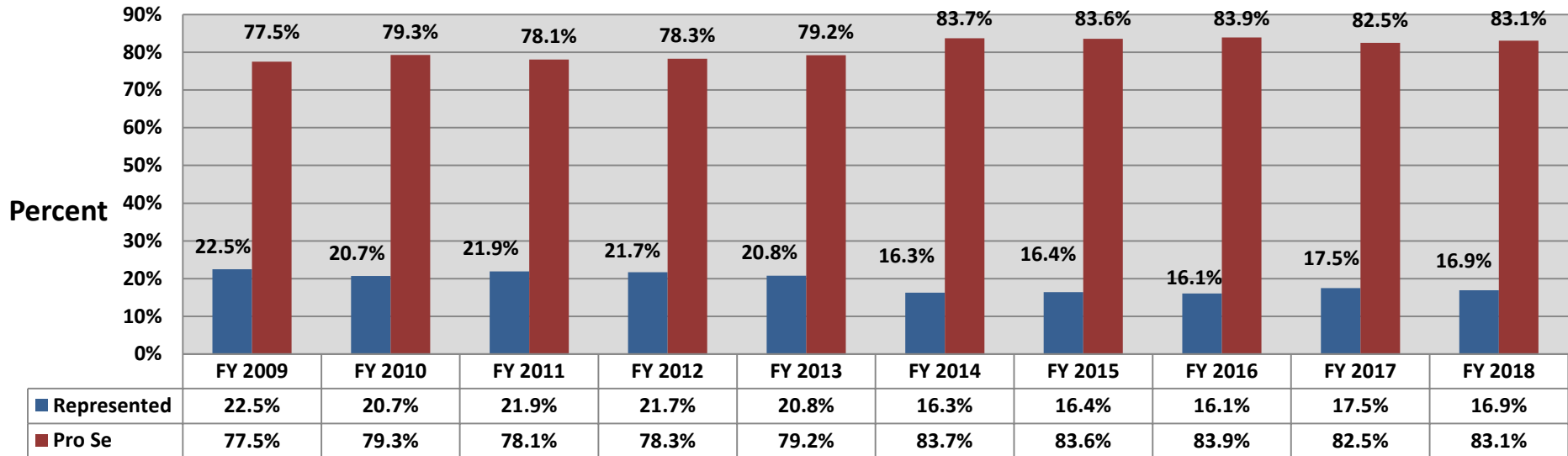
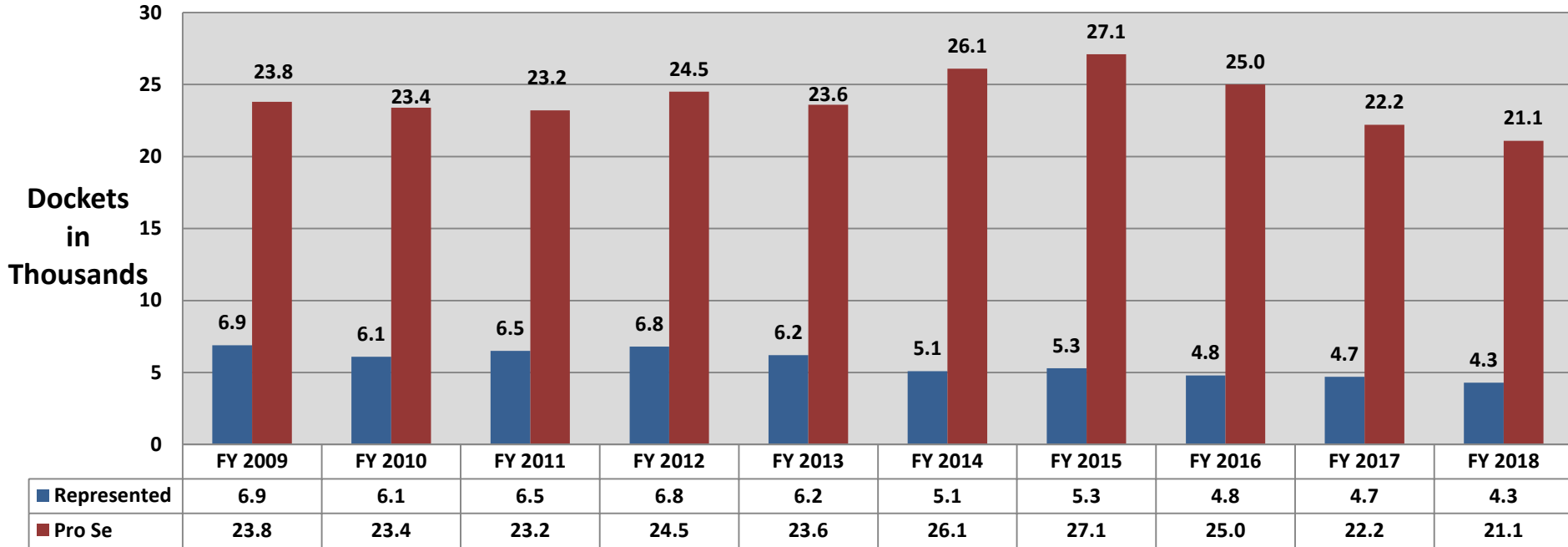
Source: Counsel Automated Tracking System, TL-709

Prepared by: CC:FM:PFD:PMB1



# Cases Petitioned to Tax Court

## Petitioner: Represented or Pro Se

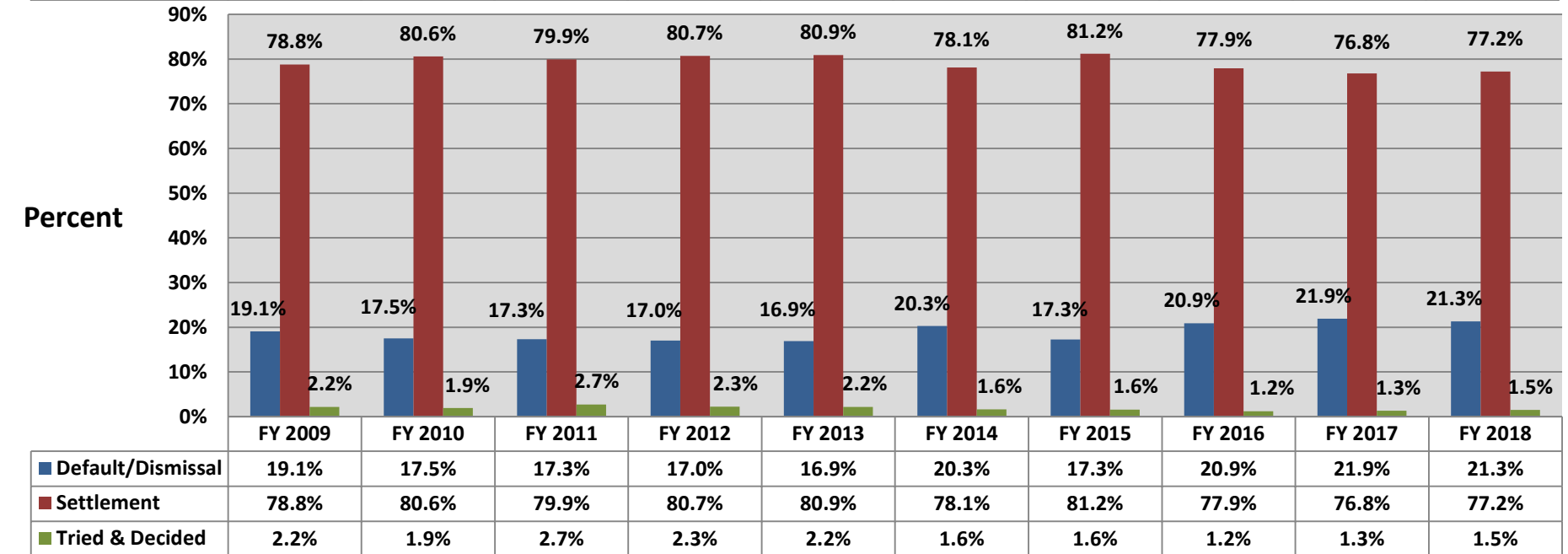
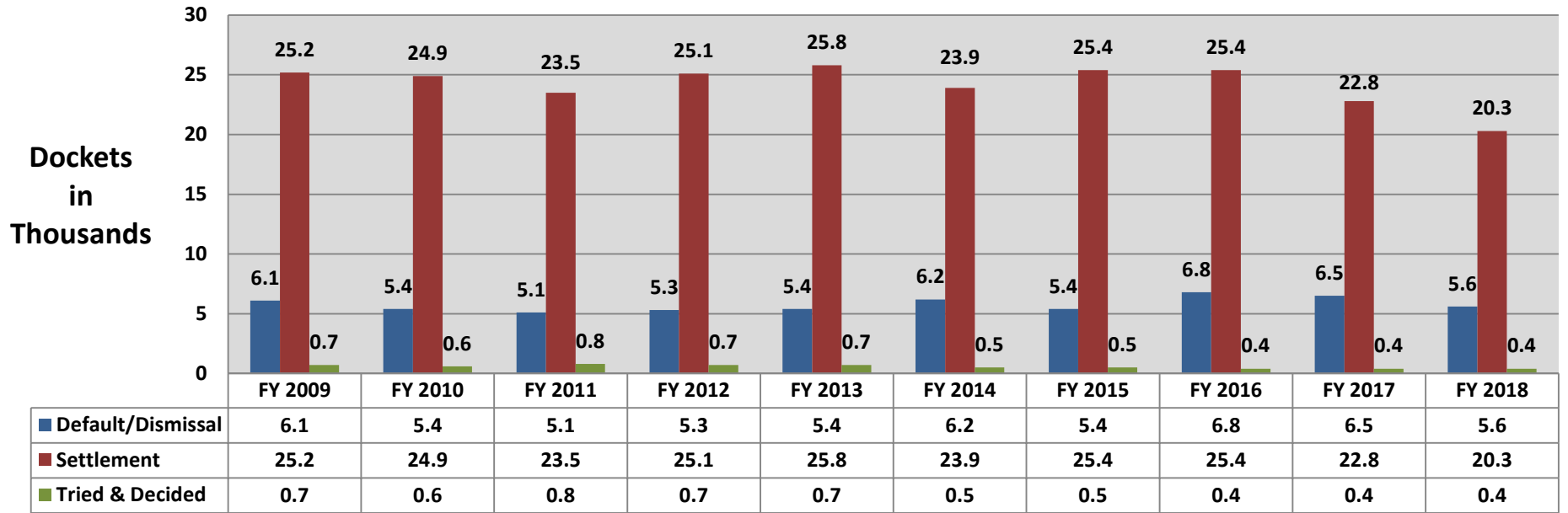


Does not include cases on appeal or declaratory judgments.

Source: Counsel Automated Tracking System, TL-708A

Prepared by: CC:FM:PFD:PMB1

# Tax Court Disposals

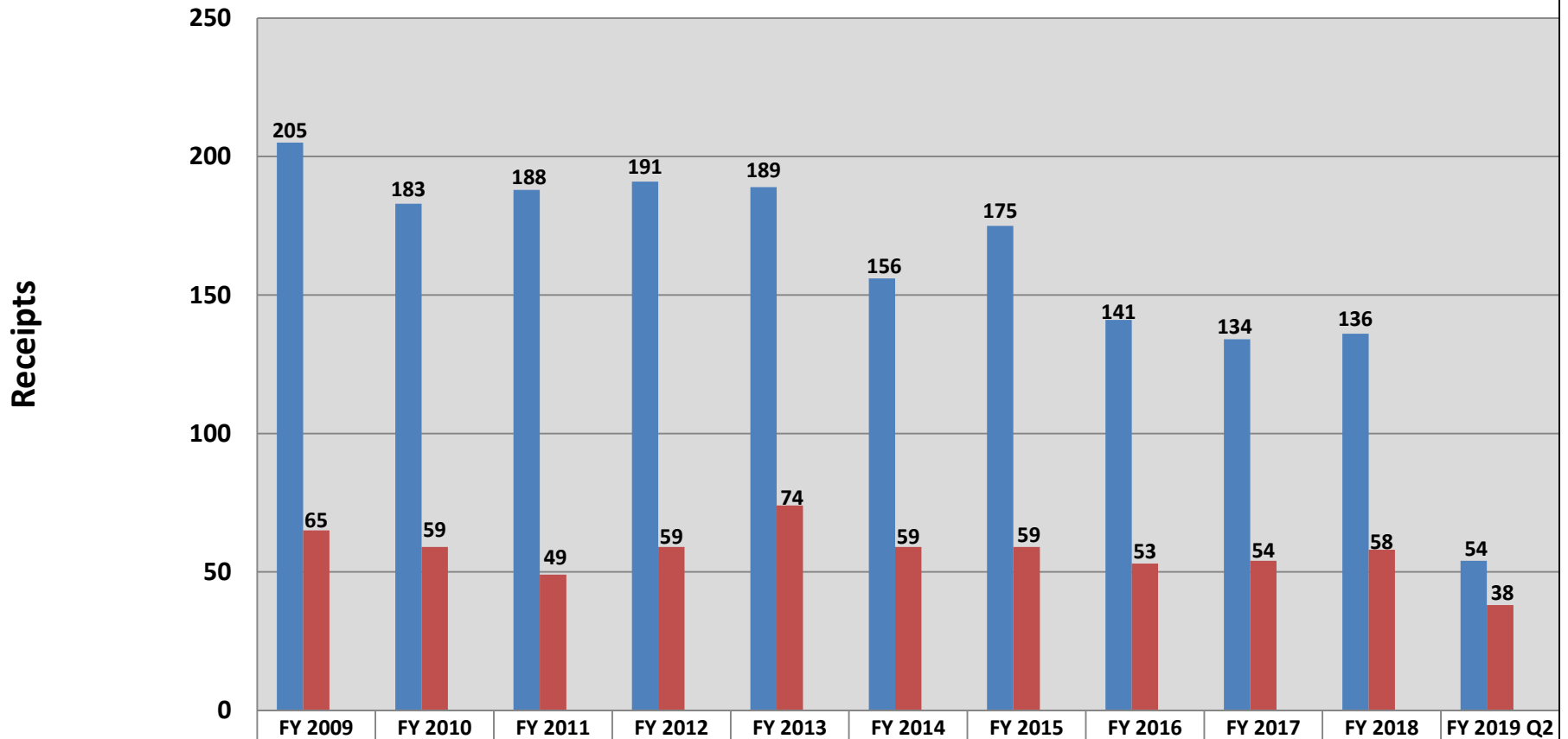


Does not include cases on appeal or declaratory judgments.

Source: Counsel Automated Tracking System, TL-711

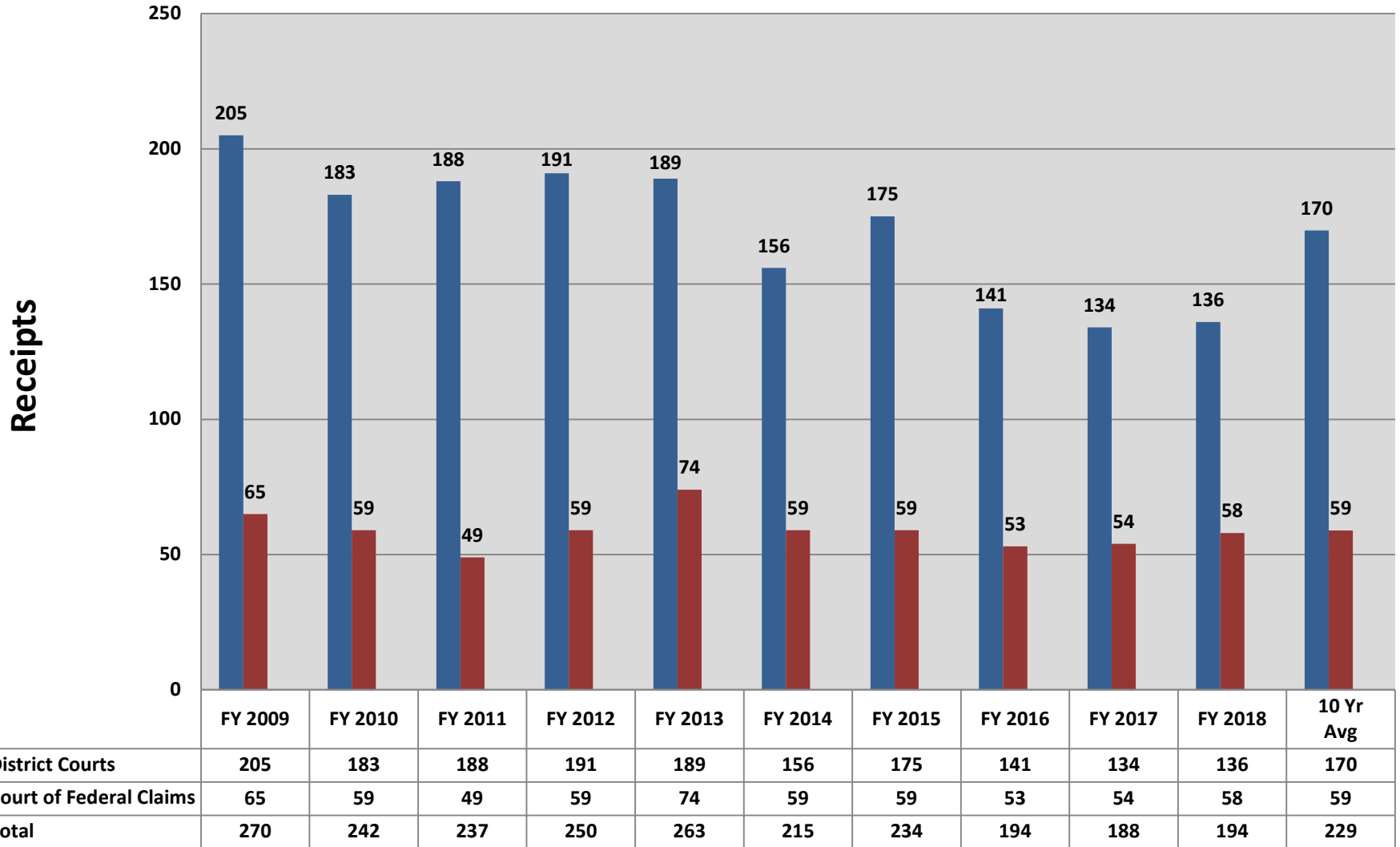
Prepared by: CC:FM:PFD:PMB1

## Refund Cases - Receipts Before the District Courts and Court of Federal Claims

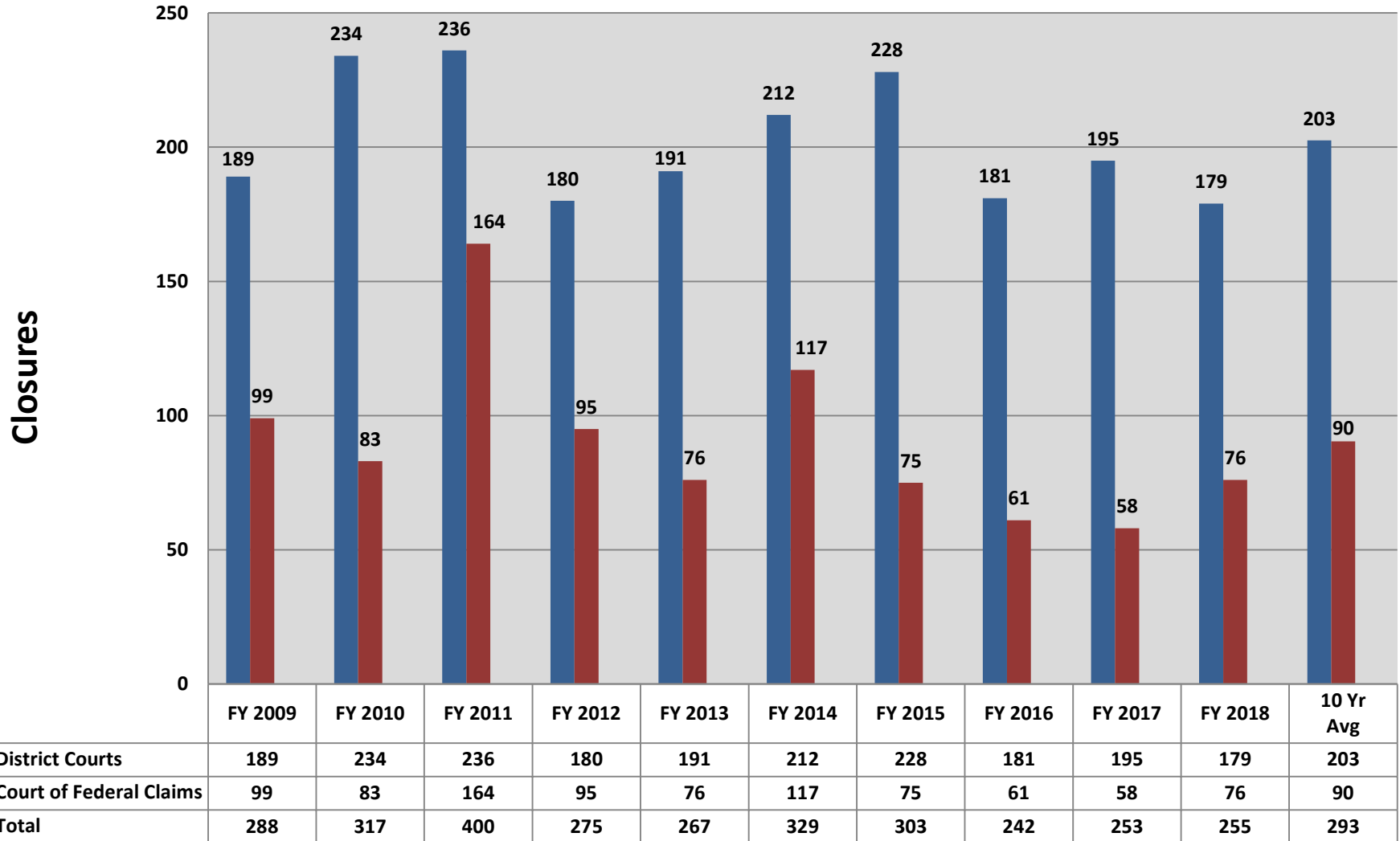


<span style="color: blue;">■</span> District Courts	205	183	188	191	189	156	175	141	134	136	54
<span style="color: red;">■</span> Court of Federal Claims	65	59	49	59	74	59	59	53	54	58	38
<b>Total</b>	<b>270</b>	<b>242</b>	<b>237</b>	<b>250</b>	<b>263</b>	<b>215</b>	<b>234</b>	<b>194</b>	<b>188</b>	<b>194</b>	<b>92</b>

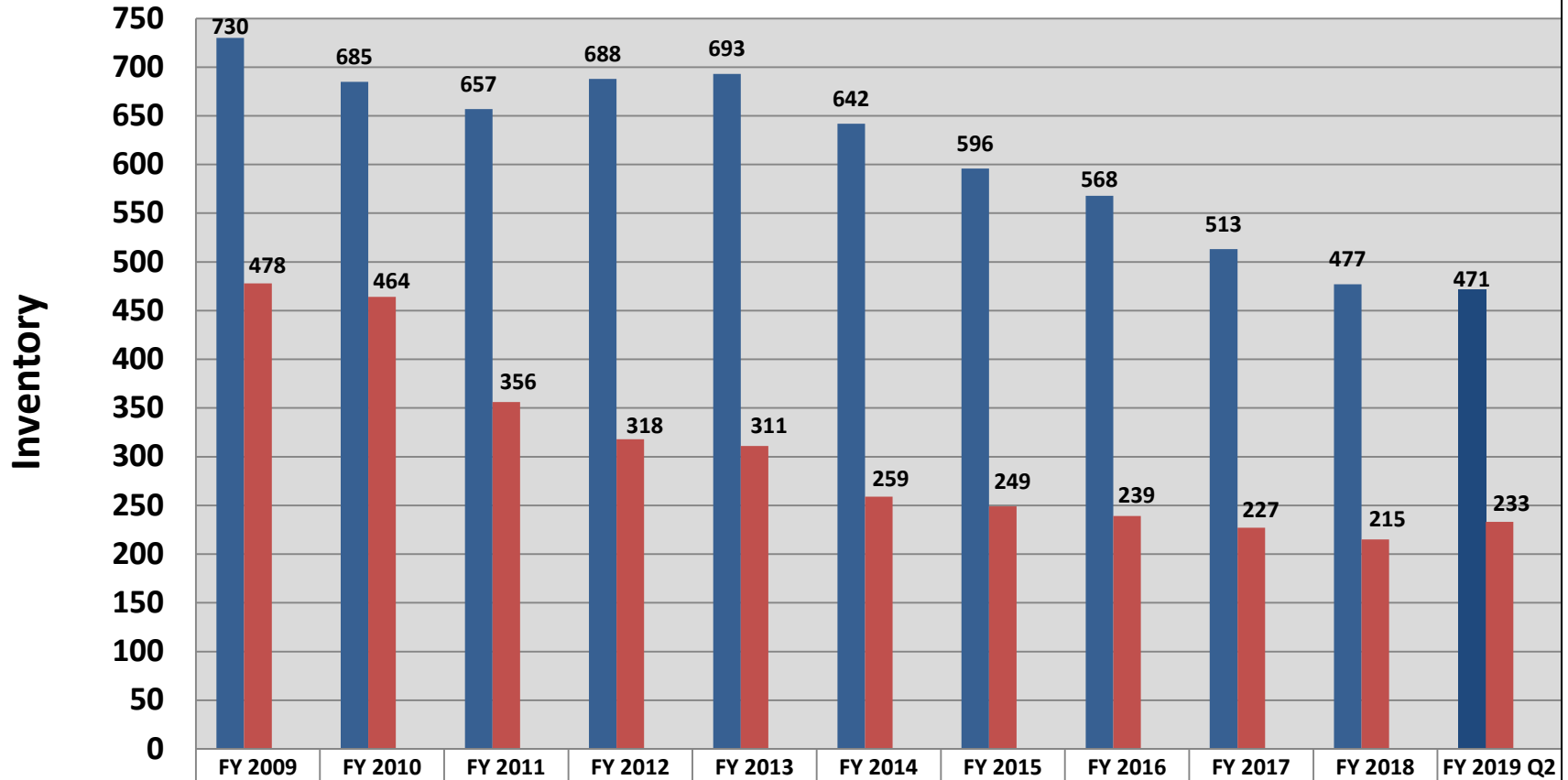
## Refund Cases - Receipts Before the District Courts and Court of Federal Claims



## Refund Cases - Closures Before the District Courts and Court of Federal Claims



## Refund Cases - Inventory Before the District Courts and Court of Federal Claims



■ District Courts	730	685	657	688	693	642	596	568	513	477	471
■ Court of Federal Claims	478	464	356	318	311	259	249	239	227	215	233
<b>Total</b>	<b>1208</b>	<b>1149</b>	<b>1013</b>	<b>1006</b>	<b>1004</b>	<b>901</b>	<b>845</b>	<b>807</b>	<b>740</b>	<b>692</b>	<b>704</b>

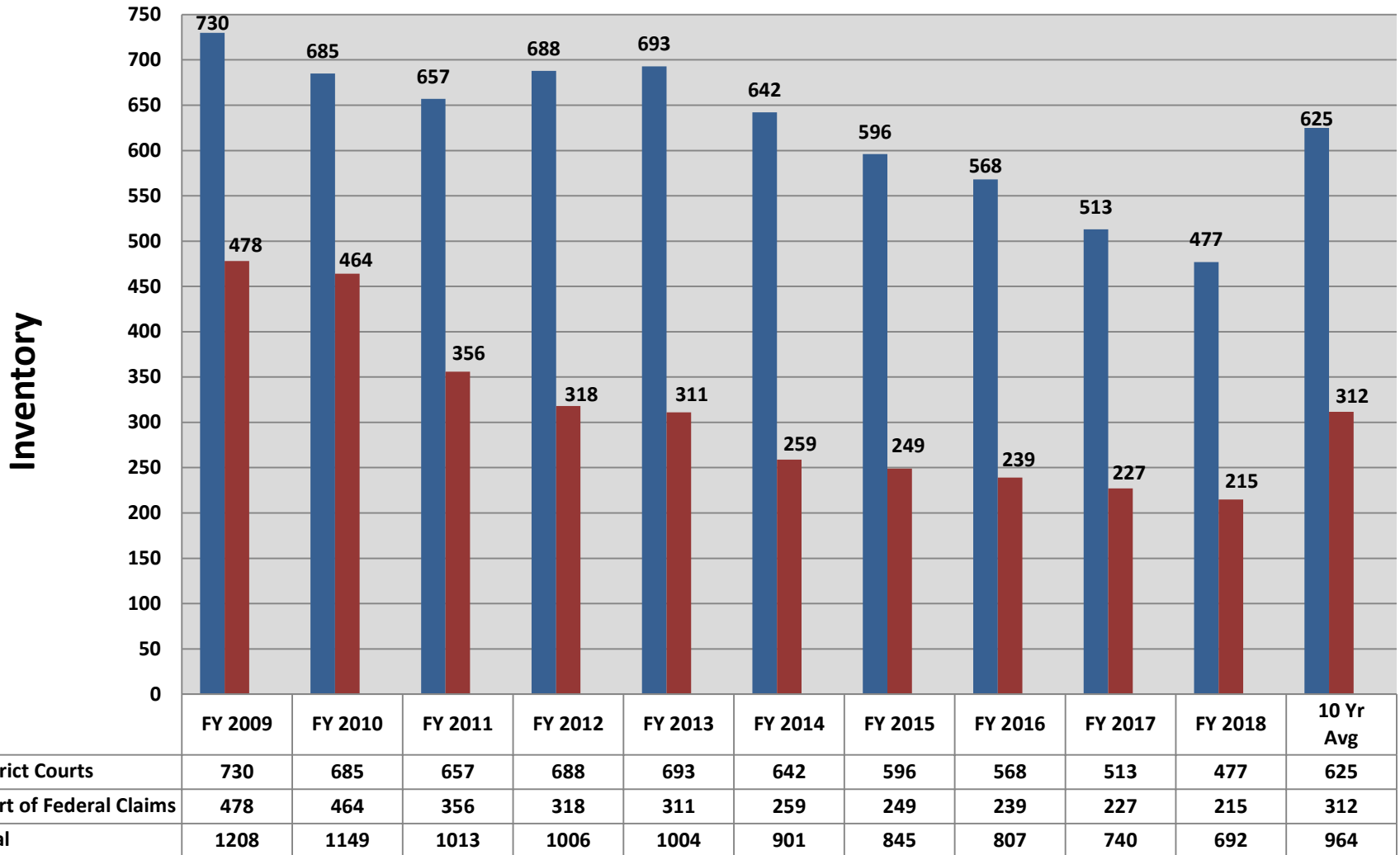
Pending as of March 31, 2019.

Does not include declaratory judgments.

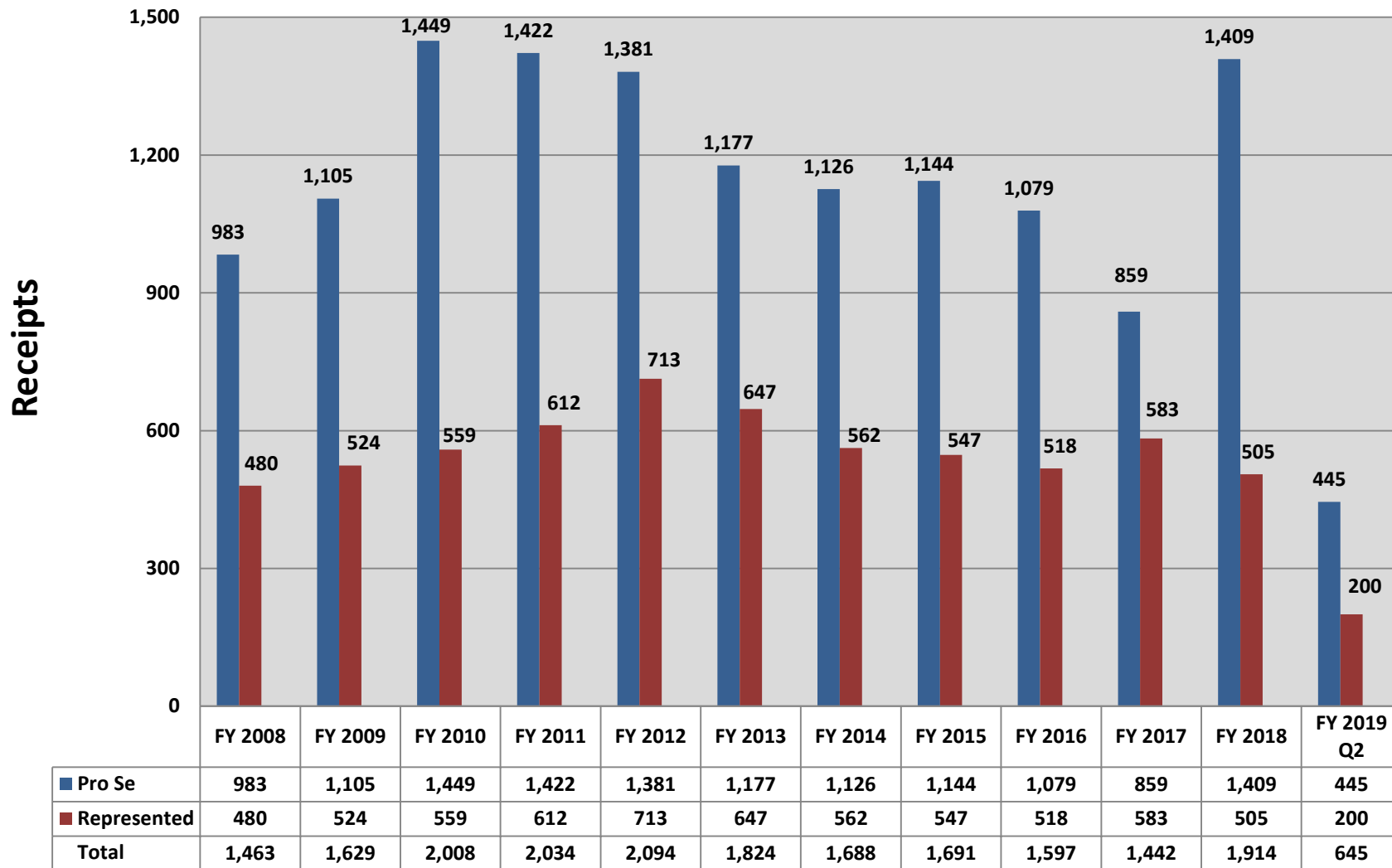
Source: Counsel Automated Tracking System, TL-712

Prepared by: CC:FM:PFD:PMB1

## Refund Cases - Inventory Before the District Courts and Court of Federal Claims

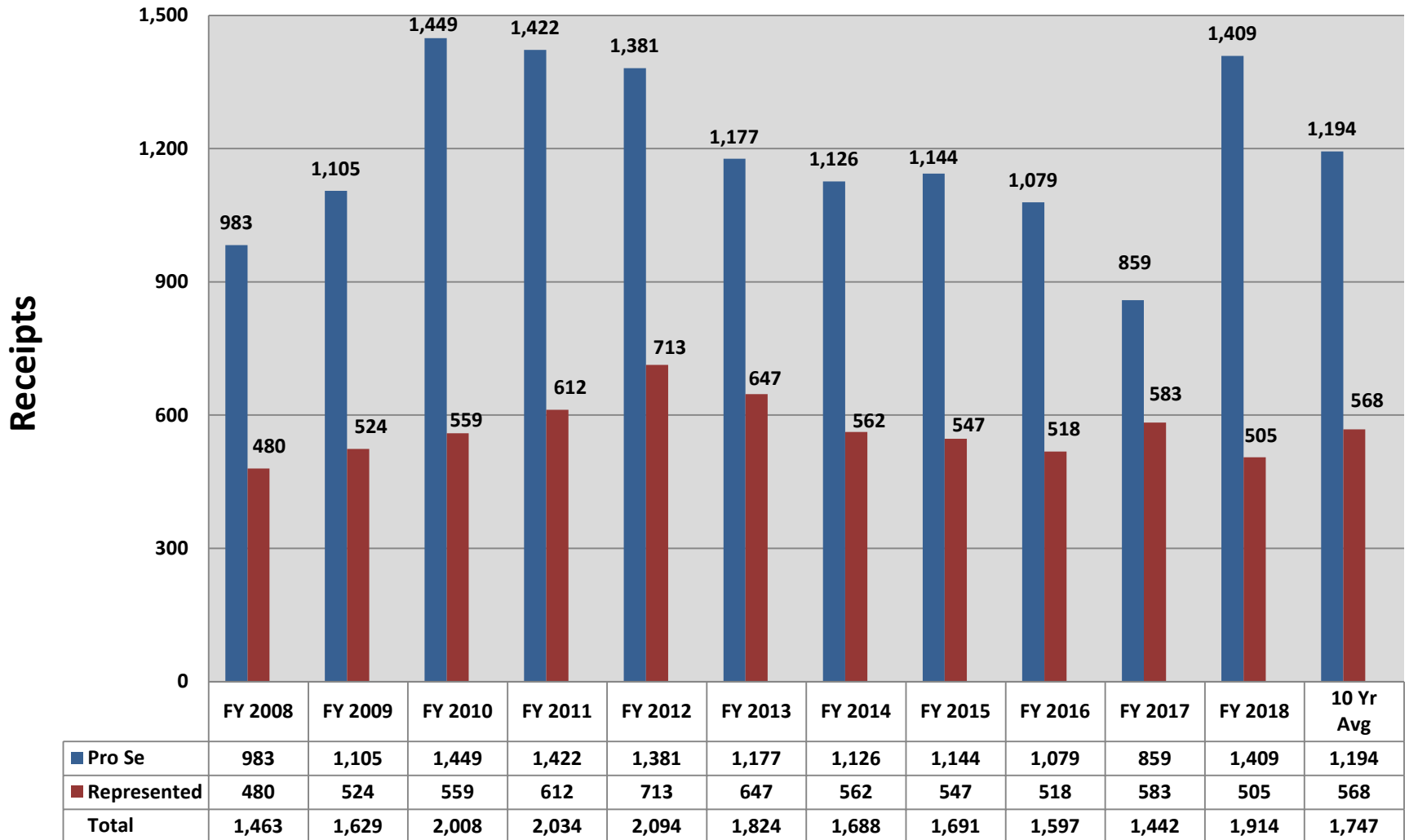


## Collection Due Process Petitions

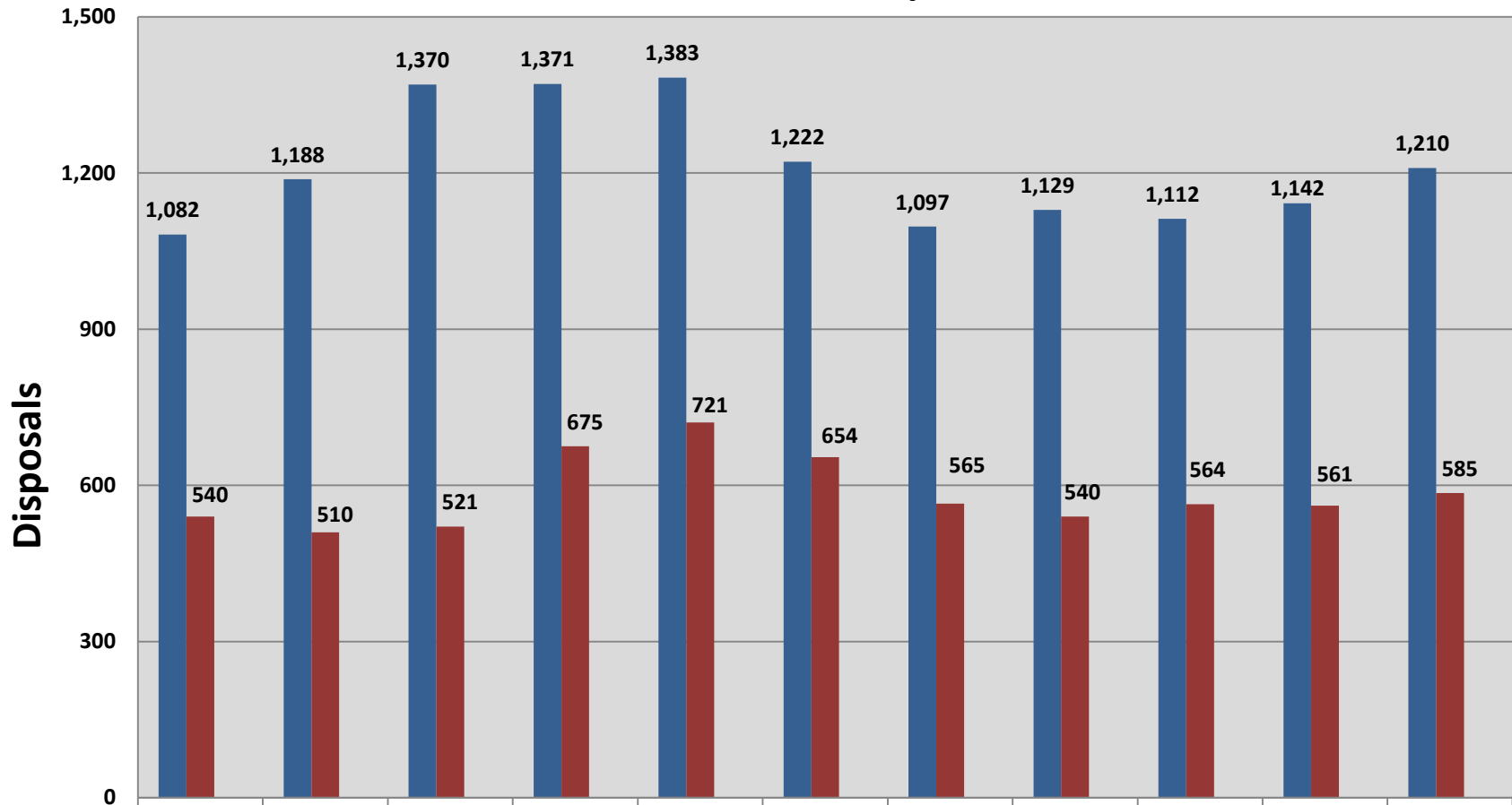




# Collection Due Process Petitions



## Collection Due Process Disposals



	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	10 Yr Avg
■ Pro Se	1,082	1,188	1,370	1,371	1,383	1,222	1,097	1,129	1,112	1,142	1,210
■ Represented	540	510	521	675	721	654	565	540	564	561	585
<b>Total</b>	<b>1,622</b>	<b>1,698</b>	<b>1,891</b>	<b>2,046</b>	<b>2,104</b>	<b>1,876</b>	<b>1,662</b>	<b>1,669</b>	<b>1,676</b>	<b>1,703</b>	<b>1,805</b>

## Collection Due Process Disposals by Category

CATEGORY	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	
<b>Settled</b>	<b>Pro Se</b>	<b>451</b>	<b>523</b>	<b>618</b>	<b>617</b>	<b>633</b>	<b>524</b>	<b>483</b>	<b>480</b>	<b>434</b>	<b>392</b>
	<b>Represented</b>	<b>353</b>	<b>344</b>	<b>352</b>	<b>455</b>	<b>443</b>	<b>403</b>	<b>338</b>	<b>299</b>	<b>325</b>	<b>315</b>
<b>Tried-Decided</b>	<b>Pro Se</b>	<b>145</b>	<b>117</b>	<b>137</b>	<b>160</b>	<b>149</b>	<b>87</b>	<b>77</b>	<b>73</b>	<b>83</b>	<b>83</b>
	<b>Represented</b>	<b>53</b>	<b>38</b>	<b>37</b>	<b>51</b>	<b>53</b>	<b>38</b>	<b>21</b>	<b>24</b>	<b>28</b>	<b>34</b>
<b>Dismissed</b>	<b>Pro Se</b>	<b>486</b>	<b>548</b>	<b>615</b>	<b>594</b>	<b>601</b>	<b>611</b>	<b>537</b>	<b>576</b>	<b>595</b>	<b>667</b>
	<b>Represented</b>	<b>134</b>	<b>128</b>	<b>132</b>	<b>169</b>	<b>225</b>	<b>213</b>	<b>206</b>	<b>217</b>	<b>211</b>	<b>212</b>