

Table 27. Delinquent Collection Activities, Fiscal Years 2022 and 2023

[Money amounts are in thousands of dollars]

Activity	2022	2023
Returns filed with additional tax due:		
Gross total yield from unpaid assessments [1]	98,413,182	104,146,372
Less: Credit transfers [2]	39,564,322	35,884,592
Equals: Net total amount collected	58,848,860	68,261,781
Taxpayer delinquent accounts:		
Number in beginning inventory	10,278,326	9,379,515
Number of new accounts	6,034,612	7,735,469
Number of accounts closed	6,933,423	5,739,264
Ending inventory:		
Number	9,379,515	11,375,720
Balance of assessed tax, penalties, and ir	120,226,891	158,575,455
Returns not filed timely:		
Delinquent return activity:		
Net amount assessed [4]	23,758,303	25,638,137
Amount collected with delinquent returns	2,312,454	2,780,675
Taxpayer delinquency investigations [5]:		
Number in beginning inventory	2,593,939	2,302,421
Number of new investigations	469,458	59,964
Number of investigations closed	760,976	349,626
Number in ending inventory	2,302,421	2,012,759
Offers in compromise [6]:		
Number of offers received	36,022	30,163
Number of offers accepted	13,165	12,711
Amount of offers accepted	234,319	214,480
Enforcement activity:		
Number of notices of federal tax liens filed [7]	157,323	179,019
Number of notices of levy requested on third	273,286	286,270
Number of seizures [9]	89	65
Installment agreements [10]:		
Number in beginning inventory	3,782,842	3,713,414
Number of new agreements established [11]	2,383,849	2,696,963
Number of taxpayers that were full paid [12]	1,629,490	1,685,067
Number in ending inventory [11]	3,713,414	4,038,081
Amount collected for cases in installment agr	13,803,870	14,357,009

[1] Includes amounts collected through collection activity on previously unpaid

[2] In this instance, credit transfers are credits transferred from one tax module to

[3] Includes assessed penalties and interest but excludes any accrued penalties and

[4] Includes net assessment of tax, penalty, and interest amounts (less prepaid

[5] A delinquency investigation is opened when a taxpayer does not respond to an IRS

[6] An offer in compromise is a proposal by a taxpayer to the federal government that

[7] Represents the number of lien requests entered into the IRS Automated Lien

[8] Represents the number of levies requested on third parties by the Automated

[9] Represents the number of seizures conducted by the Field Collection program.

[10] An installment agreement (IA) is an arrangement which allows an individual or

[11] The number of agreements represents the number of taxpayers with IAs, not the

[12] The number of taxpayers whose remaining module(s) were moved from an active

[13] Includes penalties and interest; does not include user fees.