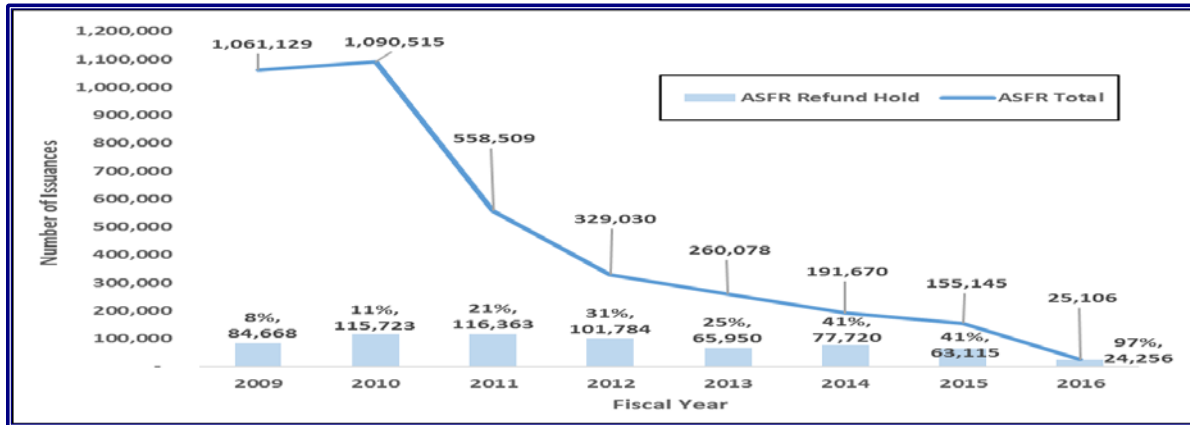




A Significantly Reduced Automated Substitute for Return Program Negatively Affected Collection and Filing Compliance

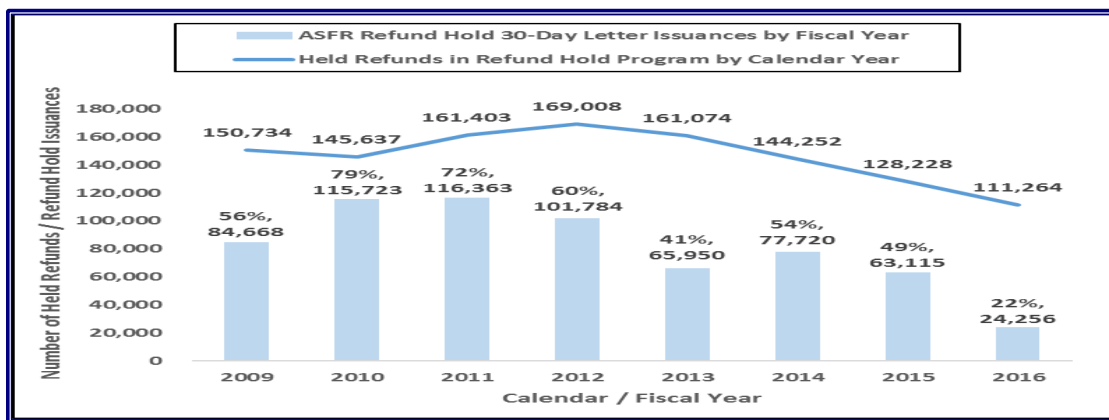
Figure 6: Comparison of ASFR Refund Hold to Total Issuances (FYs 2009–2016)



Source: TIGTA analysis of the ASFR Management Information Reports from FYs 2009 through 2016.

Since FY 2009, the percentage of ASFR issuances (30-day letters) involving a held refund increased from 8 percent to 97 percent in FY 2016. Predictably, although the percentage of ASFR issuances involving held refund cases increased significantly from FY 2009 to FY 2016, the ASFR Program worked fewer cases from the total Refund Hold Program inventory. Figure 7 shows that the percentage of Refund Hold Program inventory worked by the ASFR Program has dropped from a high of 79 percent during FY 2010 to just 22 percent during FY 2016.

Figure 7: Held Refunds Compared to ASFR Refund Hold Issuances²⁷



Source: TIGTA analysis of ASFR Management Information Reports from FYs 2009 through 2016 and Refund Hold Management Information Reports from Calendar Years 2009 through 2016.

²⁷ Held refunds are reported by Calendar Year (January through December), and ASFR issuances are reported by fiscal year (October through September). While slightly different, they are both one-year time periods.