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The IRS Enforcement Report

In fiscal year 2025 the IRS filed 214,099 notices of federal tax lien, requested 339,137 levies on third parties, and conducted 50 seizures, the fewest seizures in twelve years, while the balance owed on delinquent accounts reached $211.5 billion. An original analysis of eleven editions of the IRS Data Book table on delinquent collection activities, fiscal years 2014 to 2025.

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KEY FINDINGS

IRS liens and levies statistics, fiscal year 2025

50
seizures in FY 2025, the lowest in the series and 88 percent below FY 2014

214,099
notices of federal tax lien filed, up 36 percent from the 2022 low

339,137
levies on third parties, 83 percent below FY 2014

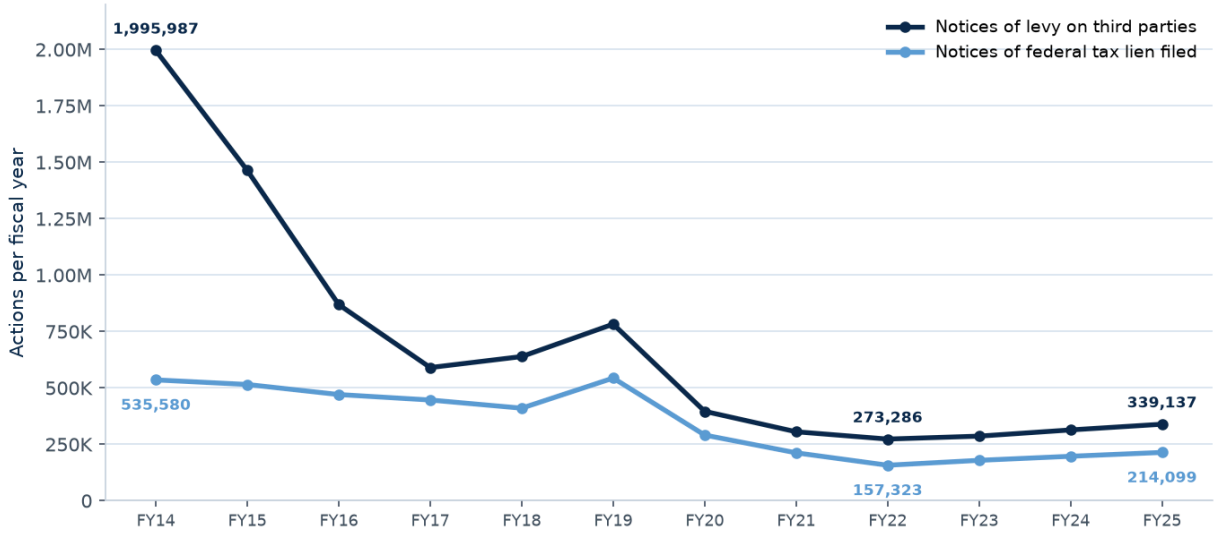
$211.5B
owed on delinquent accounts, the highest in the series

In fiscal year 2025 the IRS filed 214,099 notices of federal tax lien, requested 339,137 levies on third parties, and conducted 50 seizures. Liens rose 8.7 percent and levies 8.1 percent from 2024, the third straight annual increase for both, while seizures fell 29.6 percent to the lowest count in the twelve years studied.

Against fiscal year 2014, liens are down 60.0 percent, levies 83.0 percent, and seizures 88.4 percent. Measured per 1,000 new delinquent accounts, liens fell from 69.9 to 27.1 and levies from 260.6 to 42.9. Over the same period the balance owed on delinquent accounts in inventory rose 61.9 percent, to $211.5 billion.

Figure 1. IRS liens and levies, fiscal years 2014 to 2025

Notices of federal tax lien filed and notices of levy requested on third parties by the Automated Collection System and Field Collection. Both bottomed in fiscal year 2022 and have risen for three straight years.



Source: IRS Data Book, Delinquent Collection Activities (Table 16, 25, 27, 4-1), editions 2015 to 2025. Tax Expert Today LLC analysis.

Figure 1. Notices of federal tax lien filed and notices of levy requested on third parties, fiscal years 2014 to 2025. Source: IRS Data Book, Delinquent Collection Activities, editions 2015 to 2025.

THE TWELVE YEAR SERIES

Fiscal year	Liens filed	Levies on third parties	Seizures	Delinquent accounts, year end	Balance owed
2014	535,580	1,995,987	432	12,410,000	$130.6B
2015	515,247	1,464,026	426	13,371,000	$137.3B
2016	470,602	869,196	436	14,005,464	$138.2B
2017	446,378	590,249	323	14,080,000	$131.1B
2018	410,220	639,025	275	13,185,584	$128.2B
2019	543,604	782,735	228	11,230,082	$125.8B
2020	291,081	396,269	77	8,426,950	$114.3B
2021	212,251	305,610	96	10,278,326	$133.4B
2022	157,323	273,286	89	9,379,515	$120.2B
2023	179,019	286,270	68	11,375,720	$158.6B
2024	196,996	313,792	71	14,901,508	$208.4B
2025	**214,099**	**339,137**	**50**	**13,112,485**	**$211.5B**

Source: IRS Data Book, Delinquent Collection Activities (Table 16 in the 2015 to 2018 editions, Table 25 in 2019 to 2022, Table 27 in 2023 and 2024, Table 4-1 in 2025), each year from the latest edition that holds it. Editions before 2019 report delinquent account counts in thousands. Balances are assessed tax, penalties, and interest in current dollars.

Liens: flat, then a cliff, then a partial climb

A federal tax lien arises under section 6321 once a tax is assessed, demand is made, and the tax is not paid. The Data Book counts the notice of federal tax lien, the public filing that tells creditors and buyers about the claim. Filings fell from 535,580 in 2014 to 410,220 in 2018, rose to 543,604 in 2019, and then fell to 157,323 in 2022. Three annual increases have brought them to 214,099, still 60.6 percent below 2019 and 80.5 percent below the 1,096,376 filings in fiscal year 2010 that TIGTA identifies as the peak.

TIGTA reported in 2024 that the decline in lien filings tracks the decline in revenue officers, which fell almost 68 percent from 5,922 at the end of fiscal year 2010 to 1,906 at the end of fiscal year 2022.

LEVIES AND SEIZURES

Levies: a long slide, then a floor

The Data Book counts levies requested on third parties, such as banks and employers, by the Automated Collection System and Field Collection. It does not include the automated levy programs, such as the Federal Payment Levy Program. The count fell from 1,995,987 in 2014 to 590,249 in 2017, years before the pandemic, and has stayed between 273,286 and 339,137 every year since 2021. TIGTA reports that the Automated Collection System resumed levies on April 21, 2025, after a pause that began in March 2020, and counted 4,860 systemic levies to 4,768 taxpayers through June 30, 2025. Fiscal year 2026 will be the first full year after the restart.

Seizures: down in every period

The IRS conducted 50 seizures in fiscal year 2025, down from 71 in 2024 and 432 in 2014. With 13,112,485 delinquent accounts in inventory, that is one seizure for roughly every 262,250 accounts. TIGTA's August 2026 review prints the same five year series, 96, 89, 68, 71, and 50 for fiscal years 2021 to 2025, an average of 75 a year.

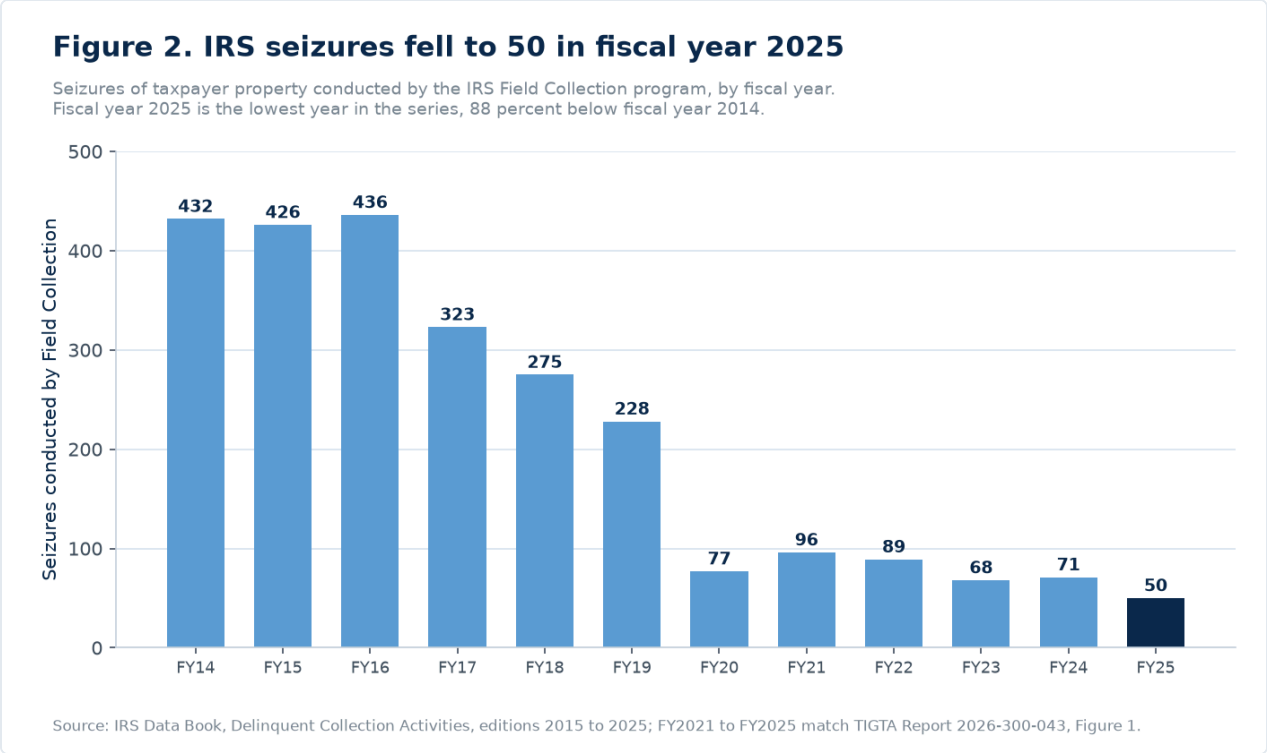


Figure 2. Seizures conducted by the IRS Field Collection program, fiscal years 2014 to 2025. Source: IRS Data Book, editions 2015 to 2025; 2021 to 2025 match TIGTA Report 2026-300-043, Figure 1.

Seizures are aimed at large balances

For the twelve months from July 2024 through June 2025, TIGTA found 49 seizures involving 44 taxpayers, with balances due from approximately $40,000 to over $25 million and an average of nearly $2.2 million, more than 130 times the $16,132 average balance per delinquent account in the Data Book inventory. Most property taken was real estate. A principal residence requires court approval under section 6334(e).

More owed, fewer actions per account

Dividing each year's liens and levies by the new taxpayer delinquent accounts that entered collection that year shows enforcement relative to the new workload. It is a ratio of two annual flows, not the share of accounts acted on.

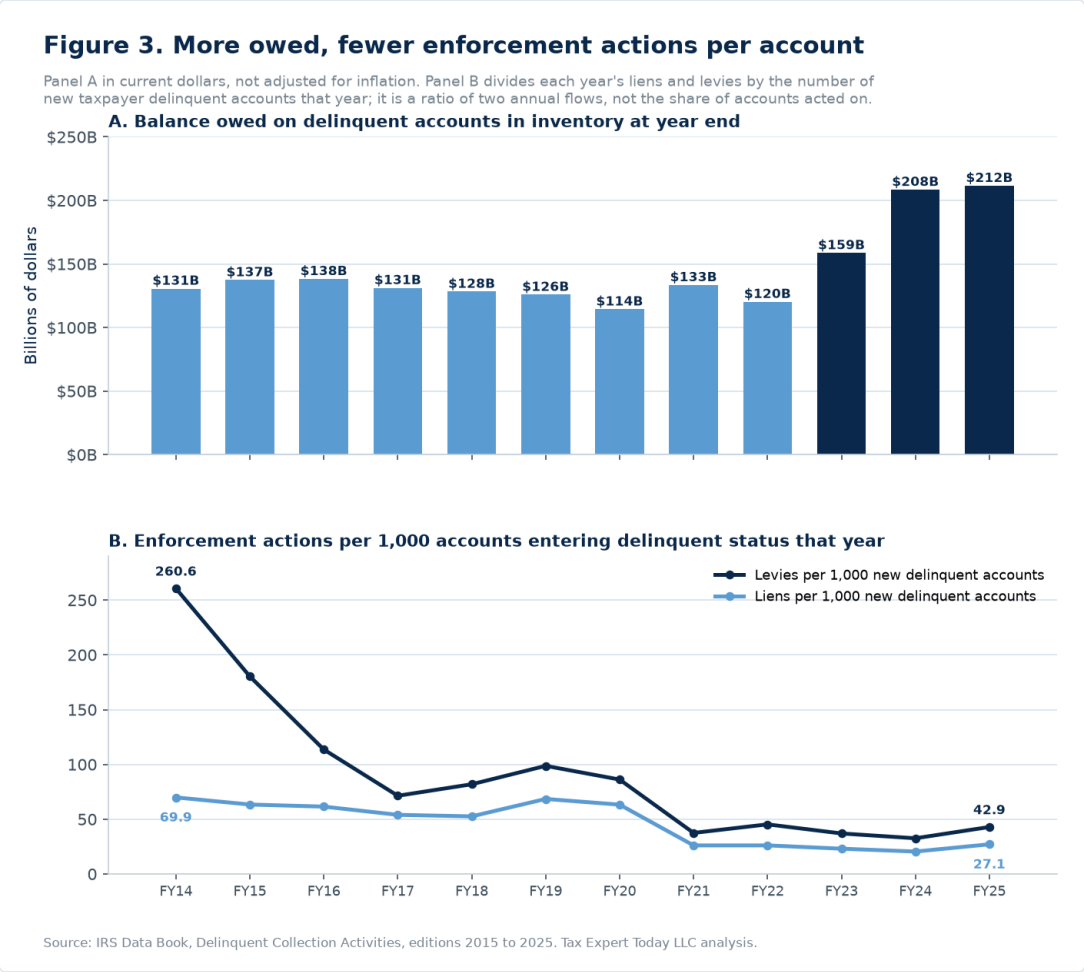


Figure 3. Panel A, balance owed on delinquent accounts in ending inventory, current dollars. Panel B, liens and levies per 1,000 new delinquent accounts. Source: IRS Data Book, editions 2015 to 2025.

ENFORCEMENT INTENSITY

Measure	FY 2014	FY 2019	FY 2022	FY 2025
Liens per 1,000 new delinquent accounts	69.9	68.5	26.1	27.1
Levies per 1,000 new delinquent accounts	260.6	98.7	45.3	42.9
Delinquent accounts in inventory per lien	23	21	60	61
Delinquent accounts in inventory per levy	6	14	34	39
Delinquent accounts in inventory per seizure	28,727	49,255	105,388	262,250
Average balance per delinquent account	$10,525	$11,198	$12,818	$16,132

Change by period

Period	Liens filed	Levies	Seizures
FY 2014 to FY 2019, before the pandemic	+1.5%	−60.8%	−47.2%
FY 2019 to FY 2022, pandemic pauses	−71.1%	−65.1%	−61.0%
FY 2022 to FY 2025, restart	+36.1%	+24.1%	−43.8%
FY 2014 to FY 2025, full period	**−60.0%**	**−83.0%**	**−88.4%**

The 2022 to 2025 recovery in liens and levies is mostly a recovery in volume, not intensity. Liens per 1,000 new delinquent accounts were 26.1 in 2022 and 27.1 in 2025, down 61.2 percent from 2014; levies per 1,000 were down 83.5 percent. In 2014 there was one lien for every 23 delinquent accounts on the books at year end, and in 2025 one for every 61.

TIGTA links the timing of the recent increase to two restarts: balance due notices, notices of intent to levy, and nonfiler programs resumed in February 2024, and Automated Collection System levies resumed in April 2025. New taxpayer delinquency investigations, opened when a taxpayer does not respond to a notice about an unfiled return, rose from 639,143 in fiscal year 2024 to 2,501,667 in 2025.

THE BALANCE OWED AND THE WORKFORCE

A record balance owed

At the end of fiscal year 2025 the IRS carried 13,112,485 taxpayer delinquent accounts with $211.5 billion in assessed tax, penalties, and interest. The balance stayed between $114.3 billion and $138.2 billion from 2014 through 2022, then rose $88.2 billion in two years to $208.4 billion in 2024. Account counts grew only 5.7 percent over the full period, so the average balance per account climbed from $10,525 to $16,132. Assessed interest is included, and IRS underpayment rates rose after 2022, so part of the growth likely reflects the cost of carrying old debt.

Net collections on returns filed with additional tax due reached $73.1 billion in 2025, against $34.2 billion in 2014, in current dollars; the table does not split collections by the action that produced them. The IRS established 3,160,047 new installment agreements in 2025, more than nine for every levy. The National Taxpayer Advocate reports that 18.5 percent of delinquent taxpayer cases were pending assignment in the collection queue in fiscal year 2025, with the average individual delinquency in the queue 4.9 years old.

What the oversight record says about the decline

This report attributes the trend to no single cause. TIGTA's 2024 lien review states that the fall in lien filings tracks the fall in revenue officers, and its 2025 seizure review states that the decline in seizures since fiscal year 2016 generally coincides with the decline in revenue officers. Its trends report records 3,418 revenue officers in fiscal year 2024 and 2,544 in 2025, a reduction of 25.6 percent, and its levy review reports Automated Collection System staffing cut by 1,704 employees, or 42 percent, in calendar year 2025. TIGTA also reports that the People First Initiative suspended new notices of liens and levies from April to July 2020.

A counterpoint from the same trends report: Field Collection enforcement revenue rose from approximately $5 billion in fiscal year 2024 to $8.2 billion in 2025, which TIGTA says is likely due to increased revenue from the restart of collection notices combined with reduced year end staffing.

CORROBORATION

Why other sources report different numbers

Mostly because they count a different twelve months or a narrower population. TIGTA reviews run from July to June; the Data Book uses the October to September fiscal year. The one true revision is fiscal year 2023 seizures, first reported as 65 and later corrected to 68. This report uses 68 throughout.

Published figure	Their number	This report	Why they differ
TIGTA 2024-300-054, seizures, FY 2023	65	68	Original count; TIGTA later found three seizures missing from the log
TIGTA 2026-300-043, seizures, Jul 2024 to Jun 2025	49	50 (FY 2025)	Window ends three months earlier
TIGTA 2024-300-054, seizures, Jul 2022 to Jun 2023	73	89 (FY 2022), 68 (FY 2023)	Window straddles two fiscal years
TIGTA 2025-300-043, seizures reviewed	105	71 (FY 2024)	Added seizures omitted from the prior review
TIGTA 2024-300-037, lien notices prepared, Jul 2022 to Jun 2023	166,676	179,019 (FY 2023)	Prepared in a July to June window, versus entered in the fiscal year
TIGTA 2026-300-035, ACS systemic levies, Apr 21 to Jun 30, 2025	4,860	339,137 (FY 2025)	Ten weeks, one unit, systemic levies only

On the fiscal year basis every figure found agrees. TIGTA's five year seizure table matches the series exactly; its 157,323 lien count for 2022 and 67 percent decline from 2019 to 2023 reproduce; and the National Taxpayer Advocate's installment agreement and offer in compromise counts for 2023 to 2025 match the same table to the unit. TIGTA's tables draw on the Data Book and IRS collection reports, so agreement confirms the compilation rather than providing a fully separate count. The fiscal year 2014 baseline appears only in the 2015 edition.

What these numbers do not show

They count actions, not taxpayers; one taxpayer can receive several lien notices and many levies in a year. The levy count leaves out the automated levy programs. The Data Book reports no geography, so the series cannot show state level differences. Dollar balances are in current dollars and include assessed interest.

IF A NOTICE ARRIVES

The collection sequence and where the data sits

Stage	Typical notice	Legal basis	What the data says
Balance due reminders	CP14, CP501, CP503	Section 6303	No enforcement yet; a payment plan can still be set up online
Intent to levy	CP504	Section 6331(d)	Notice programs restarted in February 2024
Final notice with hearing rights	Letter 1058 or LT11	Section 6330	At least 30 days before the first levy for a period
Lien notice filed	Letter 3172	Sections 6321 and 6320	214,099 notices in FY 2025
Levy on third parties	Form 668-A or 668-W	Section 6331	339,137 levies in FY 2025
Seizure of property	Field Collection seizure	Sections 6330 to 6344	50 seizures in FY 2025

A final notice of intent to levy carries the right to a Collection Due Process hearing if Form 12153 is filed within 30 days. A timely request generally suspends levy action while the hearing is pending and lets the taxpayer propose an installment agreement, an offer in compromise, or currently not collectible status. TIGTA's July 2026 review found ten taxpayers levied while a timely hearing request was pending, three because the request went to the wrong address, so the request should go to the address on the notice, with proof of mailing.

The data's broader lesson is that enforcement is the exception. In fiscal year 2025 the IRS set up more than nine new installment agreements for every levy it requested.

METHOD

Methodology. Tax Expert Today extracted the Delinquent Collection Activities table from eleven consecutive editions of the IRS Data Book: Table 16 in the 2015 to 2018 editions, Table 25 in 2019 to 2022, Table 27 in 2023 (revised) and 2024, and Table 4-1 in 2025. Table numbers were read from each file's own caption. Each edition reports two fiscal years, so every year from 2015 through 2024 appears twice; overlapping values were compared line by line and there were no conflicts. Each year is taken from the latest edition that holds it, and pre 2019 counts stated in thousands were converted to units.

The fiscal year 2025 and 2023 counts for liens, levies, and seizures were checked against the typeset tables in the printed Data Book PDFs. Ratios use numerator and denominator from the same table and fiscal year. A corroboration sweep covered TIGTA's seizure reviews for 2024, 2025, and 2026, its 2024 lien review, its 2026 levy review, its trends report through fiscal year 2025, and the National Taxpayer Advocate 2025 Annual Report to Congress. Nine figures published by other bodies reproduce exactly; every divergence reflects a different period or population.

Only a handful of sources publish this series across editions. All source files, scripts, and a workpaper mapping every figure to its source are retained and available on request.

Cite this report: Tax Expert Today LLC, "The IRS Enforcement Report: IRS Liens and Levies Statistics, Fiscal Years 2014 to 2025," November 2026, https://taxexperttoday.com/irs-liens-and-levies-statistics/. The twelve year dataset is downloadable at taxexperttoday.com/research. Data may be reused with attribution under CC BY 4.0.

About Tax Expert Today LLC

Tax Expert Today LLC represents individuals and businesses in Naples, Florida and across Southwest Florida facing IRS liens, levies, and revenue officer cases. The firm is multidisciplinary, with enrolled agents, CPAs, and attorneys, and represents taxpayers before the IRS nationwide. Dr. Pellumb Kabashi, DBA, MBA, CES, CFE, EA, is the founder of Tax Expert Today LLC and leads the firm's research program.

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