IRS DATA REPORT · NOVEMBER 2026

The 2026 Tax Firm Demand Report.

What the latest IRS figures mean for tax resolution, tax planning and CPA firms: where new clients are coming from, and how to reach them first.

13.1m
delinquent taxpayer accounts in IRS collection

+291%
unfiled-return investigations opened in a year

14.1%
of offers in compromise accepted

Every figure in this report comes from the IRS, the National Taxpayer Advocate or NASBA, with sources on the last page. Where we calculated a rate or an average, we say so.

We Scale Tax Firms The quiet partner behind busy firms

THE SHORT VERSION

Five numbers that will shape your next twelve months

$211.5bn
owed on 13.1 million delinquent accounts at the end of FY2025

$16,132
average balance per account, up 15% in a year (our calculation)

2.5m
unfiled-return investigations opened, up from 639,143

339,137
notices of levy, up 8%; federal tax liens up 9% to 214,099

71,966
enrolled agents, 209,076 CPAs and 26,256 attorneys with a current PTIN (IRS, 1 September 2026). Against 13.1 million accounts in collection, the challenge is not finding demand. It is being the firm people find first, trust quickest and hear back from fastest.

The IRS publishes its Data Book every year, and most firm owners are too busy to read it. This report pulls out the figures that matter for winning clients, explains what each one means in practice, and ends with what we would do about them in the next 90 days.

WHERE DEMAND IS COMING FROM

Debt is higher and enforcement is rising again

MEASURE	FY2024	FY2025	CHANGE
Delinquent accounts in collection, year end	14,901,508	13,112,485	-12%
Balance owed on those accounts	$208.4bn	$211.5bn	**+1.5%**
Average balance per account (our calculation)	$13,986	$16,132	**+15%**
Notices of levy on third parties	313,792	339,137	**+8%**
Notices of federal tax lien filed	196,996	214,099	**+9%**
Unfiled-return investigations opened	639,143	2,501,667	**+291%**
Unfiled-return investigations, year end	2,050,877	3,234,815	**+58%**
Tax assessed on delinquent returns	$17.8bn	$29.6bn	**+66%**

Source: IRS Data Book FY2025, Table 4–1. The IRS fiscal year runs from 1 October to 30 September. For context, the National Taxpayer Advocate reported 782,735 levies and 543,604 lien notices in FY2019, so enforcement is rising again but remains below pre-pandemic levels.

What it means

Unfiled returns are the fastest growing group. These are often self-employed people several years behind, more afraid of the unknown than of the bill. Very little advertising speaks to them directly.

Levy and lien enquiries are the most urgent you will get. People facing a levy contact several firms at once, so the firm that calls back in minutes usually wins.

Bigger balances help firms with a minimum. If you only take cases above a threshold, more enquiries may now clear it. Say so clearly on your landing page.

HOW TAXPAYERS RESOLVE THEIR DEBT

Payment plans are the norm. Settlement is getting rarer.

MEASURE	FY2024	FY2025	CHANGE
Offers in compromise received	33,591	38,797	+15%
Offers in compromise accepted	7,199	5,464	-24%
Acceptance rate (our calculation)	21.4%	14.1%	-7.3 pts
Installment agreements in force, year end	4,642,420	4,870,810	**+5%**
Collected through installment agreements	$16.1bn	$17.9bn	**+11%**

Source: IRS Data Book FY2025, Table 4–1.

Advertising built around settlement is further from reality than ever. With about one offer in seven accepted, honest messaging (payment plans, penalty relief, someone dealing with the IRS for you) attracts people you can actually help and starts the consultation with trust.

Who represents taxpayers

PRACTITIONER	NUMBER	SOURCE
Individuals with a current PTIN	886,338	IRS, 1 Sep 2026
Enrolled agents with a PTIN	71,966	IRS, 1 Sep 2026
CPAs with a PTIN	209,076	IRS, 1 Sep 2026
Attorneys with a PTIN	26,256	IRS, 1 Sep 2026
Actively licensed CPAs, all roles	653,408	NASBA, 28 Aug 2025

PTIN figures count people who prepare returns for pay. Most CPAs work in audit, industry or advisory roles and do not hold a PTIN, which is why the two CPA numbers differ.

WHAT TO DO NEXT

What we would do in the next 90 days

1. **Give unfiled returns their own message.**
   Separate it from your tax debt message, with its own page and adverts that speak to someone several years behind.

2. **Put levy and garnishment enquiries at the front of the queue.**
   Route them to a callback within minutes, every time, including evenings.

3. **Remove settlement-led wording.**
   Replace it with the options people actually get: payment plans, penalty relief, and someone handling the IRS for them.

4. **Show your minimum balance and the notices you handle.**
   On your landing page, so the people who book are closer to your ideal case.

5. **Measure cost per retained case, not cost per lead.**
   Cheap enquiries that never book or never sign are the most expensive kind.

88
booked calls in 20 days

$10.07
of ad spend per booked call

From one campaign for an owner-led resolution firm: Meta ads to a qualifying landing page, 20.5% of visitors booked. One campaign is not a benchmark. Full breakdown: wescaletaxfirms.com/results

SOURCES

Every figure, and where it comes from

- IRS Data Book FY2025, Table 4–1: Collections activities. irs.gov/statistics/collections-activities-penalties-and-appeals
- IRS Tax Professional Management Office: federal tax return preparer statistics (as of 1 September 2026). irs.gov/tax-professionals
- NASBA: How many CPAs are there? (as of 28 August 2025). nasba.org/licensure/how-many-cpas
- National Taxpayer Advocate, FY2019 levy and lien figures, as cited on our statistics page.
- Averages and rates marked "our calculation" are worked out from the IRS figures above.
- The full, updated figures with links: wescaletaxfirms.com/insights/tax-resolution-statistics

You are welcome to share this report and quote its figures. Please cite the original sources.

About We Scale Tax Firms. We build and run compliant client acquisition for US tax resolution, tax planning and CPA firms: advertising, qualifying landing pages, fast follow-up and appointment setting, so firms get booked consultations with the right taxpayers. We never promise case outcomes.

Want a second pair of eyes on your marketing? Book a relaxed 30 minute intro call at wescaletaxfirms.com/book