

IRS Audit Selection and Racial Disparity — Stanford Study Finds Black Taxpayers Audited 2.9–4.7 Times More Often, and the IRS Confirms It

AI in the Public Sector · Good practice · United States of America

Quality score: 53/100

Evidence strength: Moderate

Summary

Although IRS audit selection does not use race, a Stanford-led study found Black taxpayers were audited 2.9–4.7 times as often as others, driven by EITC audits; the IRS Commissioner confirmed the findings in May 2023.

Key dimensions

Dimension	Score
Evidence of impact / measured public value	2/3
Transparency, fairness & accountability	2/3
Transferability / demonstrated replication	2/3
Scalability beyond pilot	1/3
Governance, capability & sustainability	1/3

Evaluated by C-NAPSE

Data sources

[C-NAPSE web research](#) — accessed 2026-10-25

[Internal Revenue Service \(IRS\); Stanford RegLab](#) — accessed 2026-10-25

[Stanford Law: IRS confirms study](#) — accessed 2026-10-25

[Quarterly Journal of Economics paper](#) — accessed 2026-10-25

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