

Number of Words in the Internal Revenue Code and Federal Tax Regulations, in Thousands 1955-2005

Internal Revenue Code	1955	1965	1975	1985	1995	2005
Income Tax Code Only	172	243	395	776	1,060	1,286
Entire Tax Code	409	548	758	1,332	1,791	2,139
<i>Period-to-Period Percentage Growth</i>						
Income Tax Code Only	*	41.4%	62.8%	96.4%	36.6%	21.4%
Entire Tax Code	*	33.8%	38.3%	75.7%	34.5%	19.4%
Regulations	1955	1965	1975	1985	1995	2005
Income Tax Code Only	547	1,638	2,456	3,594	4,663	5,778
Entire Tax Code	987	2,960	3,148	4,407	5,861	6,958
<i>Period-to-Period Percentage Growth</i>						
Income Tax Code Only	*	199.6%	49.9%	46.3%	29.7%	23.9%
Entire Tax Code	*	199.9%	6.4%	40.0%	33.0%	18.7%
Internal Revenue Code & Regulations	1955	1965	1975	1985	1995	2005
Income Tax Code Only	718	1,881	2,851	4,369	5,722	7,064
Entire Tax Code	1,396	3,507	3,906	5,739	7,652	9,097
<i>Period-to-Period Percentage Growth</i>						
Income Tax Code Only	*	161.8%	51.6%	53.3%	31.0%	23.4%
Entire Tax Code	*	151.2%	11.4%	46.9%	33.3%	18.9%

Source: Tax Foundation calculations based on the annual publications of "Internal Revenue Code" and "Federal Tax Regulations" from West Publishing Company. See Scott A. Hodge, J. Scott Moody, and Wendy P. Warcholik, "The Rising Cost of Complying with the Federal Income Tax," *Tax Foundation Special Report* No. 138 (January 2006).