

Publication 6187

Spring 2013

Calendar Year Projections of Individual Returns
by Major Processing Categories



Office of Research
Research, Analysis, and Statistics

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Forecasts Available Electronically

Forecasts from the most recent edition of this publication are available on the IRS's website. From the www.irs.gov website, select the "Tax Stats, Facts & Figures" link, then "Projections" (under the Other IRS Data and Research heading) or search from the "Forms & Pubs" link on www.irs.gov. IRS employees can access this projection product on the IRWeb intranet site by selecting the "Research" link, followed by "Research, Analysis & Statistics (RAS)," then "Publications," and then "Projections and Forecasting Publications."

Calendar Year Projections of Individual Returns by Major Processing Categories

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Overview

The Calendar Year Projections of Individual Returns by Major Processing Categories is published semi-annually and contains U.S. and IRS campus level projections of full-paid and other-than-full-paid categories of Forms 1040, 1040A, and 1040EZ returns. The publication also includes estimates of individual refunds, Forms 1040NR/NR-EZ/C, 1040PR and 1040SS, and various components of individual electronically filed (e-filed) returns. In addition, a set of U.S. level forecasts by the IRS's business operating division organizational structure is included in this product.

The projections are based on the information available as of early May 2013, including enacted tax law changes and confirmed administrative plans. Legislative or administrative initiatives under consideration are generally not included in the projections due to the uncertain nature of their eventual outcome.

Summary of Significant Trends and Revisions

A summary of the major trends and other significant factors embedded in the return forecasts for this edition of Publication 6187 are noted below.

Campus Modernization Alignment

As part of the IRS modernization plans, IRS has streamlined the individual returns processed among the IRS submission processing campuses. As a result, the Andover Campus ceased processing individual paper returns after the 2009 filing season followed by the Atlanta Campus in 2011. The current plan leaves Austin Campus, Fresno Campus, and Kansas City Campus to process all individual paper returns from 2013 and beyond. The e-file campus volumes for CY 2013 and beyond are based on the approved strategy to continue processing individual e-file returns at all five individual e-file submission processing campuses.

Adjustments for Returns with "ITIN" Request

Individuals who are ineligible to obtain valid SSNs but need to comply with their federal tax obligations file Form W-7 (*Application for IRS Individual Taxpayer Identification Number*) to request an Individual Taxpayer Identification Number (ITIN) from the IRS. The ITIN is a nine-digit number that begins with the number 9 and is used in lieu of a SSN on tax returns. Starting in CY 2004, IRS required new ITIN applicants to attach their federal individual income tax return to their Form W-7. Under the current campus realignment plans, Austin Campus has full responsibility for processing these ITIN related returns. Although the Form W-7 instructions direct filers to send in their completed forms to the Austin Campus, some individuals mail their forms to the IRS Campus specified on the Form 1040 instructions. Therefore, adjustments were made to the Other-Than-Full-Paid returns to ensure ITIN returns are properly aligned.

Developments in Electronic Filing

Since the enactment of the IRS Restructuring and Reform Act of 1998, the total number of individual returns filed electronically has increased in volume from 24.6 million in CY 1998 to 118.8 million in CY 2012. It is projected that individual e-file will continue to grow at about 4.0 percent growth in CY 2013 to around 123.5 million returns and reaching 140.5 million returns in CY 2020.

Track Record of Projection Accuracy

In an effort to measure the quality of our products and services, this section, along with Table 12, provides a brief analysis of the accuracy of prior projections. Using four years of actual data from 2009 through 2012, Table 12 presents the accuracy of our national level projections by major return categories. This analysis covers only the major return categories projected on a calendar year basis and serves as a general measure for gauging the overall reliability of our U.S. level return projections.

The table presents two measures of projection accuracy; the mean absolute percent error (MAPE) and the number of over-projections. The MAPE is computed as the average percent projection error over the four projection cycles. The number of over-projections can show whether projections are consistently over- or under- projected. A value of two indicates balanced forecasts over the four cycles. The table groups these two measures by time horizon. The time horizon is determined by when the forecast was made and for what future year. For example, a forecast for 2012 made in 2009 would be part of the "3-years-ahead" time horizon.

Comments and Questions

We thank our customers for their support as we continually seek to improve our products and services wherever possible. We welcome customer feedback at any time. Comments and suggestions regarding this publication can be directed to Michael Sebastiani, Chief, Forecasting and Data Analysis Group at (202) 874-0831.



Janice M. Hedemann
Director, Office of Research

Table 1A. Calendar Year Projections of Individual Returns by Major Processing Categories for the United States

Type of Return / Processing Category	Actual 2012	Projected			
		2013	2014	2015	2016
Forms 1040/A/EZ and Electronic Returns	145,601,194	147,446,400	149,767,800	151,991,200	154,076,800
Full-Paid, Total	3,457,189	3,324,000	3,195,800	3,072,200	2,953,000
Other-Than-Full-Paid, Total	142,144,005	144,122,400	146,572,000	148,919,000	151,123,800
Refund Returns	116,595,558	117,945,300	119,760,100	121,359,500	122,951,400
Business Returns (Schedule C or F)	25,152,400	25,596,900	26,065,100	26,524,300	26,973,500
Paper Returns, Total	26,816,450	23,905,700	22,904,800	22,412,900	21,887,900
Computer Generated Paper Returns, Total	14,033,102	12,334,000	11,001,500	10,008,700	9,270,000
Form 1040	18,373,026	15,156,300	14,256,300	13,846,200	13,485,600
Full-Paid	2,897,001	2,787,900	2,718,900	2,608,900	2,504,900
Other-Than-Full-Paid	15,476,025	12,368,400	11,537,400	11,237,300	10,980,700
Form 1040A	4,543,455	4,914,400	4,849,500	4,840,500	4,777,600
Full-Paid	365,678	356,300	324,400	317,200	308,600
Other-Than-Full-Paid	4,177,777	4,558,200	4,525,100	4,523,300	4,469,000
Form 1040EZ	3,899,969	3,834,900	3,799,000	3,726,200	3,624,700
Full-Paid	194,510	179,800	152,500	146,200	139,500
Other-Than-Full-Paid	3,705,459	3,655,100	3,646,500	3,580,100	3,485,200
Electronically Filed Returns, Total	118,784,744	123,540,700	126,863,000	129,578,300	132,189,000
Practitioner	75,503,677	77,876,400	79,209,000	80,409,700	81,548,700
On-Line	43,281,067	45,664,300	47,654,000	49,168,600	50,640,300
Electronically Filed, Refunds	96,209,620	99,883,400	102,093,600	103,874,600	105,850,500
Electronically Filed, Balance Due Returns	22,575,124	23,657,300	24,769,400	25,703,700	26,338,500

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Notes:

Detail may not add to total due to rounding.
See Table Notes section for more detail.

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Table 1B. Calendar Year Projections of Individual Returns by IRS Business Operating Division and by Selected Processing Category for the United States

Type of Return / Processing Category	Actual 2012	Estimated 2013	Projected						
			2014	2015	2016	2017	2018	2019	2020
Forms 1040, 1040A, and 1040EZ	145,601,194	147,446,400	149,767,800	151,991,200	154,076,800	156,006,900	157,238,900	158,163,700	159,230,300
Wage and Investment Returns	101,255,992	102,383,800	104,036,300	105,636,100	107,151,100	108,518,800	109,370,100	109,972,700	110,730,900
Paper Returns	17,712,043	16,240,500	15,705,800	15,678,800	15,601,000	15,540,400	14,976,900	14,343,600	14,077,000
Electronically Filed Returns	83,543,949	86,143,300	88,330,500	89,957,200	91,550,100	92,978,500	94,393,200	95,629,100	96,654,000
Small Business/Self Employed Returns	44,345,202	45,062,600	45,731,500	46,355,100	46,925,700	47,488,100	47,868,800	48,191,000	48,499,300
Paper Returns	9,104,407	7,665,200	7,199,000	6,734,100	6,286,900	5,864,000	5,434,300	5,021,000	4,629,600
Electronically Filed Returns	35,240,795	37,397,400	38,532,500	39,621,000	40,638,800	41,624,100	42,434,500	43,170,000	43,869,700
Forms 1040-NR/NR-EZ/C	636,579	651,200	662,600	673,500	685,600	691,200	697,600	704,500	707,600
Forms 1040-PR and 1040-SS	218,196	221,400	223,300	225,800	228,300	230,700	232,900	234,900	236,900
Electronic Forms 1040-NR/NR-EZ/C/PR/SS	76,234	77,600	78,600	79,900	81,600	83,600	85,900	87,400	88,700

Notes:

Detail may not add to total due to rounding.
See Table Notes section for more detail.

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Table 2. Calendar Year Projections of Paper Individual Returns by Major Processing Categories for the Kansas City IRS Campus

Type of Return / Processing Category	Actual	Estimated	Projected		
	2012	2013	2014	2015	2016
Forms 1040, 1040A, and 1040EZ	9,947,385	8,932,400	8,189,500	7,928,800	7,689,300
Full-Paid, Total	1,290,644	1,219,000	1,206,400	1,135,700	1,070,600
Other-Than-Full-Paid, Total	8,656,741	7,713,400	6,983,100	6,793,100	6,618,600
Refund, Total	7,579,170	6,620,200	6,415,200	6,279,100	6,081,500
Form 1040	6,951,025	5,736,700	5,148,800	4,896,700	4,716,900
Full-Paid	1,092,416	1,032,300	1,039,800	975,500	915,600
Other-Than-Full-Paid	5,858,609	4,704,400	4,109,000	3,921,200	3,801,300
Form 1040A	1,544,996	1,777,600	1,704,300	1,708,700	1,686,900
Full-Paid	133,896	129,200	117,700	113,500	110,500
Other-Than-Full-Paid	1,411,100	1,648,400	1,586,600	1,595,100	1,576,400
Form 1040EZ	1,451,364	1,418,100	1,336,400	1,323,400	1,285,500
Full-Paid	64,332	57,400	48,900	46,600	44,500
Other-Than-Full-Paid	1,387,032	1,360,700	1,287,500	1,276,800	1,241,000

Notes:

Above figures exclude electronically filed returns.
Detail may not add to total due to rounding.
See Table Notes section for more detail.

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Table 3A. Calendar Year Projections of Paper Individual Returns by Major Processing Categories for the Austin IRS Campus Including International

Type of Return / Processing Category	Actual 2012	Estimated 2013	Projected		
			2014	2015	2016
Forms 1040, 1040A, and 1040EZ	5,598,291	4,691,500	4,766,200	4,725,700	4,635,100
Full-Paid, Total	627,937	638,200	563,700	552,100	532,800
Other-Than-Full-Paid, Total	4,970,354	4,053,300	4,202,500	4,173,600	4,102,300
Refund, Total	3,848,345	3,652,100	3,807,400	3,806,200	3,751,300
Form 1040	3,858,471	3,126,100	3,088,300	3,068,600	2,997,300
Full-Paid	530,416	545,200	483,100	471,800	455,000
Other-Than-Full-Paid	3,328,055	2,580,900	2,605,200	2,596,800	2,542,300
Form 1040A	1,104,349	950,900	988,900	977,700	964,600
Full-Paid	67,843	64,700	61,300	61,900	60,200
Other-Than-Full-Paid	1,036,506	886,100	927,500	915,800	904,400
Form 1040EZ	635,472	614,500	689,100	679,500	673,200
Full-Paid	29,678	28,200	19,300	18,400	17,600
Other-Than-Full-Paid	605,794	586,300	669,800	661,100	655,700

Notes:

Above figures exclude electronically filed returns.
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**Table 3B. Calendar Year Projections of Paper Individual Returns by Major Processing Categories
for the Austin IRS Campus
Not Including International**

Type of Return / Processing Category	Actual	Estimated	Projected		
	2012	2013	2014	2015	2016
Forms 1040, 1040A, and 1040EZ	5,122,877	4,192,300	4,247,800	4,185,100	4,076,000
Full-Paid, Total	607,938	624,900	550,000	538,700	519,700
Other-Than-Full-Paid, Total	4,514,939	3,567,400	3,697,800	3,646,400	3,556,300
Refund, Total	3,438,588	3,358,300	3,495,700	3,480,800	3,420,000
Form 1040	3,422,880	2,661,600	2,599,700	2,554,300	2,460,700
Full-Paid	510,841	532,600	469,800	458,800	442,200
Other-Than-Full-Paid	2,912,039	2,129,000	2,130,000	2,095,500	2,018,500
Form 1040A	1,074,495	924,900	966,700	958,600	948,700
Full-Paid	67,503	64,400	61,200	61,700	60,100
Other-Than-Full-Paid	1,006,992	860,500	905,500	896,900	888,700
Form 1040EZ	625,503	605,800	681,400	672,200	666,600
Full-Paid	29,594	28,000	19,100	18,200	17,400
Other-Than-Full-Paid	595,909	577,900	662,300	654,000	649,200

Notes:

Above figures exclude electronically filed returns.
Detail may not add to total due to rounding.

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Table 4. Calendar Year Projections of Paper Individual Returns by Major Processing Categories for the Fresno IRS Campus

Type of Return / Processing Category	Actual	Estimated	Projected		
	2012	2013	2014	2015	2016
Forms 1040, 1040A, and 1040EZ	11,270,773	10,281,800	9,949,000	9,758,400	9,563,500
Full-Paid, Total	1,538,608	1,466,800	1,425,600	1,384,500	1,349,600
Other-Than-Full-Paid, Total	9,732,165	8,815,000	8,523,400	8,374,000	8,213,900
Refund, Total	8,958,424	7,789,600	7,443,900	7,399,700	7,268,100
Form 1040	7,563,530	6,293,500	6,019,300	5,880,900	5,771,500
Full-Paid	1,274,169	1,210,400	1,196,000	1,161,500	1,134,400
Other-Than-Full-Paid	6,289,361	5,083,200	4,823,300	4,719,400	4,637,200
Form 1040A	1,894,110	2,186,000	2,156,300	2,154,200	2,126,100
Full-Paid	163,939	162,300	145,300	141,800	137,800
Other-Than-Full-Paid	1,730,171	2,023,600	2,011,000	2,012,400	1,988,300
Form 1040EZ	1,813,133	1,802,300	1,773,500	1,723,300	1,665,900
Full-Paid	100,500	94,100	84,300	81,100	77,400
Other-Than-Full-Paid	1,712,633	1,708,200	1,689,200	1,642,200	1,588,500

Notes:

Above figures exclude electronically filed returns.
Detail may not add to total due to rounding.

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Table 5. Calendar Year Projections of the Number of Individual Refund Returns Filed for U.S., IRS Campuses, and Electronically Filed

	Actual	Projected							
	2012	2013	2014	2015	2016	2017	2018	2019	2020
United States Refund Returns	116,595,558	117,945,300	119,760,100	121,359,500	122,951,400	124,748,000	125,876,900	126,672,000	127,531,800
Austin	3,848,345	3,652,100	3,807,400	3,806,200	3,751,300	3,725,500	3,620,800	3,481,700	3,408,600
Fresno	8,958,424	7,789,600	7,443,900	7,399,700	7,268,100	7,211,000	6,967,200	6,676,900	6,449,800
Kansas City	7,579,170	6,620,200	6,415,200	6,279,100	6,081,500	5,862,500	5,568,800	5,207,100	5,027,000
Electronically Filed	96,209,620	99,883,400	102,093,600	103,874,600	105,850,500	107,949,000	109,720,100	111,306,200	112,646,400

Notes:

"Refund Returns" reflect a count of refunds arising from, and issued shortly after, the initial filing of a return.
 Figures for IRS Campuses reflect those refunds arising from paper returns.
 IRS Campus refunds plus Electronically Filed refunds sum to U.S. "Refund Returns."
 Detail may not add to total due to rounding.

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Table 6. Calendar Year Projections of the Number of Split Refund Returns Filed for U.S., IRS Campuses, and Electronically Filed

	Actual	Projected							
	2012	2013	2014	2015	2016	2017	2018	2019	2020
United States Split Refund Returns	1,006,199	1,016,700	1,028,100	1,039,700	1,050,100	1,058,400	1,064,900	1,070,600	1,079,000
Austin	9,749	9,600	9,700	9,700	9,800	10,000	10,100	10,200	10,400
Fresno	16,484	15,400	15,700	16,200	16,600	16,900	17,100	17,400	17,600
Kansas City	12,307	14,500	14,900	15,000	15,100	15,200	15,200	15,200	15,200
Electronically Filed	967,659	977,500	988,100	999,000	1,008,800	1,016,600	1,022,600	1,028,000	1,035,800

Notes:

"Split Refund Returns" reflect a count of refunds for the current Tax Year.
The Split Refund program became effective in January 2007
Figures for IRS Campuses reflect those refunds arising from paper returns.
Form 8888 must accompany refund filings requesting refund postings to multiple accounts.
Detail may not add to total due to rounding.
See Table Notes section for more detail.

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Table 7. Fiscal Year Projections of the Number of Individual Refund Returns Filed for U.S., IRS Campuses, and Electronically Filed

	Actual	Projected							
	2012	2013	2014	2015	2016	2017	2018	2019	2020
United States Refund Returns	116,399,579	117,771,700	119,590,200	121,191,400	122,787,000	124,586,500	125,721,600	126,524,200	127,388,700
Austin	3,811,349	3,617,000	3,770,800	3,769,600	3,715,200	3,689,700	3,586,000	3,448,200	3,375,900
Fresno	8,872,302	7,714,700	7,372,300	7,328,600	7,198,200	7,141,700	6,900,200	6,612,700	6,387,800
Kansas City	7,506,308	6,556,600	6,353,500	6,218,700	6,023,000	5,806,200	5,515,300	5,157,000	4,978,700
Electronically Filed	96,209,620	99,883,400	102,093,600	103,874,600	105,850,500	107,949,000	109,720,100	111,306,200	112,646,400

Notes:

"Refund Returns" reflect a count of refunds arising from, and issued shortly after, the initial filing of a return.
 Figures for IRS Campuses reflect those refunds arising from paper returns.

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Table 8A. Calendar Year Projections of Total Electronically Filed Individual Returns by Processing IRS Campus

	Actual 2012	Estimated 2013	2014	2015	2016	Projected 2017	2018	2019	2020
United States	118,784,744	123,540,700	126,863,000	129,578,300	132,189,000	134,602,600	136,827,700	138,799,100	140,523,700
Andover	27,951,669	28,978,100	29,731,500	30,399,800	31,007,100	31,616,300	32,157,300	32,634,300	33,033,200
Austin	21,736,425	22,595,800	23,193,800	23,738,000	24,262,700	24,710,300	25,149,900	25,501,800	25,812,800
Fresno	23,585,933	24,485,500	25,233,600	25,789,100	26,287,700	26,769,000	27,207,900	27,604,300	27,983,600
Kansas City	24,607,319	25,669,300	26,286,500	26,741,500	27,239,300	27,656,900	28,057,500	28,398,700	28,721,400
Philadelphia	20,903,398	21,811,800	22,417,800	22,909,600	23,391,900	23,849,800	24,254,800	24,660,200	24,972,500

Notes:

Table 9A equals the sum of Tables 9B and 9C.
Detail may not add to total due to rounding.

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Table 8B. Calendar Year Projections of Practitioner Electronically Filed Individual Returns by Processing IRS Campus

	Actual 2012	Estimated 2013	2014	2015	2016	Projected 2017	2018	2019	2020
United States	75,503,677	77,876,400	79,209,000	80,409,700	81,548,700	82,681,500	83,756,500	84,677,300	85,501,600
Andover	18,467,426	18,758,600	19,059,000	19,390,000	19,670,300	19,999,400	20,278,600	20,517,700	20,707,400
Austin	13,470,730	13,963,400	14,198,700	14,456,900	14,706,700	14,911,600	15,135,200	15,291,300	15,439,100
Fresno	15,482,344	15,953,700	16,328,700	16,606,200	16,836,000	17,084,100	17,308,800	17,511,200	17,738,200
Kansas City	15,503,698	16,127,900	16,349,300	16,481,500	16,663,200	16,814,000	16,981,900	17,114,500	17,249,300
Philadelphia	12,579,479	13,072,800	13,273,200	13,475,100	13,672,800	13,872,400	14,052,100	14,242,500	14,367,500

Notes:

Detail may not add to total due to rounding.

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Table 8C. Calendar Year Projections of On-Line Filed Individual Returns by Processing IRS Campus

	Actual 2012	Estimated 2013	2014	2015	2016	Projected 2017	2018	2019	2020
United States	43,281,067	45,664,300	47,654,000	49,168,600	50,640,300	51,921,100	53,071,200	54,121,800	55,022,200
Andover	9,484,243	10,219,300	10,672,600	11,009,700	11,337,000	11,616,800	11,878,400	12,116,800	12,326,200
Austin	8,265,695	8,632,600	8,994,800	9,281,400	9,556,100	9,798,700	10,014,800	10,210,700	10,373,800
Fresno	8,103,589	8,531,800	8,904,500	9,182,900	9,451,800	9,685,200	9,899,100	10,093,000	10,245,600
Kansas City	9,103,621	9,541,400	9,937,100	10,260,000	10,576,100	10,843,000	11,075,800	11,284,100	11,471,800
Philadelphia	8,323,919	8,739,300	9,144,700	9,434,500	9,719,300	9,977,400	10,203,000	10,417,500	10,605,000

Notes:

Detail may not add to total due to rounding.

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Table 9. Calendar Year Projections of Total Electronically Filed Individual Returns by Return Type Taxpayer Could Use, by Processing IRS Campus

	Actual	Estimated	Projected						
	2012	2013	2014	2015	2016	2017	2018	2019	2020
I. Total Electronic Filings	118,784,744	123,540,700	126,863,000	129,578,300	132,189,000	134,602,600	136,827,700	138,799,100	140,523,700
Andover	27,951,669	28,978,100	29,731,600	30,399,800	31,007,000	31,616,400	32,157,400	32,634,200	33,033,300
Austin	21,736,425	22,595,800	23,193,700	23,738,200	24,262,700	24,710,300	25,149,900	25,501,900	25,813,000
Fresno	23,585,933	24,485,600	25,233,400	25,789,200	26,287,700	26,769,100	27,208,000	27,604,200	27,983,700
Kansas City	24,607,319	25,669,300	26,286,500	26,741,500	27,239,400	27,656,900	28,057,600	28,398,700	28,721,200
Philadelphia	20,903,398	21,811,900	22,417,800	22,909,600	23,392,100	23,849,800	24,254,900	24,660,200	24,972,500
II. Approximate Could Use Form 1040A Filings	36,407,660	37,299,100	38,207,700	39,062,400	39,850,900	40,580,900	41,330,400	42,083,500	42,777,900
Andover	7,715,934	7,892,300	8,062,300	8,221,500	8,383,300	8,520,600	8,676,400	8,830,500	8,973,100
Austin	7,330,110	7,489,300	7,670,500	7,849,400	8,008,200	8,175,300	8,335,400	8,497,200	8,635,000
Fresno	7,116,017	7,282,200	7,473,500	7,655,400	7,815,600	7,970,400	8,126,700	8,277,200	8,412,700
Kansas City	7,252,584	7,467,300	7,637,700	7,801,500	7,954,400	8,087,200	8,226,900	8,371,200	8,515,800
Philadelphia	6,993,013	7,167,900	7,363,700	7,534,500	7,689,400	7,827,400	7,964,900	8,107,300	8,241,400
III. Approximate Could Use Form 1040EZ Filings	25,140,449	26,000,600	26,752,700	27,473,400	28,259,100	29,138,000	29,868,000	30,564,800	31,220,800
Andover	5,919,732	6,118,300	6,289,400	6,439,200	6,613,300	6,803,000	6,955,200	7,104,000	7,250,000
Austin	4,732,732	4,865,200	5,004,200	5,145,500	5,301,600	5,479,000	5,628,600	5,773,700	5,897,500
Fresno	4,709,769	4,877,700	5,034,500	5,189,100	5,347,000	5,548,000	5,710,100	5,867,700	5,998,800
Kansas City	5,194,863	5,376,900	5,533,300	5,680,000	5,842,700	5,999,700	6,157,100	6,275,500	6,396,100
Philadelphia	4,583,352	4,762,600	4,891,200	5,019,700	5,154,500	5,308,400	5,416,900	5,544,000	5,678,300
IV. Approximate Could Use Form 1040 Filings	57,236,636	60,241,000	61,902,700	63,042,400	64,079,000	64,883,600	65,629,300	66,150,900	66,525,000
Andover	14,316,002	14,967,600	15,379,900	15,739,100	16,010,400	16,292,900	16,525,700	16,699,700	16,810,200
Austin	9,673,583	10,241,300	10,519,100	10,743,200	10,952,900	11,056,000	11,185,900	11,231,000	11,280,500
Fresno	11,760,146	12,325,600	12,725,400	12,944,700	13,125,200	13,250,700	13,371,200	13,459,300	13,572,200
Kansas City	12,159,871	12,825,100	13,115,500	13,260,000	13,442,300	13,570,000	13,673,500	13,752,000	13,809,300
Philadelphia	9,327,033	9,881,400	10,162,800	10,355,400	10,548,200	10,714,000	10,873,000	11,008,900	11,052,800

Notes:

Detail may not add to total due to rounding.
The above distribution is an approximation based on master file analysis of electronically filed returns.

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Table 10A. Calendar Year Projections of Total Electronically Filed Individual Returns by State

	Actual 2012	Estimated 2013	2014	2015	2016	Projected 2017	2018	2019	2020
United States	118,784,744	123,540,700	126,863,000	129,578,300	132,189,000	134,602,600	136,827,700	138,799,100	140,523,700
Alabama	1,751,221	1,833,000	1,874,000	1,906,500	1,937,700	1,967,500	1,995,800	2,022,900	2,047,100
Alaska	297,584	310,600	318,300	326,100	333,700	341,000	348,200	353,300	357,500
Arizona	2,200,995	2,266,600	2,336,800	2,409,400	2,472,000	2,534,300	2,596,300	2,656,400	2,692,000
Arkansas	1,038,750	1,079,300	1,103,700	1,126,400	1,140,300	1,155,300	1,171,400	1,186,800	1,201,000
California	13,342,995	13,840,100	14,263,900	14,533,800	14,788,800	15,039,000	15,266,100	15,466,200	15,681,900
Colorado	1,916,042	1,972,900	2,029,500	2,086,600	2,137,900	2,169,600	2,202,000	2,228,400	2,254,200
Connecticut	1,421,325	1,487,200	1,522,600	1,544,000	1,567,000	1,589,000	1,603,200	1,614,200	1,634,700
Delaware	349,264	365,400	376,600	388,100	397,200	405,400	412,000	419,100	425,400
District of Columbia	247,685	255,300	262,600	267,500	271,200	274,800	278,000	280,700	283,200
Florida	7,843,504	8,174,900	8,419,400	8,585,400	8,754,900	8,897,500	9,005,900	9,146,500	9,266,300
Georgia	3,755,439	3,934,900	4,054,700	4,140,100	4,233,900	4,323,500	4,405,900	4,492,100	4,549,500
Hawaii	487,751	495,800	510,100	521,700	533,300	541,800	550,900	559,500	566,300
Idaho	565,269	596,200	614,400	631,700	648,500	664,300	677,900	691,200	700,000
Illinois	4,948,080	5,103,600	5,250,300	5,395,000	5,535,000	5,664,300	5,781,000	5,893,300	5,965,500
Indiana	2,568,074	2,689,300	2,748,600	2,783,500	2,845,300	2,886,900	2,939,300	2,971,200	3,007,400
Iowa	1,265,278	1,309,500	1,344,100	1,366,000	1,387,000	1,406,900	1,425,500	1,438,900	1,453,700
Kansas	1,154,141	1,220,700	1,247,900	1,264,300	1,286,100	1,297,300	1,306,500	1,320,100	1,331,200
Kentucky	1,603,636	1,686,700	1,738,200	1,771,800	1,805,300	1,830,700	1,855,100	1,878,900	1,897,900
Louisiana	1,657,293	1,722,800	1,761,900	1,795,500	1,827,200	1,862,900	1,891,700	1,921,000	1,943,100
Maine	496,849	514,500	526,800	536,700	544,200	551,700	558,100	564,800	569,800
Maryland	2,176,292	2,234,200	2,293,700	2,346,300	2,397,800	2,443,300	2,488,700	2,529,700	2,562,400
Massachusetts	2,642,843	2,767,900	2,831,000	2,889,100	2,947,100	3,000,400	3,041,100	3,077,800	3,116,100
Michigan	3,913,376	4,079,400	4,184,100	4,241,000	4,301,600	4,341,100	4,383,700	4,407,100	4,438,400
Minnesota	2,192,302	2,291,100	2,341,700	2,381,900	2,422,900	2,462,700	2,500,700	2,535,700	2,569,200
Mississippi	1,090,048	1,145,700	1,172,400	1,189,400	1,207,700	1,226,500	1,244,400	1,260,800	1,276,600

(Table 10A continued on next page)

Notes:

Table 11A equals the sum of Tables 11B and 11C .
Detail may not add to total due to rounding.

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Table 10A (continued). Calendar Year Projections of Total Electronically Filed Individual Returns by State

	Actual	Estimated	Projected						
	2012	2013	2014	2015	2016	2017	2018	2019	2020
Missouri	2,271,900	2,397,600	2,450,800	2,486,700	2,530,600	2,560,400	2,587,900	2,615,600	2,647,500
Montana	405,231	428,500	437,100	442,200	447,900	454,300	460,200	466,100	472,000
Nebraska	765,561	806,100	821,000	831,600	840,600	850,600	857,800	864,800	874,700
Nevada	1,044,824	1,077,200	1,111,300	1,128,800	1,144,800	1,168,200	1,185,800	1,203,100	1,219,700
New Hampshire	549,671	564,500	577,900	586,600	595,700	606,300	615,500	625,600	633,200
New Jersey	3,463,246	3,591,100	3,659,200	3,716,200	3,789,700	3,868,500	3,942,900	4,012,300	4,062,500
New Mexico	739,360	779,800	801,700	824,500	847,700	866,400	884,800	901,800	913,300
New York	7,906,112	8,143,100	8,369,800	8,567,900	8,719,600	8,845,800	8,951,800	9,047,800	9,149,700
North Carolina	3,523,430	3,674,400	3,764,200	3,861,200	3,960,800	4,059,100	4,171,000	4,253,600	4,306,900
North Dakota	294,595	302,200	309,800	313,700	317,800	321,800	324,500	327,300	330,300
Ohio	4,562,808	4,776,400	4,881,200	4,953,200	5,026,900	5,097,300	5,160,500	5,215,900	5,280,300
Oklahoma	1,360,564	1,427,000	1,463,600	1,495,400	1,520,300	1,544,500	1,567,600	1,588,800	1,609,100
Oregon	1,413,772	1,487,000	1,532,700	1,572,500	1,598,300	1,623,400	1,647,300	1,669,900	1,691,500
Pennsylvania	4,958,644	5,157,200	5,305,700	5,446,100	5,569,200	5,718,100	5,843,100	5,952,200	6,026,700
Rhode Island	425,326	446,000	456,400	462,600	468,600	475,100	480,800	487,700	492,500
South Carolina	1,753,836	1,821,000	1,868,100	1,926,400	1,965,100	2,025,300	2,065,400	2,097,100	2,122,900
South Dakota	359,711	370,000	377,600	381,900	387,200	393,100	396,000	401,100	406,800
Tennessee	2,423,553	2,519,900	2,573,200	2,624,700	2,671,900	2,713,700	2,751,500	2,792,000	2,829,000
Texas	9,083,564	9,425,200	9,702,700	9,983,800	10,268,700	10,496,900	10,733,700	10,901,800	11,042,200
Utah	974,416	1,015,800	1,047,300	1,078,600	1,096,800	1,114,500	1,130,300	1,145,800	1,159,600
Vermont	258,488	269,100	277,100	281,100	284,700	288,000	290,500	292,800	296,300
Virginia	3,055,924	3,182,600	3,272,100	3,367,600	3,455,100	3,549,900	3,651,600	3,729,600	3,780,700
Washington	2,601,219	2,708,200	2,796,600	2,875,700	2,951,900	3,013,700	3,067,800	3,113,200	3,161,200
West Virginia	651,879	681,500	697,200	707,300	717,700	730,200	739,800	749,500	759,800
Wisconsin	2,344,759	2,429,700	2,484,700	2,528,600	2,573,200	2,616,700	2,658,100	2,690,300	2,722,100
Wyoming	251,877	259,500	265,100	268,600	271,700	274,500	277,100	279,600	281,900
International	414,438	422,300	431,800	436,700	442,600	448,300	454,700	457,400	460,700

Notes:

Table 11A equals the sum of Tables 11B and 11C .
Detail may not add to total due to rounding.

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Table 10B. Calendar Year Projections of Practitioner Electronically Filed Individual Returns by State.

	Actual 2012	Estimated 2013	2014	2015	2016	Projected 2017	2018	2019	2020
United States	75,503,677	77,876,400	79,209,000	80,409,700	81,548,700	82,681,500	83,756,500	84,677,300	85,501,600
Alabama	1,183,741	1,225,400	1,244,900	1,257,300	1,269,000	1,281,800	1,294,600	1,307,500	1,320,700
Alaska	154,668	162,400	164,400	167,000	169,500	172,400	175,600	177,000	178,400
Arizona	1,333,767	1,367,700	1,401,100	1,443,800	1,477,500	1,514,600	1,553,400	1,592,500	1,611,700
Arkansas	733,663	759,500	770,400	782,200	785,500	791,200	798,900	806,600	814,700
California	9,579,579	9,840,400	10,119,800	10,263,700	10,397,000	10,540,700	10,670,200	10,781,900	10,927,500
Colorado	1,100,319	1,114,500	1,129,400	1,157,600	1,181,100	1,188,500	1,198,700	1,204,900	1,214,800
Connecticut	921,405	946,200	959,600	963,000	968,600	975,300	975,600	976,100	984,600
Delaware	201,611	209,700	212,200	218,500	222,500	226,200	228,800	232,300	235,700
District of Columbia	133,704	133,800	133,900	134,100	134,200	134,300	134,300	134,400	134,500
Florida	4,453,703	4,731,500	4,791,300	4,844,000	4,892,900	4,923,800	4,940,600	4,989,000	5,015,600
Georgia	2,195,616	2,299,200	2,341,100	2,371,600	2,412,600	2,455,700	2,495,900	2,543,600	2,570,800
Hawaii	310,178	312,600	314,400	319,900	325,600	329,000	333,300	337,600	341,100
Idaho	350,415	374,300	380,700	390,300	399,600	408,800	416,400	424,200	428,700
Illinois	3,195,100	3,268,400	3,342,400	3,425,000	3,505,300	3,582,200	3,651,000	3,719,800	3,757,900
Indiana	1,577,665	1,660,800	1,677,000	1,679,600	1,704,400	1,716,200	1,741,400	1,748,600	1,765,300
Iowa	911,950	922,900	942,100	951,400	960,300	969,600	978,500	983,100	991,000
Kansas	743,226	798,700	807,900	809,500	811,100	812,900	813,800	817,100	820,000
Kentucky	1,107,174	1,147,900	1,177,900	1,193,800	1,210,400	1,220,900	1,231,700	1,243,100	1,252,400
Louisiana	1,047,279	1,095,700	1,110,000	1,123,400	1,135,600	1,154,200	1,167,400	1,182,600	1,193,500
Maine	288,381	292,200	292,200	294,500	294,800	296,000	296,500	298,000	298,900
Maryland	1,290,729	1,306,500	1,332,500	1,363,900	1,385,400	1,404,700	1,426,100	1,445,300	1,460,900
Massachusetts	1,723,412	1,773,600	1,797,200	1,822,100	1,848,300	1,873,700	1,888,800	1,902,300	1,922,400
Michigan	2,536,080	2,645,300	2,690,600	2,698,300	2,710,300	2,711,200	2,728,500	2,730,000	2,732,000
Minnesota	1,422,913	1,491,300	1,508,000	1,520,600	1,534,900	1,551,400	1,568,000	1,583,600	1,601,900
Mississippi	723,958	766,200	777,800	782,500	789,000	797,300	805,700	813,500	822,500

(Table 10B continued on next page)

Notes:

Detail may not add to total due to rounding.

Table 10B (continued). Calendar Year Projections of Practitioner Electronically Filed Individual Returns by State.

	Actual	Estimated	Projected						
	2012	2013	2014	2015	2016	2017	2018	2019	2020
Missouri	1,466,050	1,533,500	1,551,400	1,558,500	1,574,700	1,580,200	1,585,500	1,593,000	1,609,100
Montana	270,843	284,900	287,600	288,000	289,100	291,400	293,600	296,200	299,500
Nebraska	499,280	521,700	524,900	525,100	526,500	528,500	532,100	535,700	536,100
Nevada	636,619	657,400	666,900	670,500	673,100	684,800	691,600	699,200	708,200
New Hampshire	289,765	290,600	291,800	292,600	292,900	294,700	295,700	297,300	299,900
New Jersey	2,540,277	2,582,900	2,610,600	2,634,500	2,676,400	2,727,400	2,776,300	2,822,600	2,854,800
New Mexico	448,143	478,400	487,600	500,100	513,300	523,200	533,600	543,400	549,200
New York	5,917,715	5,982,100	6,127,100	6,258,600	6,346,300	6,416,700	6,471,300	6,520,900	6,586,500
North Carolina	2,222,995	2,256,100	2,290,000	2,341,300	2,397,000	2,456,800	2,533,500	2,583,100	2,612,500
North Dakota	203,374	203,900	207,500	208,200	209,200	210,500	211,700	212,200	212,400
Ohio	2,693,386	2,797,800	2,819,000	2,823,600	2,840,200	2,856,000	2,870,200	2,885,500	2,906,400
Oklahoma	886,086	926,300	942,500	957,600	966,400	976,500	986,600	996,200	1,007,400
Oregon	812,206	842,100	856,400	875,000	880,500	887,700	895,300	903,000	913,000
Pennsylvania	3,061,734	3,086,700	3,135,100	3,205,900	3,262,000	3,352,300	3,423,600	3,484,000	3,510,300
Rhode Island	299,424	309,200	314,100	315,700	317,400	320,000	322,200	325,900	329,300
South Carolina	1,149,729	1,180,600	1,208,200	1,245,400	1,263,700	1,306,100	1,329,900	1,346,700	1,361,000
South Dakota	226,272	232,100	234,300	234,400	235,100	237,200	238,100	239,800	241,900
Tennessee	1,450,263	1,457,500	1,464,700	1,479,000	1,496,200	1,509,100	1,520,500	1,537,000	1,555,200
Texas	5,270,898	5,480,400	5,590,500	5,740,000	5,898,300	6,015,600	6,150,800	6,226,900	6,295,100
Utah	564,219	576,800	590,300	607,000	611,100	616,500	621,000	626,200	632,000
Vermont	153,229	155,300	158,600	158,800	158,800	158,800	159,500	159,600	160,100
Virginia	1,646,038	1,689,800	1,694,100	1,727,800	1,762,700	1,819,300	1,879,900	1,919,000	1,929,500
Washington	1,324,785	1,389,000	1,399,500	1,433,300	1,465,100	1,489,500	1,508,600	1,522,300	1,545,400
West Virginia	394,292	403,500	407,800	408,600	410,100	414,800	417,200	420,400	425,600
Wisconsin	1,474,985	1,528,600	1,545,200	1,557,800	1,572,200	1,589,100	1,606,300	1,616,500	1,631,100
Wyoming	145,065	146,100	147,600	147,700	147,900	148,700	149,800	151,100	152,700
International	235,768	236,400	236,800	237,100	237,400	237,500	238,500	238,900	239,800

Notes:

Detail may not add to total due to rounding.

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Table 10C. Calendar Year Projections of On-Line Filed Individual Returns by State

	Actual 2012	Estimated 2013	Projected						
			2014	2015	2016	2017	2018	2019	2020
United States	43,281,067	45,664,300	47,654,000	49,168,600	50,640,300	51,921,100	53,071,200	54,121,800	55,022,200
Alabama	567,480	607,700	629,100	649,300	668,700	685,700	701,200	715,300	726,400
Alaska	142,916	148,200	153,900	159,100	164,200	168,600	172,600	176,200	179,100
Arizona	867,228	898,900	935,600	965,700	994,500	1,019,800	1,042,900	1,063,900	1,080,300
Arkansas	305,087	319,800	333,200	344,200	354,800	364,100	372,600	380,300	386,300
California	3,763,416	3,999,700	4,144,100	4,270,100	4,391,800	4,498,300	4,595,900	4,684,300	4,754,400
Colorado	815,723	858,400	900,100	929,000	956,800	981,100	1,003,300	1,023,500	1,039,300
Connecticut	499,920	540,900	563,000	581,000	598,400	613,600	627,500	638,200	650,100
Delaware	147,653	155,800	164,400	169,600	174,700	179,100	183,200	186,900	189,800
District of Columbia	113,981	121,400	128,600	133,500	137,000	140,500	143,700	146,300	148,800
Florida	3,389,801	3,443,500	3,628,000	3,741,400	3,862,000	3,973,800	4,065,400	4,157,400	4,250,700
Georgia	1,559,823	1,635,800	1,713,700	1,768,500	1,821,400	1,867,700	1,910,100	1,948,500	1,978,700
Hawaii	177,573	183,200	195,700	201,800	207,700	212,900	217,600	221,900	225,200
Idaho	214,854	221,900	233,600	241,400	248,900	255,500	261,500	267,000	271,300
Illinois	1,752,980	1,835,200	1,907,900	1,970,000	2,029,800	2,082,100	2,130,000	2,173,500	2,207,600
Indiana	990,409	1,028,500	1,071,700	1,103,900	1,140,900	1,170,700	1,197,900	1,222,600	1,242,000
Iowa	353,328	386,700	402,000	414,600	426,700	437,300	447,000	455,800	462,700
Kansas	410,915	422,000	440,000	454,800	474,900	484,400	492,800	503,100	511,200
Kentucky	496,462	538,800	560,400	578,000	595,000	609,800	623,500	635,800	645,500
Louisiana	610,014	627,100	651,900	672,100	691,600	708,700	724,300	738,500	749,600
Maine	208,468	222,300	234,600	242,200	249,400	255,700	261,500	266,800	270,900
Maryland	885,563	927,800	961,300	982,400	1,012,400	1,038,600	1,062,600	1,084,400	1,101,500
Massachusetts	919,431	994,300	1,033,800	1,066,900	1,098,800	1,126,700	1,152,300	1,175,500	1,193,700
Michigan	1,377,296	1,434,000	1,493,500	1,542,700	1,591,200	1,629,900	1,655,300	1,677,100	1,706,300
Minnesota	769,389	799,800	833,700	861,300	888,000	911,300	932,700	952,000	967,200
Mississippi	366,090	379,500	394,600	406,900	418,800	429,200	438,700	447,300	454,100

(Table 10C continued on next page)

Notes:

Detail may not add to total due to rounding.

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Table 10C (continued). Calendar Year Projections of On-Line Filed Individual Returns by State

	Actual	Estimated	Projected						
	2012	2013	2014	2015	2016	2017	2018	2019	2020
Missouri	805,850	864,100	899,300	928,100	955,900	980,200	1,002,400	1,022,600	1,038,400
Montana	134,388	143,600	149,400	154,200	158,800	162,900	166,600	169,900	172,500
Nebraska	266,281	284,500	296,100	306,600	314,100	322,100	325,700	329,100	338,600
Nevada	408,205	419,800	444,400	458,300	471,700	483,400	494,200	503,900	511,600
New Hampshire	259,906	273,900	286,100	294,000	302,900	311,700	319,800	328,300	333,400
New Jersey	922,969	1,008,200	1,048,600	1,081,600	1,113,400	1,141,100	1,166,600	1,189,700	1,207,700
New Mexico	291,217	301,300	314,000	324,400	334,400	343,200	351,200	358,400	364,200
New York	1,988,397	2,161,000	2,242,700	2,309,300	2,373,200	2,429,100	2,480,500	2,526,900	2,563,200
North Carolina	1,300,435	1,418,300	1,474,200	1,519,900	1,563,800	1,602,300	1,637,500	1,670,500	1,694,400
North Dakota	91,221	98,300	102,200	105,500	108,600	111,300	112,800	115,100	117,900
Ohio	1,869,422	1,978,600	2,062,100	2,129,600	2,186,700	2,241,300	2,290,300	2,330,400	2,373,900
Oklahoma	474,478	500,700	521,200	537,900	553,900	568,000	580,900	592,600	601,800
Oregon	601,566	644,900	676,300	697,400	717,800	735,700	752,000	766,900	778,500
Pennsylvania	1,896,910	2,070,400	2,170,700	2,240,200	2,307,200	2,365,800	2,419,500	2,468,200	2,516,400
Rhode Island	125,902	136,700	142,300	146,900	151,300	155,100	158,600	161,800	163,300
South Carolina	604,107	640,500	659,900	681,000	701,400	719,200	735,500	750,300	761,900
South Dakota	133,439	137,900	143,300	147,500	152,100	155,900	157,900	161,400	164,900
Tennessee	973,290	1,062,400	1,108,500	1,145,700	1,175,700	1,204,600	1,231,000	1,255,000	1,273,800
Texas	3,812,666	3,944,800	4,112,200	4,243,800	4,370,400	4,481,300	4,582,900	4,674,900	4,747,100
Utah	410,197	439,000	456,900	471,600	485,700	498,000	509,300	519,600	527,600
Vermont	105,259	113,800	118,500	122,300	125,900	129,100	131,000	133,200	136,200
Virginia	1,409,886	1,492,800	1,578,000	1,639,800	1,692,400	1,730,700	1,771,600	1,810,600	1,851,200
Washington	1,276,434	1,319,200	1,397,100	1,442,400	1,486,800	1,524,300	1,559,200	1,590,900	1,615,800
West Virginia	257,587	278,100	289,400	298,700	307,600	315,500	322,600	329,100	334,200
Wisconsin	869,774	901,100	939,500	970,900	1,001,100	1,027,600	1,051,800	1,073,700	1,091,000
Wyoming	106,812	113,400	117,500	120,900	123,900	125,800	127,300	128,500	129,300
International	178,670	185,900	194,900	199,600	205,200	210,800	216,300	218,500	220,900

Notes:

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**Table 11. Calendar Year Projections of Total Electronically Filed Individual Returns
by Form Type Coded by Transmitter, by Processing IRS Campus**

	Actual 2012	Estimated 2013	Projected 2014
I. Total Electronic Filings	118,784,744	123,540,900	126,863,000
Andover	27,951,669	28,978,200	29,731,600
Austin	21,736,425	22,595,900	23,193,700
Fresno	23,585,933	24,485,600	25,233,400
Kansas City	24,607,319	25,669,300	26,286,500
Philadelphia	20,903,398	21,811,900	22,417,800
II. Approximate Coded Form 1040A Filings	22,841,189	24,475,500	24,063,700
Andover	4,627,864	5,013,800	4,877,800
Austin	4,678,069	5,005,100	4,916,200
Fresno	4,529,593	4,777,100	4,757,700
Kansas City	4,508,722	4,900,800	4,772,200
Philadelphia	4,496,941	4,778,700	4,739,800
III. Approximate Coded Form 1040EZ Filings	13,822,988	14,953,300	15,114,200
Andover	3,234,342	3,410,700	3,555,900
Austin	2,628,107	2,908,500	2,879,000
Fresno	2,601,460	2,831,700	2,838,900
Kansas City	2,804,870	3,093,100	3,080,200
Philadelphia	2,554,210	2,709,300	2,760,200
IV. Approximate Coded Form 1040 Filings	82,120,566	84,112,100	87,685,100
Andover	20,089,463	20,553,700	21,297,900
Austin	14,430,249	14,682,300	15,398,500
Fresno	16,454,880	16,876,800	17,636,800
Kansas City	17,293,727	17,675,400	18,434,100
Philadelphia	13,852,247	14,323,900	14,917,800

Notes:

Detail may not add to total due to rounding.

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Statement of Methodology

This section summarizes the methods used to generate the various U.S., campus and state level forecasts of individual income tax returns as presented in this update. These projections incorporate the available year-to-date 2013 filing volumes through end of April. The published campus volumes are aligned to the latest official IRS campus configurations for CY 2012 through 2020.

The projected return volumes reflect updated forecasts of economic variables which are used as leading indicators of future individual return filings as well as current tax laws and administrative plans. In addition to the methodologies described below, proportional adjustments were applied at various steps in the process to preserve accounting identities.

The Individual Return Series

The U.S. and IRS campus forecasts of the total Form 1040 series are based on regression models. Specifically, the total series forecasts were the result of regression models using total employment, lagged one year, and several step dummy variables. The U.S. level returns are projected independently from the former IRS district offices. Once all models are run to generate baseline projections, the district office level projections are forced to the U.S. level estimates. The base periods used in the models were generally CY 1991 through 2012. IHS Global Inc. provided the forecasts of economic variables used in our forecasting models. Additional adjustments are made in order to account for administrative and legislative developments.

Form Type and Full-Paid/Other-Than-Full-Paid Categories

The U.S. and IRS campus level projections by return type (Forms 1040, 1040A and 1040EZ), and by their corresponding full-paid versus other-than-full-paid dimensions, were first prepared on an "adjusted" level. "Adjusted" means that the detailed historical data components were decomposed and reconfigured to negate the impact of e-file. In effect, the "adjusted" level data reflects the historical trends as if e-file never existed.

The adjusted-level trends were forecasted as were corresponding projections for e-file. Generally, the adjusted level full-paid and other-than-full-paid categories for each form type were projected at the U.S. level using trend extrapolation models. The state level projections for these categories were similarly estimated using time-series models.

The paper return volumes at the U.S. and state levels were then derived by subtracting the corresponding e-file forecasts (by return type) from the analogous adjusted level projections. In general, IRS campus level paper return volumes for these classifications (as presented in Tables 2 through 4) were derived by summing the respective state volumes per their pre-defined IRS campus alignments. However, some additional adjustments were applied at the district office or campus level to account for the unique "ITIN" returns processed centrally at the Austin Campus.

Refunds

The calendar year and fiscal year refund volumes in Tables 5 and 7 reflect a count of refunds arising from the initial filing of a return. Regression analysis with time and dummy variables was used to derive the U.S. level refund projections in total. Comparable state level refund projections were derived using the ratio of refunds to total other-than-full-paid returns based on recent historical experience. The e-file refund pieces at the US and state levels were then derived and subtracted from the total refund volumes to derive the remaining paper refund volumes. The state level projections were summed to compute the IRS campus volumes through 2020. Fiscal year refunds were derived from the calendar year forecasts based on historical quarterly filing experiences.

Computer Generated Paper Returns

Computer generated paper returns are tax returns that are prepared using tax preparation software and are submitted on paper. The historical data used in the projection model are from the Compliance Data Warehouse and IRS master file. A time-series model was used to project the computer generated paper returns.

Practitioner Electronically Filed Returns

The U.S. level practitioner baseline e-file volumes were projected by using a combination of diffusion (or “S” curve) growth and regression models to trend past participation rates. The “S” curve model captures the growth patterns typically associated with the introduction of new technology-related products. The participation rates were defined as the ratio of the practitioner electronic returns to the total number of practitioner prepared returns. The participation rates were similarly modeled at the district office level, multiplied by the appropriate total return for each state district office. These local level volumes were then summed to the appropriate IRS campus level estimates. The estimated impacts of the mandate are primarily based on survey data and IRS data on the paid preparer community.

On-Line Filed Returns

The on-line filed returns were derived in a manner similar to practitioner e-file. A diffusion growth model was used in order to trend past participation rates for the United States. The participation rate was defined as the ratio of on-line filed returns to the estimated number of taxpayers that file self-prepared returns and have access to the Internet. As part of the process, a combination of the historical IRS on-line electronic filing experience, data on the volume of self-prepared returns, and external data on electronic commerce in the U.S. were utilized.

Electronic Returns by Form Type

The distribution of electronically filed returns by Forms 1040, 1040A, and 1040EZ was based on data taken from the report titled *Counts of Electronic Filings—Type of Individual Return (Form) Taxpayer Could Have Filed*. This report shows the simplest traditional paper return an e-filer could have used. These historical percentages were then forecasted using the diffusion of innovation model. The projected nominal volumes were derived by multiplying the projected ratios by the total electronic return volumes. The resulting e-file forecasts are presented in Table 9.

This update also includes the distribution of electronically filed returns by form type as were coded by their e-file transmitter. These forecasts are presented in Table 11. For various reasons, transmitters tend to code more e-file returns as Form 1040 and fewer Forms 1040A and 1040EZ compared to the analysis of the simplest form the taxpayer could have used. The e-file form type forecasts, as coded by the transmitter, were derived as a ratio of the “could have used” e-file forecasts. The ratios were based on recent filing experience.

Table Notes

Data Sources

The primary sources for actual calendar year filing counts for individual full-paid and other-than-full-paid Forms 1040, 1040A and 1040EZ, and total electronic filings, as presented in this publication, are the IRS individual master file. Data from these sources are tallied by IRS staff under the Chief Information Officer and then sent electronically to members of the Office of Research who use this information for projection and report purposes. Individual return counts by IRS business operating division are also secured from the master file tallies. Refund return data are acquired from the weekly *Report of Individual Master File Refunds*. Additional detailed electronic filing data were collected from the Compliance Data Warehouse and master file report titled *Counts of Electronic Filings—Type of Individual Return (Form) Taxpayer Could Have Filed*.

Definitions

A number of IRS workload processing categories are projected in this publication. Key categorizations are defined below for additional clarification:

Full-Paid Returns:	Timely filed paper returns which have a balance due that are fully satisfied through a remittance or a credit card payment. This includes applicable returns handled through “lockbox” procedures.
Other-Than-Full-Paid Returns:	Paper returns that are “even” (when tax payments equal liability), have a balance due without a remittance, an overpayment, or are received after the April peak, plus all electronic filings.
Business Returns:	Total of paper and electronic returns with Schedule C and/or Schedule F information. (Presented in Table 1A only)
Electronically Filed Returns:	Returns filed via electronic media including electronic filings submitted by Electronic Return Originators and On-Line.
Electronically Filed Balance Due Returns:	Non-refund electronically filed returns including fully paid, partially paid, even returns, and returns with balance due.
Business Operating Division:	Individual returns with a Schedule C, Schedule F, Schedule E, Form 2106 or with an “international” address are classified under the Small Business/Self Employed business operating division; all other individual returns are classified under the Wage and Investment division. (Presented in Table 1B only)

Individual Returns

Table 1A reports calendar year projections of individual returns by major processing categories for the United States. This table reports some total categories that include both paper and electronic returns, plus separate subsets that distinguish between these media. The respective lines for Form 1040, Form 1040A, and Form 1040EZ in Table 1A reflect paper returns and do not include electronically filed returns. However, electronically filed refund returns are included in the U.S. refund return figures and the U.S. total for other-than-full-paid. Also included in Table 1A are computer generated paper returns and business returns (Schedule C or F). In addition, Table 1A presents counts of practitioner e-file versus on-line filing, as well as breakouts of electronically filed refund and e-file balance due returns.

Table 1B reports national level calendar year projections of individual return volumes associated with the IRS's Wage and Investment and Small Business/Self Employed business operating divisions (BODs). This table reports total return volumes for these two categories, plus separate counts for their respective paper and electronic return subsets. In addition, Table 1B presents total US level volumes for Form 1040NR/NR-EZ/C (*U.S. Nonresident Alien Income Tax Return*), and Forms 1040PR and 1040SS (*U.S. Self-Employment Tax Return from Puerto Rico and other International area*). These volumes are essentially associated with the IRS's Small Business/Self Employed Division and are only included in Table 1B.

Tables 2 through 4 report the projections of individual returns by IRS processing campus. These tables do not include e-filed returns and only represent the historical and projected paper returns. These tables reflect the impact of IRS's most current modernization campus alignment plans through 2016.

Individual Refunds

Tables 5 and 7 report the calendar year and fiscal year projections, respectively, of individual refunds for the U.S. and IRS campuses. The total electronically filed refund returns are included in the U.S. total and itemized separately at the bottom of Tables 5 and 7. The IRS campus figures reflect refunds arising from paper returns only. They also reflect the impact of IRS's most current modernization campus alignment plans through 2020.

Table 6 reports the calendar year projections of the number of split refund returns for the U.S. and IRS campuses. The total electronically filed refund returns are included in the U.S. total and itemized separately at the bottom of the table. The IRS campus figures reflect the split refunds arising from paper returns only.

Electronically Filed Returns

Tables 8A through 8C display the sites where electronic returns are processed from CY 2012 through 2020. **Table 8A** reports historical and projected total individual electronic filing for the U.S. and IRS processing campuses, while **Tables 8B and 8C** show projections of practitioner e-file and on-line filed returns, respectively.

Table 9 shows the historical and projected electronic filings by the simplest form type the taxpayer could have used (had they filed on paper) for the U.S. and IRS processing campuses.

Tables 10A through 10C show the electronic filing counts by state. **Table 10A** reports historical and projected total e-filed returns. **Tables 10B and 10C** display the practitioner and on-line filed electronic returns, respectively.

Table 11 shows historical and projected electronic filings by estimated form type as coded by e-file transmitter for the U.S. and IRS processing campuses.

**Configuration of IRS Campuses for Paper Individual Returns—
2012 Alignment and on**

Austin IRS Campus
Florida
International
Louisiana
Mississippi
Texas

Fresno IRS Campus Cont.
South Dakota
Utah
Washington
Wisconsin
Wyoming

Fresno IRS Campus
Alaska
Arizona
Arkansas
California
Colorado
Hawaii
Idaho
Illinois
Indiana
Iowa
Kansas
Michigan
Minnesota
Montana
Nebraska
Nevada
New Mexico
North Dakota
Ohio
Oklahoma
Oregon

Kansas City IRS Campus
Alabama
Connecticut
Delaware
District of Columbia
Georgia
Kentucky
Maine
Maryland
Massachusetts
Missouri
New Hampshire
New Jersey
New York
North Carolina
Pennsylvania
Rhode Island
South Carolina
Tennessee
Vermont
Virginia
West Virginia

**Configuration of IRS Campuses for Electronic Individual Returns—
2012 Alignment and on**

Andover IRS Campus

Connecticut
Delaware
District of Columbia
Maine
Maryland
Massachusetts
New Hampshire
New Jersey
New York
Pennsylvania
Rhode Island
Vermont
Virginia

Austin IRS Campus

Alabama
Arkansas
Colorado
International
Iowa
Louisiana
Mississippi
Nebraska
New Mexico
North Dakota
Oklahoma
South Dakota
Texas

Fresno IRS Campus

Alaska
Arizona
California
Hawaii
Idaho
Montana
Nevada
Oregon
Utah
Washington
Wyoming

Kansas City IRS Campus

Illinois
Indiana
Kansas
Michigan
Minnesota
Missouri
Ohio
West Virginia
Wisconsin

Philadelphia IRS Campus

Florida
Georgia
Kentucky
North Carolina
South Carolina
Tennessee

Other Projection Publications

<u>Title</u>	<u>IRS Publication Number</u>	<u>Typical Updates</u>
Fiscal Year Return Projections for the United States	6292	Spring & Fall
Calendar Year Return Projections for the United States and IRS Campuses	6186	Fall
Calendar Year Projections of Information and Withholding Documents for the United States and IRS Campuses	6961	Summer
Calendar Year Return Projections by State	6149	Winter

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