



Business Nationwide Analysis



**Fiscal Year 2012
NATIONWIDE ANALYSIS
Forms 1120 & 1120S**

SB/SE Research

August 2012

Project PHL0211

This presentation provides
information about Forms 1120
and 1120S for Processing Year
(PY) 2011

Acknowledgements

This report was prepared by SB/SE Research under the direction of Research Chief Reuben Robinson. Kenneth Bulcroft was the primary author with valuable support provided by Laura Forest. Special thanks to Lisa Burch of the Return Preparer Office for posting this report to www.irs.gov so that it can be used by taxpayers and preparers to learn about e-file progress. For further information, please contact Reuben Robinson at (215) 861-1268.

Quality Assurance

The quality of these findings were established through review and analysis conducted by SB/SE Research. Our quality assurance process included independent replication and peer review. To verify the accuracy of the analysis, Cait DeStefano and Diane Goldstein independently recreated the numbers shown in each slide. The findings were then reviewed by the Team Leader and the Chief. This material has not been approved by Research's Centralized Quality Review System.

Primary Data Source

- **The Compliance Data Warehouse (CDW) Business Master File (BMF) Electronic Tax Administration Marketing Database (ETA MDB) Forms 1120 and 1120S Tables**
- **It contains information on all returns filed for Processing Year 2011 that were processed through December 31, 2011 (cycle 201152)**
- **It includes over 16.7 million records**



Form 1120 Filers

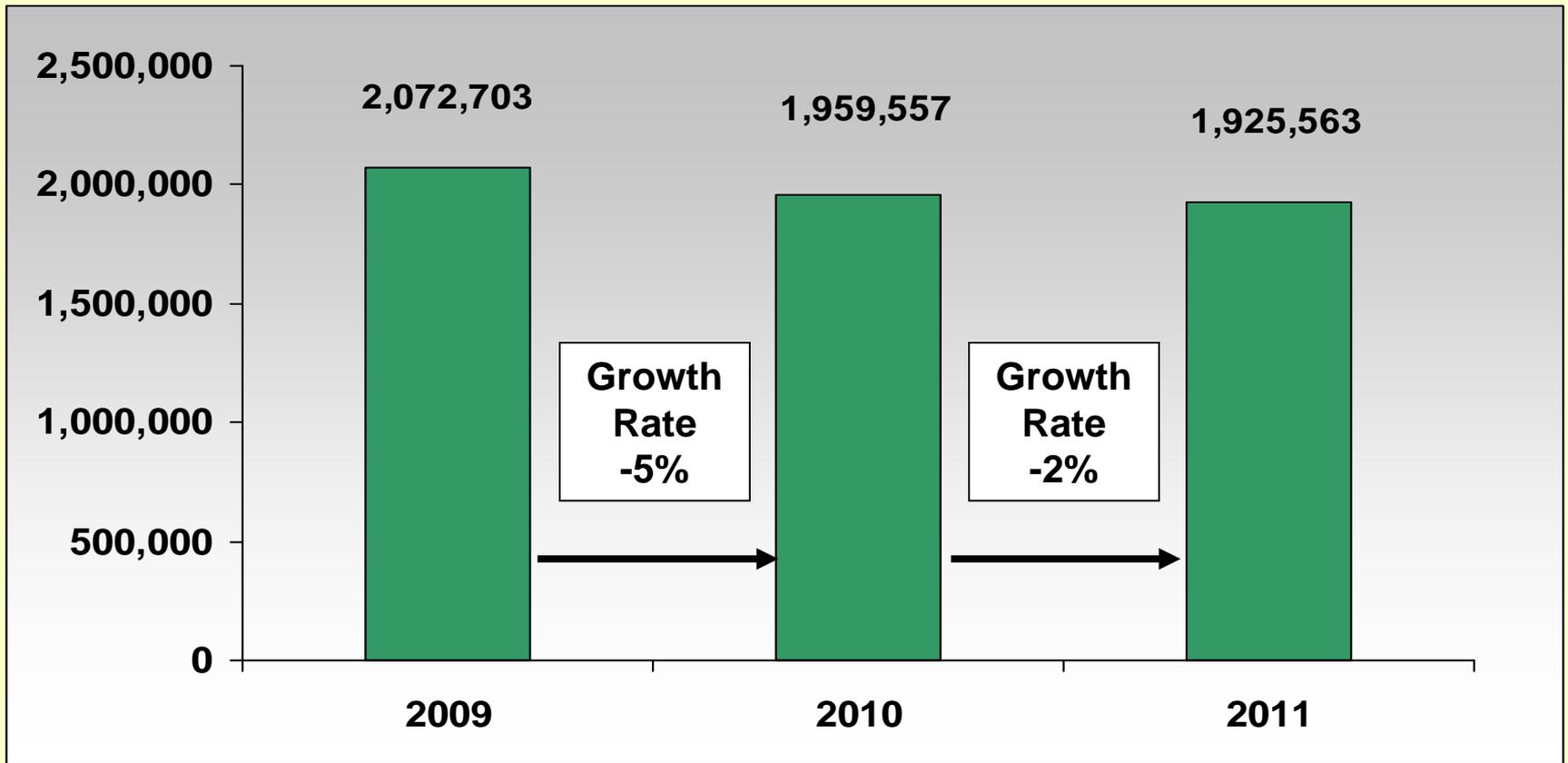
Corporate Income Tax Return Processing Year 2011



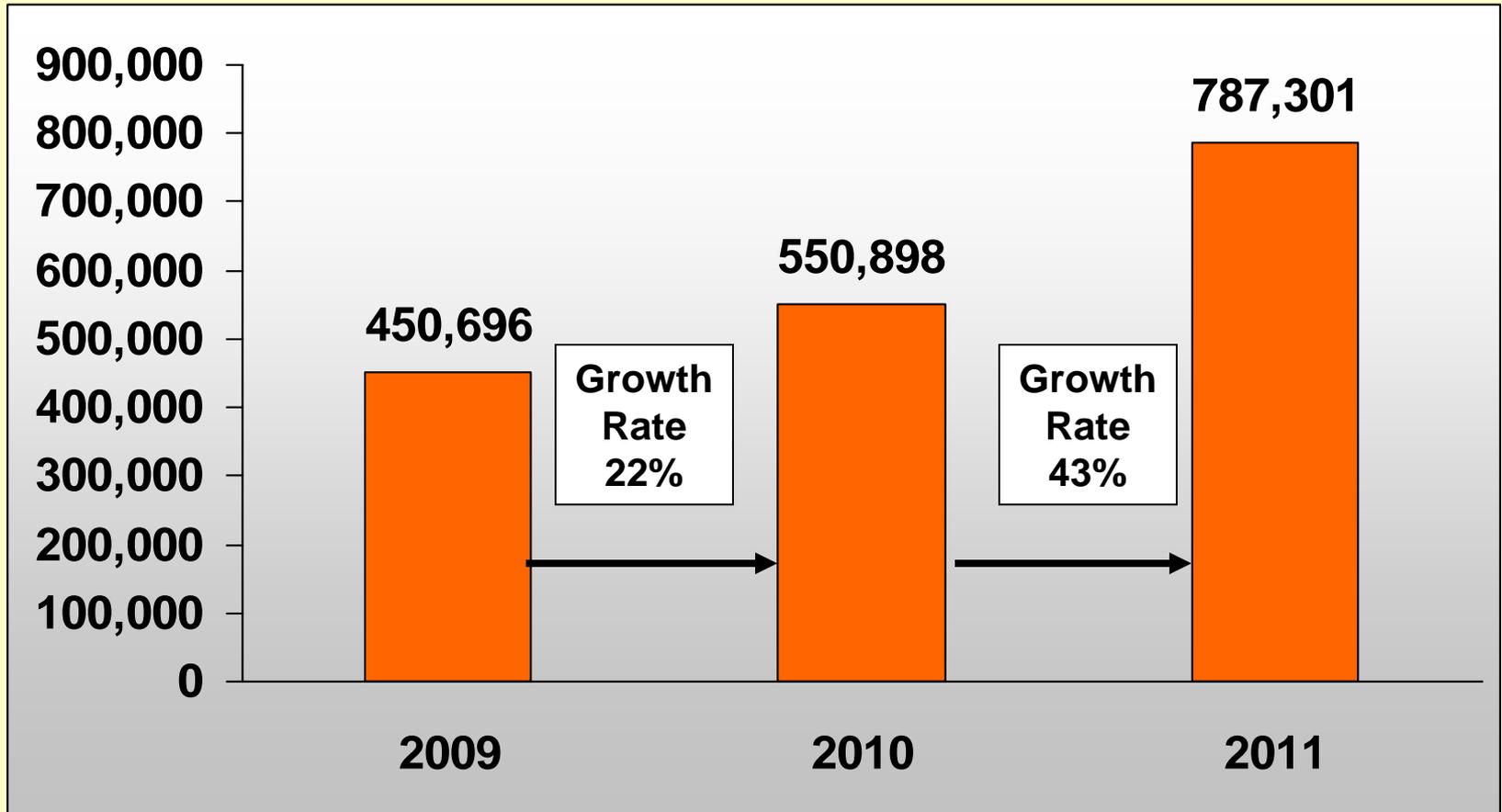
Form 1120

Annual Filing Volume

Processing Years 2009-2011



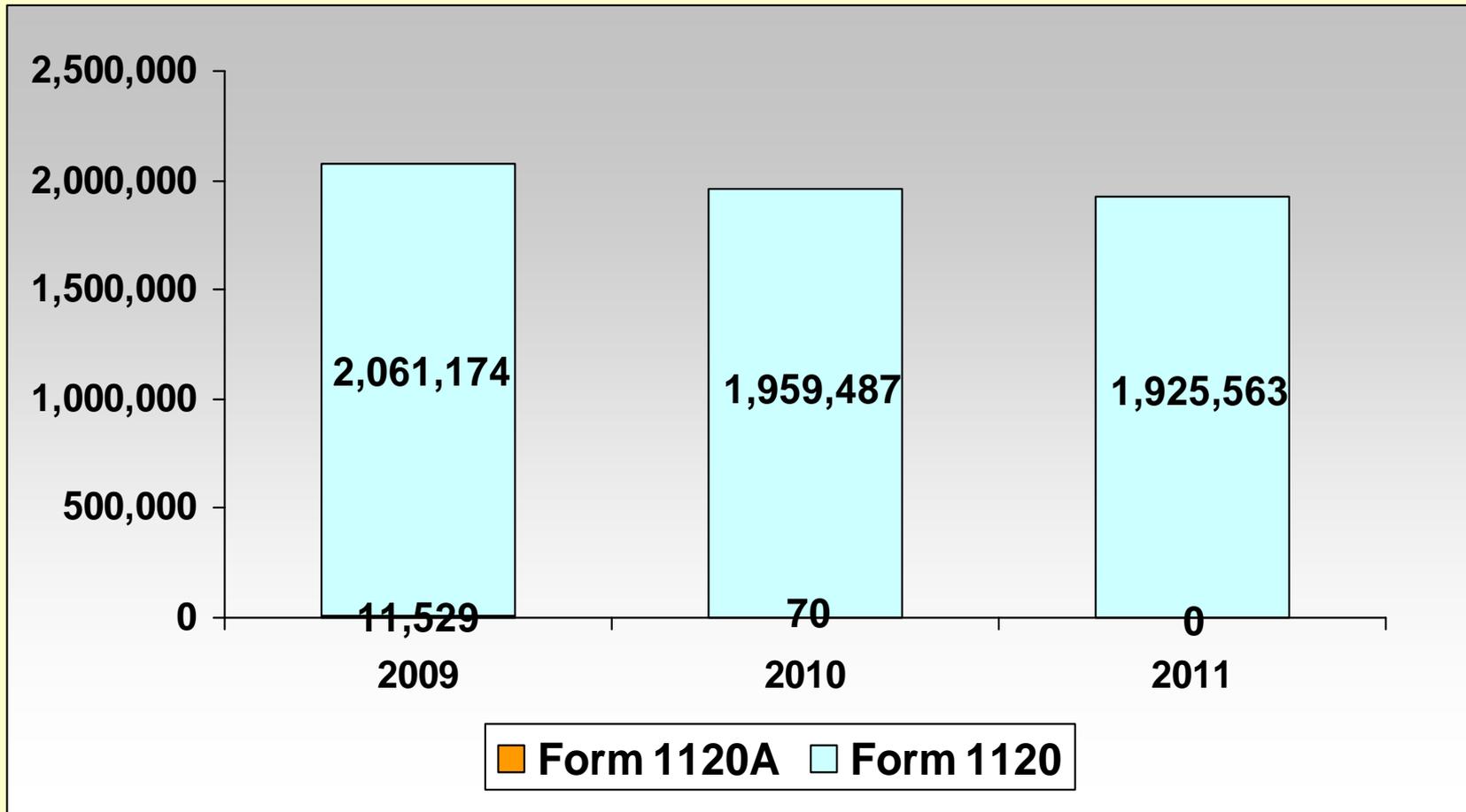
Annual Filing Volume for *e-file* Form 1120 Processing Years 2009-2011



**In Processing Year 2011,
41% of all Form 1120
returns were filed
electronically.**

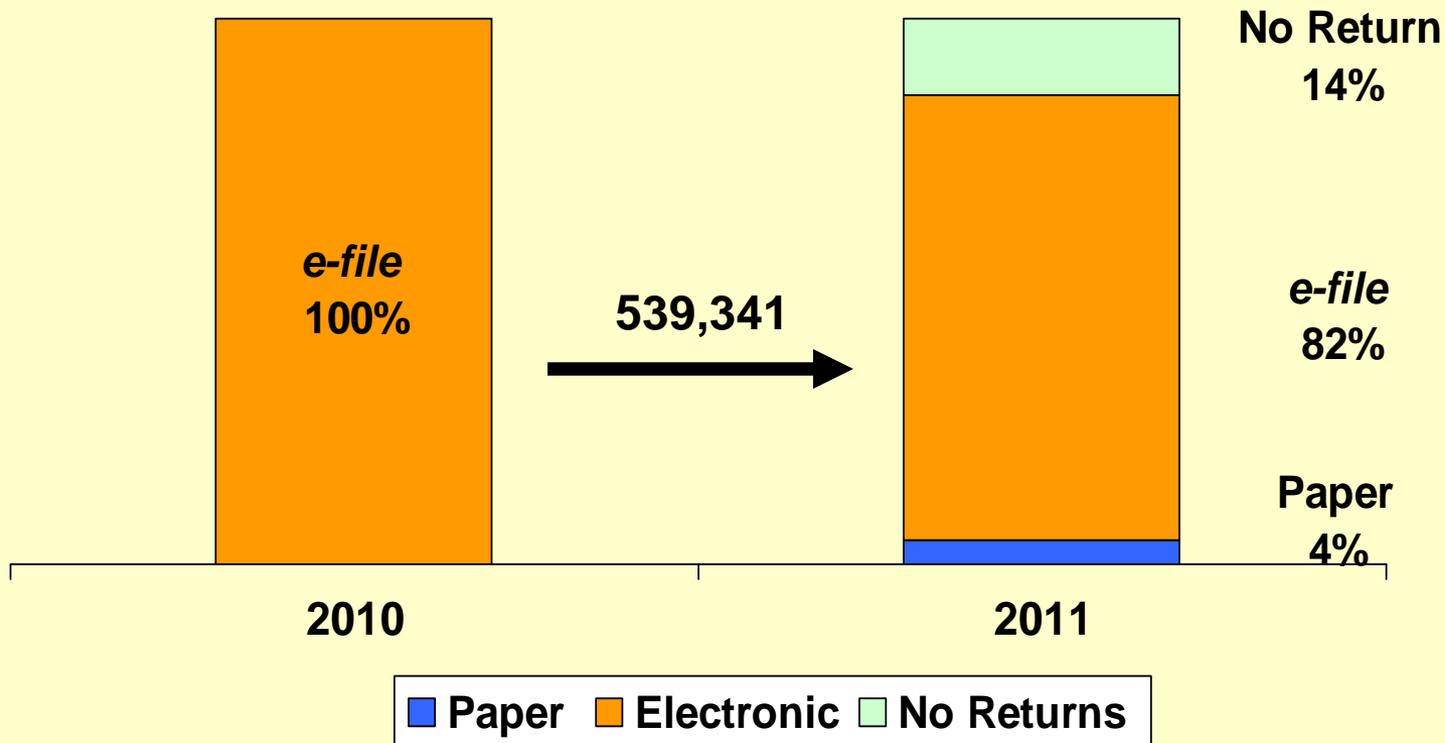
Form 1120 by Series

Processing Years 2009-2011

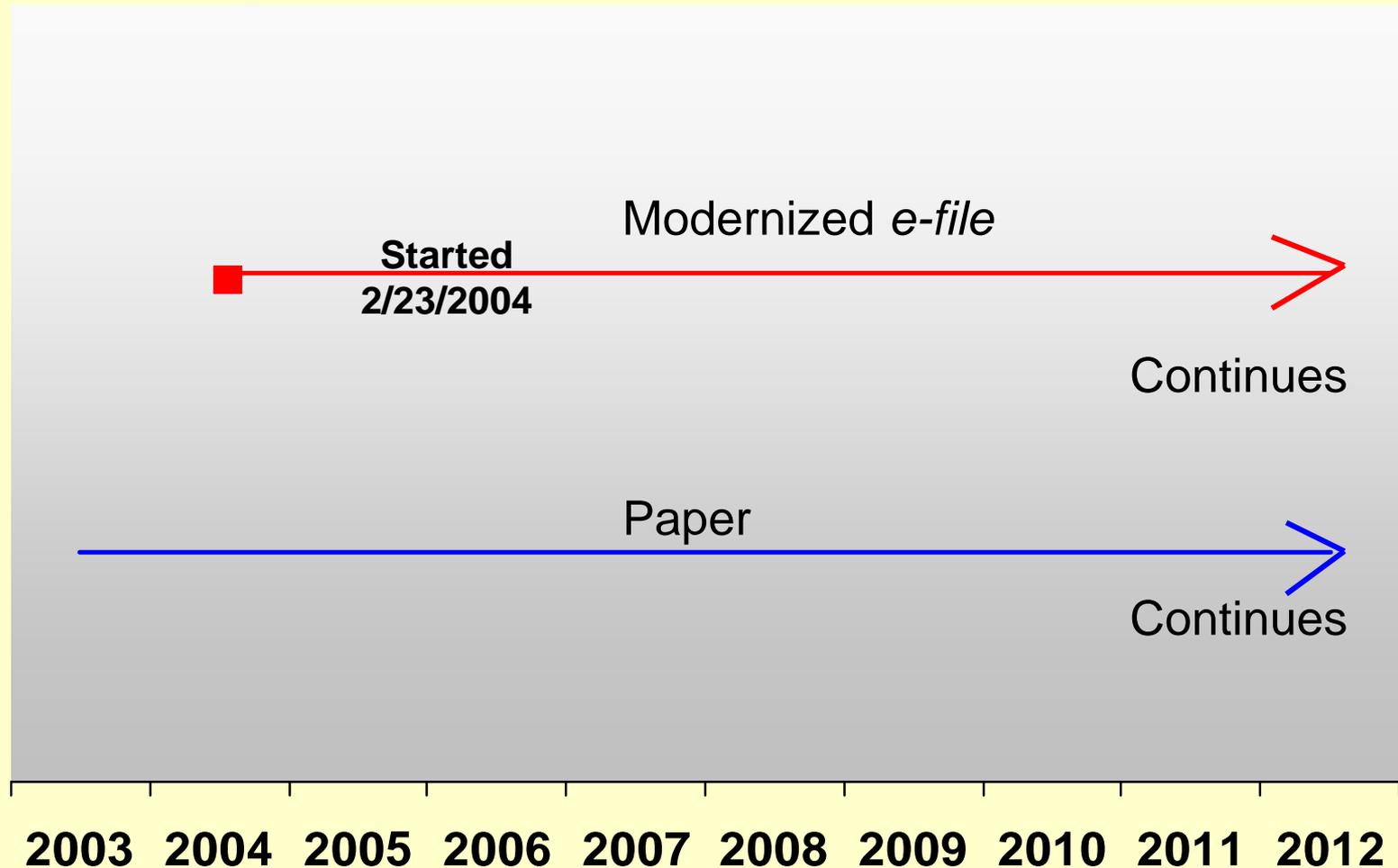


Form 1120 e-file Loyalty

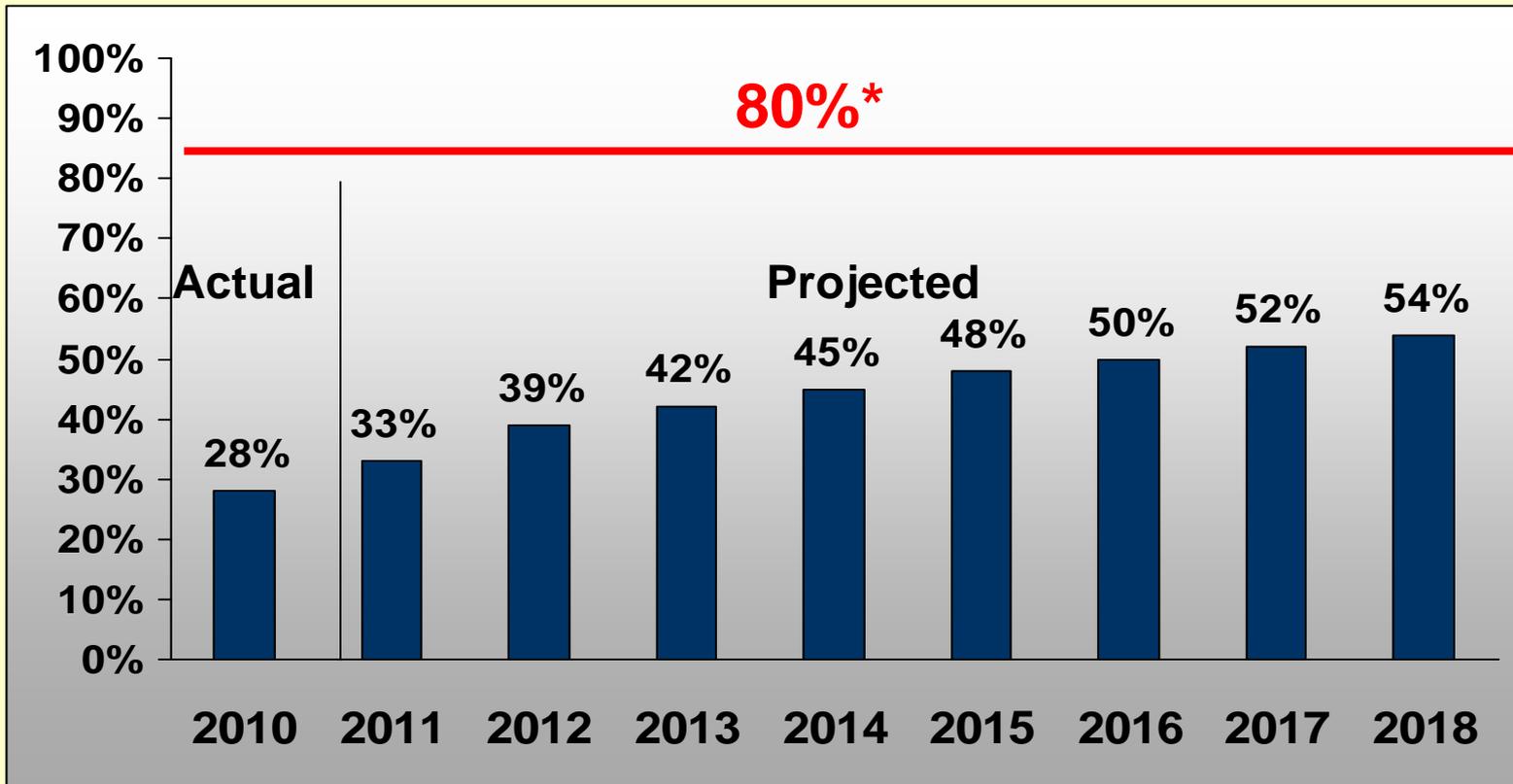
82% of PY2010 Form 1120 electronic filers, e-filed in PY2011



Form 1120: Implementation Schedule

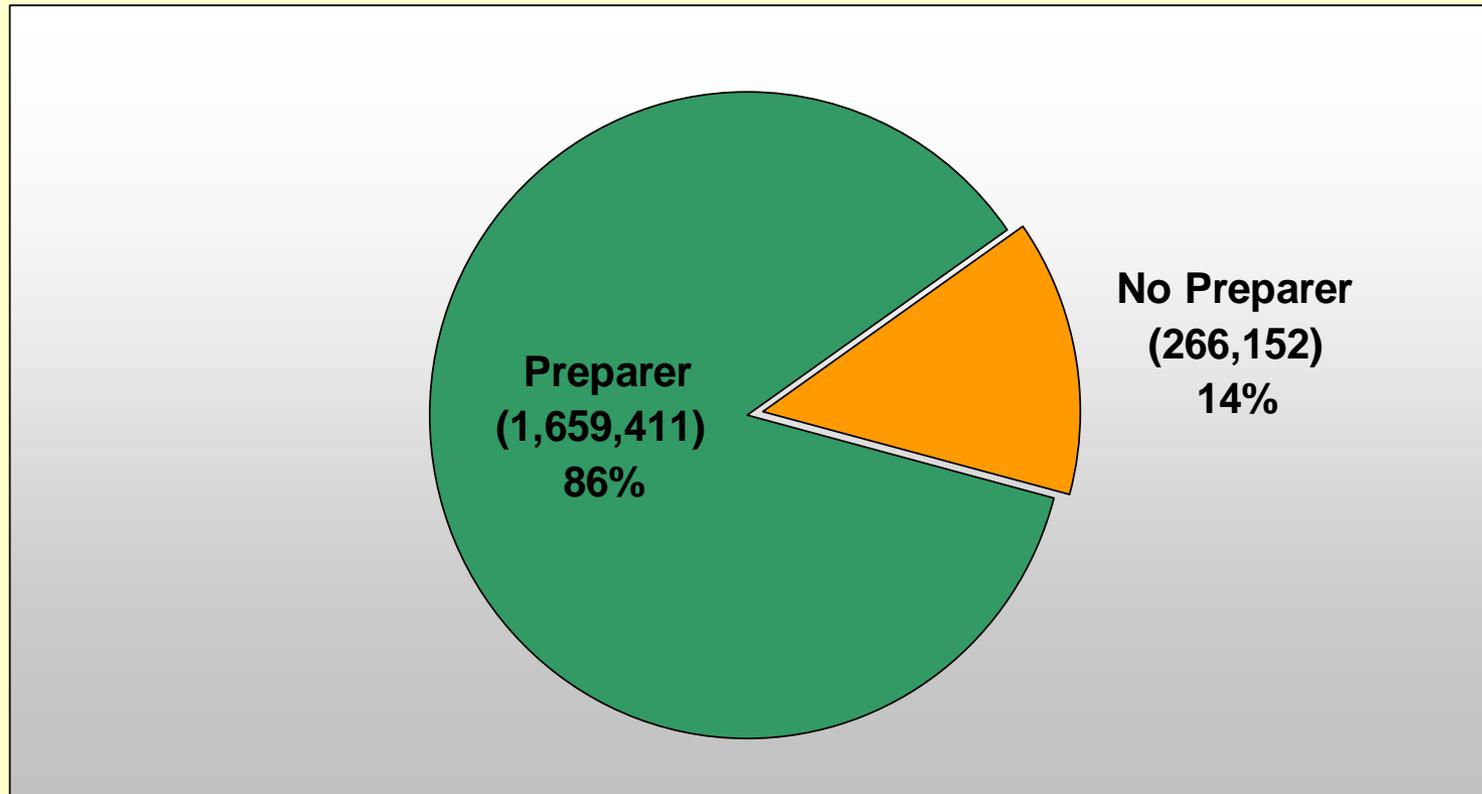


Form 1120 Projected *e-file* Penetration Rate

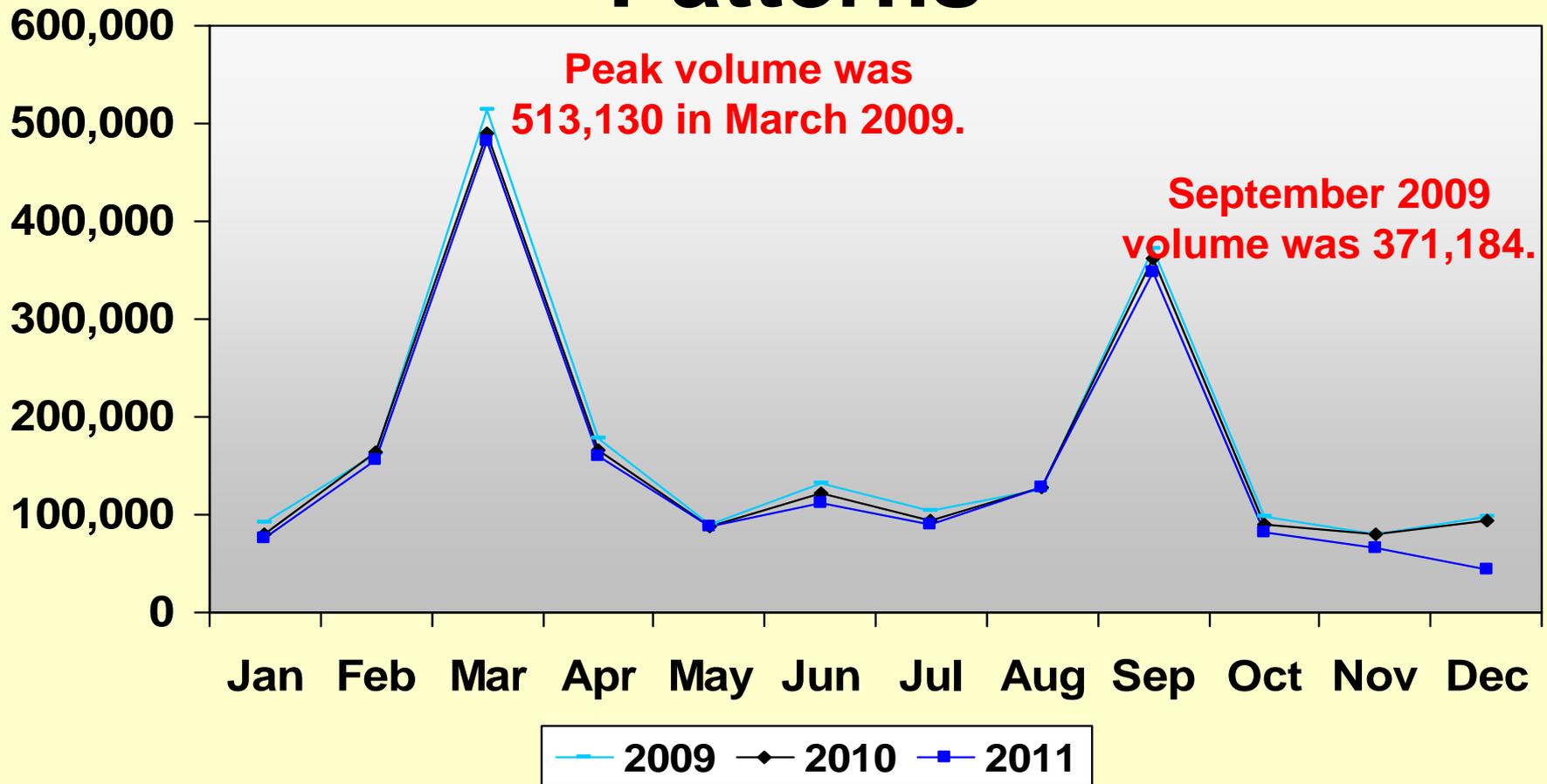


Form 1120 Preparer/No Preparer

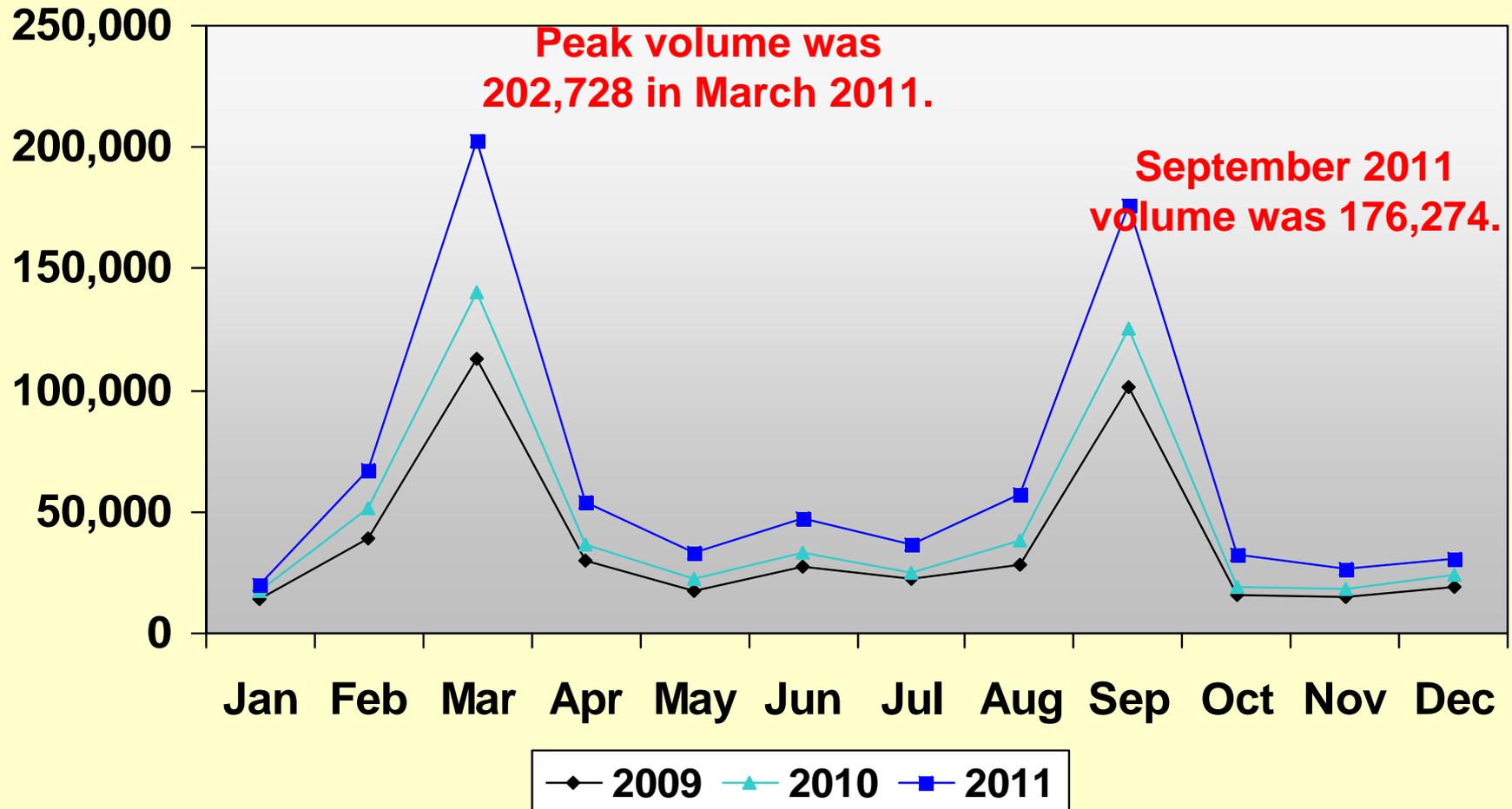
Processing Year 2011



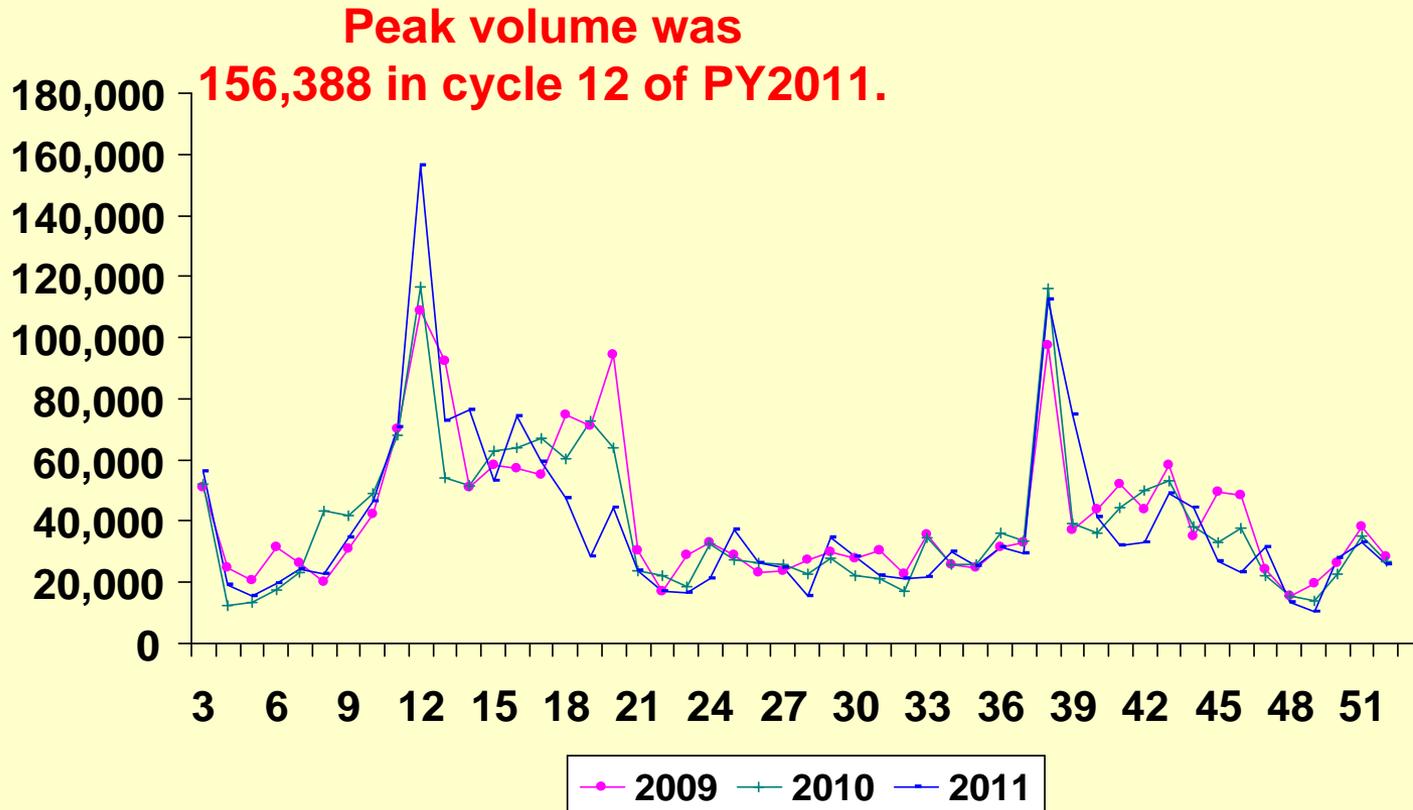
Form 1120: Monthly Filing Patterns



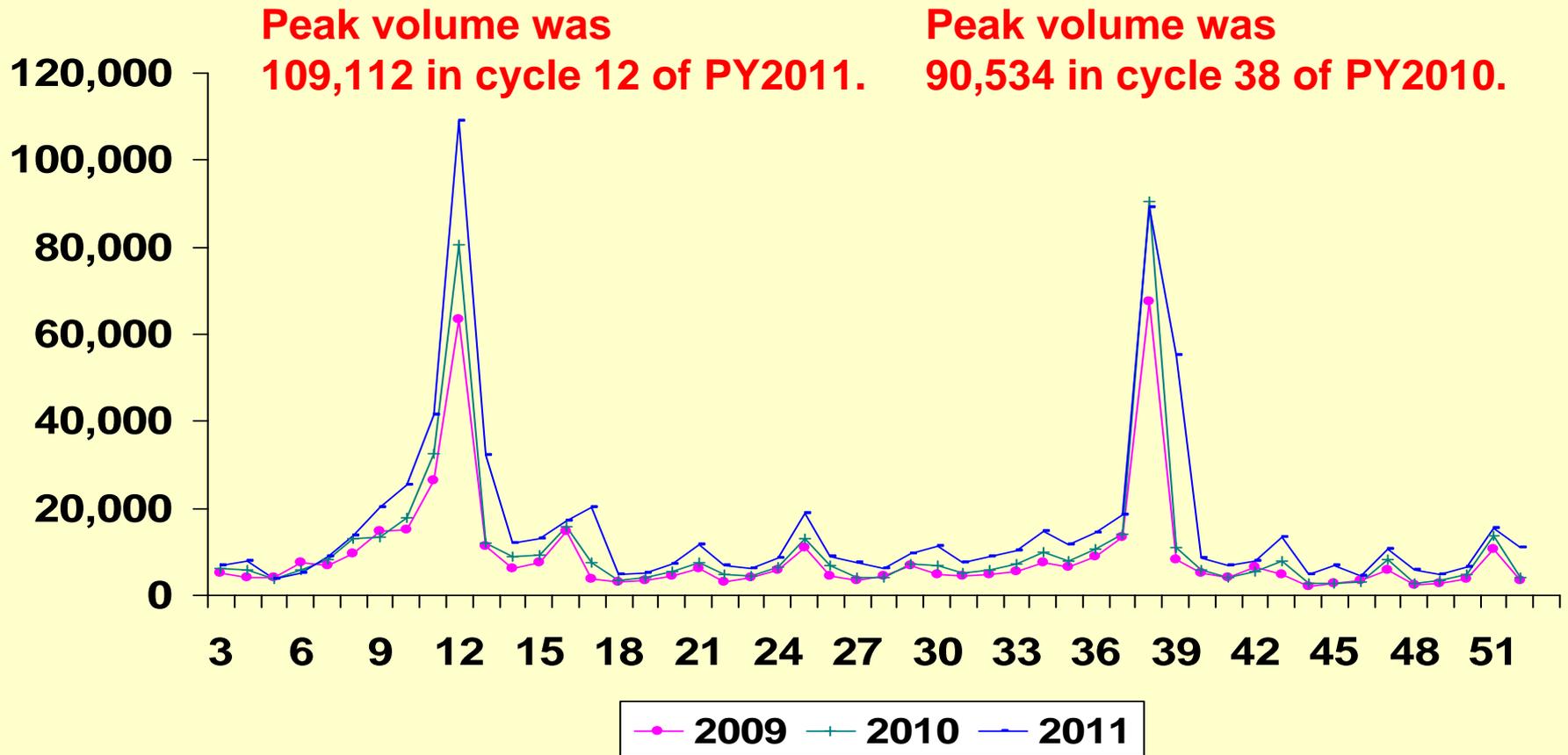
e-file Form 1120 Monthly Filing Patterns



Form 1120 Filing Pattern by Cycle Posted

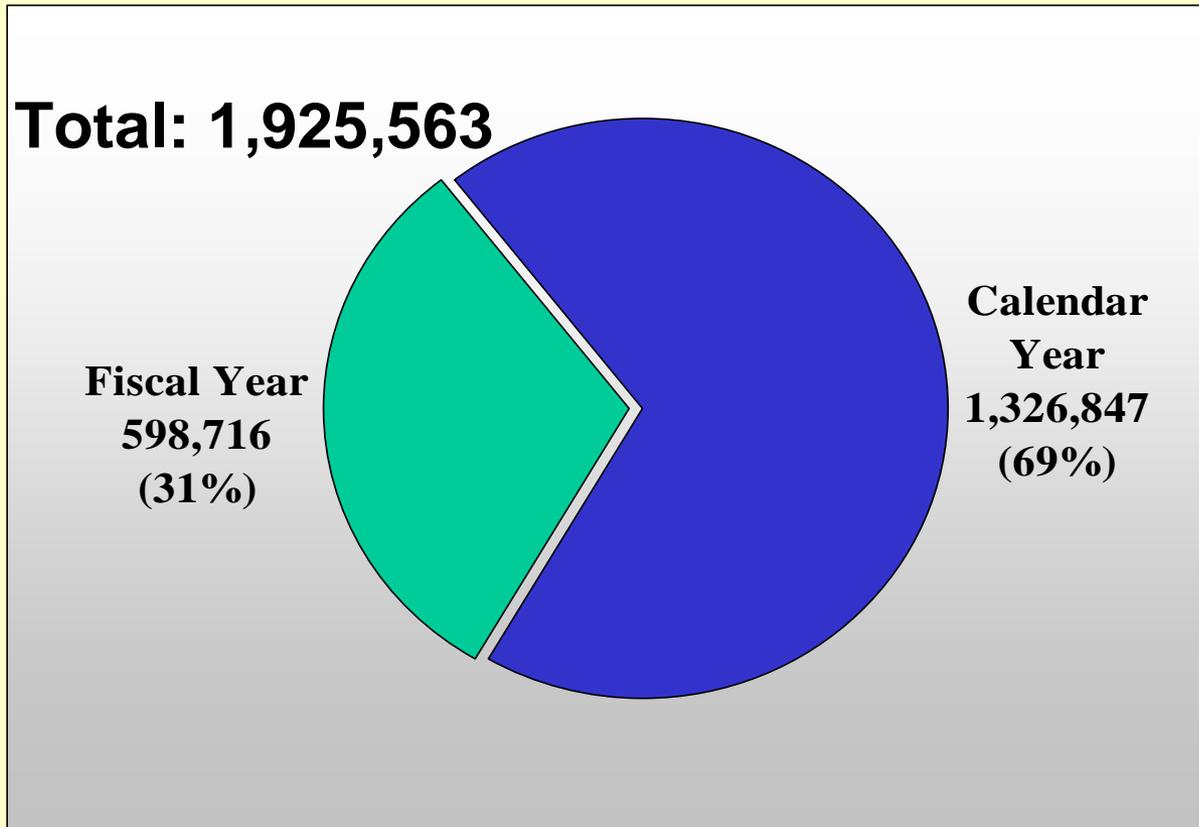


Form 1120 e-file Filing Pattern by Cycle Posted



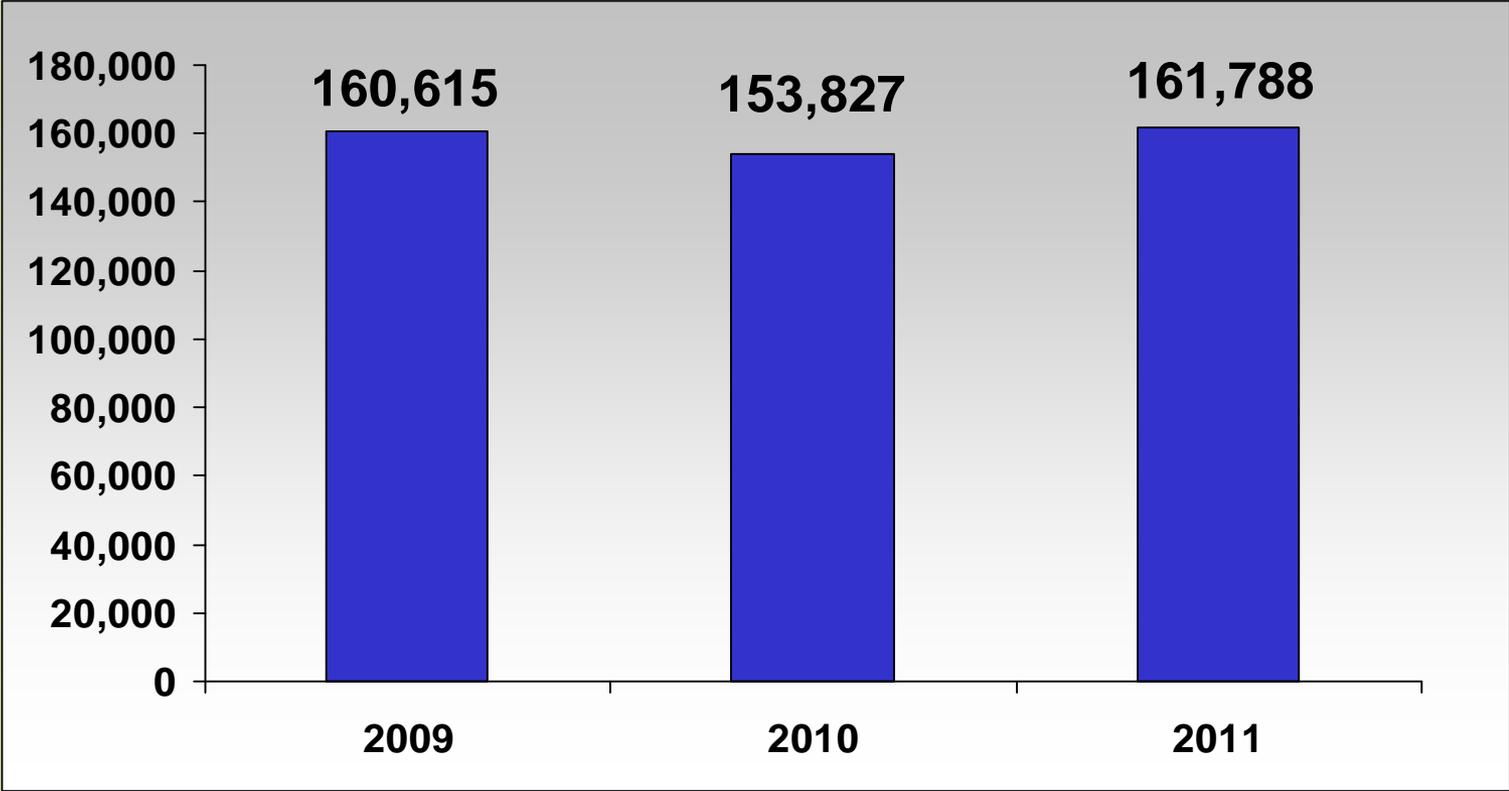
Form 1120 Fiscal Year Returns vs. Calendar Year Returns

Processing Year 2011



Form 1120 Initial Corporation Filings

Processing Years 2009 - 2011



Most Form 1120 Returns by NAICS

(The North American Industry Classification System - NAICS)

CODE	TITLE	PY2011	% *
531390	Other Activities Related to Real Estate	85,359	4%
621111	Offices of Physicians (except mental health specialists)	56,253	3%
541990	All Other Professional, Scientific, & Technical Services	53,932	3%
238900	Other Specialty Trade Contractors	41,215	2%
722110	Full-Service Restaurants	36,529	2%
236110	Residential Building Construction	32,921	2%
531110	Lessors of Residential Buildings & Dwellings	32,242	2%
531310	Real Estate Property Managers	31,950	2%
812990	All Other Personal Services	29,624	2%
531120	Lessors of Nonresidential Buildings (except Mini-warehouses)	29,108	2%

* The percentage of all Form 1120 returns filed in PY2011

Six of the top 10 NAICS codes represent real estate businesses.

Most *e-filed* Forms 1120 by NAICS

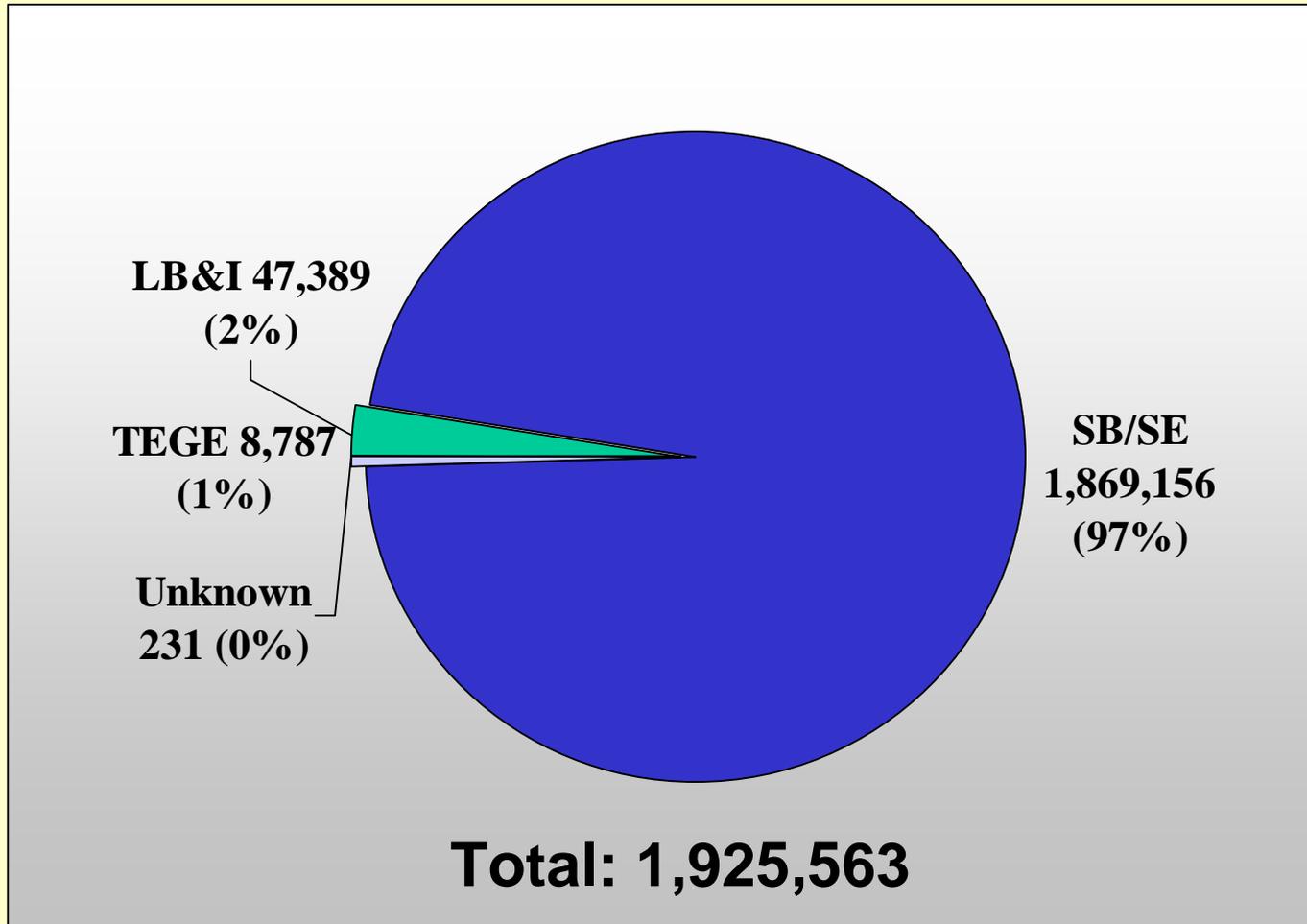
(The North American Industry Classification System - NAICS)

CODE	NAICS TITLE	PY2011	%*
531390	Other Activities Related to Real Estate	31,112	4%
621111	Offices of Physicians (except mental health specialists)	27,179	3%
541990	All Other Professional, Scientific, & Technical Services	23,051	2%
238900	Other Specialty Trade Contractors	17,995	2%
722110	Full-Service Restaurants	14,334	2%
531110	Lessors of Residential Buildings & Dwellings	13,171	2%
236110	Residential Building Construction	13,010	2%
531310	Real Estate Property Managers	12,604	2%
531120	Lessors of Nonresidential Buildings (except Mini-warehouses)	12,500	2%
812990	Title Not Available	11,520	1%

* The percentage of all electronic Forms 1120 filed in PY2011

Form 1120 Returns by Business Operating Division

Processing Year 2011



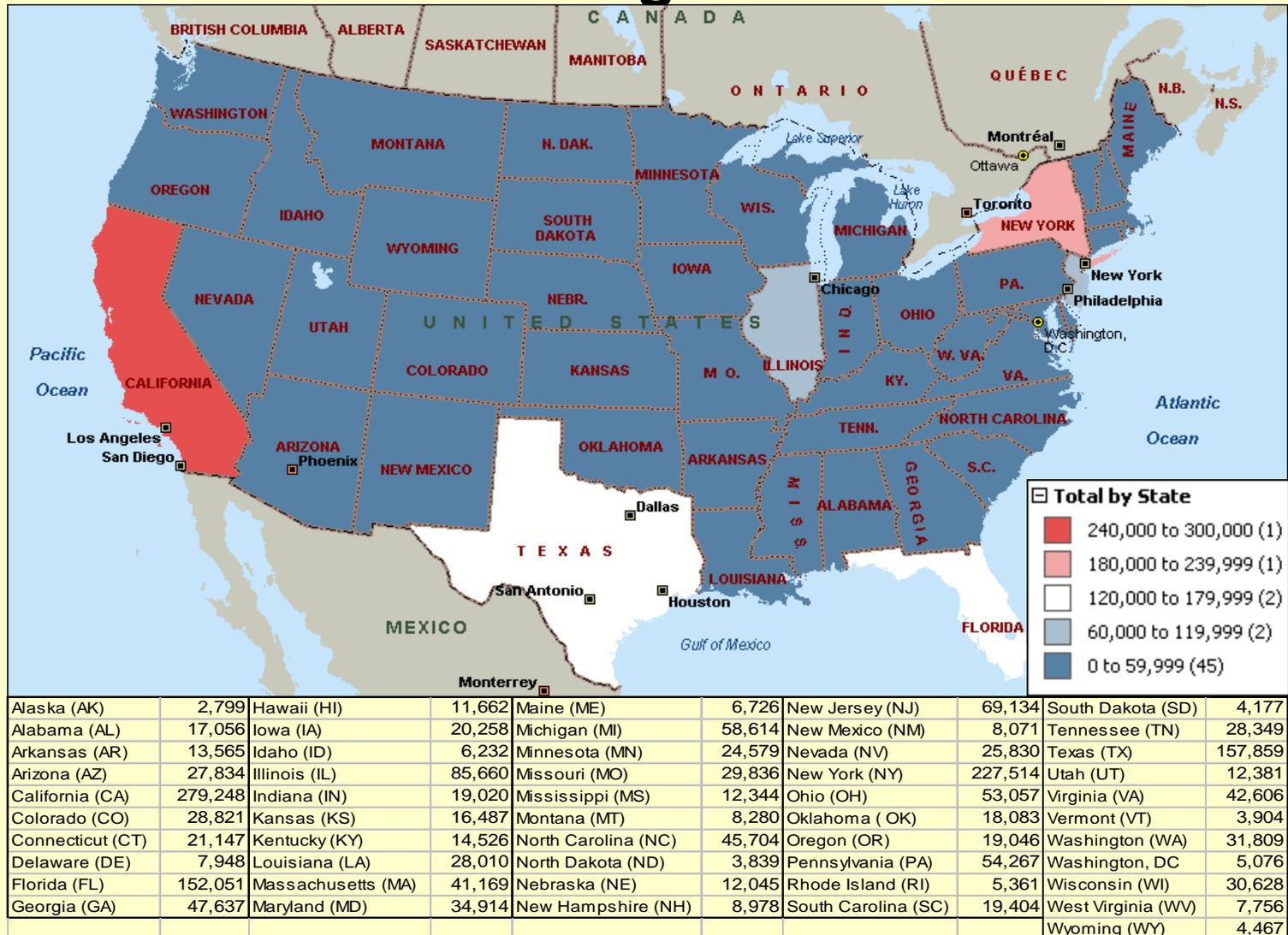
Form 1120 Returns by Assets & Method

Processing Year 2011

	Paper	<i>e-file</i>	Total
Under \$250,000	859,564	520,872	1,380,436
\$250,000 Under \$1 Million	172,250	141,929	314,179
\$1 Million Under \$5 Million	84,132	74,023	158,155
\$5 Million Under \$10 Million	13,453	13,411	26,864
\$10 Million Under \$50 Million	7,445	19,620	27,065
\$50 Million or More	1,418	17,446	18,864
Total	1,138,262	787,301	1,925,563

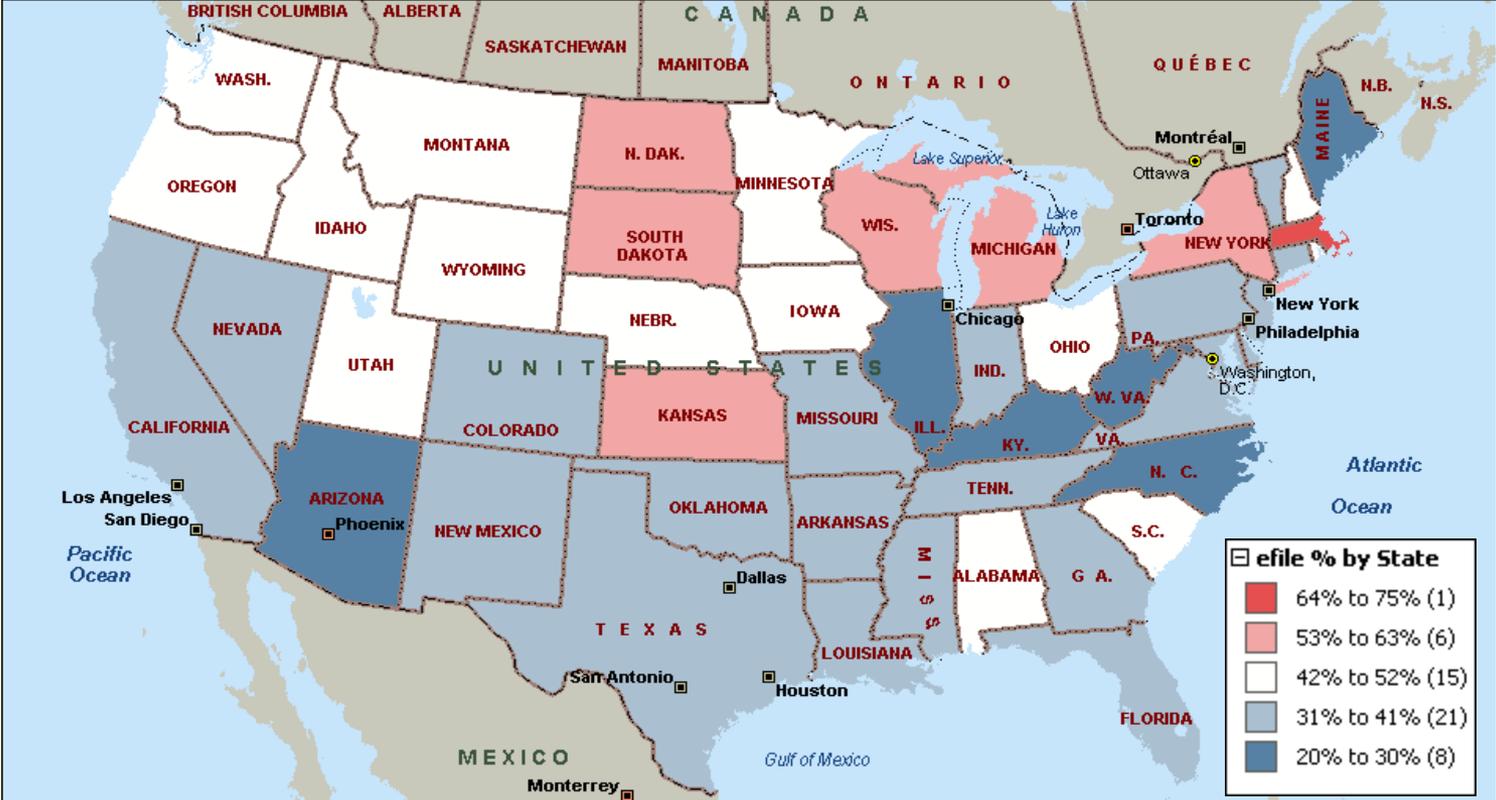
Form 1120 Returns Filed by State

Processing Year 2011



Form 1120 e-file Penetration by State

Processing Year 2011



Alaska (AK)	45%	Hawaii (HI)	21%	Maine (ME)	30%	New Jersey (NJ)	33%	South Dakota (SD)	57%
Alabama (AL)	49%	Iowa (IA)	42%	Michigan (MI)	61%	New Mexico (NM)	37%	Tennessee (TN)	37%
Arkansas (AR)	35%	Idaho (ID)	42%	Minnesota (MN)	50%	Nevada (NV)	38%	Texas (TX)	38%
Arizona (AZ)	26%	Illinois (IL)	28%	Missouri (MO)	39%	New York (NY)	54%	Utah (UT)	44%
California (CA)	40%	Indiana (IN)	34%	Mississippi (MS)	38%	Ohio (OH)	44%	Virginia (VA)	33%
Colorado (CO)	36%	Kansas (KS)	57%	Montana (MT)	47%	Oklahoma (OK)	35%	Vermont (VT)	40%
Connecticut (CT)	33%	Kentucky (KY)	28%	North Carolina (NC)	27%	Oregon (OR)	43%	Washington (WA)	44%
Delaware (DE)	34%	Louisiana (LA)	33%	North Dakota (ND)	57%	Pennsylvania (PA)	33%	Washington, DC	28%
Florida (FL)	33%	Massachusetts (MA)	73%	Nebraska (NE)	50%	Rhode Island (RI)	45%	Wisconsin (WI)	60%
Georgia (GA)	40%	Maryland (MD)	33%	New Hampshire (NH)	44%	South Carolina (SC)	51%	West Virginia (WV)	24%
								Wyoming (WY)	48%

Source: 2011 ETA MDB - CDW

508 Accessible Table for Slide 25 – Forms 1120 Filed by State PY2011

State	Volume	State	Volume	State	Volume	State	Volume
Alaska (AK)	2,799	Illinois (IL)	85,660	North Carolina (NC)	45,704	South Carolina (SC)	19,404
Alabama (AL)	17,056	Indiana (IN)	19,020	North Dakota (ND)	3,839	South Dakota (SD)	4,177
Arkansas (AR)	13,565	Kansas (KS)	16,487	Nebraska (NE)	12,045	Tennessee (TN)	28,349
Arizona (AZ)	27,834	Kentucky (KY)	14,526	New Hampshire (NH)	8,978	Texas (TX)	157,859
California (CA)	279,248	Louisiana (LA)	28,010	New Jersey (NJ)	69,134	Utah (UT)	12,381
Colorado (CO)	28,821	Massachusetts (MA)	41,169	New Mexico (NM)	8,071	Virginia (VA)	42,606
Connecticut (CT)	21,147	Maryland (MD)	34,914	Nevada (NV)	25,830	Vermont (VT)	3,904
Delaware (DE)	7,948	Maine (ME)	6,726	New York (NY)	227,514	Washington (WA)	31,809
Florida (FL)	152,051	Michigan (MI)	58,614	Ohio (OH)	53,057	Washington (DC)	5,076
Georgia (GA)	47,637	Minnesota (MN)	24,579	Oklahoma (OK)	18,083	Wisconsin (WI)	30,628
Hawaii (HI)	11,662	Missouri (MO)	29,836	Oregon (OR)	19,046	West Virginia (WV)	7,756
Iowa (IA)	20,258	Mississippi (MS)	12,344	Pennsylvania (PA)	54,267	Wyoming (WY)	4,467
Idaho (ID)	6,232	Montana (MT)	8,280	Rhode Island (RI)	5,361		

508 Accessible Table for Slide 26 – Forms 1120 e-file % by State PY2011

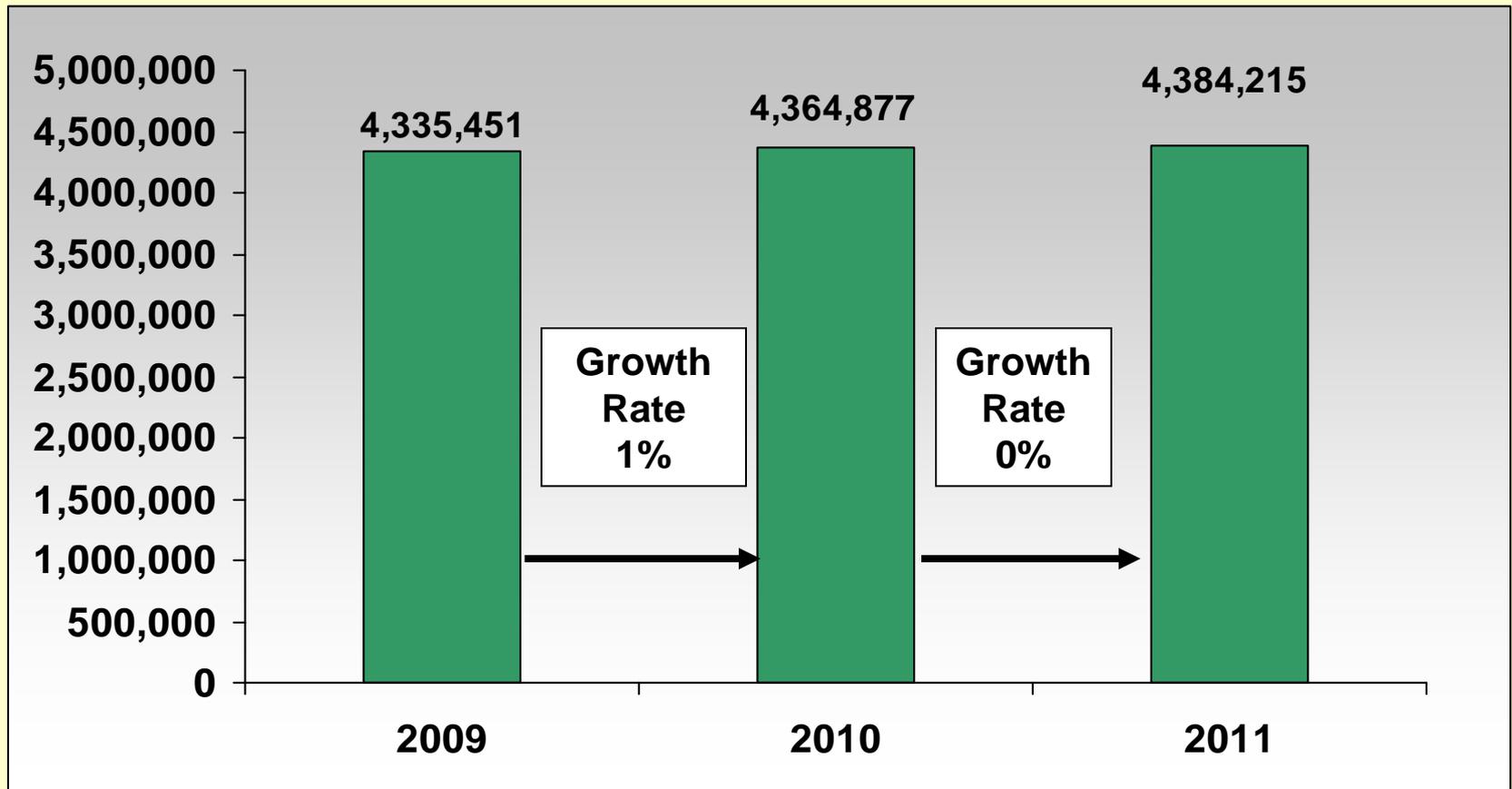
State	Percent	State	Percent	State	Percent	State	Percent
Alaska (AK)	45%	Illinois (IL)	28%	North Carolina (NC)	27%	South Carolina (SC)	51%
Alabama (AL)	49%	Indiana (IN)	34%	North Dakota (ND)	57%	South Dakota (SD)	57%
Arkansas (AR)	35%	Kansas (KS)	57%	Nebraska (NE)	50%	Tennessee (TN)	37%
Arizona (AZ)	26%	Kentucky (KY)	28%	New Hampshire (NH)	44%	Texas (TX)	38%
California (CA)	40%	Louisiana (LA)	33%	New Jersey (NJ)	33%	Utah (UT)	44%
Colorado (CO)	36%	Massachusetts (MA)	73%	New Mexico (NM)	37%	Virginia (VA)	33%
Connecticut (CT)	33%	Maryland (MD)	33%	Nevada (NV)	38%	Vermont (VT)	40%
Delaware (DE)	34%	Maine (ME)	30%	New York (NY)	54%	Washington (WA)	44%
Florida (FL)	33%	Michigan (MI)	61%	Ohio (OH)	44%	Washington (DC)	28%
Georgia (GA)	40%	Minnesota (MN)	50%	Oklahoma (OK)	35%	Wisconsin (WI)	60%
Hawaii (HI)	21%	Missouri (MO)	39%	Oregon (OR)	43%	West Virginia (WV)	24%
Iowa (IA)	42%	Mississippi (MS)	38%	Pennsylvania (PA)	33%	Wyoming (WY)	48%
Idaho (ID)	42%	Montana (MT)	47%	Rhode Island (RI)	45%		

Form 1120S Filers Small Business Corporation Income Tax Return

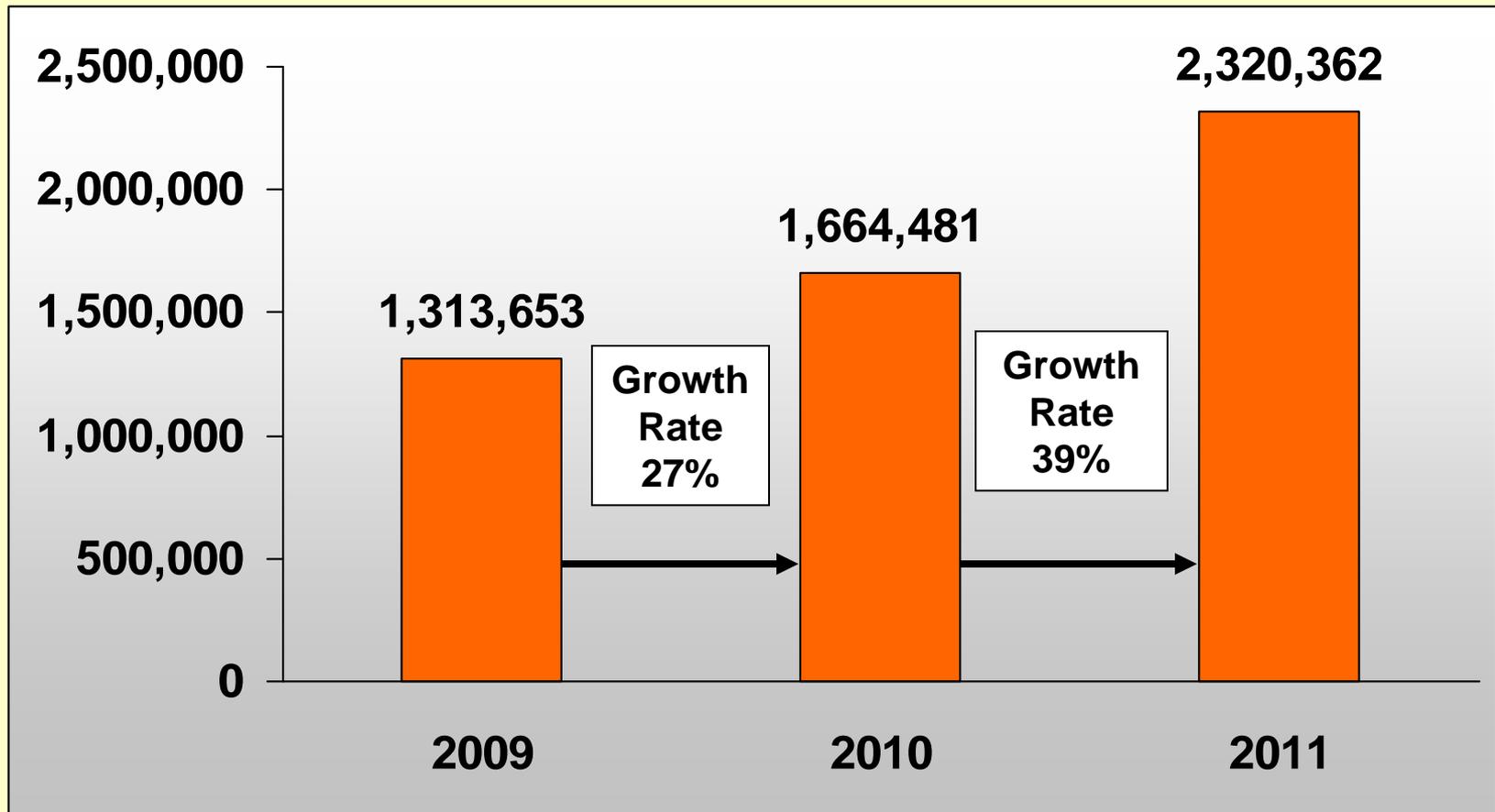
Processing Year 2011



Form 1120S Annual Filing Volume Processing Year 2009 - 2011



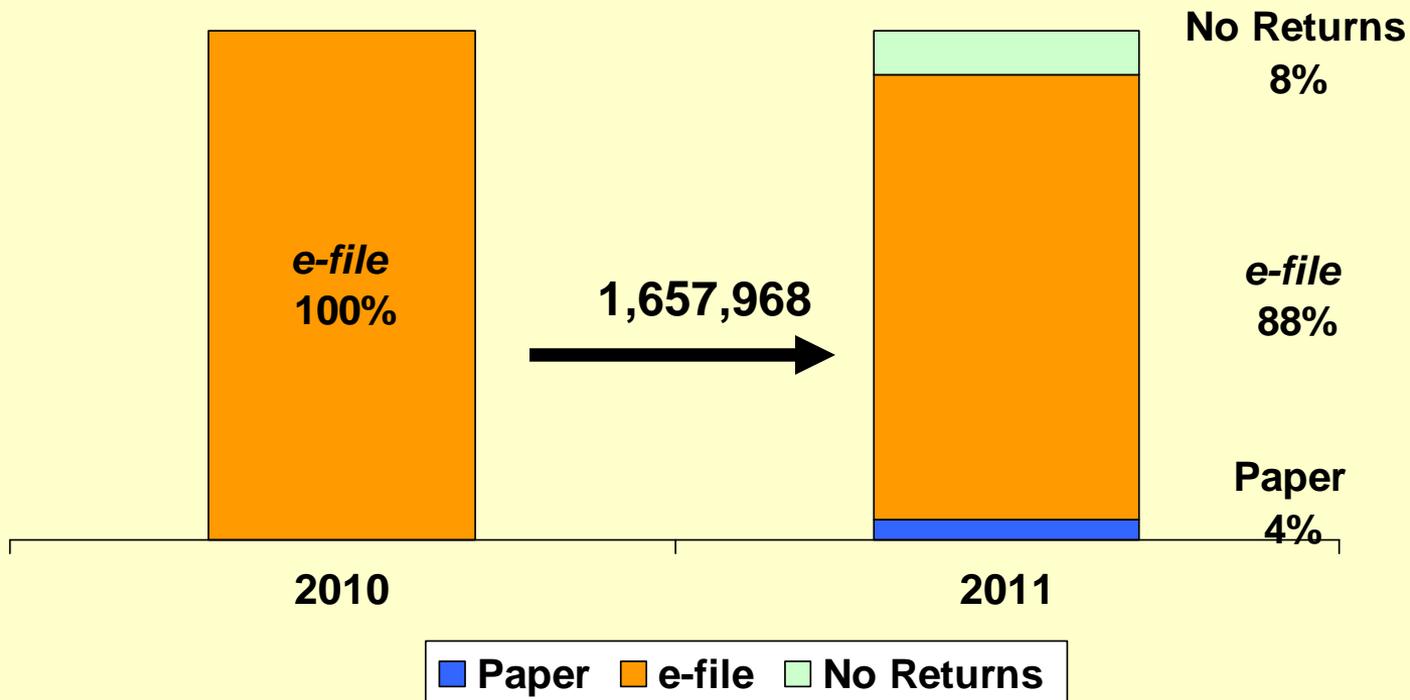
Annual *e-file* Volume for Form 1120S Processing Years 2009 - 2011



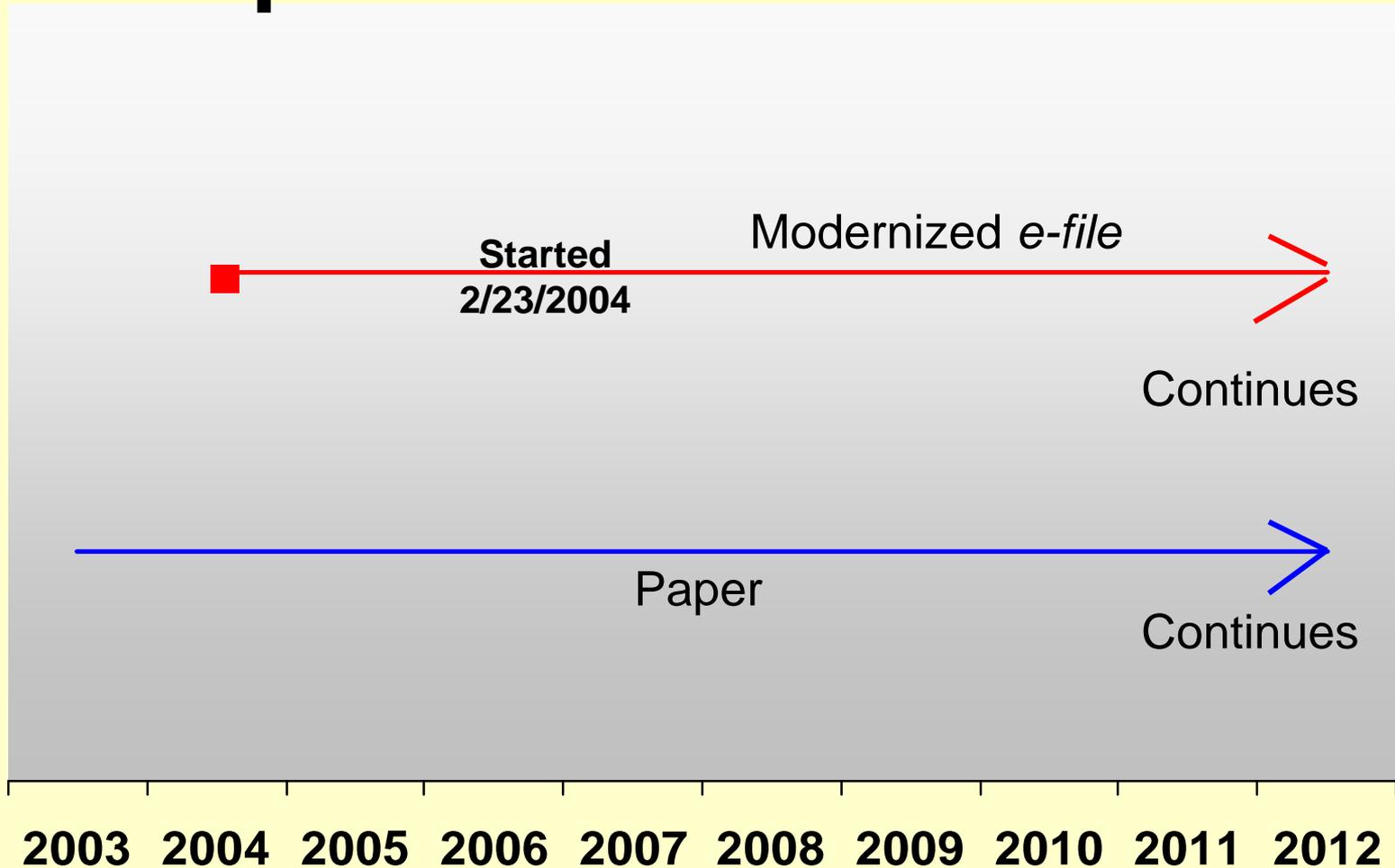
**In Processing Year 2011,
53% of all Form 1120S
returns were filed
electronically.**

Form 1120S e-file Loyalty

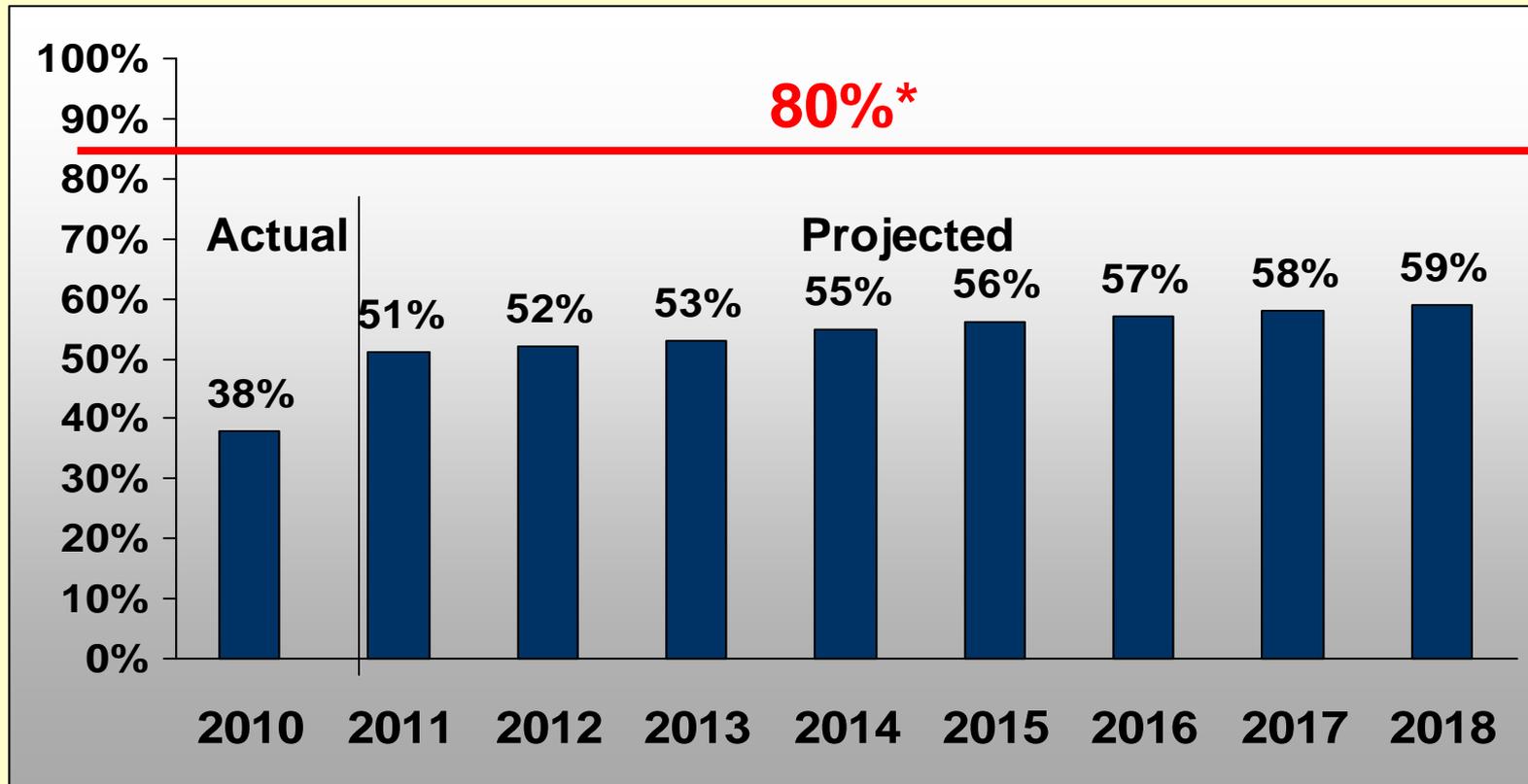
88% of PY2010 Form 1120S electronic filers, e-filed in PY2011



Form 1120S: Implementation Schedule



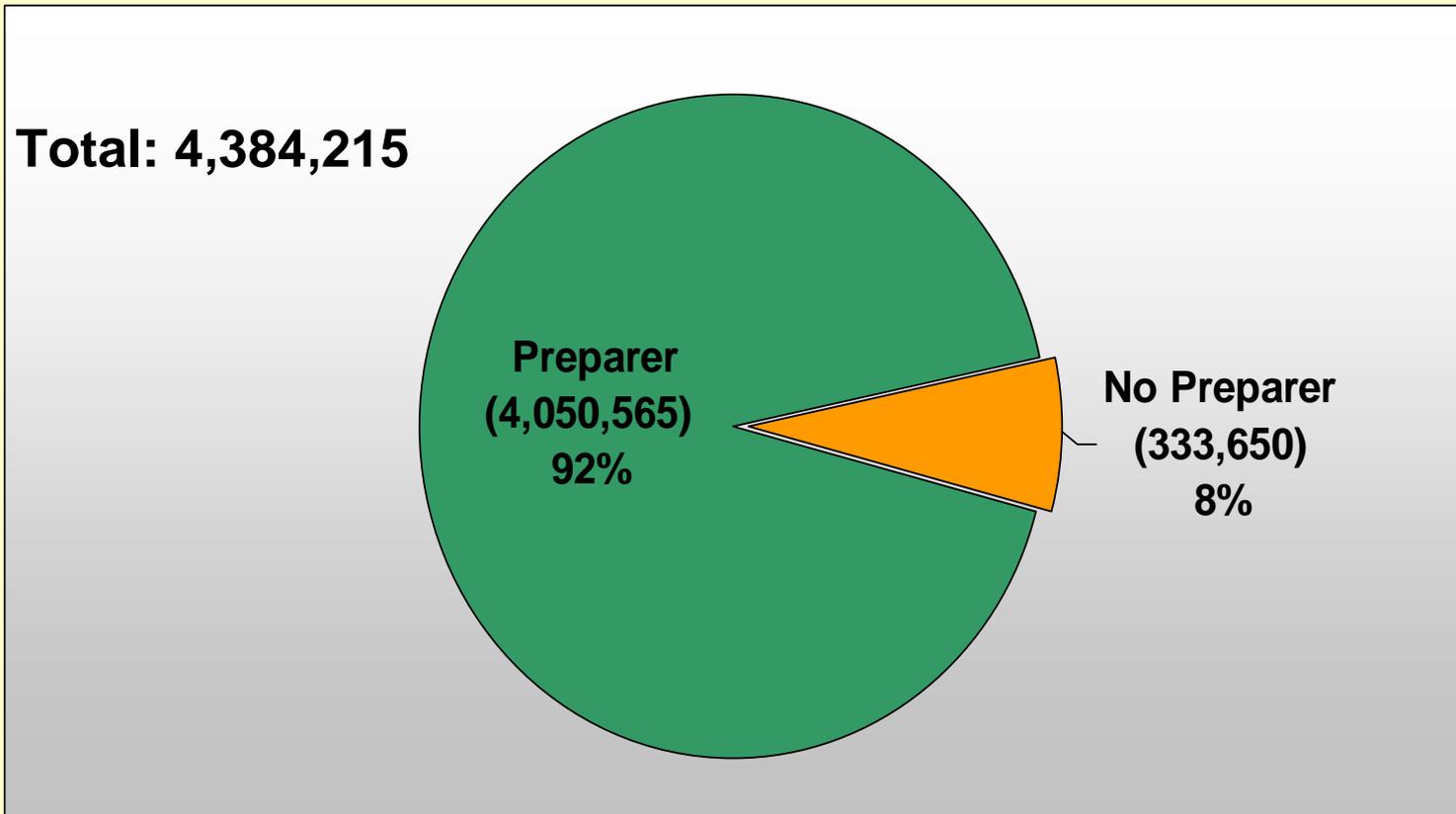
Form 1120S Projected *e-file* Penetration Rate



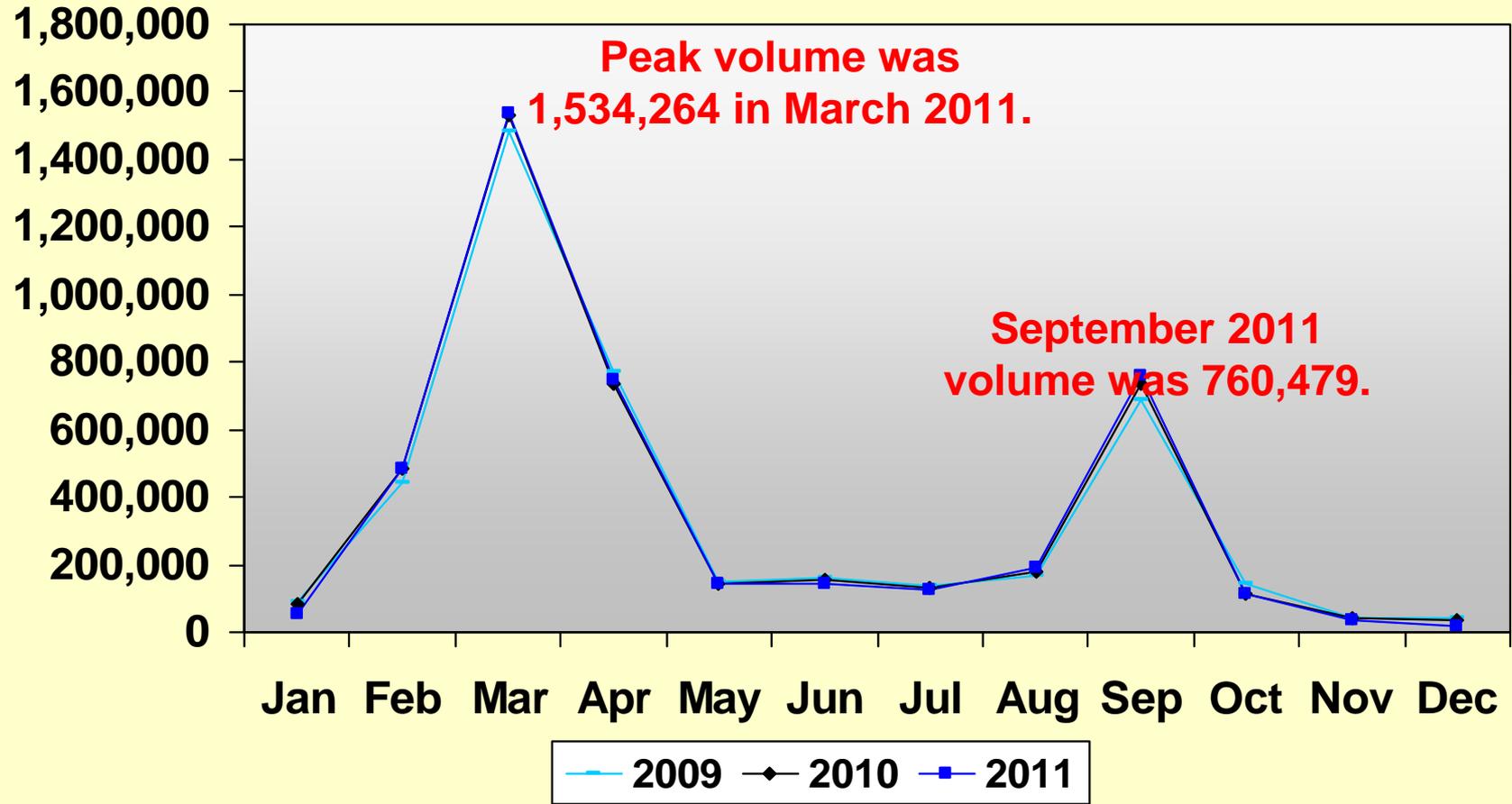
Source: "Calendar Year Return Projections by State: Document 6149"
Projections and Forecasting Group (RAS:R) revised 1-2012

*Congressional *e-file* goal

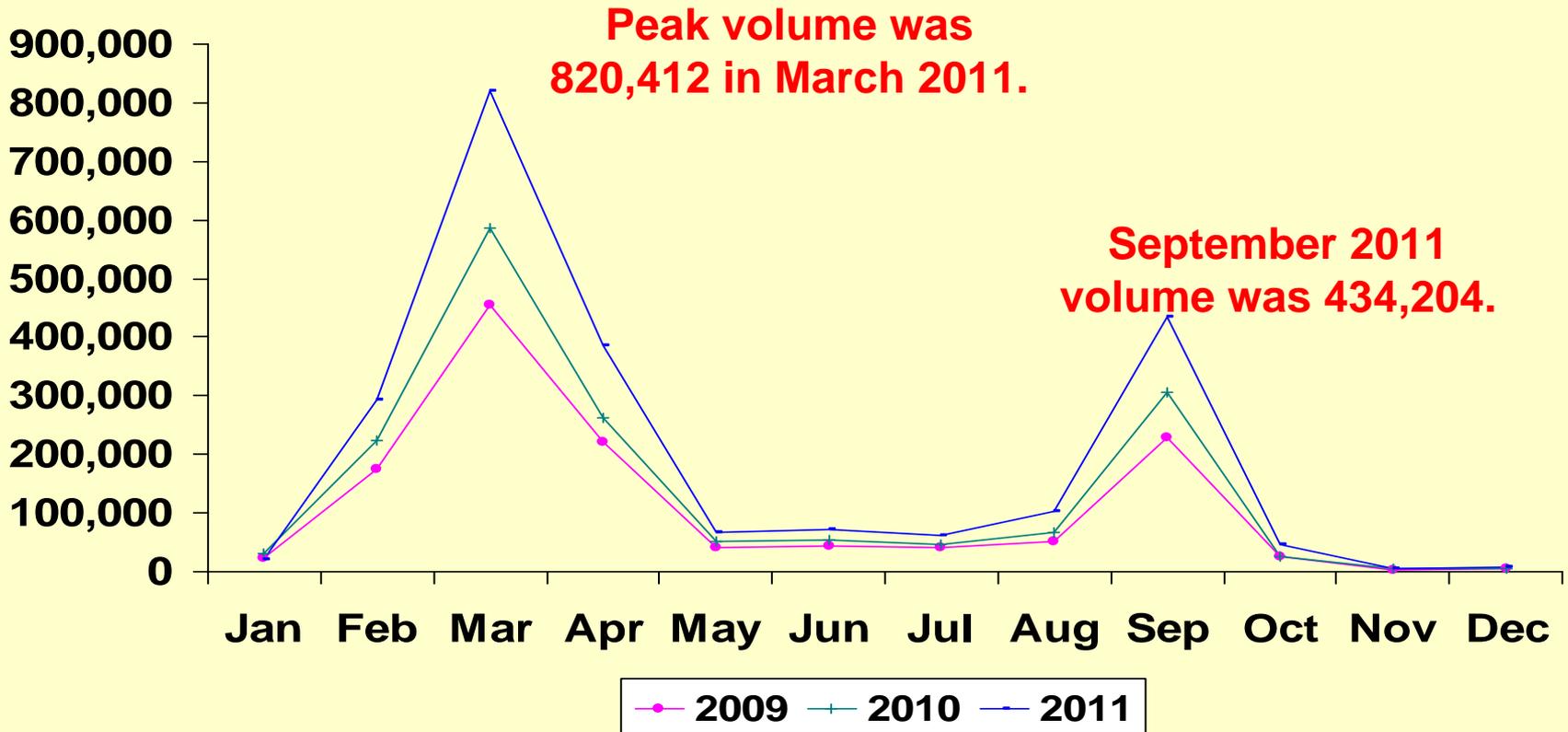
Form 1120S Preparer/No Preparer Processing Year 2011



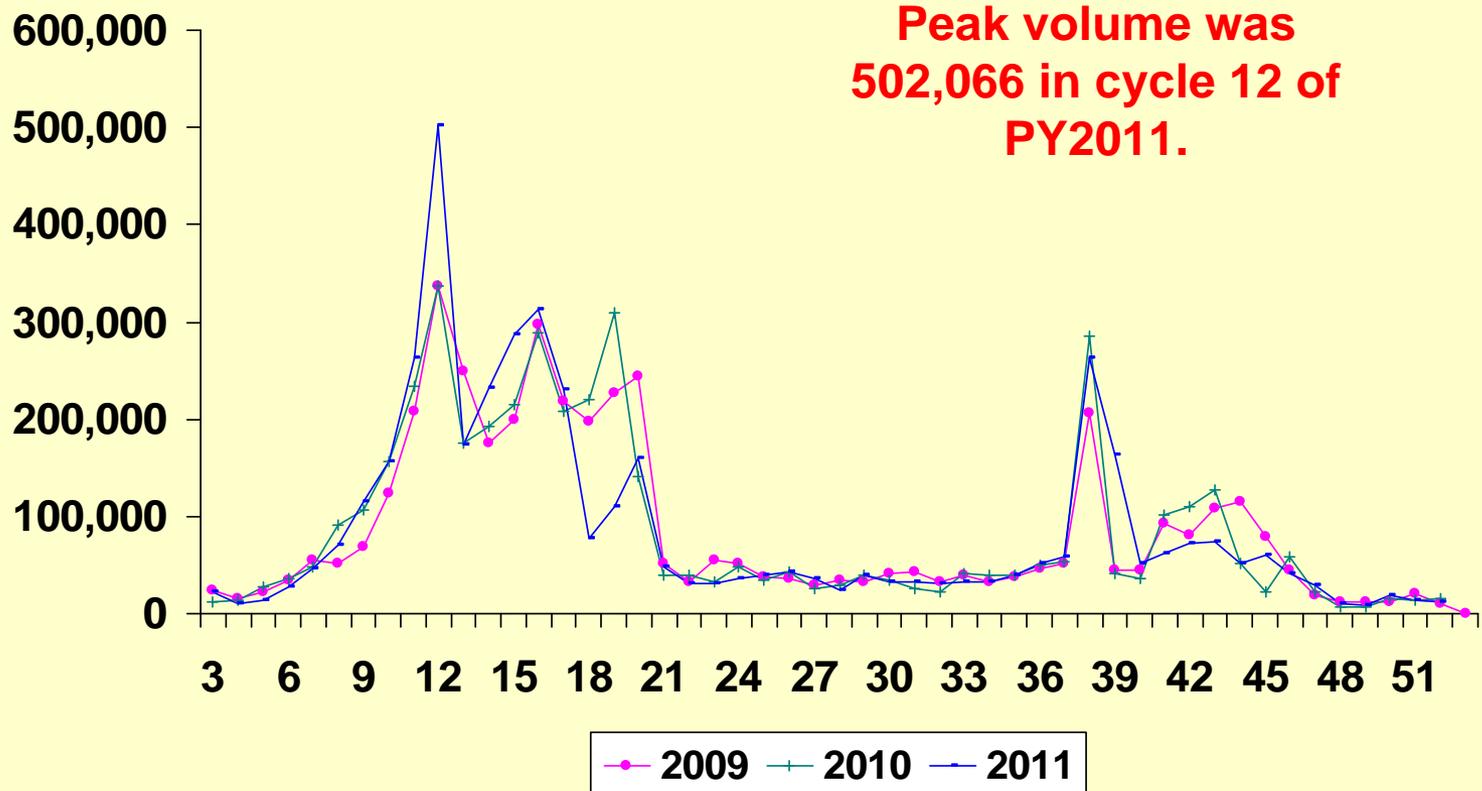
Form 1120S: Monthly Filing Patterns



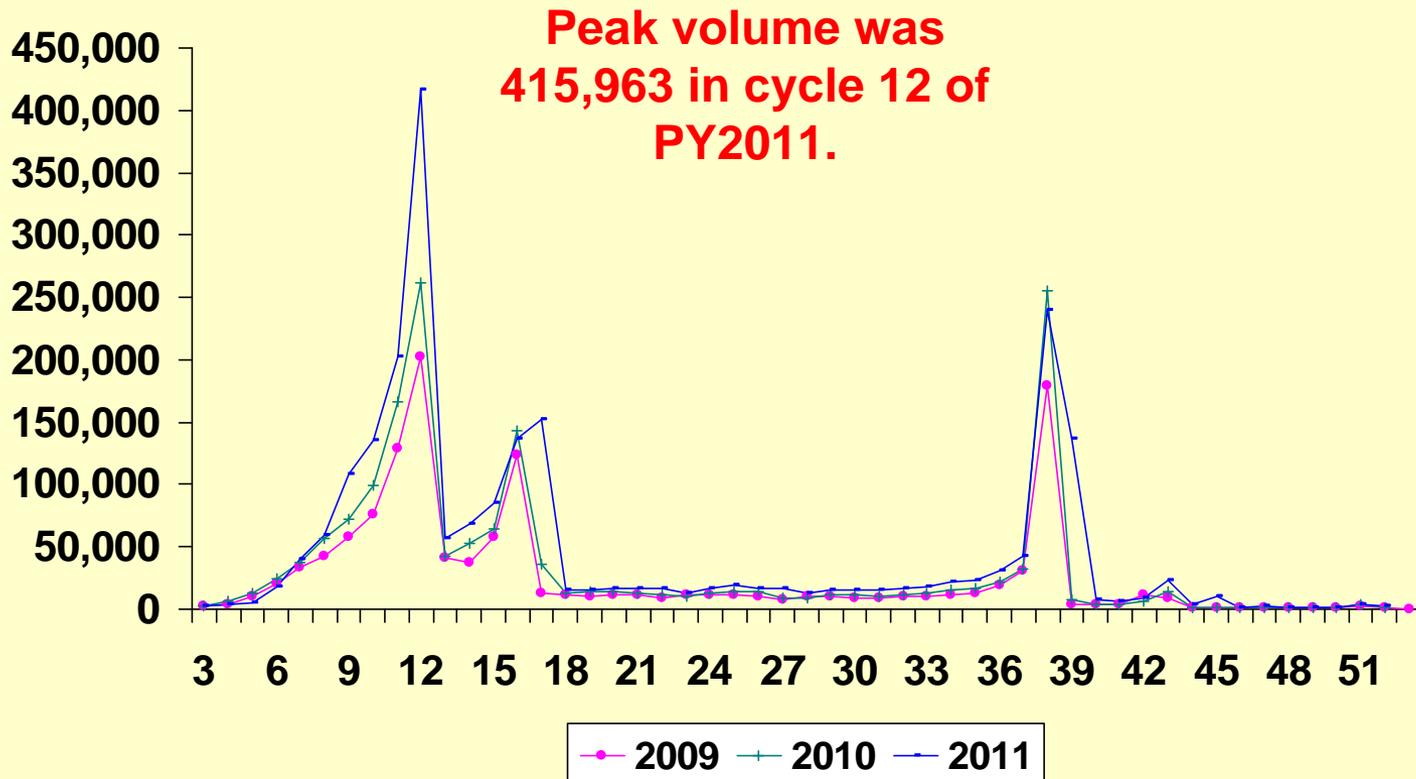
e-file Form 1120S Monthly Filing Patterns



Form 1120S Filing Pattern by Cycle Posted

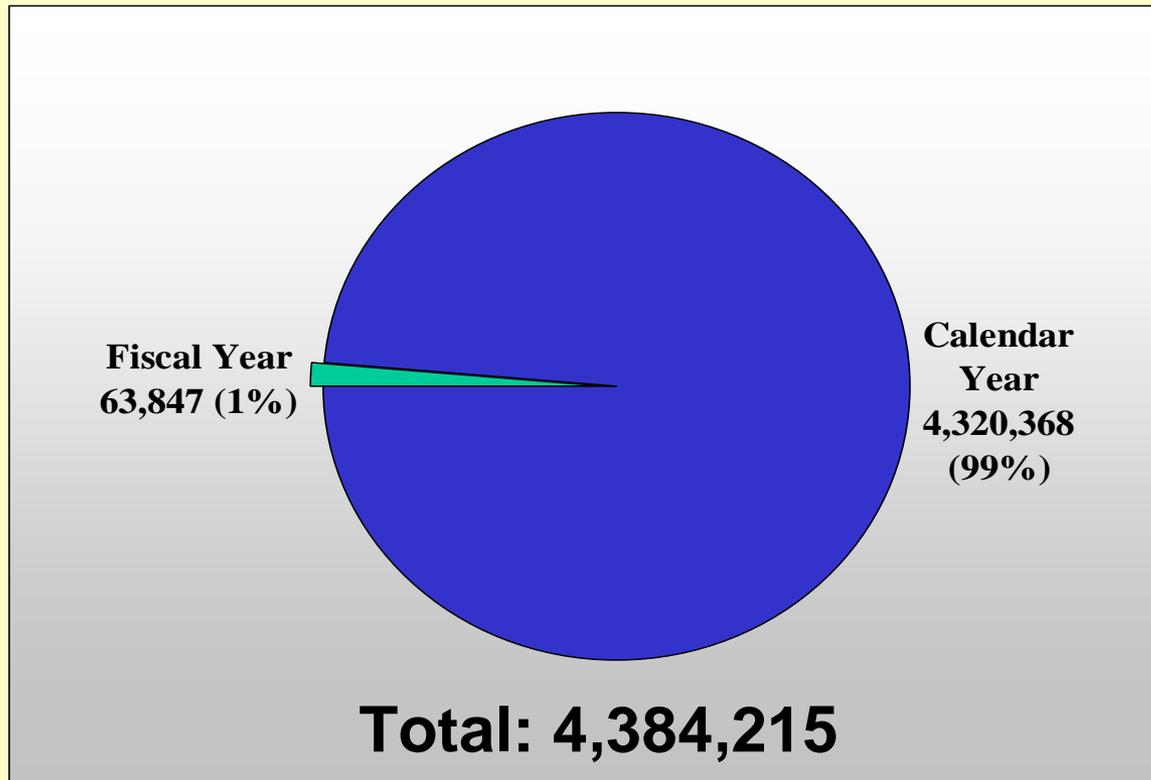


Form 1120S e-file Filing Pattern by Cycle Posted



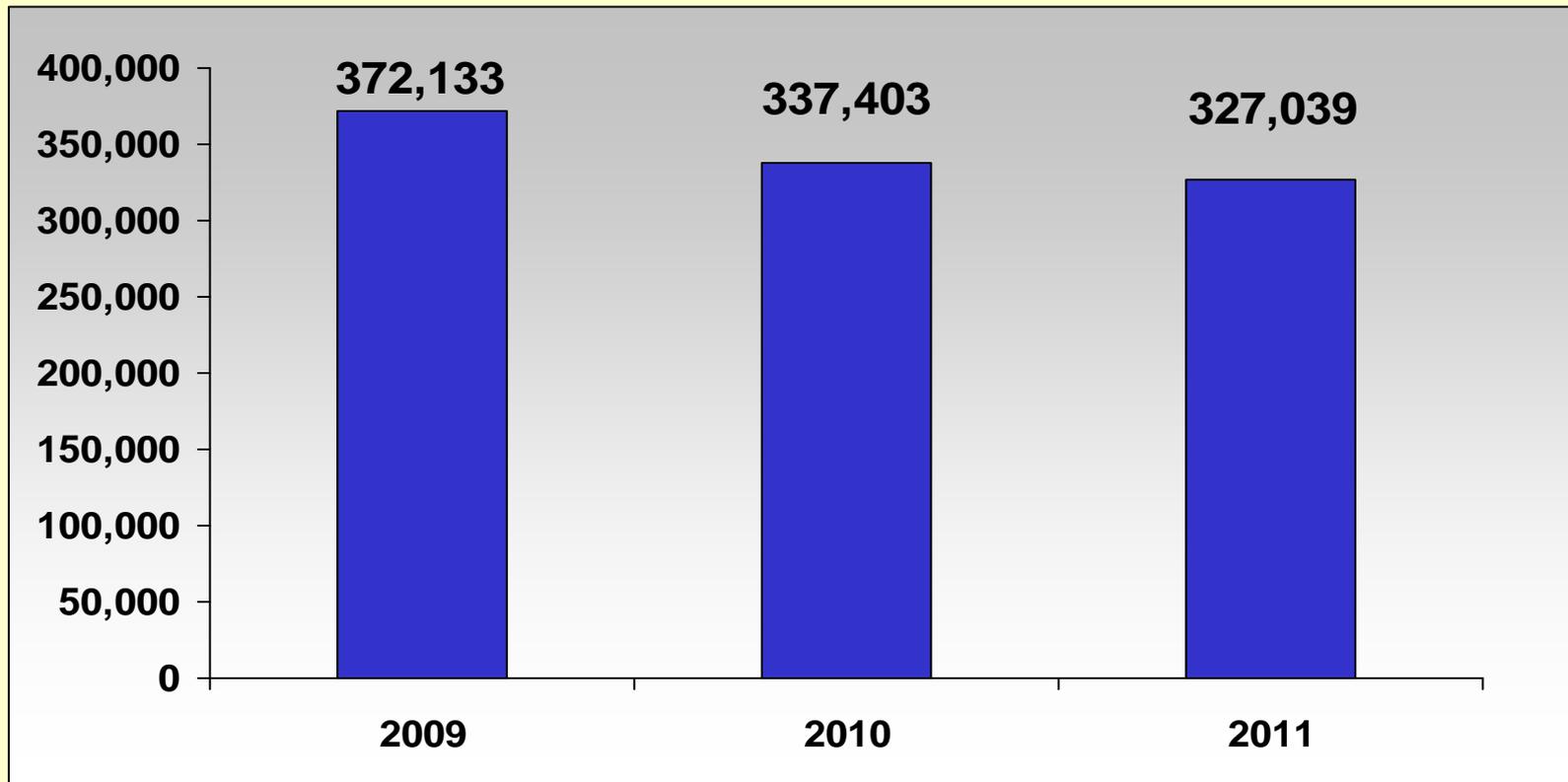
Form 1120S Fiscal Year Returns vs. Calendar Year Returns

Processing Year 2011



Form 1120S Initial Corporation Filings

Processing Years 2009 - 2011



Most Form 1120S Returns by NAICS

(The North American Industry Classification System - NAICS)

CODE	NAICS TITLE	PY2011	%*
541990	All Other Professional, Scientific, & Technical Services	155,277	4%
531390	Other Activities Related to Real Estate	131,433	3%
238900	Other Specialty Trade Contractors	123,257	3%
236110	Residential Building Construction	119,417	3%
621111	Offices of Physicians (except mental health specialists)	97,838	2%
812990	All Other Personal Services	97,731	2%
531210	Offices of Real Estate Agents & Brokers	95,569	2%
531120	Lessors of Nonresidential Buildings (except Mini-warehouses)	93,624	2%
722110	Full-Service Restaurants	89,795	2%
541110	Offices of Lawyers	75,037	2%

*The percentage of all Form 1120S returns filed in PY2011

Five of the top 10 NAICS codes represent real estate businesses.

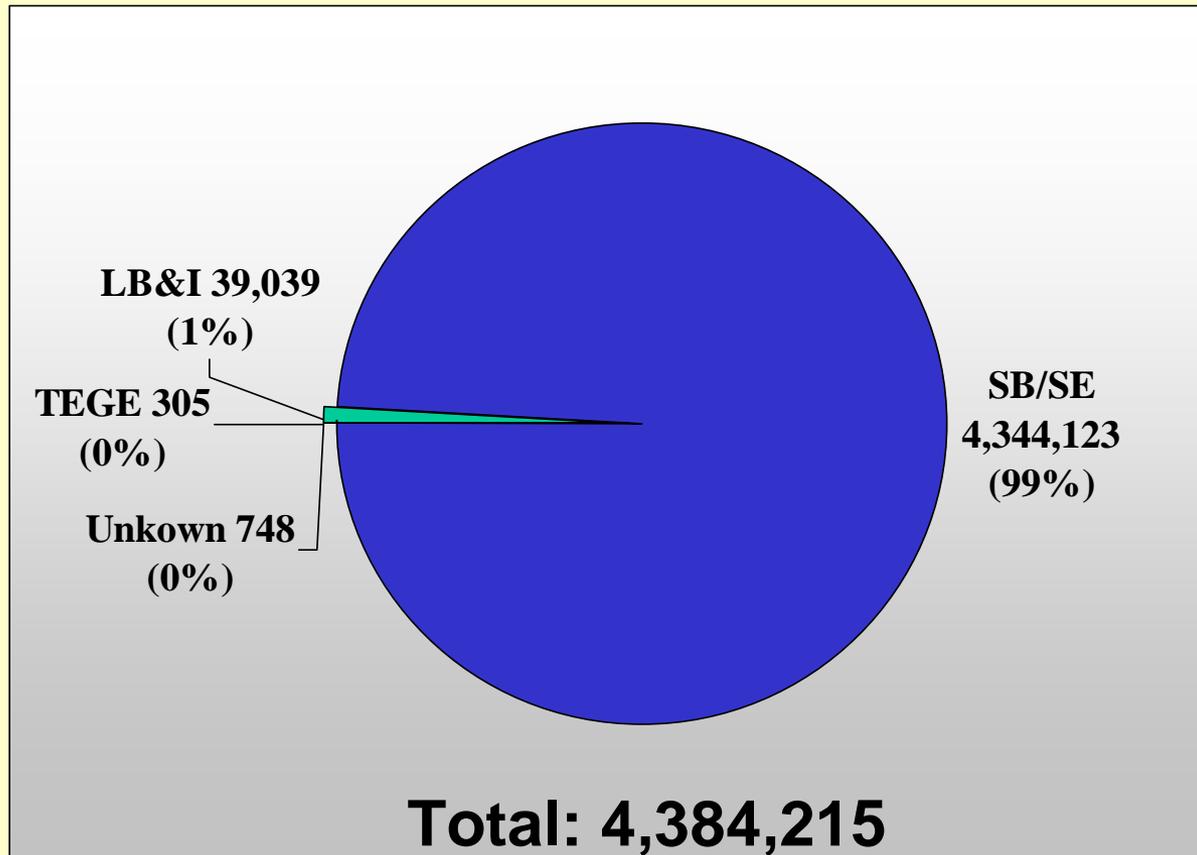
Most *e-filed* Forms 1120S by NAICS

(The North American Industry Classification System - NAICS)

CODE	NAICS TITLE	PY2011	%*
541990	All Other Professional, Scientific, & Technical Services	82,949	4%
531390	Other Activities Related to Real Estate	68,393	3%
238900	Other Specialty Trade Contractors	67,398	3%
236110	Residential Building Construction	63,000	3%
621111	Offices of Physicians (except mental health specialists)	55,860	2%
531120	Lessors of Nonresidential Buildings (except Mini-warehouses)	52,936	2%
812990	All Other Personal Services	50,216	2%
531210	Offices of Real Estate Agents & Brokers	49,269	2%
722110	Full-Service Restaurants	48,124	2%
541110	Offices of Lawyers	38,828	2%

* The percentage of all electronic Form 1120S returns filed in PY2011

Form 1120S Returns by Business Operating Division Processing Year 2011



Form 1120S Returns by Assets & Filing Method

Processing Year 2011

	Paper	<i>e-file</i>	Total
Under \$200,000	1,611,873	1,708,632	3,320,505
\$200,000 to under \$10 Million	443,878	581,053	1,024,931
\$10 Million or More	8,102	30,677	38,779
Total	2,063,853	2,320,362	4,384,215

Form 1120S Returns Filed by State

Processing Year 2011

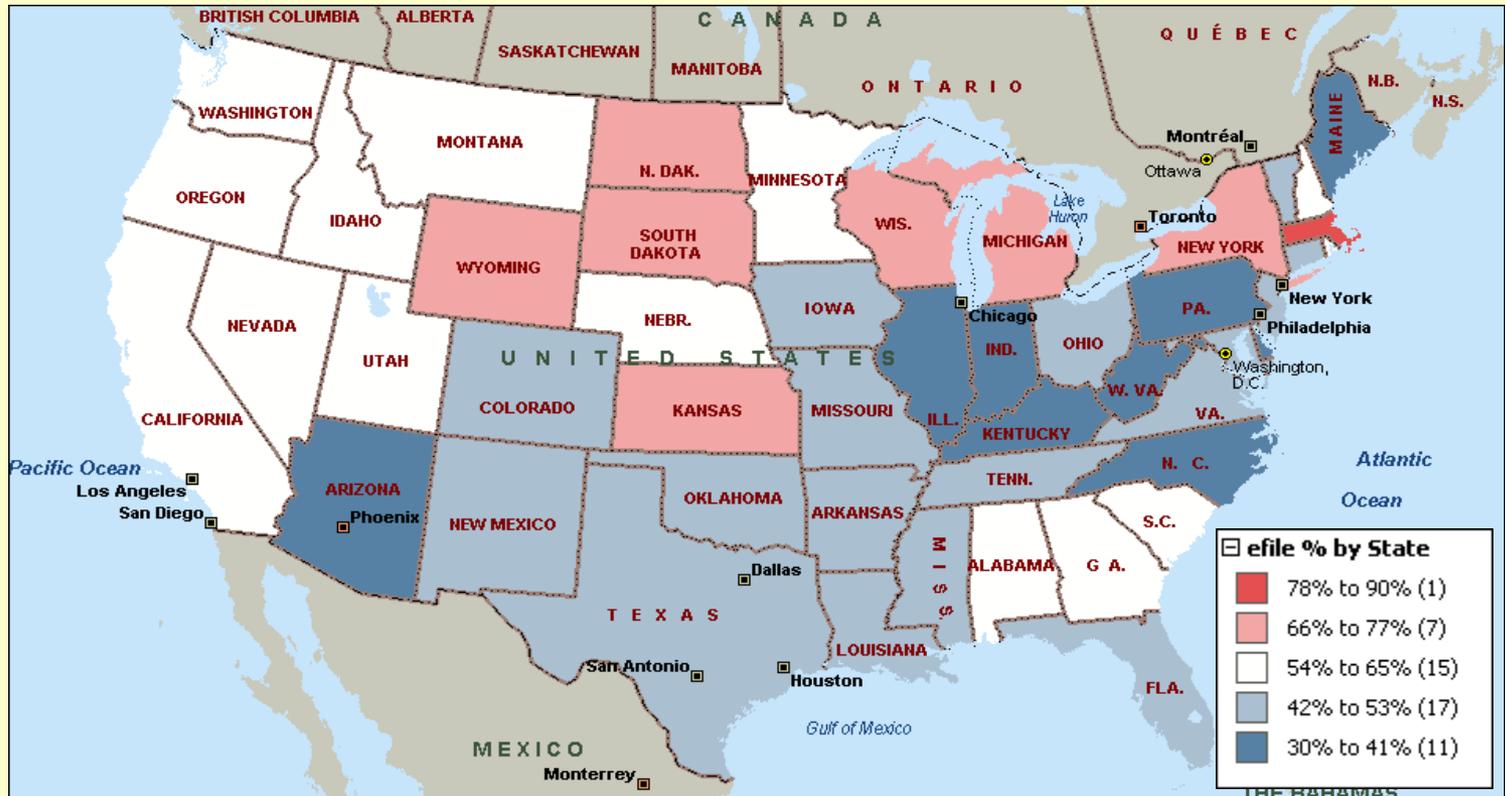


Copyright © and (P) 1988-2006 Microsoft Corporation and/or its suppliers. All rights reserved. Portions © 1990-2005 InstallShield Software Corporation. All rights reserved. Certain mapping and

Alaska (AK)	8,410	Hawaii (HI)	13,744	Maine (ME)	22,116	New Jersey (NJ)	118,133	South Dakota (SD)	13,180
Alabama (AL)	49,655	Iowa (IA)	38,119	Michigan (MI)	127,192	New Mexico (NM)	20,333	Tennessee (TN)	34,948
Arkansas (AR)	39,100	Idaho (ID)	26,267	Minnesota (MN)	93,067	Nevada (NV)	41,005	Texas (TX)	245,016
Arizona (AZ)	79,854	Illinois (IL)	228,883	Missouri (MO)	64,587	New York (NY)	380,500	Utah (UT)	54,476
California (CA)	413,657	Indiana (IN)	89,680	Mississippi (MS)	27,745	Ohio (OH)	117,760	Virginia (VA)	105,501
Colorado (CO)	112,961	Kansas (KS)	32,876	Montana (MT)	23,348	Oklahoma (OK)	50,951	Vermont (VT)	11,143
Connecticut (CT)	26,963	Kentucky (KY)	50,231	North Carolina (NC)	133,982	Oregon (OR)	53,171	Washington (WA)	91,789
Delaware (DE)	14,312	Louisiana (LA)	55,396	North Dakota (ND)	9,758	Pennsylvania (PA)	154,210	Washington, DC	5,190
Florida (FL)	577,698	Massachusetts (MA)	86,890	Nebraska (NE)	29,795	Rhode Island (RI)	17,744	Wisconsin (WI)	58,168
Georgia (GA)	164,582	Maryland (MD)	74,084	New Hampshire (NH)	11,666	South Carolina (SC)	58,839	West Virginia (WV)	11,887
								Wyoming (WY)	12,055

Form 1120S e-file Penetration by State

Processing Year 2011



Alaska (AK)	64%	Hawaii (HI)	33%	Maine (ME)	42%	New Jersey (NJ)	45%	South Dakota (SD)	72%
Alabama (AL)	64%	Iowa (IA)	53%	Michigan (MI)	71%	New Mexico (NM)	45%	Tennessee (TN)	47%
Arkansas (AR)	49%	Idaho (ID)	60%	Minnesota (MN)	64%	Nevada (NV)	55%	Texas (TX)	50%
Arizona (AZ)	37%	Illinois (IL)	37%	Missouri (MO)	50%	New York (NY)	74%	Utah (UT)	63%
California (CA)	54%	Indiana (IN)	40%	Mississippi (MS)	53%	Ohio (OH)	50%	Virginia (VA)	44%
Colorado (CO)	50%	Kansas (KS)	66%	Montana (MT)	62%	Oklahoma (OK)	47%	Vermont (VT)	49%
Connecticut (CT)	44%	Kentucky (KY)	36%	North Carolina (NC)	36%	Oregon (OR)	56%	Washington (WA)	58%
Delaware (DE)	39%	Louisiana (LA)	47%	North Dakota (ND)	66%	Pennsylvania (PA)	41%	Washington, DC	41%
Florida (FL)	48%	Massachusetts (MA)	86%	Nebraska (NE)	60%	Rhode Island (RI)	58%	Wisconsin (WI)	74%
Georgia (GA)	56%	Maryland (MD)	44%	New Hampshire (NH)	56%	South Carolina (SC)	63%	West Virginia (WV)	33%
								Wyoming (WY)	66%

Form 1120/1120S Summary (PY2011)

- **54% of Form 1120 & 59% of Form 1120S returns are projected to be *e-filed* in CY2018.**
- **41% of Form 1120 & 53% of Form 1120S returns are currently *e-filed*.**
- **Forms 1120 & 1120S have two peak volume filing months: March and September.**
- **SB/SE accounts for 97% of Forms 1120 and 99% of Forms 1120S filed.**
- **86% of Form 1120 & 92% of Form 1120S filers use a preparer.**

508 Accessible Table for Slide 47 – Forms 1120S Filed by State PY2011

State	Volume	State	Volume	State	Volume	State	Volume
Alaska (AK)	8,410	Illinois (IL)	228,883	North Carolina (NC)	133,982	South Carolina (SC)	58,839
Alabama (AL)	49,655	Indiana (IN)	89,680	North Dakota (ND)	9,758	South Dakota (SD)	13,180
Arkansas (AR)	39,100	Kansas (KS)	32,876	Nebraska (NE)	29,795	Tennessee (TN)	34,948
Arizona (AZ)	79,854	Kentucky (KY)	50,231	New Hampshire (NH)	11,666	Texas (TX)	245,016
California (CA)	413,657	Louisiana (LA)	55,396	New Jersey (NJ)	118,133	Utah (UT)	54,476
Colorado (CO)	112,961	Massachusetts (MA)	86,890	New Mexico (NM)	20,333	Virginia (VA)	105,501
Connecticut (CT)	26,963	Maryland (MD)	74,084	Nevada (NV)	41,005	Vermont (VT)	11,143
Delaware (DE)	14,312	Maine (ME)	22,116	New York (NY)	380,500	Washington (WA)	91,789
Florida (FL)	577,698	Michigan (MI)	127,192	Ohio (OH)	117,760	Washington (DC)	5,190
Georgia (GA)	164,582	Minnesota (MN)	93,067	Oklahoma (OK)	50,951	Wisconsin (WI)	58,168
Hawaii (HI)	13,744	Missouri (MO)	64,587	Oregon (OR)	53,171	West Virginia (WV)	11,887
Iowa (IA)	38,119	Mississippi (MS)	27,745	Pennsylvania (PA)	154,210	Wyoming (WY)	12,055
Idaho (ID)	26,267	Montana (MT)	23,348	Rhode Island (RI)	17,744		

508 Accessible Table for Slide 48 – Forms 1120S e-file % by State PY2011

State	Percent	State	Percent	State	Percent	State	Percent
Alaska (AK)	64%	Illinois (IL)	37%	North Carolina (NC)	36%	South Carolina (SC)	63%
Alabama (AL)	64%	Indiana (IN)	40%	North Dakota (ND)	66%	South Dakota (SD)	72%
Arkansas (AR)	49%	Kansas (KS)	66%	Nebraska (NE)	60%	Tennessee (TN)	47%
Arizona (AZ)	37%	Kentucky (KY)	36%	New Hampshire (NH)	56%	Texas (TX)	50%
California (CA)	54%	Louisiana (LA)	47%	New Jersey (NJ)	45%	Utah (UT)	63%
Colorado (CO)	50%	Massachusetts (MA)	86%	New Mexico (NM)	45%	Virginia (VA)	44%
Connecticut (CT)	44%	Maryland (MD)	44%	Nevada (NV)	55%	Vermont (VT)	49%
Delaware (DE)	39%	Maine (ME)	42%	New York (NY)	74%	Washington (WA)	58%
Florida (FL)	48%	Michigan (MI)	71%	Ohio (OH)	50%	Washington (DC)	41%
Georgia (GA)	56%	Minnesota (MN)	64%	Oklahoma (OK)	47%	Wisconsin (WI)	74%
Hawaii (HI)	33%	Missouri (MO)	50%	Oregon (OR)	56%	West Virginia (WV)	33%
Iowa (IA)	53%	Mississippi (MS)	53%	Pennsylvania (PA)	41%	Wyoming (WY)	66%
Idaho (ID)	60%	Montana (MT)	62%	Rhode Island (RI)	58%		

**Fiscal Year 2012
NATIONWIDE ANALYSIS
Form 1120F**

SB/SE Research

August 2012

Project PHL0211

This presentation provides
information about Forms 1120F
for Processing Year (PY) 2011

Acknowledgements

This report was prepared by SB/SE Research under the direction of Research Chief Reuben Robinson. Kenneth Bulcroft was the primary author with valuable support provided by Laura Forest. Special thanks to Lisa Burch of the Return Preparer Office for posting this report to www.irs.gov so that it can be used by taxpayers and preparers to learn about e-file progress. For further information, please contact Reuben Robinson at (215) 861-1268.

Quality Assurance

The quality of these findings were established through review and analysis conducted by SB/SE Research. Our quality assurance process included independent replication and peer review. To verify the accuracy of the analysis, Cait DeStefano and Diane Goldstein independently recreated the numbers shown in each slide. The findings were then reviewed by the Team Leader and the Chief. This material has not been approved by Research's Centralized Quality Review System.

Primary Data Source

- **The Compliance Data Warehouse (CDW) Business Master File (BMF) Electronic Tax Administration Marketing Database (ETA MDB) Form 1120F Table**
- **It contains information on all returns filed for Processing Year 2011 that were processed through December 31, 2011 (cycle 201152)**
- **It includes over 16.7 million records**



Form 1120F Filers

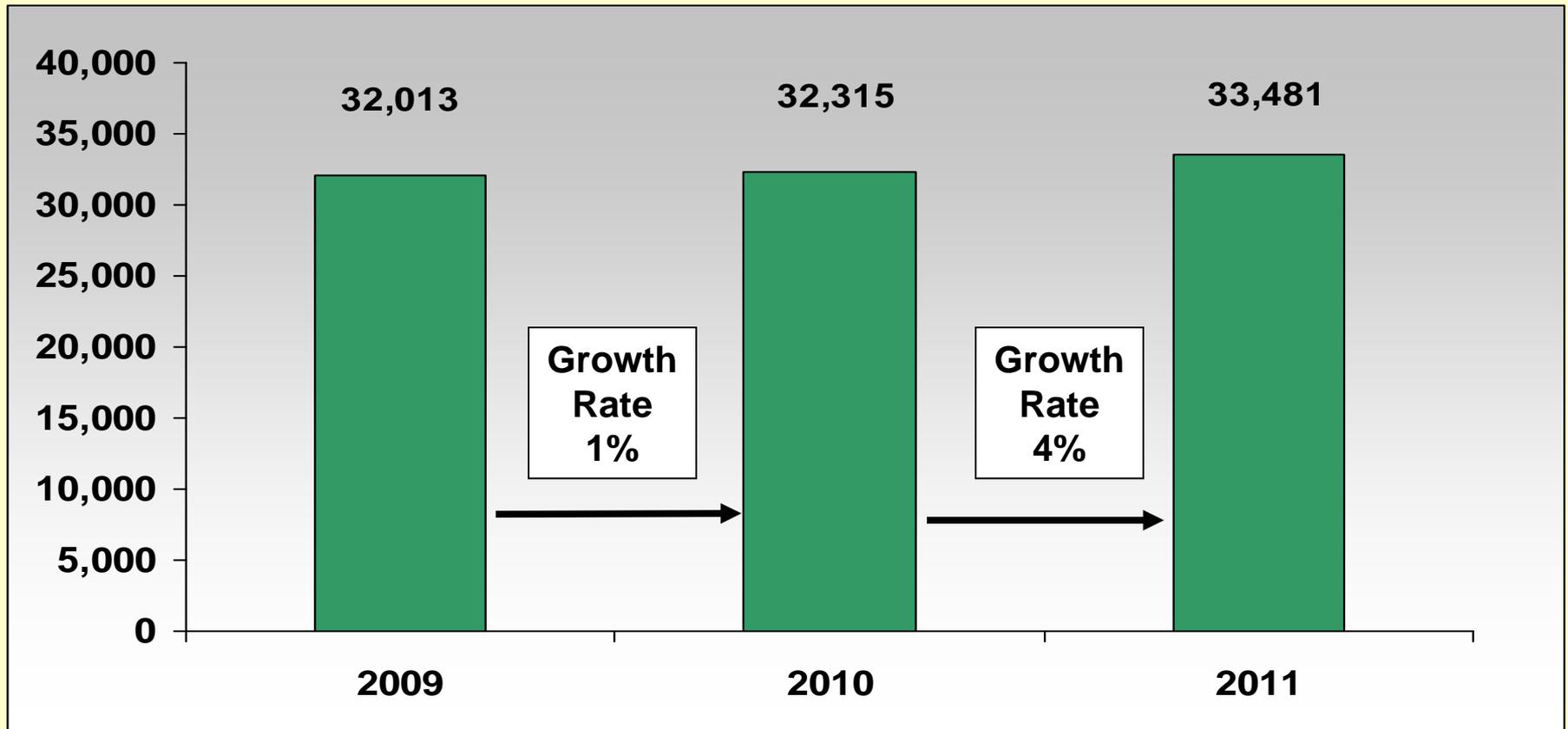
U.S. Income Tax Return of a Foreign Corporation Processing Year 2011



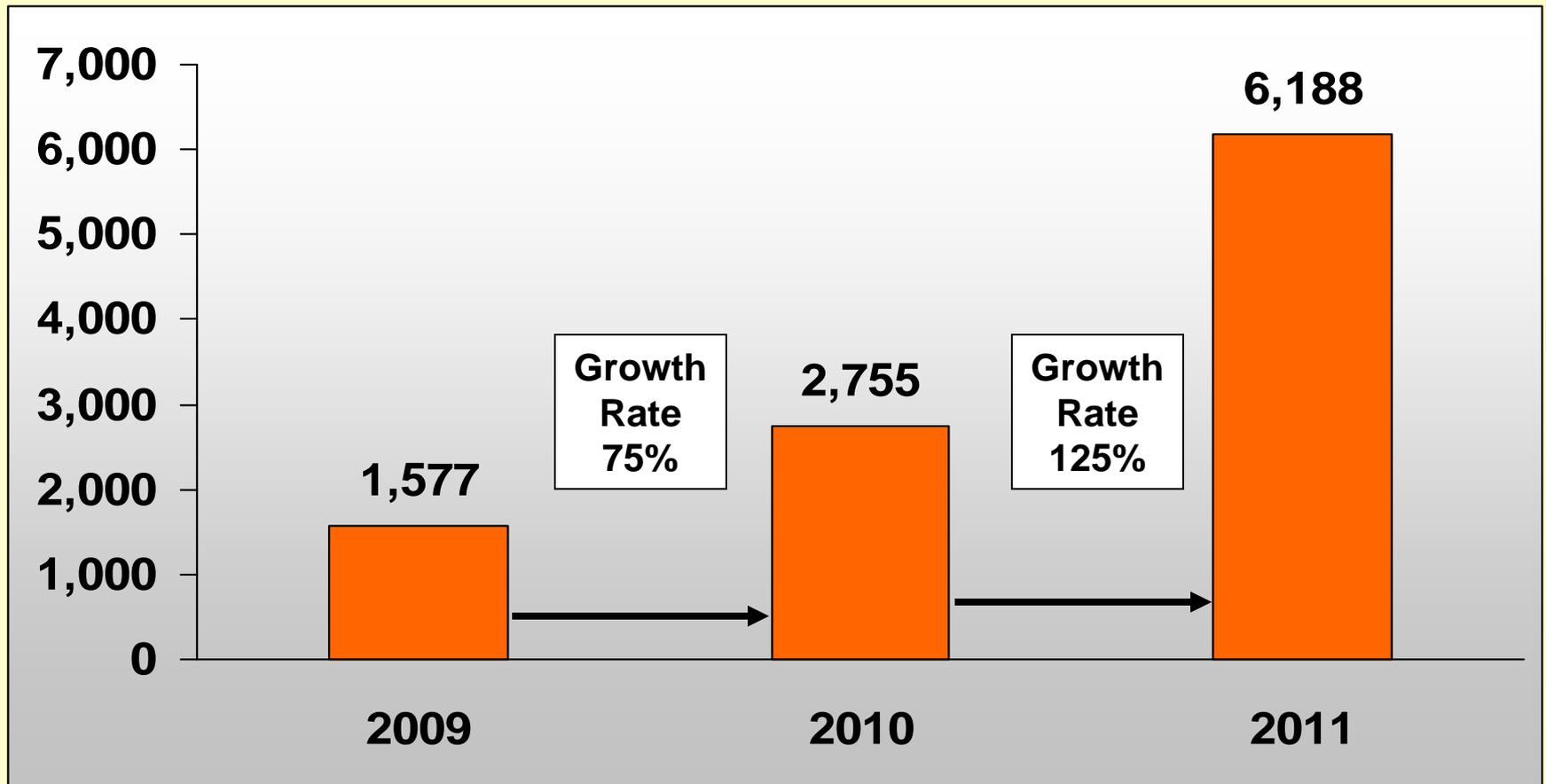
Form 1120F

Annual Filing Volume

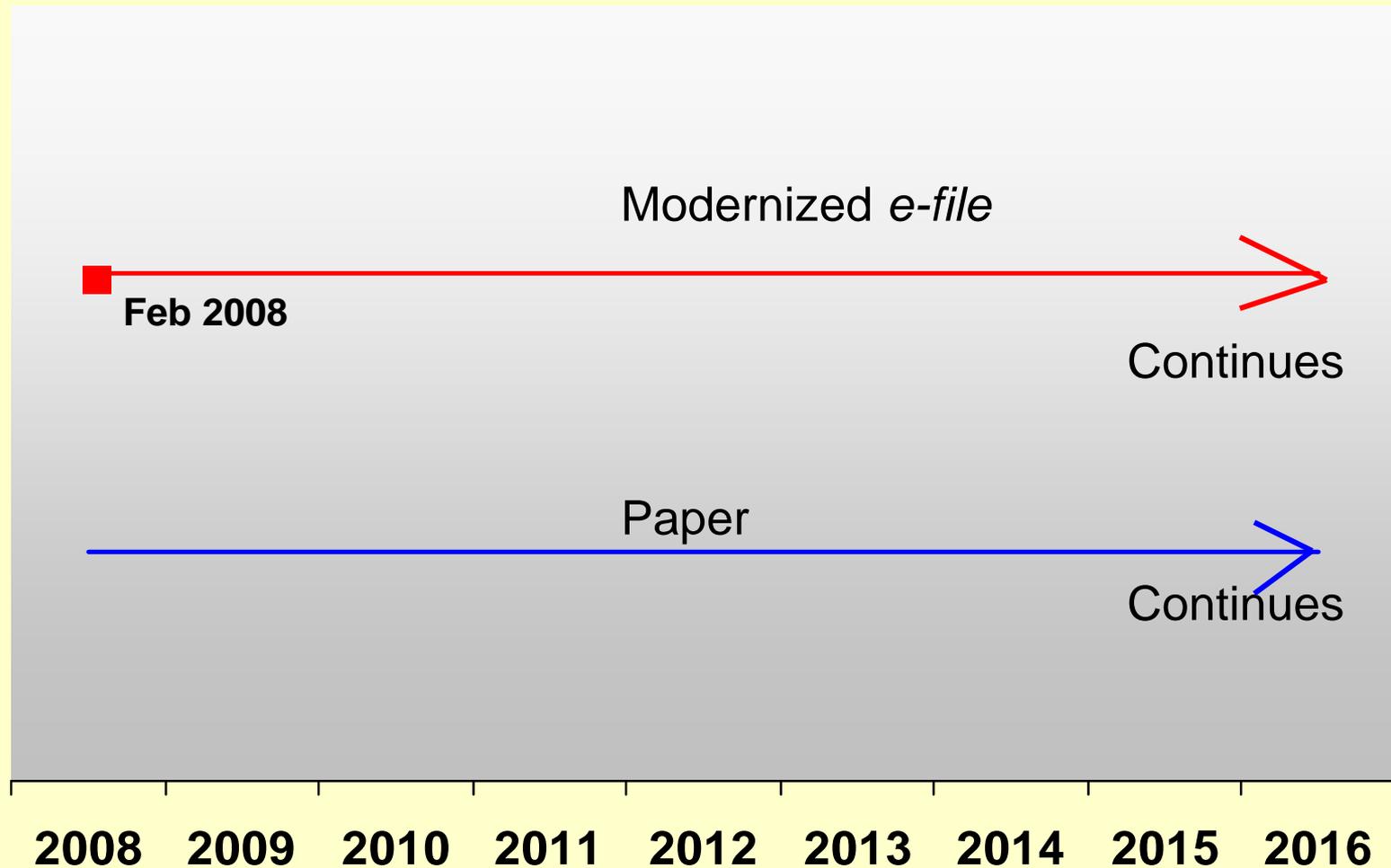
Processing Years 2009-2011



Annual Filing Volume for *e-file* Form 1120F Processing Years 2009-2011



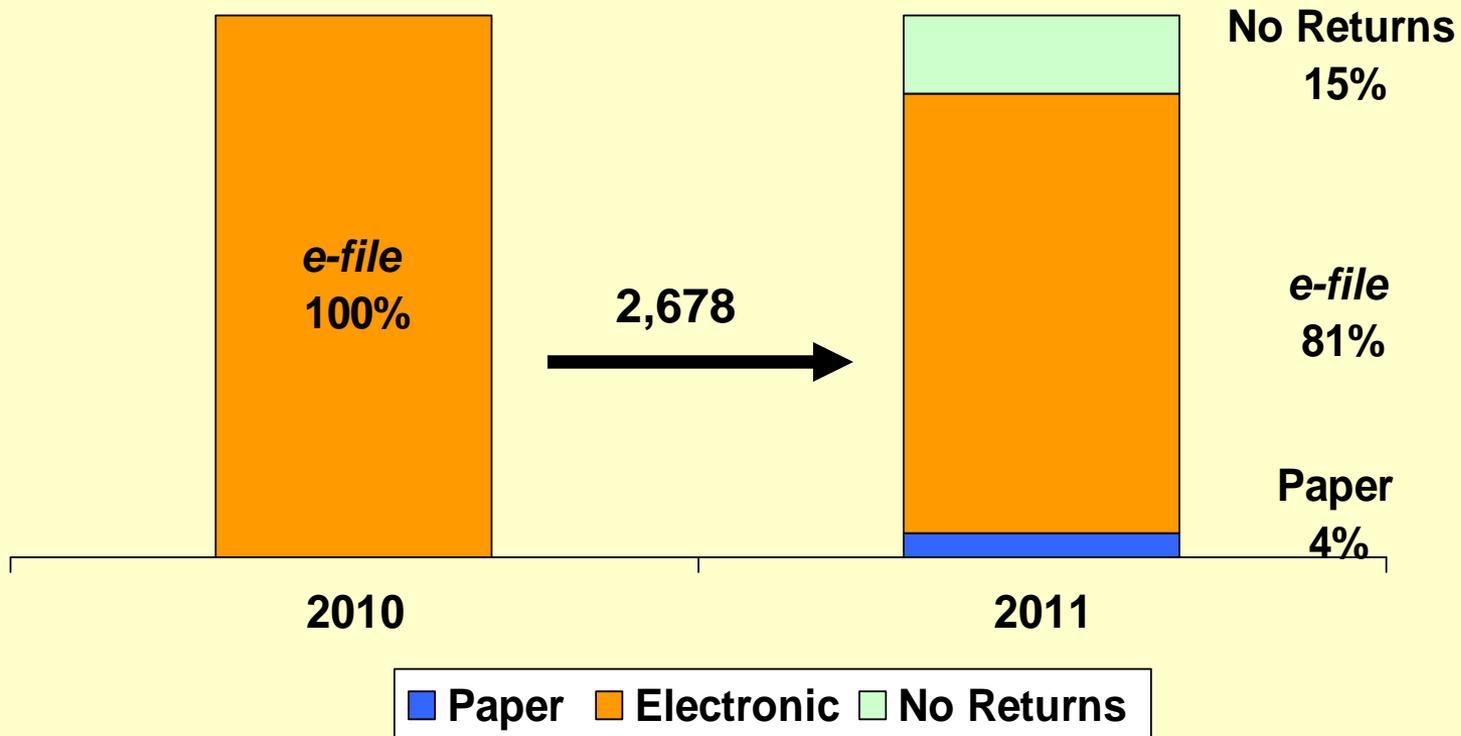
Form 1120F: Implementation Schedule



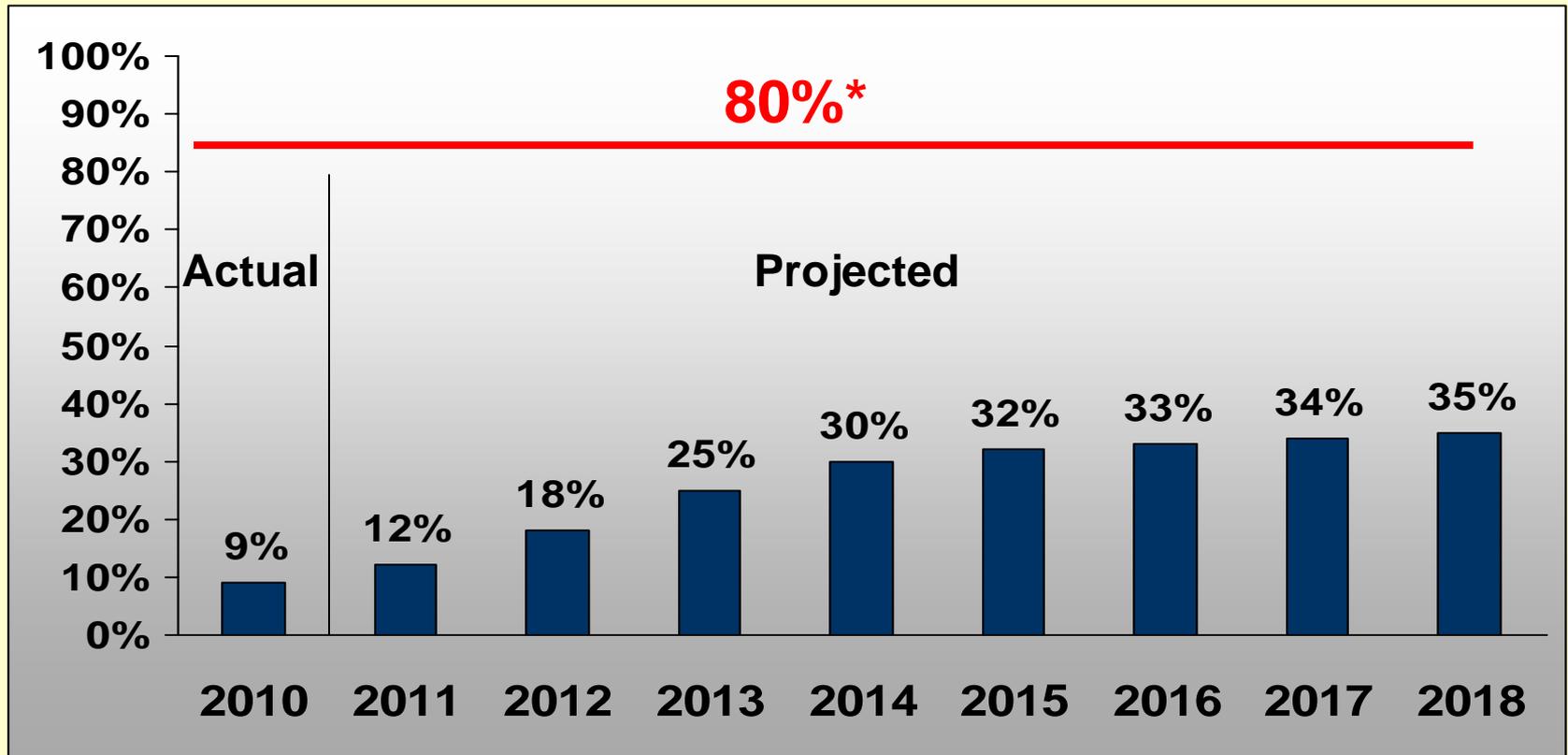
**In Processing Year 2011,
18% of all Form 1120F
returns were filed
electronically.**

Form 1120F *e-file* Loyalty

81% of PY2010 Form 1120F electronic filers e-filed in PY2011

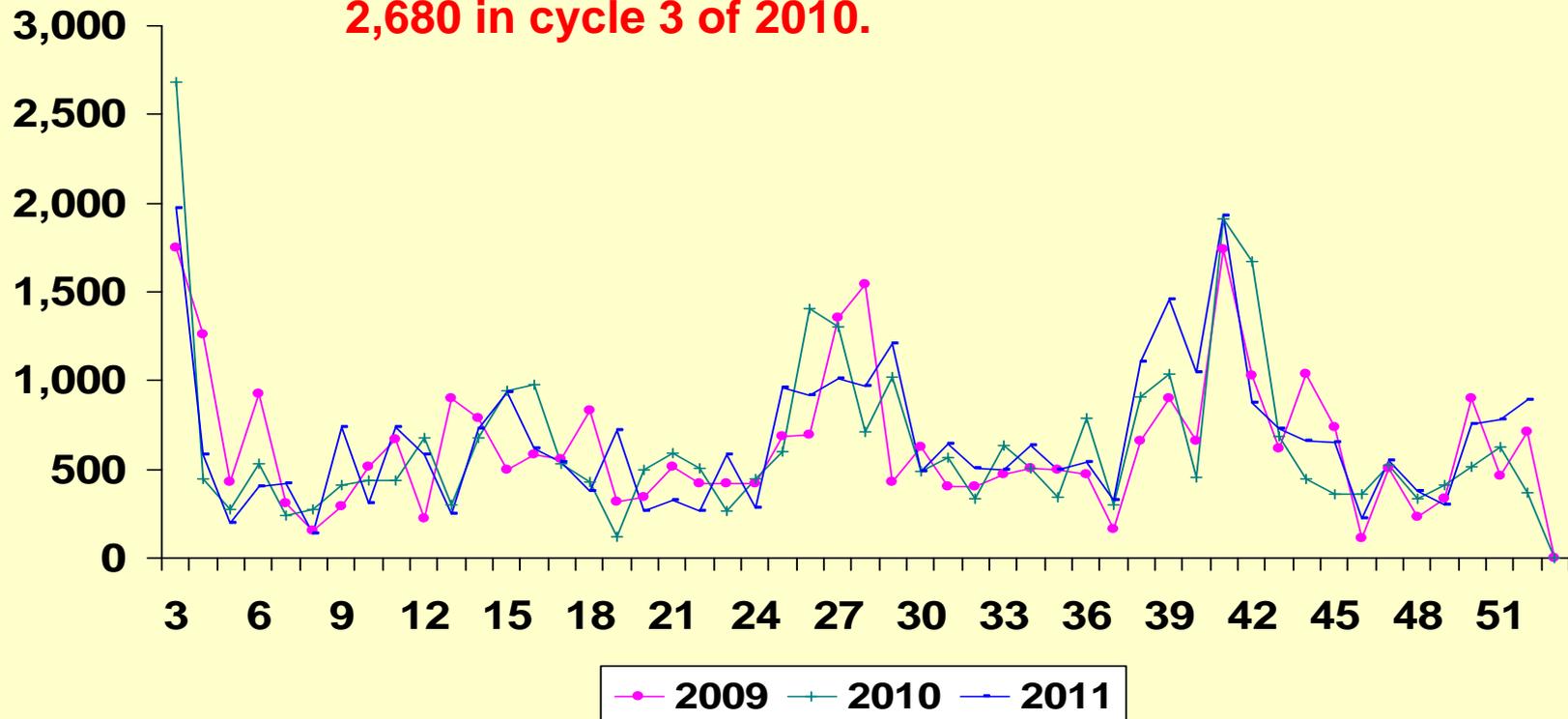


Form 1120F Projected e-file Penetration Rate

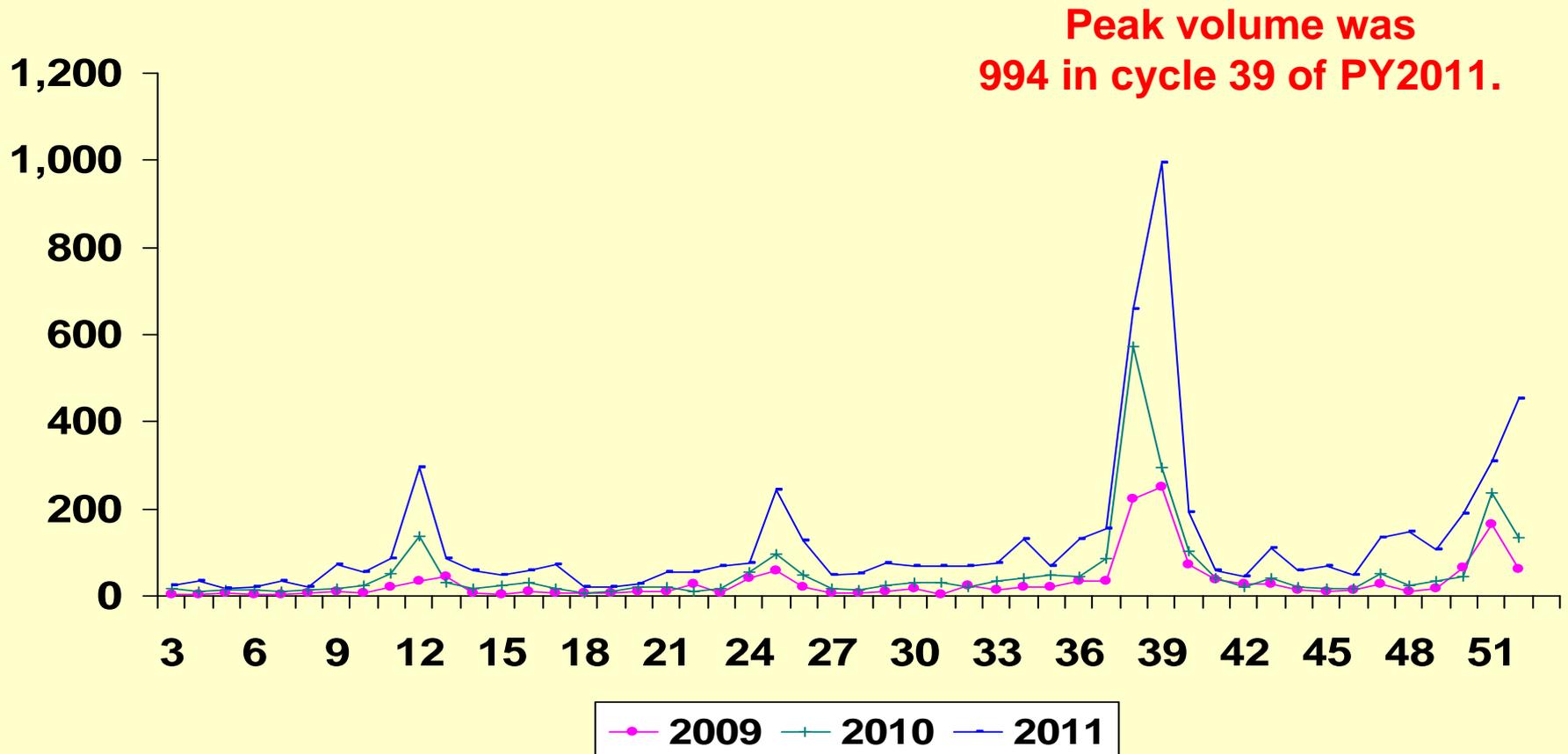


Form 1120F Filing Pattern by Cycle Posted

Peak volume was
2,680 in cycle 3 of 2010.

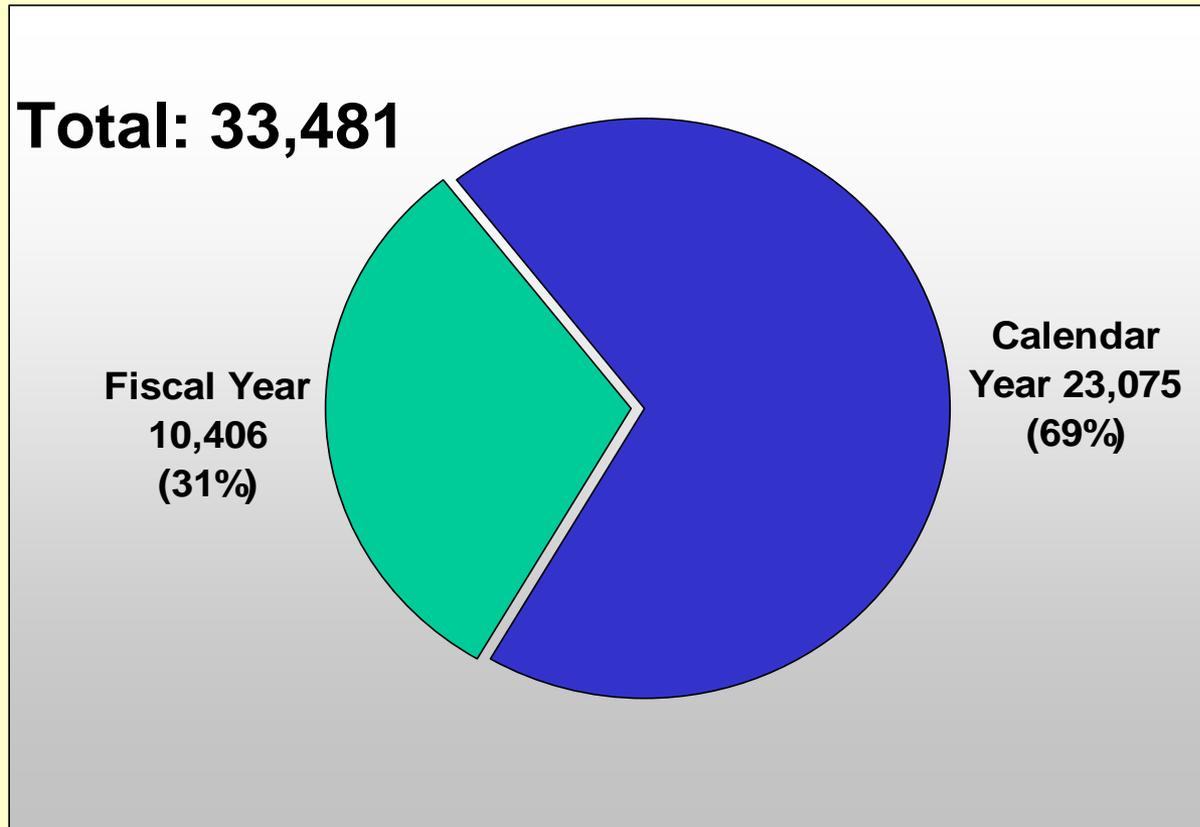


Form 1120F e-file Filing Pattern by Cycle Posted



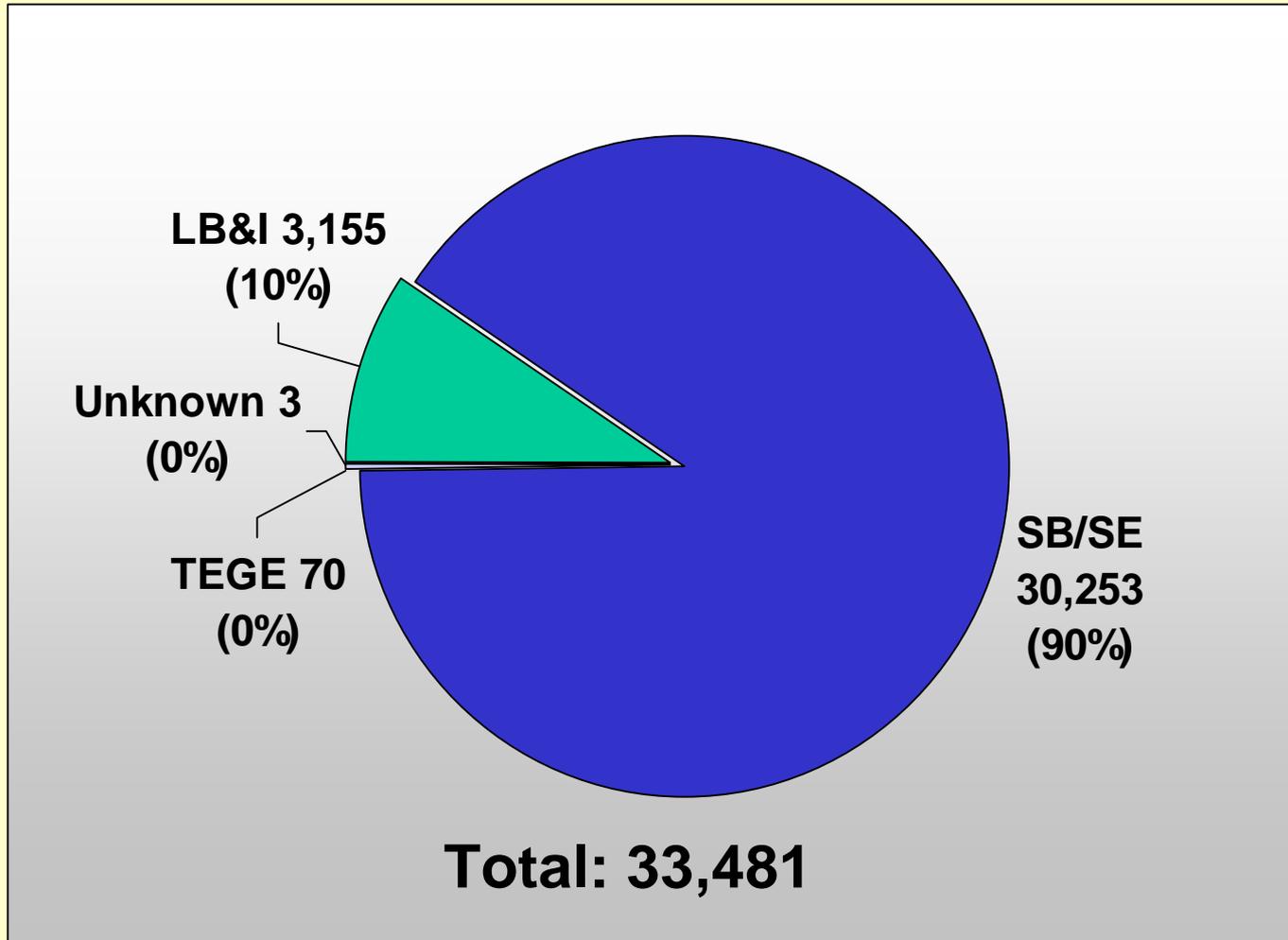
Form 1120F Fiscal Year Returns vs. Calendar Year Returns

Processing Year 2011



Form 1120F Returns by Business Operating Division

Processing Year 2011



Most Form 1120F Returns by NAICS

(The North American Industry Classification System - NAICS)

CODE	TITLE	PY2011	% *
483000	Water Transportation	3,114	10%
531390	Other Activities Related to Real Estate	2,712	8%
523900	Other Financial Investment Activities (including portfolio management & investment advice)	2,712	7%
531110	Lessors of Residential Buildings & Dwellings	2,363	6%
551112	Offices of Other Holding Companies	2,077	6%
999000	NAICS Title Not Available	895	3%
520000	Finance and Insurance	857	3%
531120	Lessors of Nonresidential Buildings (except Mini-warehouses)	711	2%
541990	All Other Professional, Scientific, & Technical Services	667	2%
525990	Other Financial Vehicles	518	1%

* The percentage of all Form 1120F returns filed in PY2011

Most *e-filed* Forms 1120F by NAICS

(The North American Industry Classification System - NAICS)

CODE	NAICS TITLE	PY2011	%*
523900	Other Financial Investment Activities (including portfolio management & investment advice)	861	14%
531390	Other Activities Related to Real Estate	707	11%
531110	Lessors of Residential Buildings & Dwellings	525	8%
551112	Offices of Other Holding Companies	469	8%
483000	Water Transportation	230	4%
520000	Finance and Insurance	215	3%
525990	Other Financial Vehicles	177	3%
531120	Lessors of Nonresidential Buildings (except Mini-warehouses)	169	3%
522110	Commercial Banking	145	2%
541990	All Other Professional, Scientific, & Technical Services	114	2%

* The percentage of all electronic Forms 1120F filed in PY2011

Form 1120F Returns Filed by State

Processing Year 2011



Alaska (AK)	3	Hawaii (HI)	203	Maine (ME)	12	New Jersey (NJ)	574	South Dakota (SD)	5
Alabama (AL)	10	Iowa (IA)	11	Michigan (MI)	132	New Mexico (NM)	6	Tennessee (TN)	37
Arkansas (AR)	7	Idaho (ID)	32	Minnesota (MN)	65	Nevada (NV)	35	Texas (TX)	687
Arizona (AZ)	70	Illinois (IL)	287	Missouri (MO)	18	New York (NY)	2,473	Utah (UT)	31
California (CA)	1,214	Indiana (IN)	42	Mississippi (MS)	7	Ohio (OH)	94	Virginia (VA)	1026
Colorado (CO)	126	Kansas (KS)	14	Montana (MT)	8	Oklahoma (OK)	24	Vermont (VT)	14
Connecticut (CT)	188	Kentucky (KY)	35	North Carolina (NC)	96	Oregon (OR)	48	Washington (WA)	139
Delaware (DE)	20	Louisiana (LA)	18	North Dakota (ND)	2	Pennsylvania (PA)	89	Washington, DC	104
Florida (FL)	2,045	Massachusetts (MA)	219	Nebraska (NE)	1	Rhode Island (RI)	51	Wisconsin (WI)	60
Georgia (GA)	399	Maryland (MD)	75	New Hampshire (NH)	20	South Carolina (SC)	50	West Virginia (WV)	1
								Wyoming (WY)	5

Form 1120F e-file Penetration by State

Processing Year 2011



Alaska (AK)	33%	Hawaii (HI)	17%	Maine (ME)	0%	New Jersey (NJ)	32%	South Dakota (SD)	80%
Alabama (AL)	60%	Iowa (IA)	0%	Michigan (MI)	32%	New Mexico (NM)	67%	Tennessee (TN)	11%
Arkansas (AR)	0%	Idaho (ID)	3%	Minnesota (MN)	8%	Nevada (NV)	9%	Texas (TX)	23%
Arizona (AZ)	16%	Illinois (IL)	21%	Missouri (MO)	22%	New York (NY)	42%	Utah (UT)	0%
California (CA)	20%	Indiana (IN)	29%	Mississippi (MS)	29%	Ohio (OH)	37%	Virginia (VA)	5%
Colorado (CO)	27%	Kansas (KS)	14%	Montana (MT)	38%	Oklahoma (OK)	21%	Vermont (VT)	21%
Connecticut (CT)	38%	Kentucky (KY)	14%	North Carolina (NC)	22%	Oregon (OR)	27%	Washington (WA)	22%
Delaware (DE)	15%	Louisiana (LA)	17%	North Dakota (ND)	0%	Pennsylvania (PA)	37%	Washington, DC	18%
Florida (FL)	28%	Massachusetts (MA)	58%	Nebraska (NE)	0%	Rhode Island (RI)	78%	Wisconsin (WI)	15%
Georgia (GA)	32%	Maryland (MD)	15%	New Hampshire (NH)	50%	South Carolina (SC)	32%	West Virginia (WV)	0%
								Wyoming (WY)	20%

Form 1120F Summary (PY2011)

- **35% of Form 1120F returns are projected to be *e-filed* in CY2018.**
- **18% of Form 1120F returns are currently *e-filed*.**
- **Peak volume for Form 1120F occurred in cycle 3 of PY2010.**

508 Accessible Table for Slide 70 – Forms 1120F Filed by State PY2011

State	Volume	State	Volume	State	Volume	State	Volume
Alaska (AK)	3	Illinois (IL)	287	North Carolina (NC)	96	South Carolina (SC)	50
Alabama (AL)	10	Indiana (IN)	42	North Dakota (ND)	2	South Dakota (SD)	5
Arkansas (AR)	7	Kansas (KS)	14	Nebraska (NE)	1	Tennessee (TN)	37
Arizona (AZ)	70	Kentucky (KY)	35	New Hampshire (NH)	20	Texas (TX)	687
California (CA)	1,214	Louisiana (LA)	18	New Jersey (NJ)	574	Utah (UT)	31
Colorado (CO)	126	Massachusetts (MA)	219	New Mexico (NM)	6	Virginia (VA)	1,026
Connecticut (CT)	188	Maryland (MD)	75	Nevada (NV)	35	Vermont (VT)	14
Delaware (DE)	20	Maine (ME)	12	New York (NY)	2,473	Washington (WA)	139
Florida (FL)	2,045	Michigan (MI)	132	Ohio (OH)	94	Washington (DC)	104
Georgia (GA)	399	Minnesota (MN)	65	Oklahoma (OK)	24	Wisconsin (WI)	60
Hawaii (HI)	203	Missouri (MO)	18	Oregon (OR)	48	West Virginia (WV)	1
Iowa (IA)	11	Mississippi (MS)	7	Pennsylvania (PA)	89	Wyoming (WY)	5
Idaho (ID)	32	Montana (MT)	8	Rhode Island (RI)	51		

508 Accessible Table for Slide 71 – Forms 1120F e-file % by State PY2011

State	Percent	State	Percent	State	Percent	State	Percent
Alaska (AK)	33%	Illinois (IL)	21%	North Carolina (NC)	22%	South Carolina (SC)	32%
Alabama (AL)	60%	Indiana (IN)	29%	North Dakota (ND)	0%	South Dakota (SD)	80%
Arkansas (AR)	0%	Kansas (KS)	14%	Nebraska (NE)	0%	Tennessee (TN)	11%
Arizona (AZ)	16%	Kentucky (KY)	14%	New Hampshire (NH)	50%	Texas (TX)	23%
California (CA)	20%	Louisiana (LA)	17%	New Jersey (NJ)	32%	Utah (UT)	0%
Colorado (CO)	27%	Massachusetts (MA)	58%	New Mexico (NM)	67%	Virginia (VA)	5%
Connecticut (CT)	38%	Maryland (MD)	15%	Nevada (NV)	9%	Vermont (VT)	21%
Delaware (DE)	15%	Maine (ME)	0%	New York (NY)	42%	Washington (WA)	22%
Florida (FL)	28%	Michigan (MI)	32%	Ohio (OH)	37%	Washington (DC)	18%
Georgia (GA)	32%	Minnesota (MN)	8%	Oklahoma (OK)	21%	Wisconsin (WI)	15%
Hawaii (HI)	17%	Missouri (MO)	22%	Oregon (OR)	27%	West Virginia (WV)	0%
Iowa (IA)	0%	Mississippi (MS)	29%	Pennsylvania (PA)	37%	Wyoming (WY)	20%
Idaho (ID)	3%	Montana (MT)	38%	Rhode Island (RI)	78%		

**Fiscal Year 2012
NATIONWIDE ANALYSIS
Form 1041**

SB/SE Research

August 2012

Project PHL0211

This presentation provides
information about Form 1041 for
Processing Year (PY) 2011

Acknowledgements

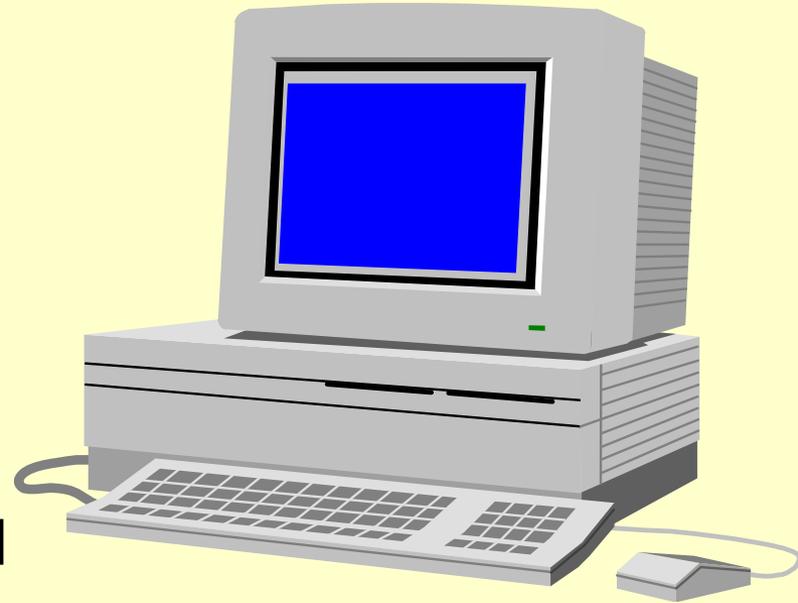
This report was prepared by SB/SE Research under the direction of Research Chief Reuben Robinson. Kenneth Bulcroft was the primary author with valuable support provided by Laura Forest. Special thanks to Lisa Burch of the Return Preparer Office for posting this report to www.irs.gov so that it can be used by taxpayers and preparers to learn about e-file progress. For further information, please contact Reuben Robinson at (215) 861-1268.

Quality Assurance

The quality of these findings were established through review and analysis conducted by SB/SE Research. Our quality assurance process included independent replication and peer review. To verify the accuracy of the analysis, Cait DeStefano and Diane Goldstein independently recreated the numbers shown in each slide. The findings were then reviewed by the Team Leader and the Chief. This material has not been approved by Research's Centralized Quality Review System.

Primary Data Source

- **The Compliance Data Warehouse (CDW) Business Master File (BMF) Electronic Tax Administration Marketing Database (ETA MDB) Form 1041 Table**
- **It contains all Form 1041 returns filed for Processing Year 20110 that were processed through December 31, 2011 (cycle 201152)**
- **It includes over 16.7 million records**



Form 1041 Filers

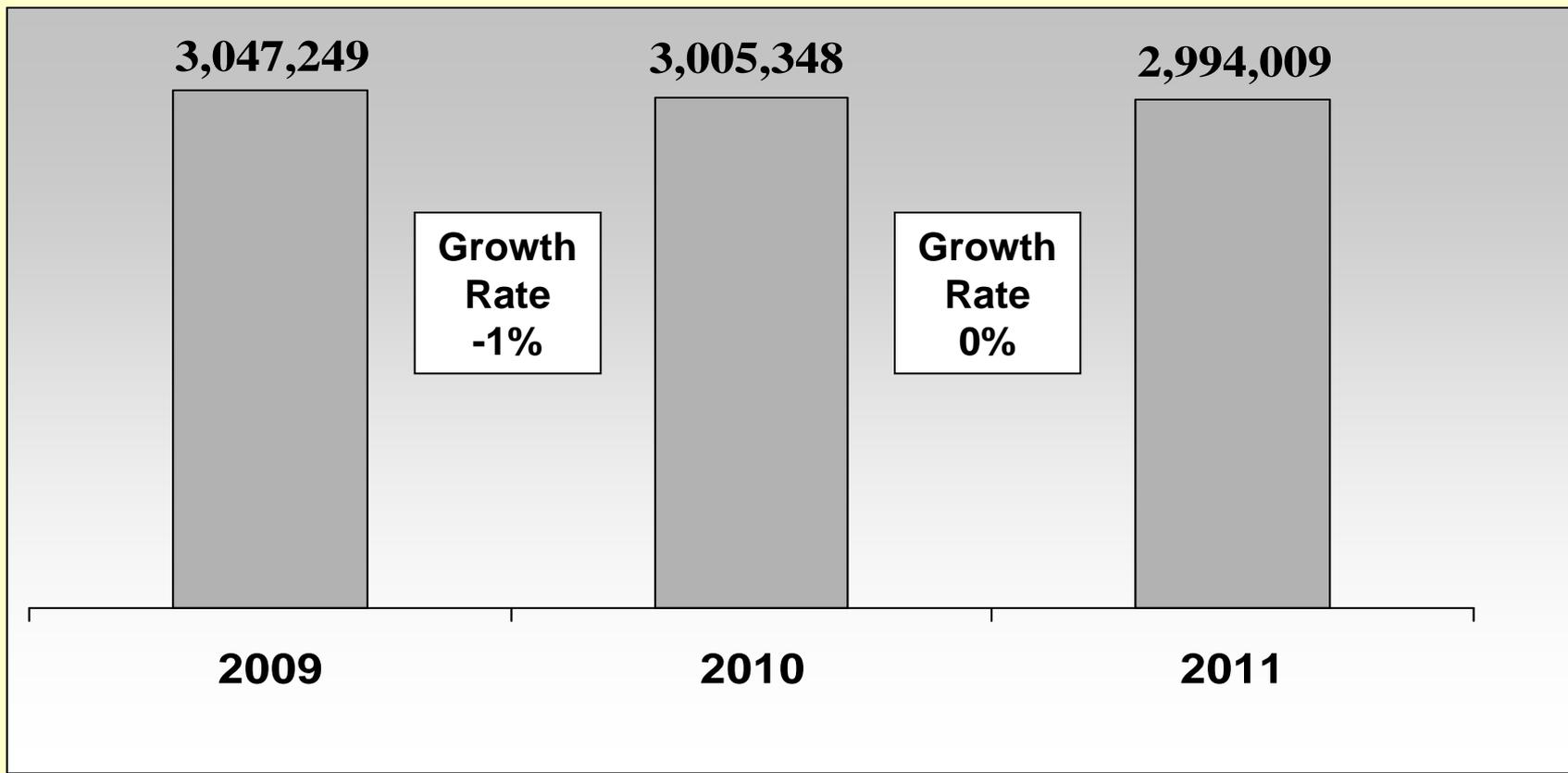
Annual Return of Withheld Federal Income Tax

Processing Year 2011



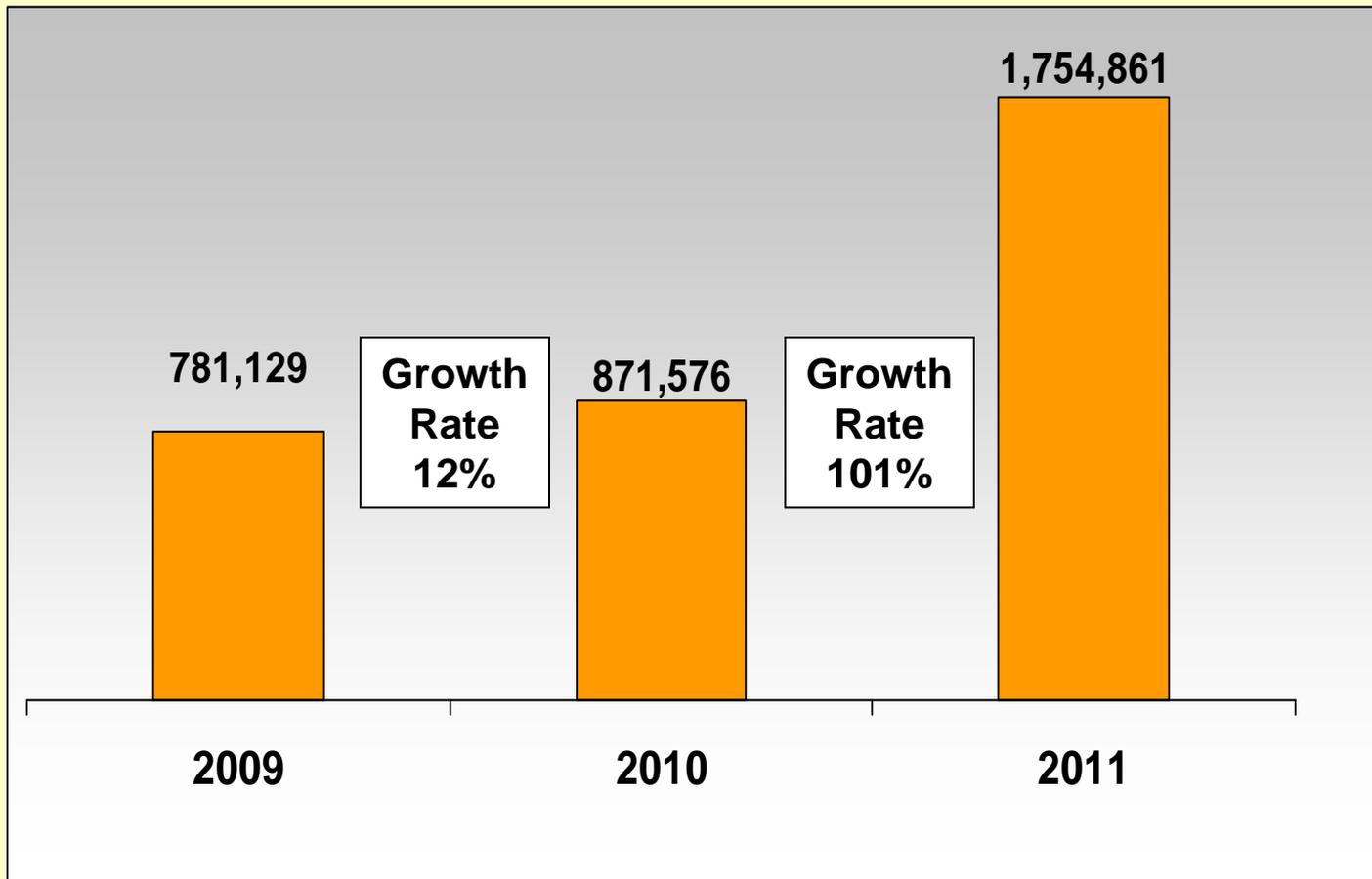
Form 1041 Annual Filing Volume

Processing Years 2009-2011

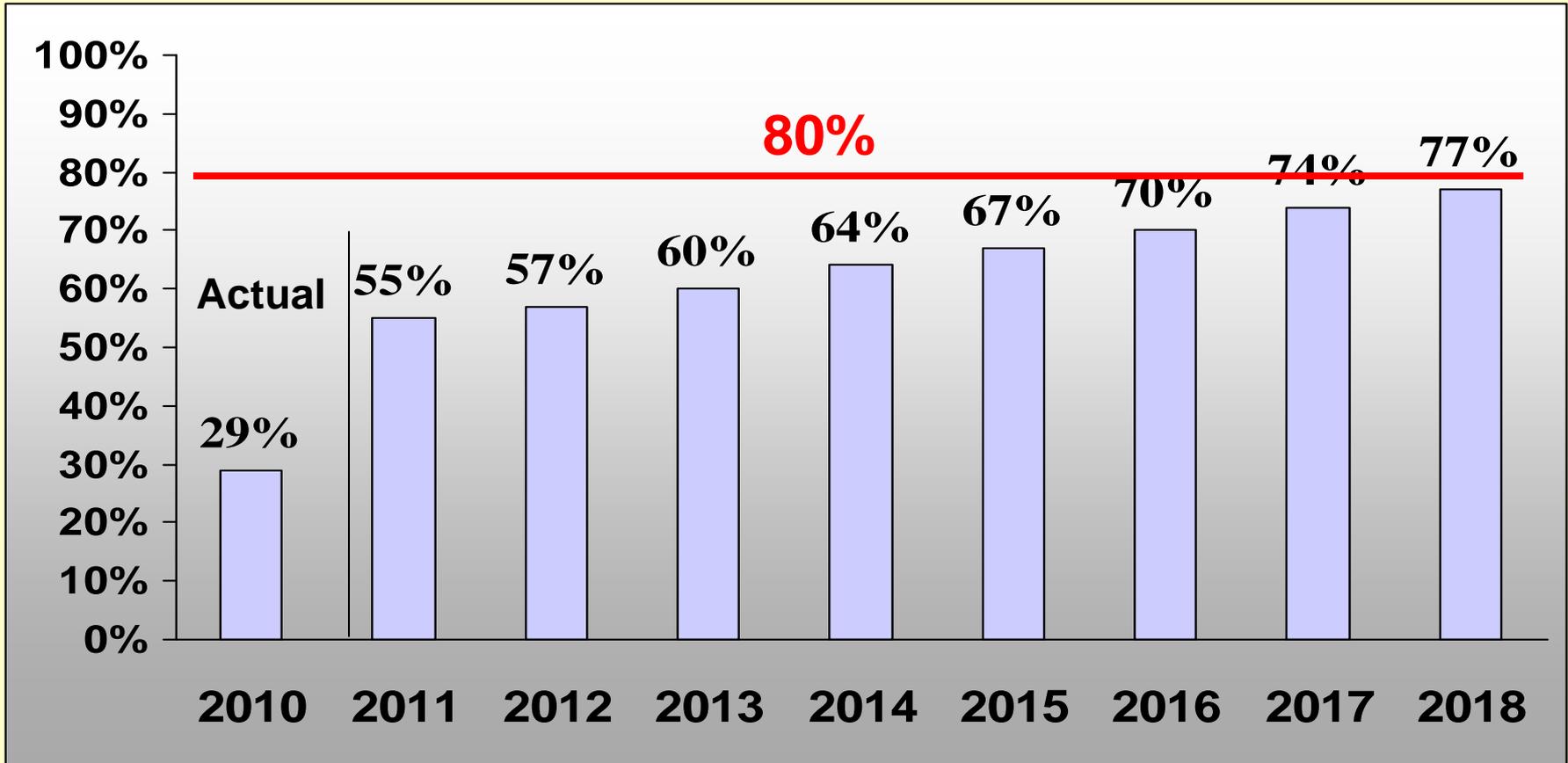


Form 1041 Annual *e-Filing* Volume

Processing Years 2009-2011



Form 1041 Projected *e-file* Penetration Rate

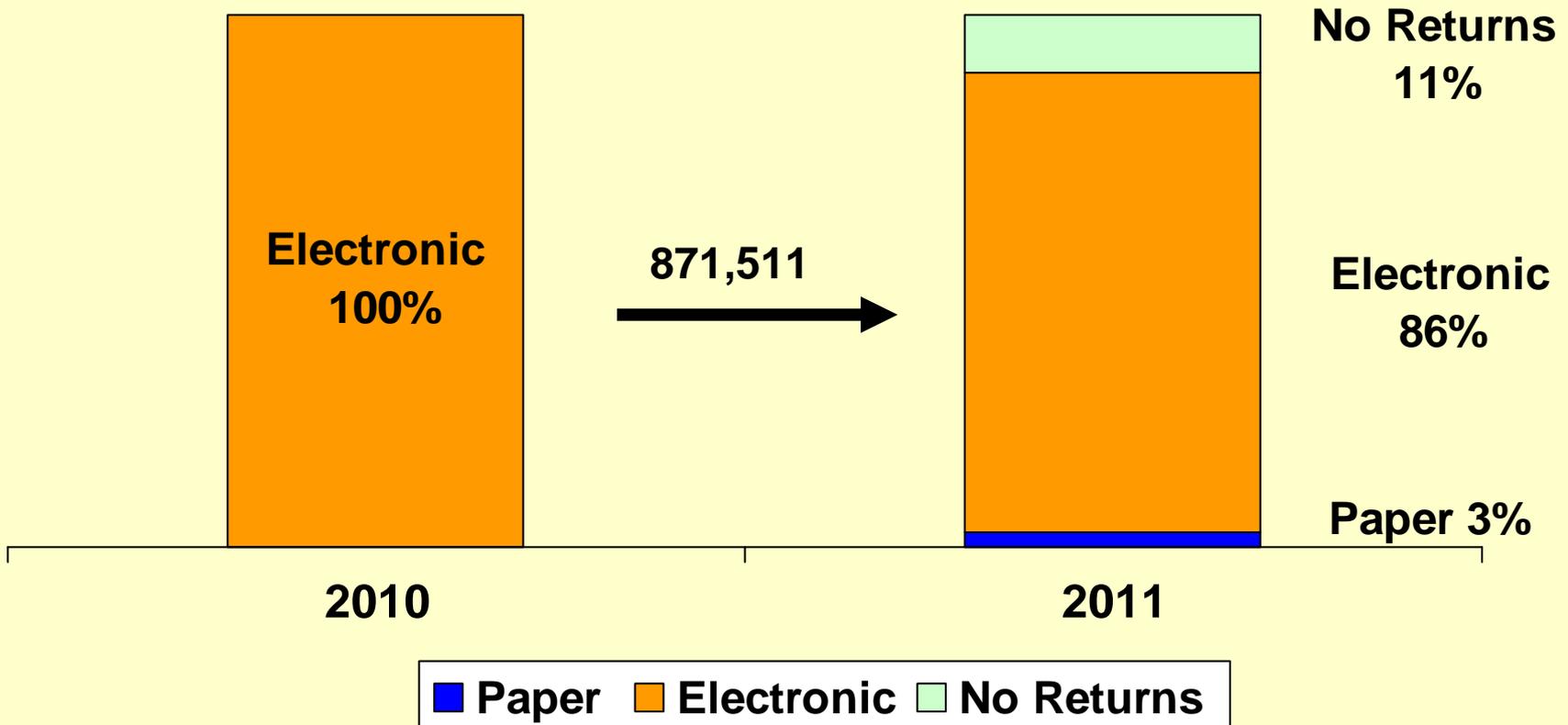


Source: "Calendar Year Return Projections by State: Document 6149"
Projections and Forecasting Group (RAS:R) revised 1-2012

*Congressional *e-file* goal

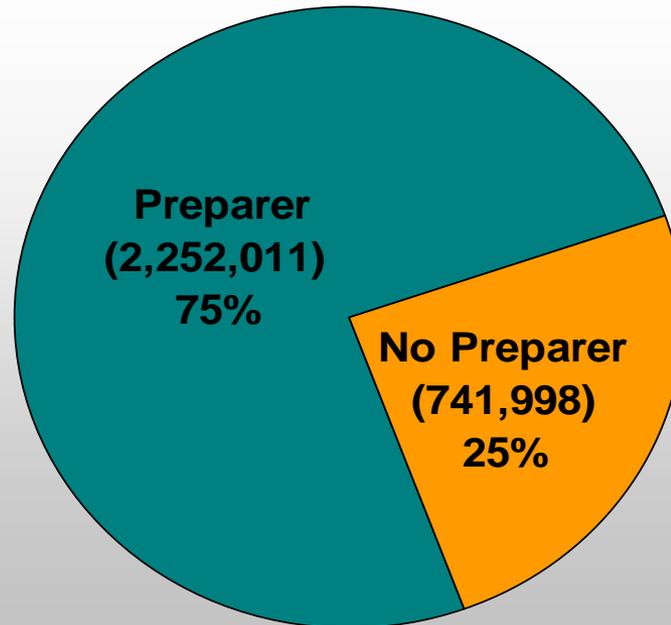
Form 1041 e-file Loyalty

86% of PY2010 Form 1041 electronic filers e-filed in PY2011



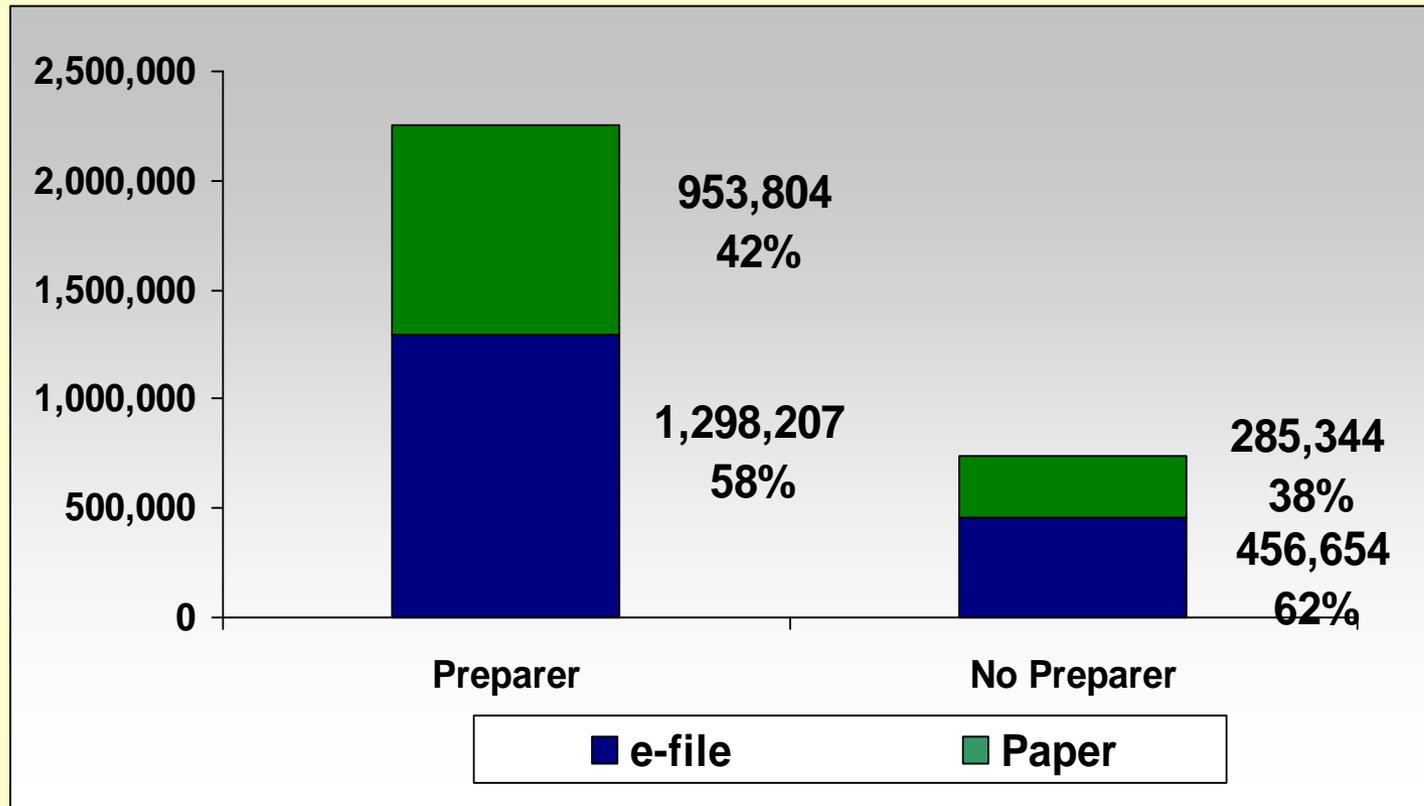
Preparer/No Preparer

Total: 2,994,009



Processing Year 2011

Self & Paid Preparation by Filing Method



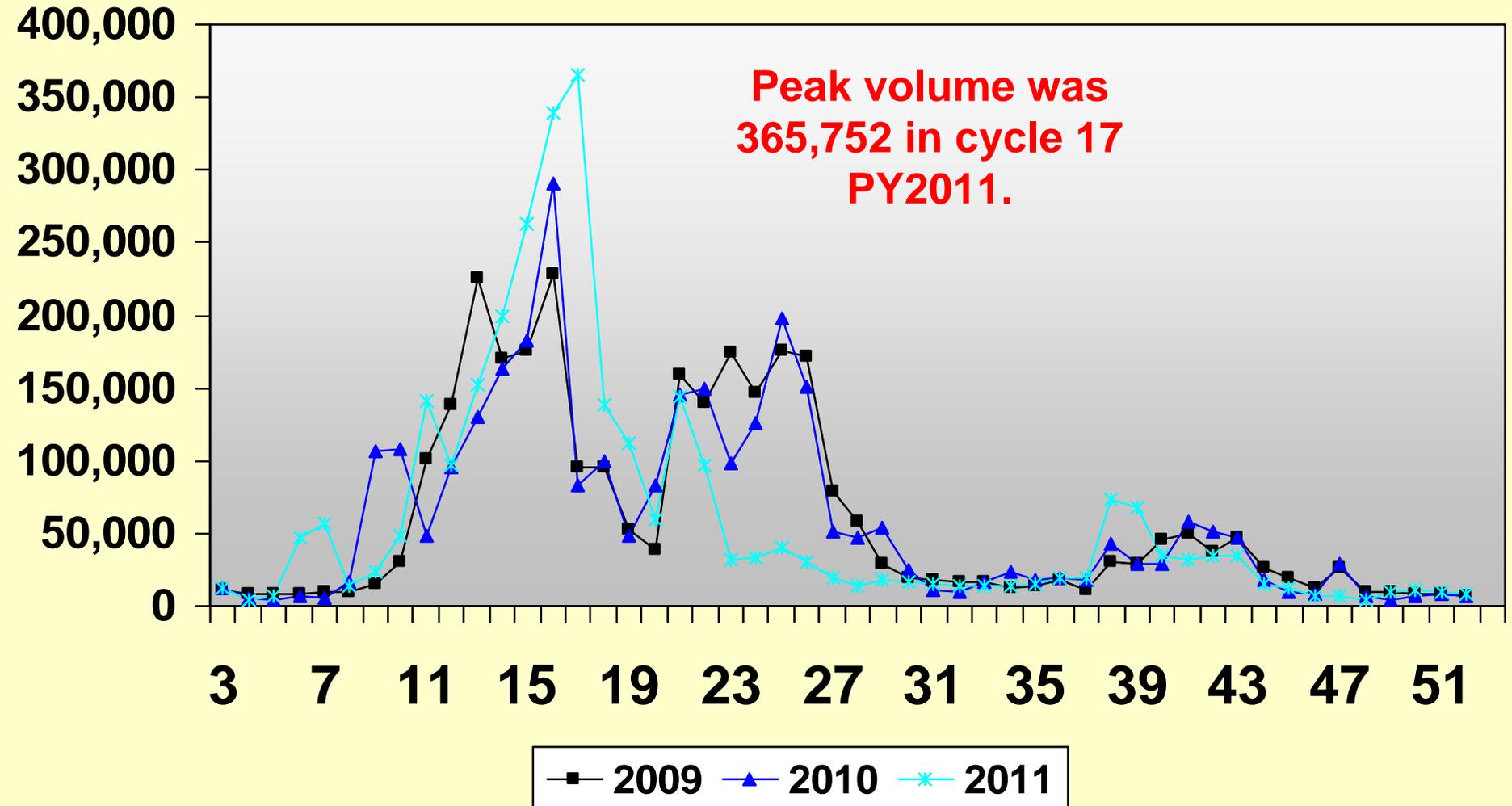
Processing Year 2011

These are three forms in the 1041 Series for PY2011:

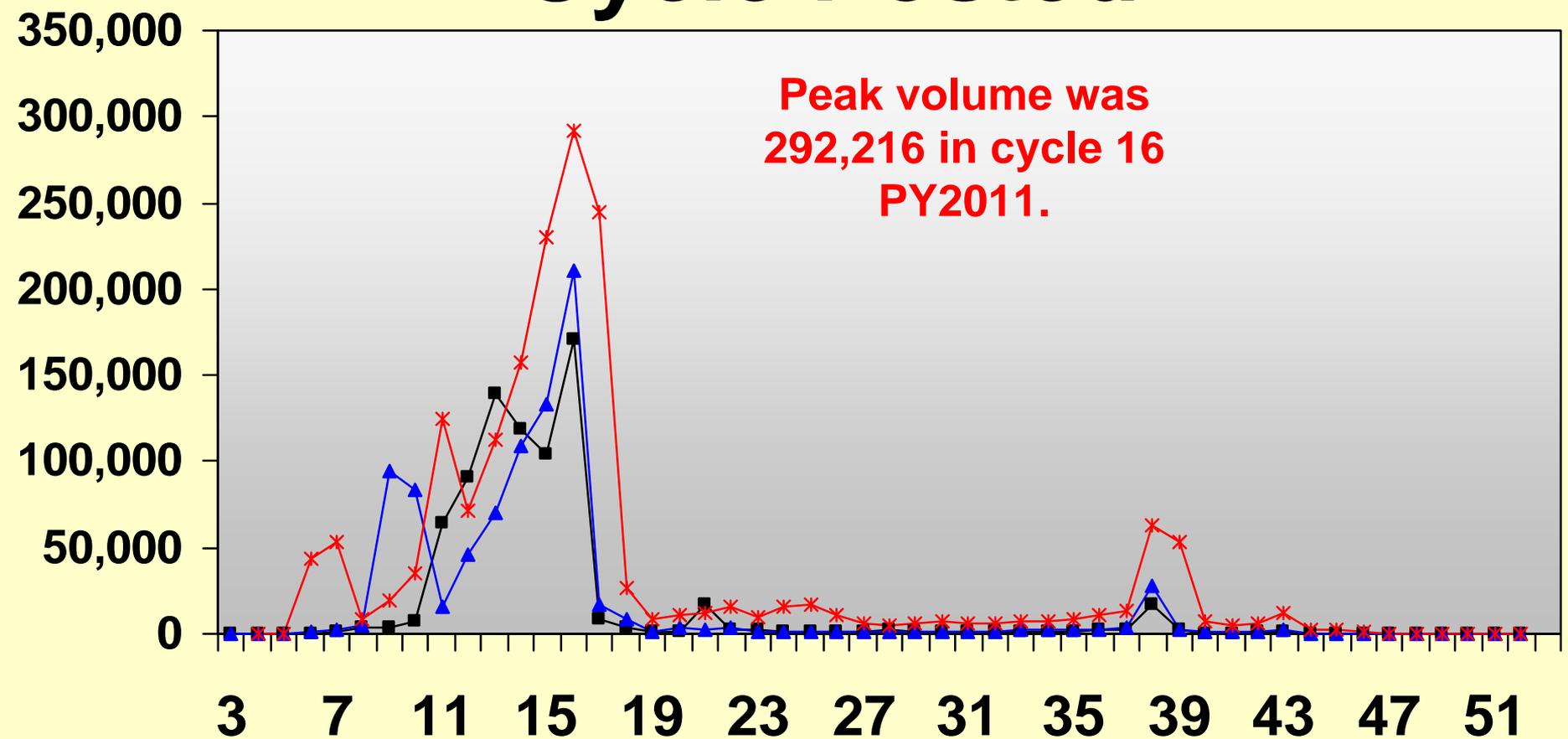
- Form 1041: 1,236,383
- Form 1041 e-file: 1,754,861
- Form 1041QFT*: 2,765

*U.S. Income Tax Return for Qualified Funeral Trusts

Form 1041 Filing Patterns by Cycle Posted

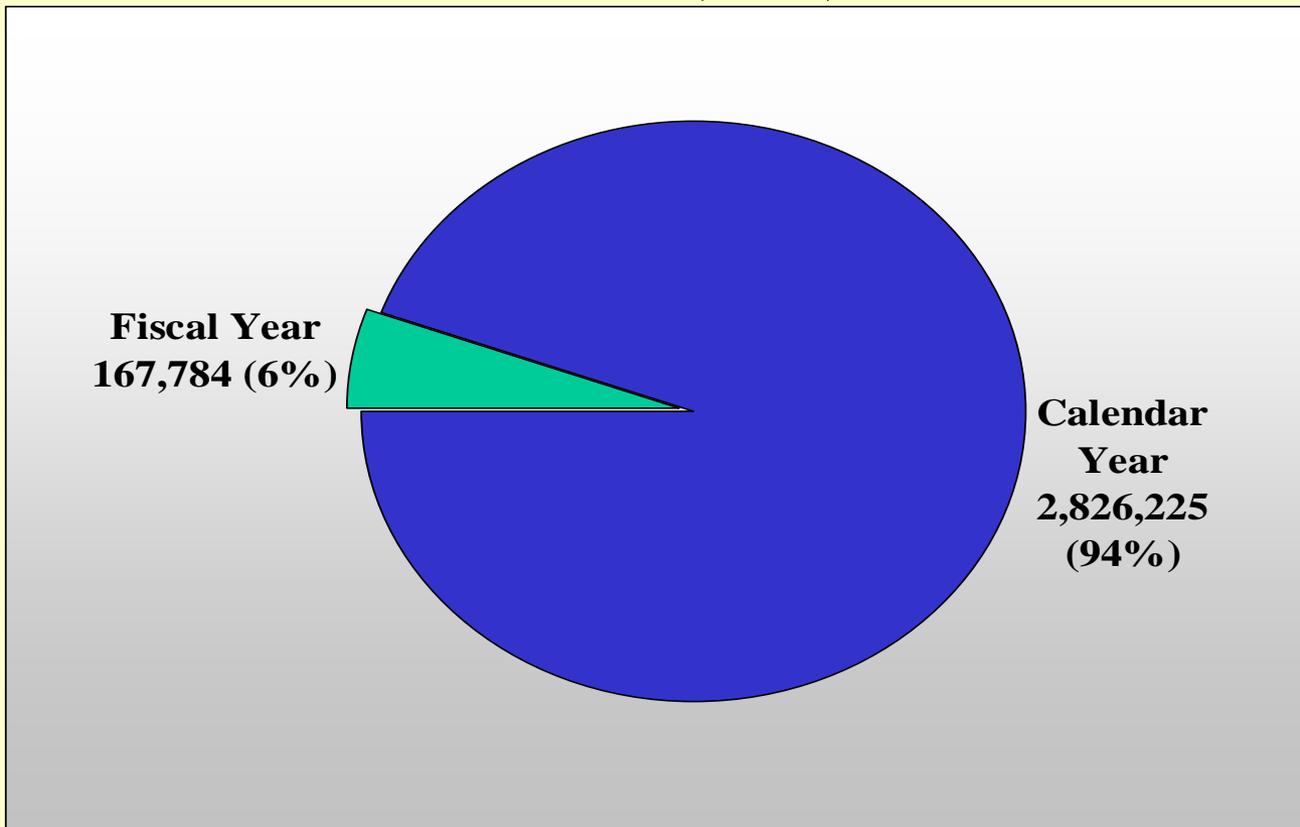


Form 1041 e-file Patterns by Cycle Posted



Fiscal Year Returns vs. Calendar Year Returns

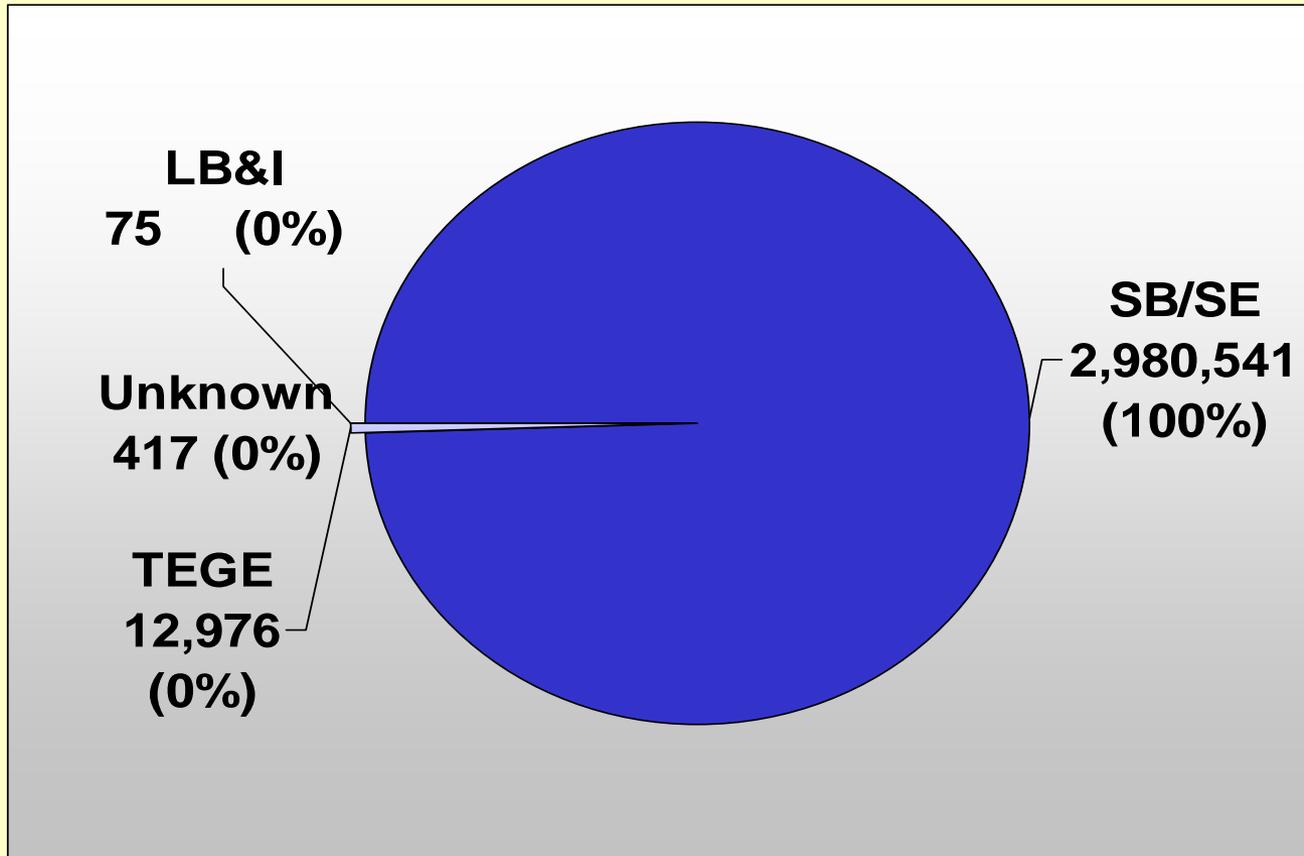
Total: 2,994,009



Processing Year 2011

Forms 1041 by Business Operating Division

Total: 2,994,009



Processing Year 2011

Most Forms 1041 by Industry

(The North American Industry Classification System - NAICS)

CODE	TITLE	PY2011
813000	Religious, Grantmaking, Civic, Professional, & Similar Organizations	4,423
525000	Funds, Trusts, & Other Financial Vehicles	4,122
525110	Pension Funds	2,102
525920	Trusts, Estates, & Agency Accounts	1,209
999000	Title Not Available	735
006733	Title Not Available	367
813211	Grantmaking Foundations	198
531100	Title Not Available	178
523991	Trust, Fiduciary and Custody Activities	169
523930	Investment Advice	147

No NAICS code accounted for 1% in Processing Year 2011.

Most e-filed Forms 1041 by Industry

(The North American Industry Classification System - NAICS)

CODE	TITLE	PY2011
525000	Funds, Trusts, & Other Financial Vehicles	2,297
813000	Religious, Grantmaking, Civic, Professional, & Similar Organizations	2,111
525110	Pension Funds	1,223
525920	Trusts, Estates, & Agency Accounts	440
999000	Title Not Available	406
006733	Title Not Available	163
531100	Title Not Available	82
523930	Investment Advice	82
813211	Grantmaking Foundations	74
523991	Trust, Fiduciary and Custody Activities	73

No NAICS code accounted for 1% in Processing Year 2011.

Form 1041 Returns Filed by State

Processing Year 2011



Alaska (AK)	4,073	Hawaii (HI)	13,552	Maine (ME)	28,589	New Jersey (NJ)	140,791	South Dakota (SD)	11,611
Alabama (AL)	29,104	Iowa (IA)	30,295	Michigan (MI)	73,762	New Mexico (NM)	10,610	Tennessee (TN)	36,501
Arkansas (AR)	15,816	Idaho (ID)	8,834	Minnesota (MN)	49,825	Nevada (NV)	16,860	Texas (TX)	204,896
Arizona (AZ)	45,299	Illinois (IL)	208,113	Missouri (MO)	75,229	New York (NY)	275,103	Utah (UT)	15,120
California (CA)	315,106	Indiana (IN)	38,170	Mississippi (MS)	10,087	Ohio (OH)	128,846	Virginia (VA)	69,852
Colorado (CO)	42,727	Kansas (KS)	26,871	Montana (MT)	7,959	Oklahoma (OK)	27,350	Vermont (VT)	7,344
Connecticut (CT)	49,845	Kentucky (KY)	25,189	North Carolina (NC)	52,930	Oregon (OR)	34,859	Washington (WA)	58,990
Delaware (DE)	24,534	Louisiana (LA)	20,307	North Dakota (ND)	6,290	Pennsylvania (PA)	166,681	Washington (DC)	6,734
Florida (FL)	168,002	Massachusetts (MA)	147,198	Nebraska (NE)	18,575	Rhode Island (RI)	26,976	Wisconsin (WI)	62,589
Georgia (GA)	46,259	Maryland (MD)	51,345	New Hampshire (NH)	14,244	South Carolina (SC)	21,782	West Virginia (WV)	12,202
								Wyoming (WY)	6,531

Form 1041 e-file Penetration by State

Processing Year 2011



Alaska (AK)	48%	Hawaii (HI)	50%	Maine (ME)	19%	New Jersey (NJ)	67%	South Dakota (SD)	71%
Alabama (AL)	65%	Iowa (IA)	42%	Michigan (MI)	60%	New Mexico (NM)	54%	Tennessee (TN)	55%
Arkansas (AR)	59%	Idaho (ID)	50%	Minnesota (MN)	58%	Nevada (NV)	53%	Texas (TX)	60%
Arizona (AZ)	58%	Illinois (IL)	68%	Missouri (MO)	45%	New York (NY)	75%	Utah (UT)	52%
California (CA)	41%	Indiana (IN)	47%	Mississippi (MS)	64%	Ohio (OH)	64%	Virginia (VA)	59%
Colorado (CO)	50%	Kansas (KS)	56%	Montana (MT)	56%	Oklahoma (OK)	53%	Vermont (VT)	48%
Connecticut (CT)	48%	Kentucky (KY)	56%	North Carolina (NC)	52%	Oregon (OR)	56%	Washington (WA)	58%
Delaware (DE)	65%	Louisiana (LA)	56%	North Dakota (ND)	52%	Pennsylvania (PA)	61%	Washington (DC)	40%
Florida (FL)	60%	Massachusetts (MA)	73%	Nebraska (NE)	62%	Rhode Island (RI)	73%	Wisconsin (WI)	58%
Georgia (GA)	53%	Maryland (MD)	45%	New Hampshire (NH)	48%	South Carolina (SC)	54%	West Virginia (WV)	66%
								Wyoming (WY)	66%

Source: 2011 ETA MDB - CDW

Note that state color may appear incorrect due to rounding

Form 1041 Summary PY2011

- **77% of all Forms 1041 are projected to be filed electronically in 2018.**
- **Form 1041 *e-filers* have an 86% loyalty rate.**
- **SB/SE accounts for almost 100% of Forms 1041 filed.**
- **75% of Form 1041 filers use a preparer.**
- **The top two *e-file* transmitters account for 25% of all Forms 1041.**
- **The top 10 Form 1041 preparers collectively filed 70% of their returns electronically .**

508 Accessible Table for Slide 94 – Forms 1041 Filed by State PY2011

State	Volume	State	Volume	State	Volume	State	Volume
Alaska (AK)	4,073	Illinois (IL)	208,113	North Carolina (NC)	52,930	South Carolina (SC)	21,782
Alabama (AL)	29,104	Indiana (IN)	38,170	North Dakota (ND)	6,290	South Dakota (SD)	11,611
Arkansas (AR)	15,816	Kansas (KS)	26,871	Nebraska (NE)	18,575	Tennessee (TN)	36,501
Arizona (AZ)	45,299	Kentucky (KY)	25,189	New Hampshire (NH)	14,244	Texas (TX)	204,896
California (CA)	315,106	Louisiana (LA)	20,307	New Jersey (NJ)	140,791	Utah (UT)	15,120
Colorado (CO)	42,727	Massachusetts (MA)	147,198	New Mexico (NM)	10,610	Virginia (VA)	69,852
Connecticut (CT)	49,845	Maryland (MD)	51,345	Nevada (NV)	16,860	Vermont (VT)	7,344
Delaware (DE)	24,534	Maine (ME)	28,589	New York (NY)	275,103	Washington (WA)	58,990
Florida (FL)	168,002	Michigan (MI)	73,762	Ohio (OH)	128,846	Washington (DC)	6,734
Georgia (GA)	46,259	Minnesota (MN)	49,825	Oklahoma (OK)	27,350	Wisconsin (WI)	62,589
Hawaii (HI)	13,552	Missouri (MO)	75,229	Oregon (OR)	34,859	West Virginia (WV)	12,202
Iowa (IA)	30,295	Mississippi (MS)	10,087	Pennsylvania (PA)	166,681	Wyoming (WY)	6,531
Idaho (ID)	8,834	Montana (MT)	7,959	Rhode Island (RI)	26,976		

508 Accessible Table for Slide 95 – Forms 1041 e-file % by State PY2011

State	Percent	State	Percent	State	Percent	State	Percent
Alaska (AK)	48%	Illinois (IL)	68%	North Carolina (NC)	52%	South Carolina (SC)	54%
Alabama (AL)	65%	Indiana (IN)	47%	North Dakota (ND)	52%	South Dakota (SD)	71%
Arkansas (AR)	59%	Kansas (KS)	56%	Nebraska (NE)	62%	Tennessee (TN)	55%
Arizona (AZ)	58%	Kentucky (KY)	56%	New Hampshire (NH)	48%	Texas (TX)	60%
California (CA)	41%	Louisiana (LA)	56%	New Jersey (NJ)	67%	Utah (UT)	52%
Colorado (CO)	50%	Massachusetts (MA)	73%	New Mexico (NM)	54%	Virginia (VA)	59%
Connecticut (CT)	48%	Maryland (MD)	45%	Nevada (NV)	53%	Vermont (VT)	48%
Delaware (DE)	65%	Maine (ME)	19%	New York (NY)	75%	Washington (WA)	58%
Florida (FL)	60%	Michigan (MI)	60%	Ohio (OH)	64%	Washington (DC)	40%
Georgia (GA)	53%	Minnesota (MN)	58%	Oklahoma (OK)	53%	Wisconsin (WI)	58%
Hawaii (HI)	50%	Missouri (MO)	45%	Oregon (OR)	56%	West Virginia (WV)	66%
Iowa (IA)	42%	Mississippi (MS)	64%	Pennsylvania (PA)	61%	Wyoming (WY)	66%
Idaho (ID)	50%	Montana (MT)	56%	Rhode Island (RI)	73%		

**Fiscal Year 2012
NATIONWIDE ANALYSIS
Form 1065**

SB/SE Research

August 2012

Project PHL0211

This presentation provides
information about Form 1065 for
Processing Year (PY) 2011

Acknowledgements

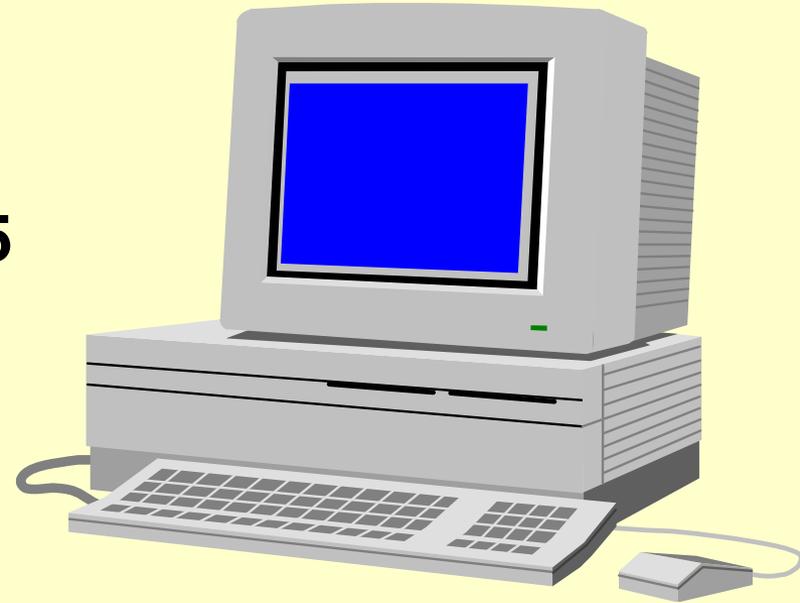
This report was prepared by SB/SE Research under the direction of Research Chief Reuben Robinson. Kenneth Bulcroft was the primary author with valuable support provided by Laura Forest. Special thanks to Lisa Burch of the Return Preparer Office for posting this report to www.irs.gov so that it can be used by taxpayers and preparers to learn about e-file progress. For further information, please contact Reuben Robinson at (215) 861-1268.

Quality Assurance

The quality of these findings were established through review and analysis conducted by SB/SE Research. Our quality assurance process included independent replication and peer review. To verify the accuracy of the analysis, Cait DeStefano and Diane Goldstein independently recreated the numbers shown in each slide. The findings were then reviewed by the Team Leader and the Chief. This material has not been approved by Research's Centralized Quality Review System.

Primary Data Source

- **The Compliance Data Warehouse (CDW) Business Master File (BMF) Electronic Tax Administration Marketing Database (ETA MDB) Form 1065 Table**
- **It contains information on all returns filed for Processing Year 2011 that were processed through December 31, 2011 (cycle 201152)**
- **It includes over 16.7 million records**



Form 1065 Filers

Return of Partnership Income

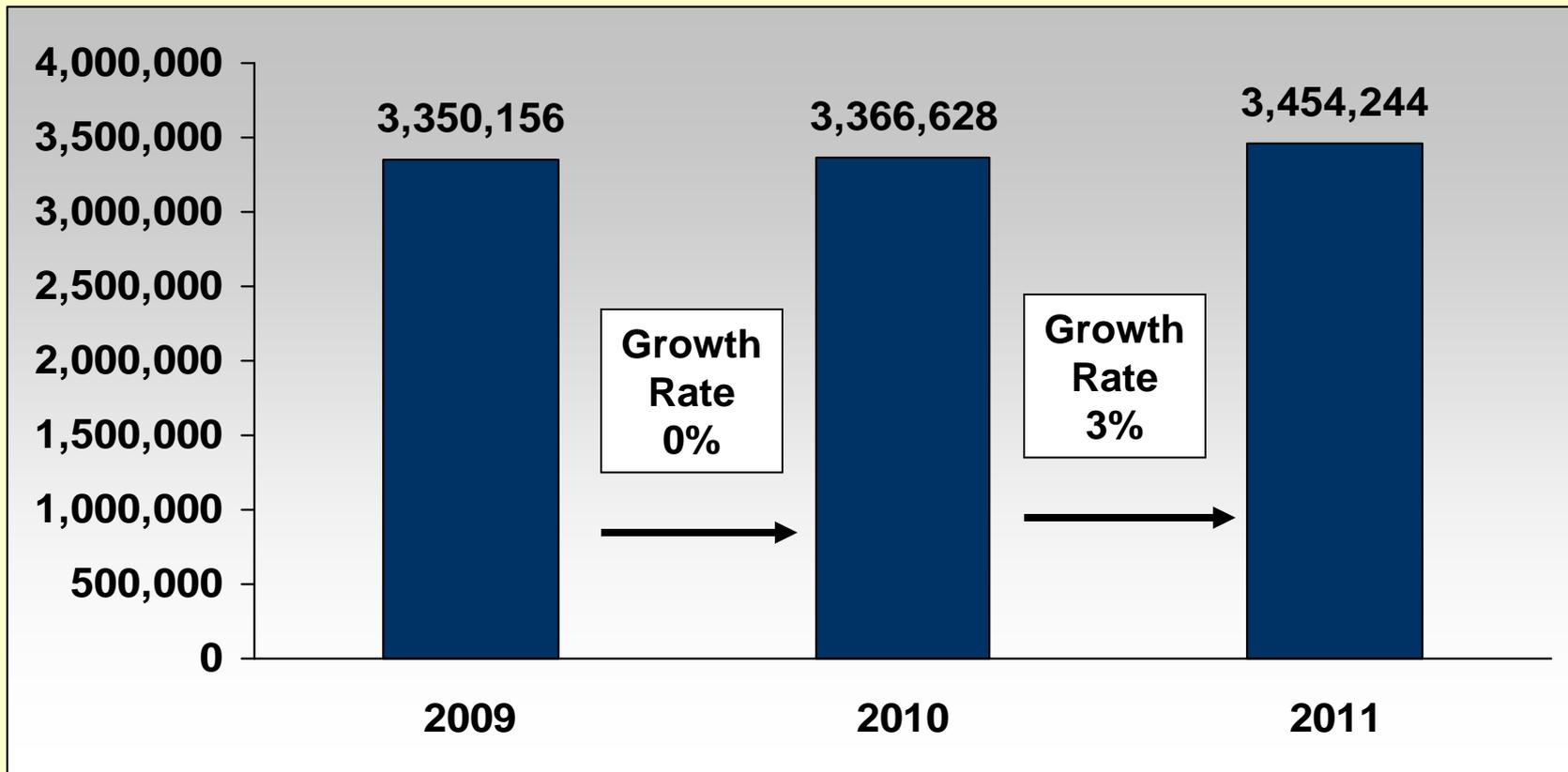
Processing Year 2011



Form 1065

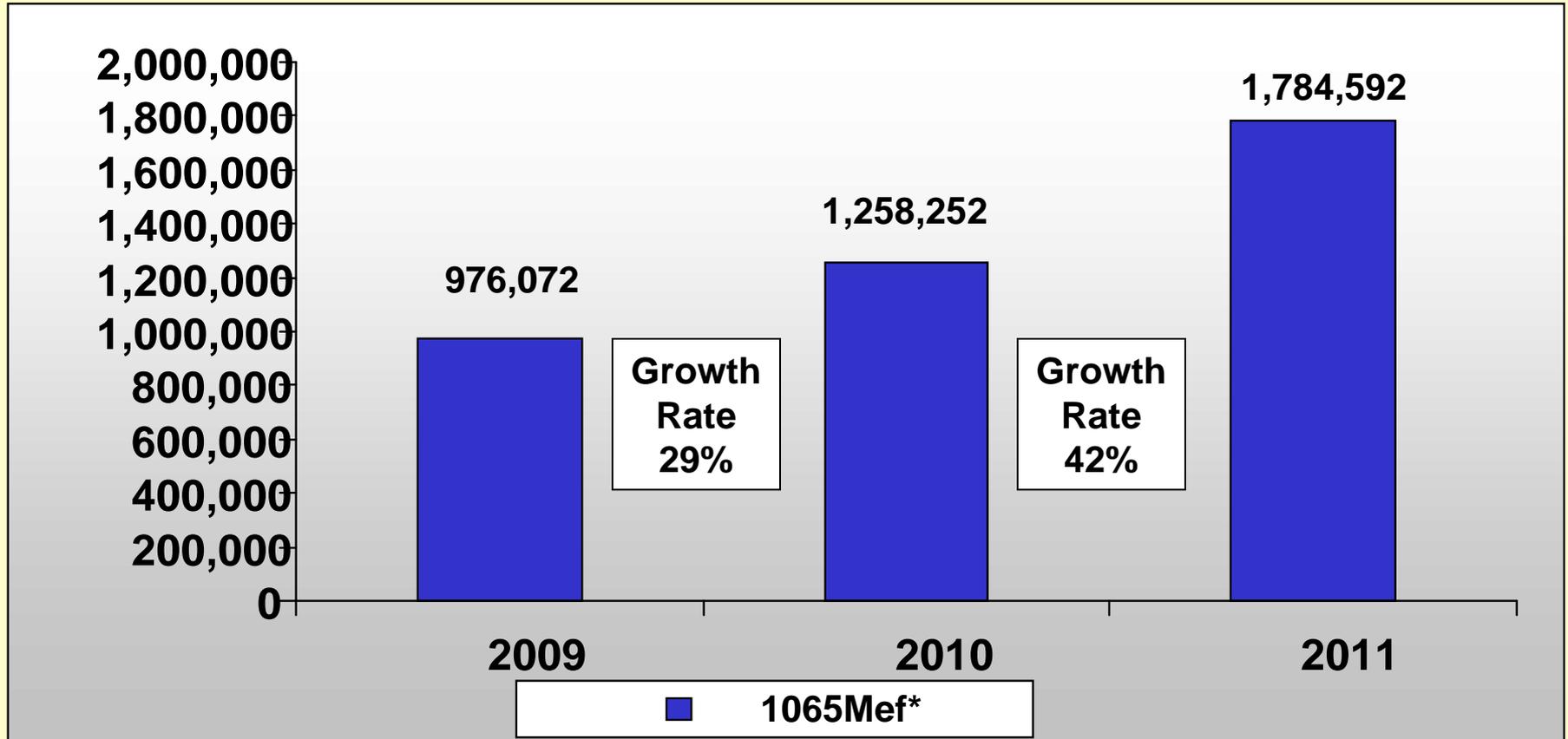
Annual Filing Volume

Processing Years 2009-2011



Annual Filing Volume for *e-file* Form 1065

Processing Years 2009 - 2011

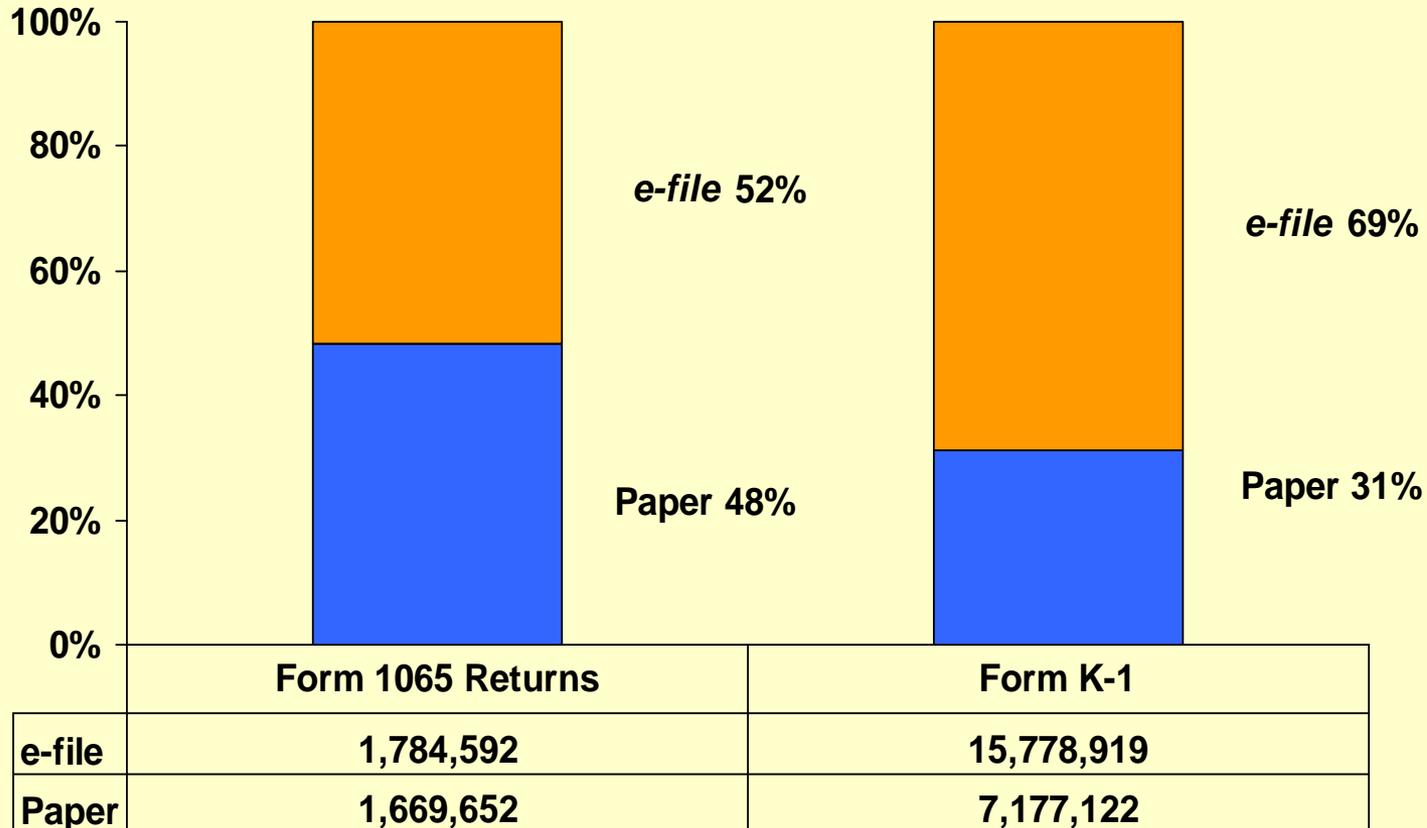


* MeF = Modernized e-file

Forms K-1 Associated to Form 1065 Returns

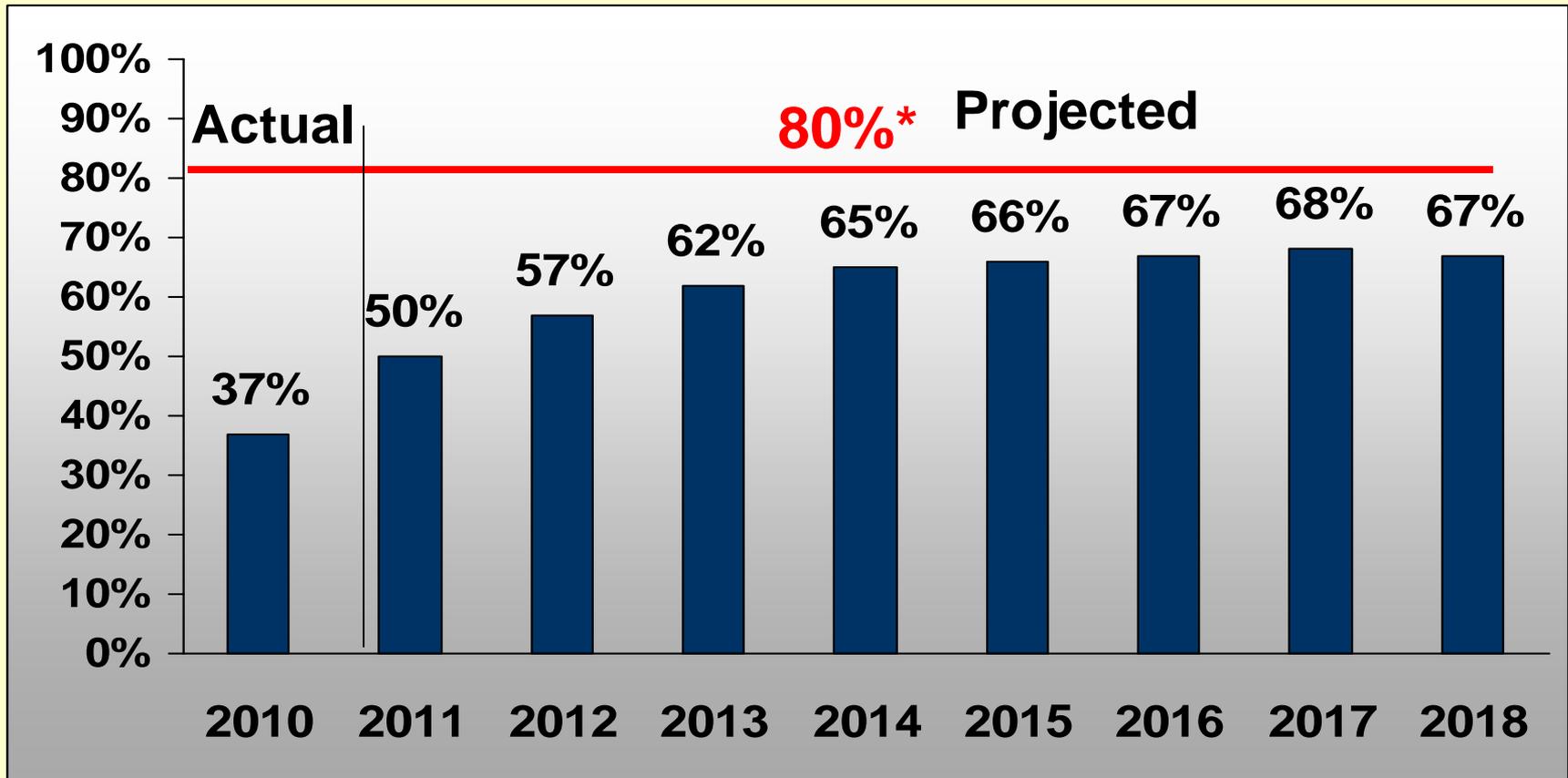
(where each partner is issued one Form K-1)

Processing Year 2011



**In Processing Year
2011, 52% of all Form
1065 Returns were
filed electronically.**

Form 1065 Projected Electronic Filing Penetration Rate

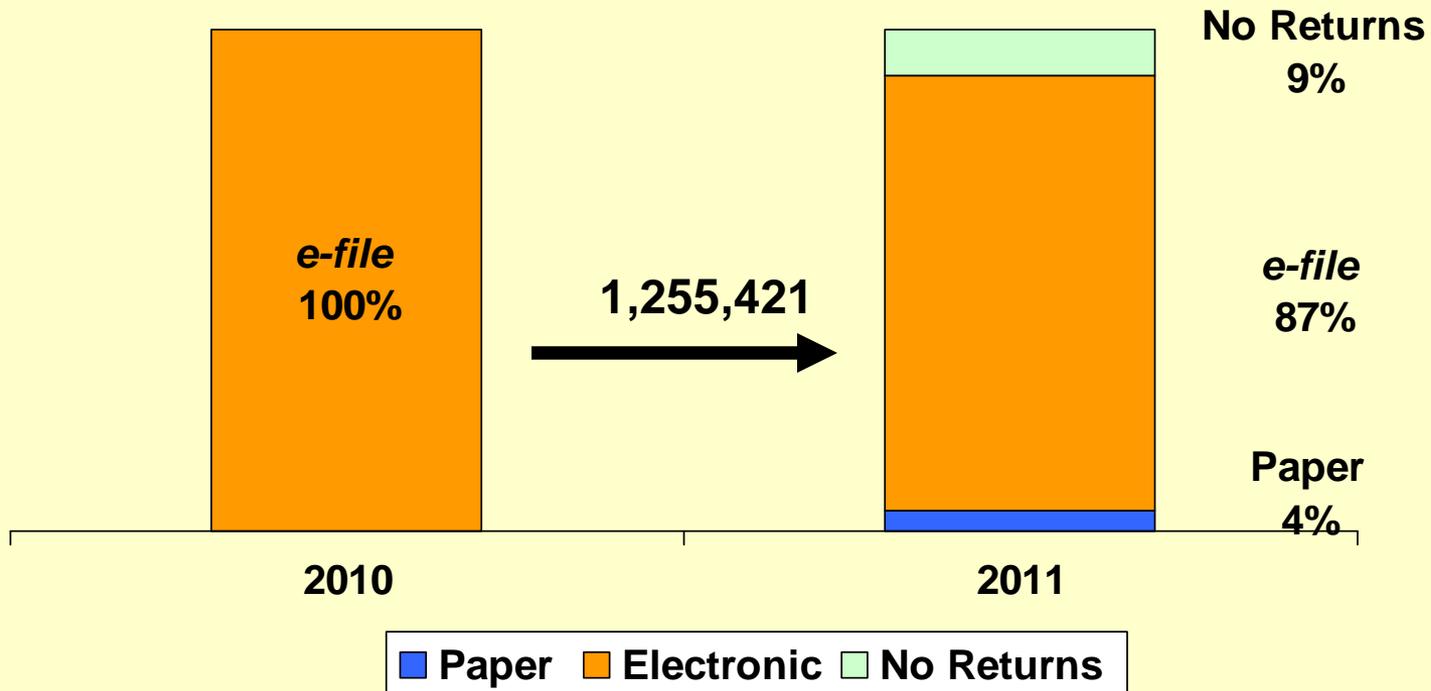


Source: "Calendar Year Return Projections by State: Document 6149"
Projections and Forecasting Group (RAS:R) revised 01-2012

*Congressional e-file goal

Form 1065 e-file Loyalty

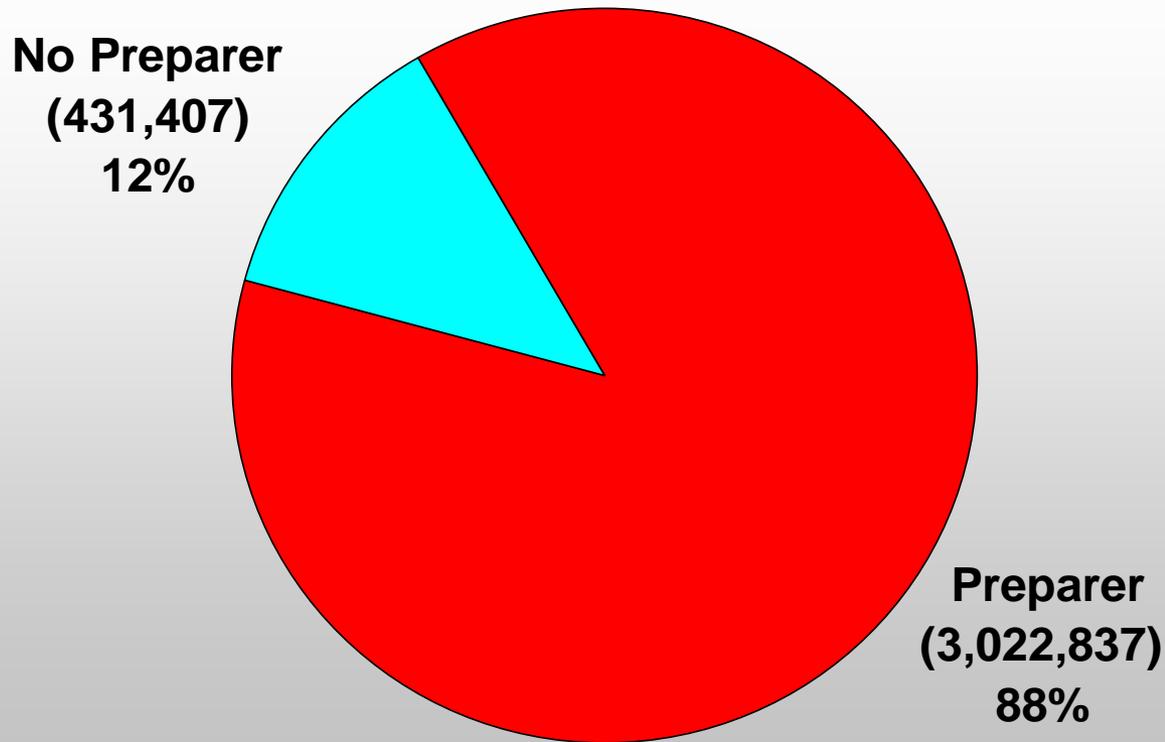
87% of PY2009 Form 1065 electronic filers, e-filed in PY2011



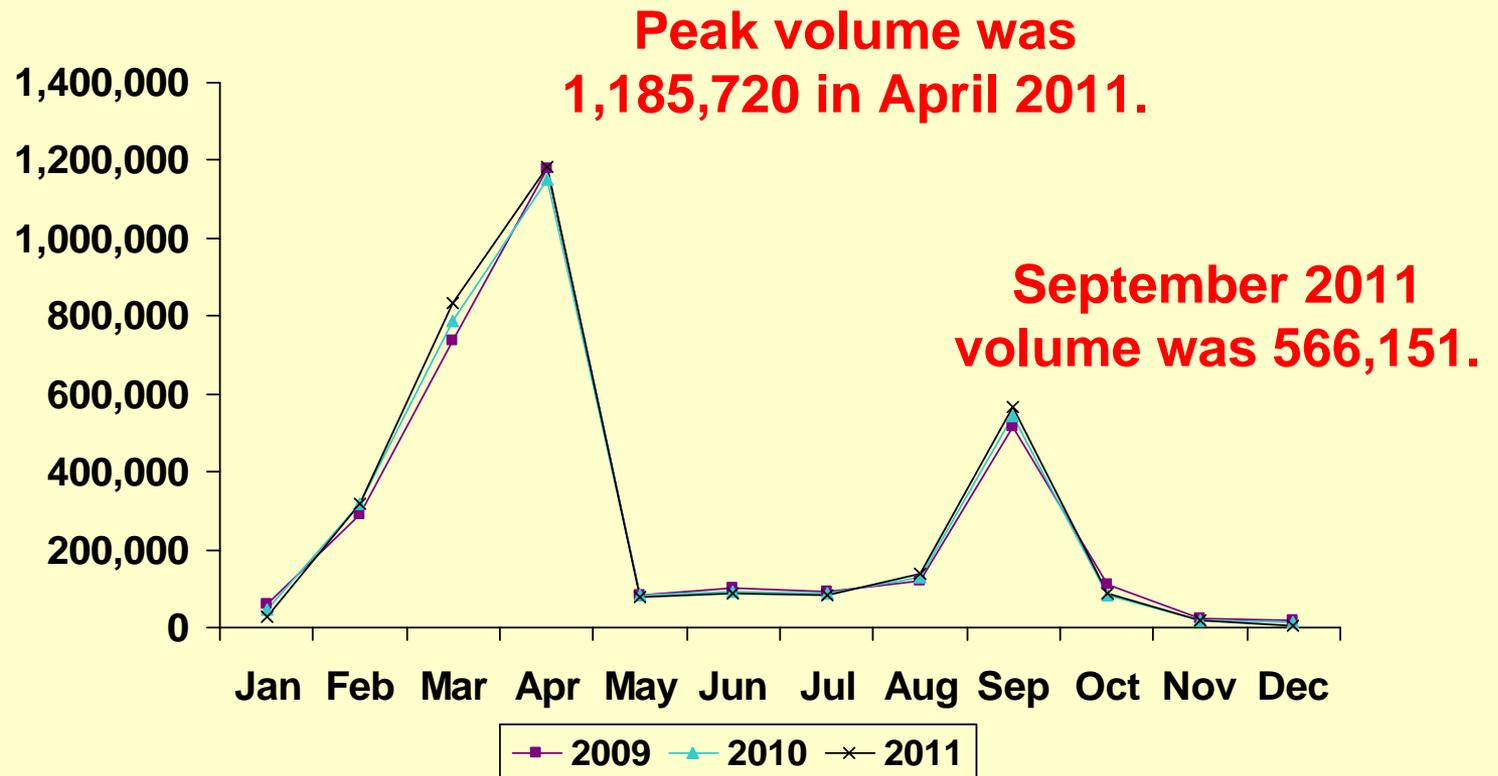
Form 1065

Preparer/ No Preparer

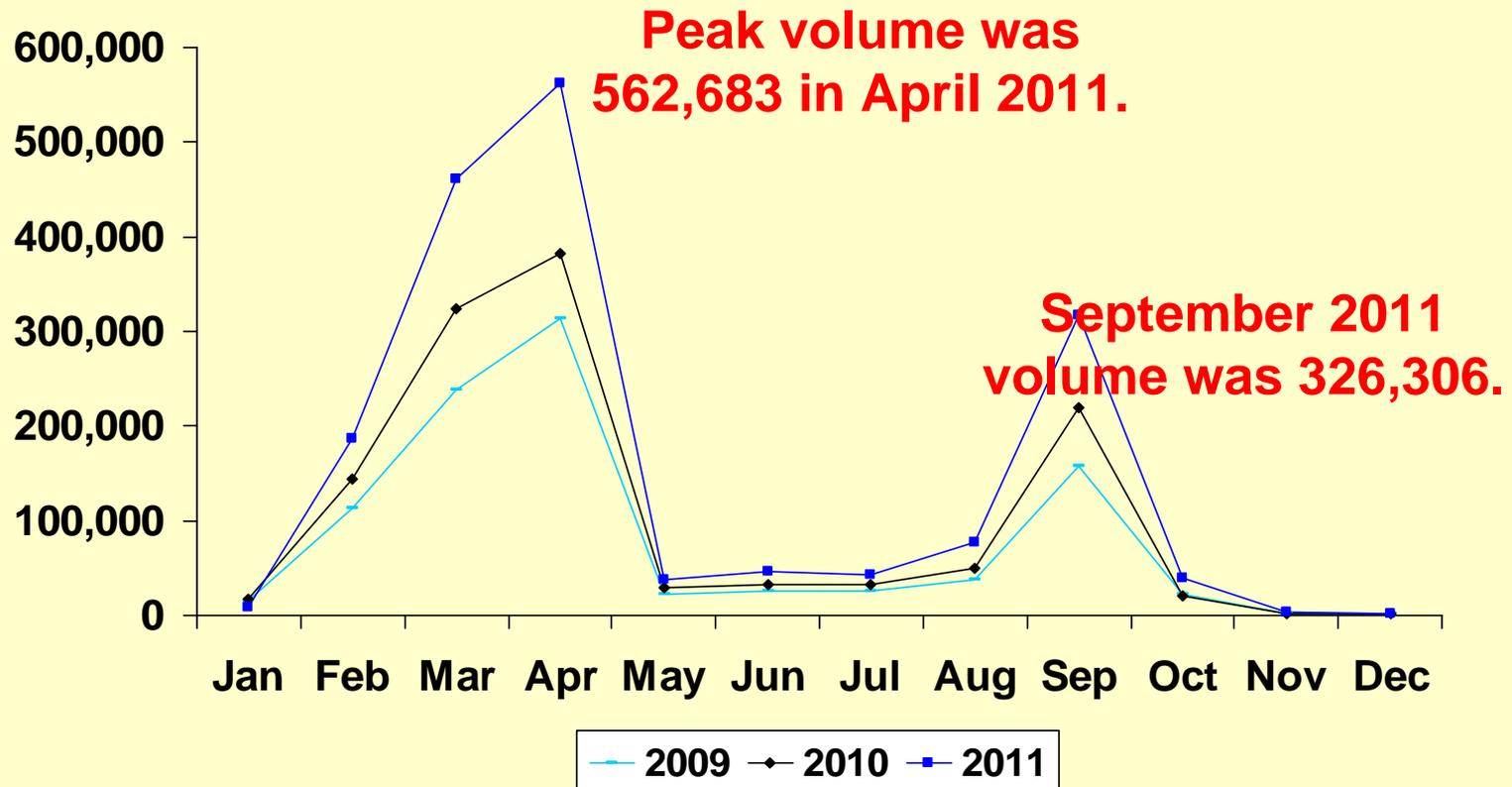
Processing Year 2011



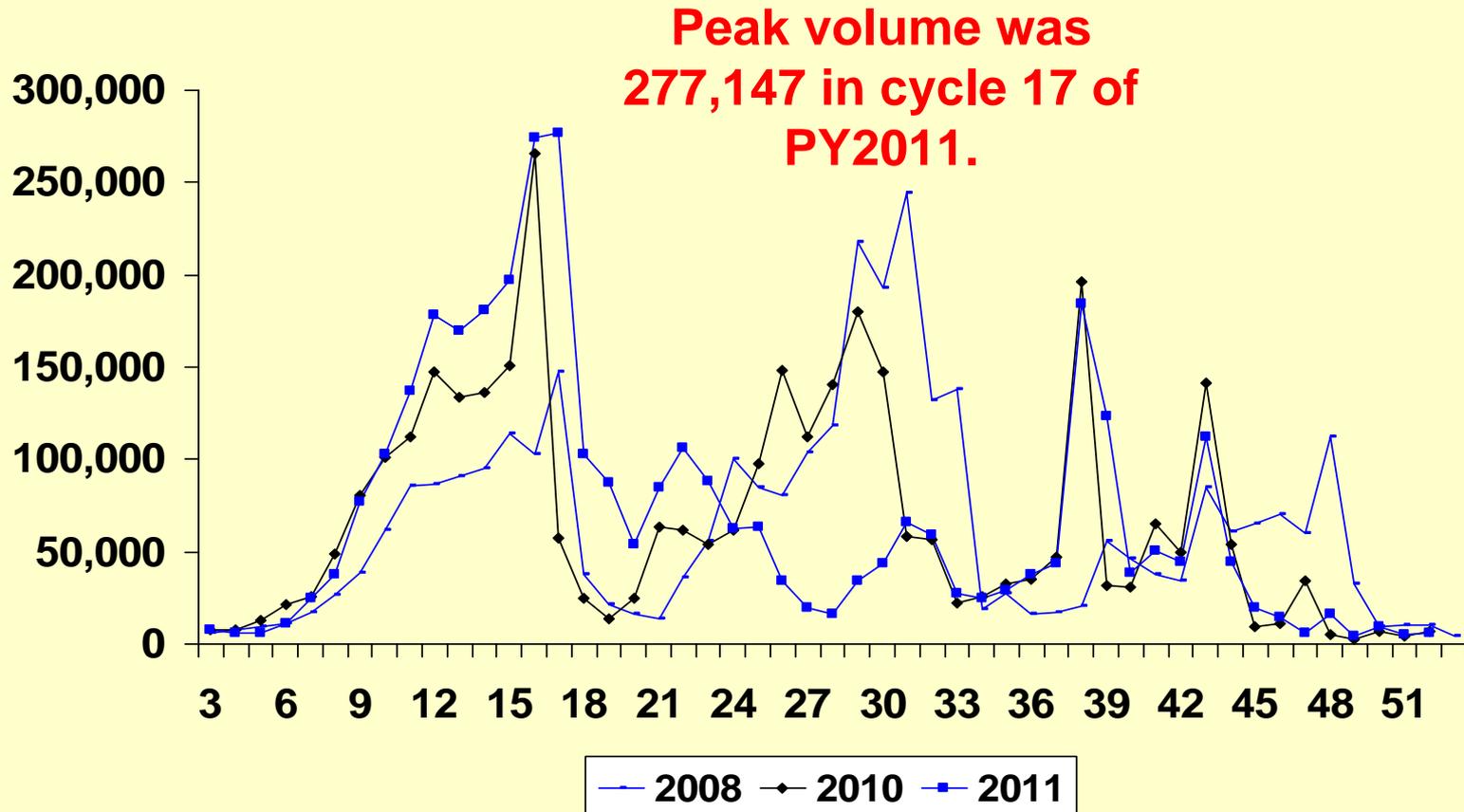
Form 1065 Monthly Filing Patterns



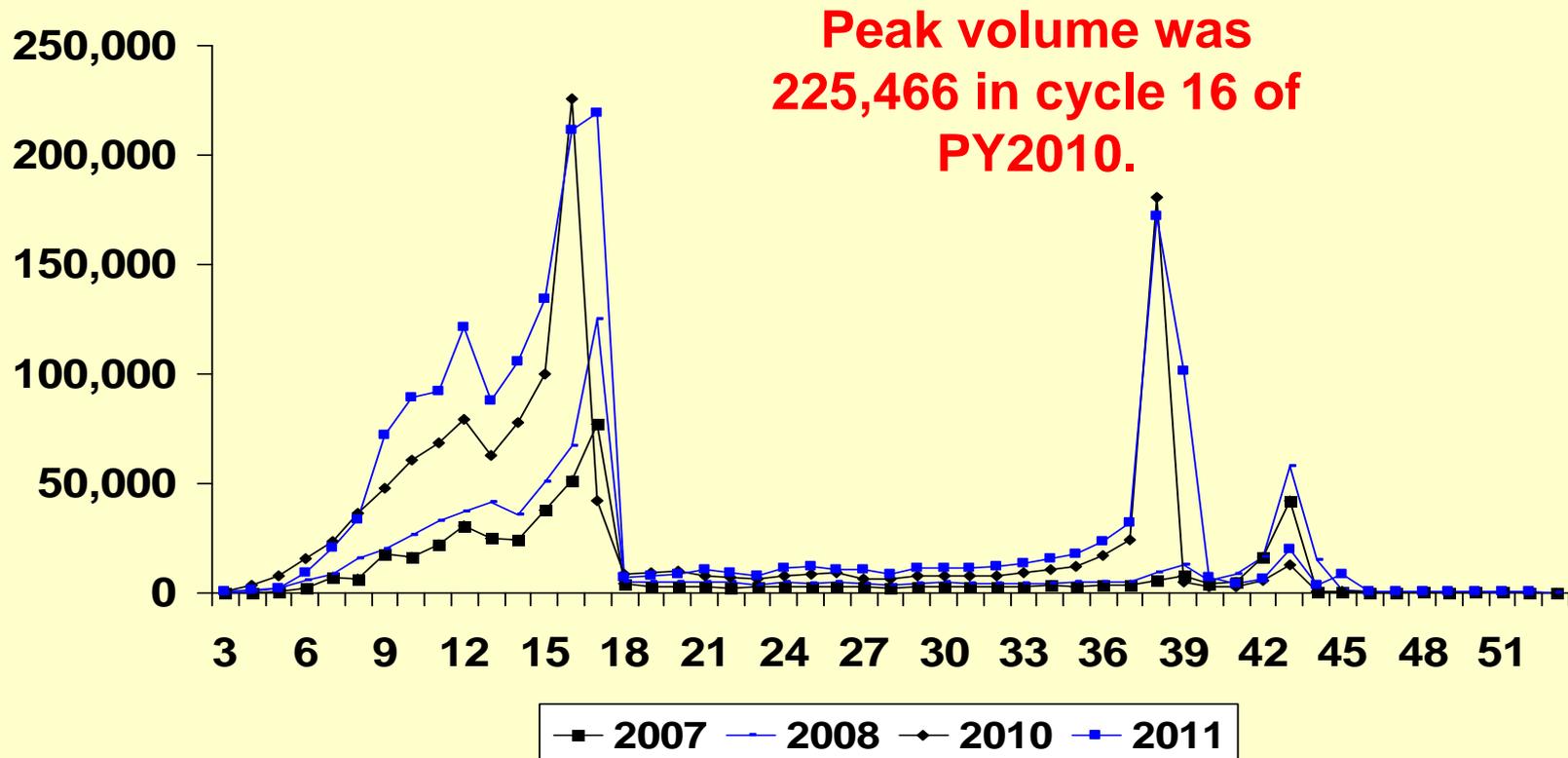
e-file Form 1065 Monthly Filing Patterns



Form 1065 Filing Pattern by Cycle Posted

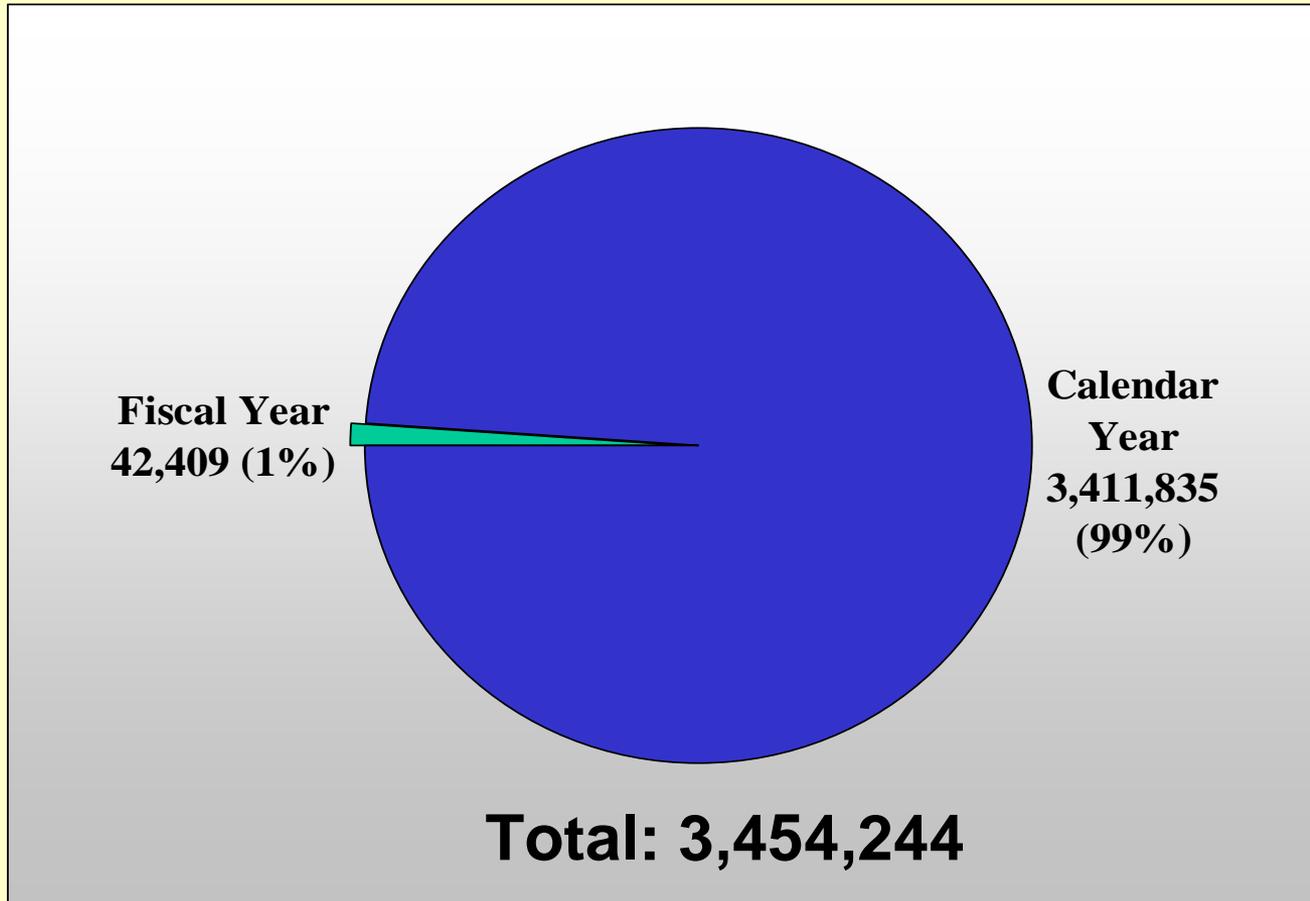


Form 1065 e-file Filing Pattern by Cycle Posted



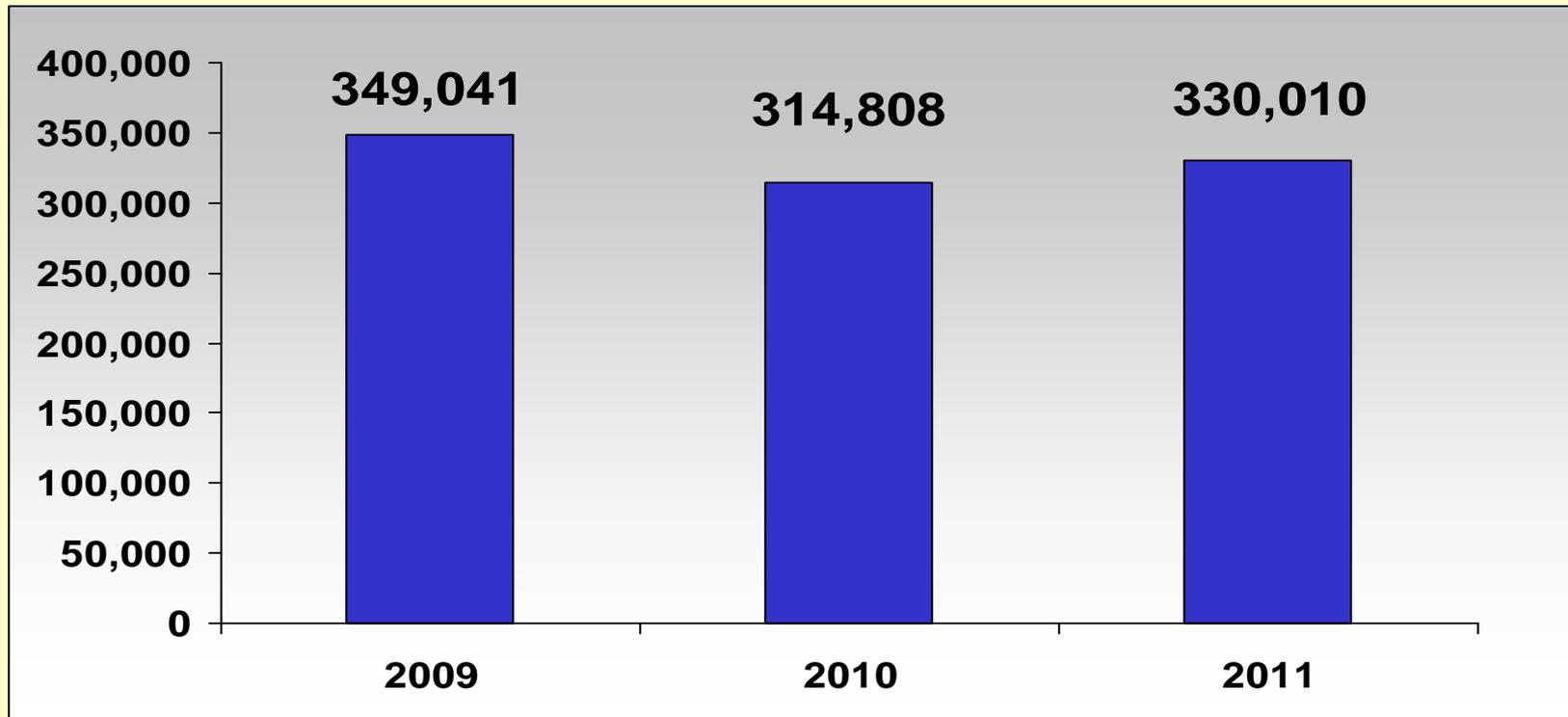
Form 1065 Fiscal Year Returns vs. Calendar Year Returns

Processing Year 2011



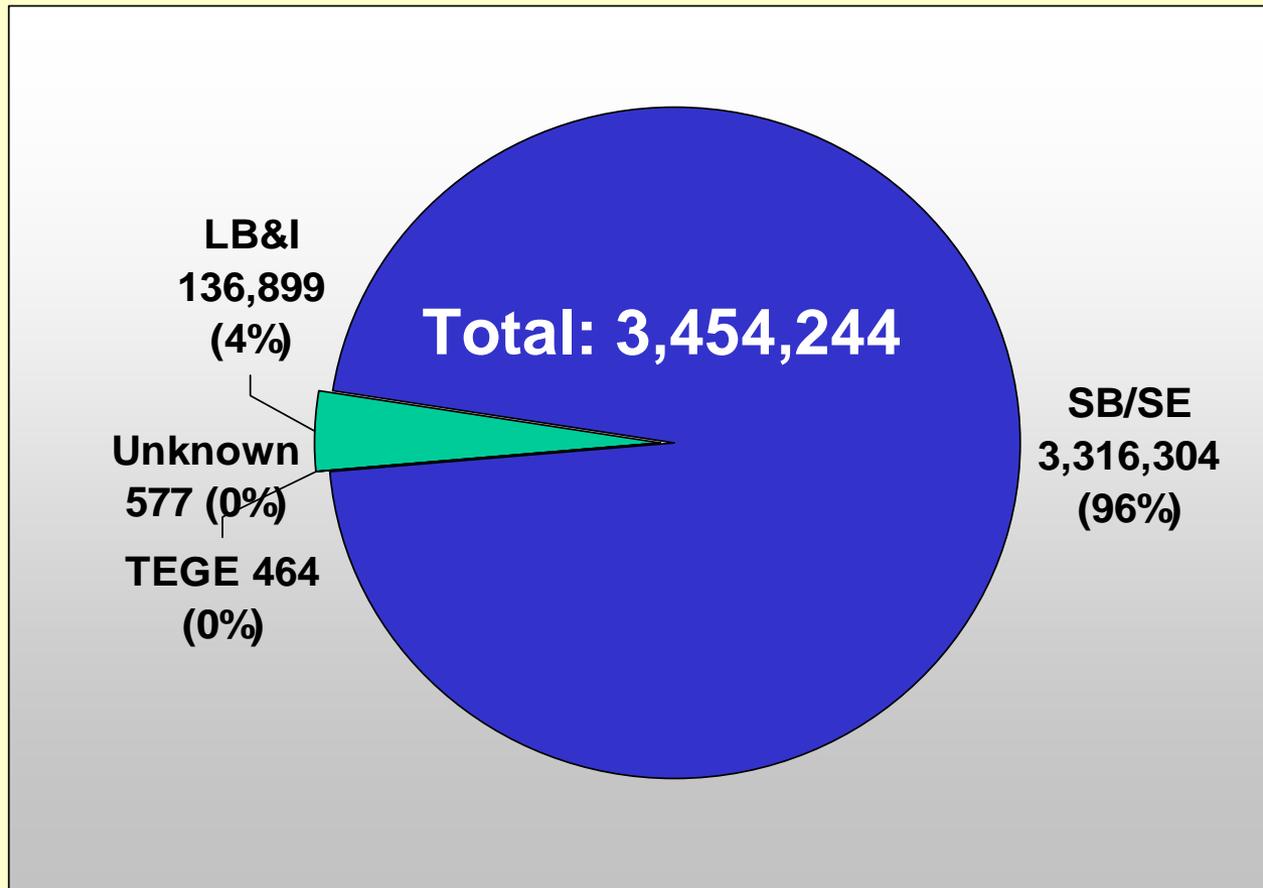
Initial Partnership Filings

Processing Years 2009-2011



Form 1065 Returns by Business Operating Division

Processing Year 2011



Most Form 1065 Returns by NAICS

(The North American Industry Classification System - NAICS)

CODE	TITLE	PY2011	%*
531120	Lessors of Nonresidential Buildings	508,102	15%
531110	Lessors of Residential Buildings	452,672	13%
531390	Other Activities Related to Real Estate	337,127	10%
523900	Other Financial Investment Activities	180,545	5%
531190	Lessors of Other Real Estate Property	104,604	3%
531310	Real Estate Property Managers	73,092	2%
525990	Other Financial Vehicles	55,820	2%
236110	Residential Building Construction	55,798	2%
541990	All Other Professional, Scientific	50,402	1%
520000	Finance and Insurance	47,579	1%

45% of 1065 returns represent real estate related activities

*** The percentage of all Form 1065 returns filed in PY2011**

Most e-filed Forms 1065 by NAICS

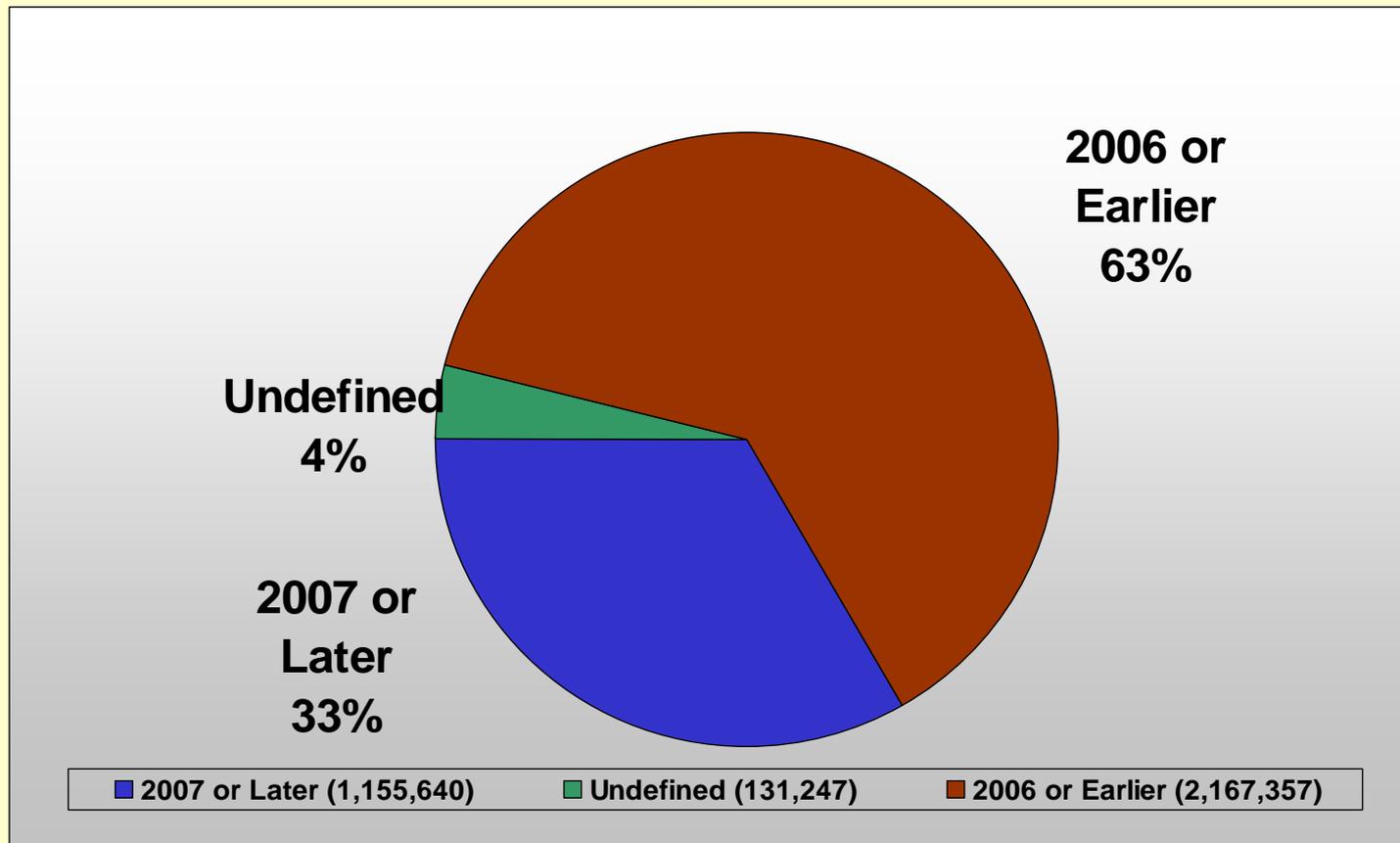
(The North American Industry Classification System - NAICS)

CODE	TITLE	PY2011	%*
531120	Lessors of Nonresidential Buildings	281,162	16%
531110	Lessors of Residential Buildings	245,526	14%
531390	Other Activities Related to Real Estate	176,235	10%
523900	Other Financial Investment Activities	96,125	5%
531190	Lessors of Other Real Estate Property	55,529	3%
531310	Real Estate Property Managers	40,524	2%
236110	Residential Building Construction	28,233	2%
541990	All Other Professional, Scientific	26,306	1%
525990	Other Financial Vehicles	22,793	1%
722110	Full-Service Restaurants	19,834	1%

* The percentage of all electronic Form 1065 returns filed in PY2011

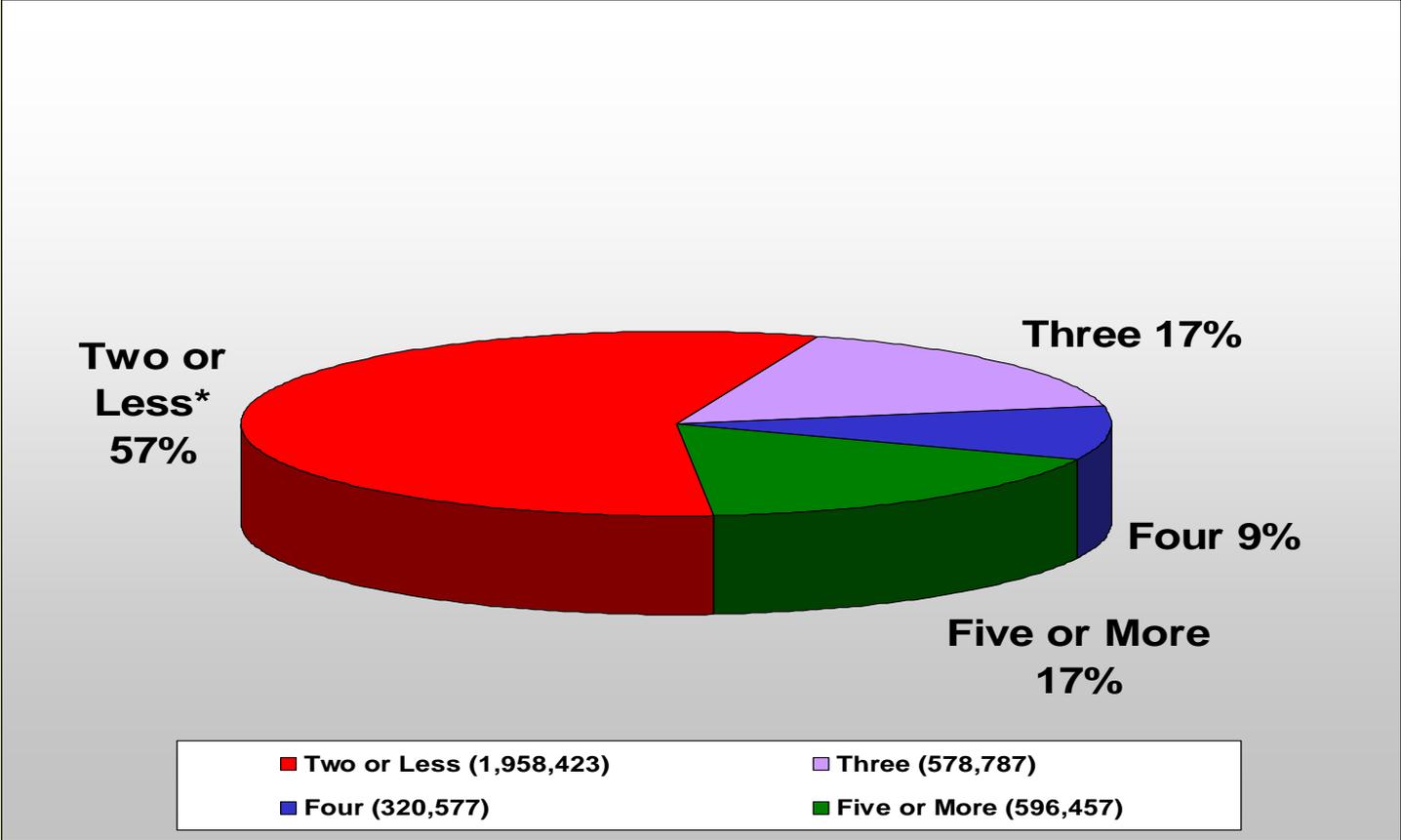
Form 1065 Return Partnership Establishment Dates*

Processing Year 2011



Number of Partners for Form 1065 Returns

Processing Year 2011



Source: 2011 ETA MDB - CDW * Includes partnerships with 0 and 1 partner

Partnership Schedules K-1

(where each partner is issued one K-1)

Processing Year 2011

Number of Partners	Number of Returns	Number of Schedules K-1	Percent of Schedules K-1
2 or less*	1,958,423	3,916,195	17.06%
3	578,787	1,736,361	7.56%
4	320,577	1,282,308	5.59%
5 - 10	419,857	2,704,602	11.78%
11 - 100	168,782	4,033,807	17.57%
101 - 1,000	7,272	1,563,022	6.80%
>1,000**	546	7,719,746	33.64%
Total	3,454,244	22,956,041	100.00%

Form 1065 Returns Filed by State

Processing Year 2011



Alaska (AK)	6,780	Hawaii (HI)	11,359	Maine (ME)	11,450	New Jersey (NJ)	145,650	South Dakota (SD)	12,408
Alabama (AL)	43,619	Iowa (IA)	32,789	Michigan (MI)	99,255	New Mexico (NM)	18,742	Tennessee (TN)	62,886
Arkansas (AR)	26,802	Idaho (ID)	24,609	Minnesota (MN)	60,597	Nevada (NV)	46,261	Texas (TX)	308,574
Arizona (AZ)	80,008	Illinois (IL)	111,143	Missouri (MO)	64,095	New York (NY)	239,211	Utah (UT)	63,928
California (CA)	393,541	Indiana (IN)	53,203	Mississippi (MS)	25,160	Ohio (OH)	111,729	Virginia (VA)	79,847
Colorado (CO)	90,142	Kansas (KS)	32,851	Montana (MT)	17,371	Oklahoma (OK)	41,738	Vermont (VT)	6,424
Connecticut (CT)	62,927	Kentucky (KY)	39,275	North Carolina (NC)	90,511	Oregon (OR)	45,793	Washington (WA)	74,450
Delaware (DE)	14,360	Louisiana (LA)	56,729	North Dakota (ND)	10,386	Pennsylvania (PA)	123,481	Washington, DC	9,145
Florida (FL)	197,054	Massachusetts (MA)	65,480	Nebraska (NE)	22,246	Rhode Island (RI)	10,308	Wisconsin (WI)	59,303
Georgia (GA)	89,025	Maryland (MD)	65,054	New Hampshire (NH)	15,555	South Carolina (SC)	45,400	West Virginia (WV)	12,777
								Wyoming (WY)	12,645

Form 1065 e-file Penetration by State

Processing Year 2011



Alaska (AK)	54%	Hawaii (HI)	31%	Maine (ME)	42%	New Jersey (NJ)	54%	South Dakota (SD)	68%
Alabama (AL)	64%	Iowa (IA)	45%	Michigan (MI)	72%	New Mexico (NM)	47%	Tennessee (TN)	46%
Arkansas (AR)	43%	Idaho (ID)	58%	Minnesota (MN)	62%	Nevada (NV)	53%	Texas (TX)	49%
Arizona (AZ)	35%	Illinois (IL)	37%	Missouri (MO)	47%	New York (NY)	75%	Utah (UT)	60%
California (CA)	46%	Indiana (IN)	42%	Mississippi (MS)	53%	Ohio (OH)	52%	Virginia (VA)	43%
Colorado (CO)	48%	Kansas (KS)	64%	Montana (MT)	62%	Oklahoma (OK)	45%	Vermont (VT)	47%
Connecticut (CT)	41%	Kentucky (KY)	37%	North Carolina (NC)	36%	Oregon (OR)	51%	Washington (WA)	53%
Delaware (DE)	43%	Louisiana (LA)	49%	North Dakota (ND)	64%	Pennsylvania (PA)	43%	Washington, DC	39%
Florida (FL)	50%	Massachusetts (MA)	82%	Nebraska (NE)	56%	Rhode Island (RI)	59%	Wisconsin (WI)	70%
Georgia (GA)	55%	Maryland (MD)	44%	New Hampshire (NH)	51%	South Carolina (SC)	51%	West Virginia (WV)	33%
								Wyoming (WY)	63%

Form 1065 Summary (PY2011)

- **67% of all Forms 1065 are projected to be *e-filed* in CY2018. Form 1065 has been *e-filed* since 2000.**
- **52% of Form 1065 returns were *e-filed* in PY2011.**
- **Form 1065 filers have an 87% *e-file* loyalty rate.**
- **1,531,395 (45%) of Form 1065 returns represent real estate related activities.**
- **87% of Form 1065 filers use preparers.**
- **33% of partnerships were established in 2007 or later.**
- **83% of Form 1065 filers have fewer than five partners.**

508 Accessible Table for Slide 124 – Forms 1065 Filed by State PY2011

State	Volume	State	Volume	State	Volume	State	Volume
Alaska (AK)	6,780	Illinois (IL)	111,143	North Carolina (NC)	90,511	South Carolina (SC)	45,400
Alabama (AL)	43,619	Indiana (IN)	53,203	North Dakota (ND)	10,386	South Dakota (SD)	12,408
Arkansas (AR)	26,802	Kansas (KS)	32,851	Nebraska (NE)	22,246	Tennessee (TN)	62,886
Arizona (AZ)	80,008	Kentucky (KY)	39,275	New Hampshire (NH)	15,555	Texas (TX)	308,574
California (CA)	393,541	Louisiana (LA)	56,729	New Jersey (NJ)	145,650	Utah (UT)	63,928
Colorado (CO)	90,142	Massachusetts (MA)	65,480	New Mexico (NM)	18,742	Virginia (VA)	79,847
Connecticut (CT)	62,927	Maryland (MD)	65,054	Nevada (NV)	46,261	Vermont (VT)	6,424
Delaware (DE)	14,360	Maine (ME)	11,450	New York (NY)	239,211	Washington (WA)	74,450
Florida (FL)	197,054	Michigan (MI)	99,255	Ohio (OH)	111,729	Washington (DC)	9,145
Georgia (GA)	89,025	Minnesota (MN)	60,597	Oklahoma (OK)	41,738	Wisconsin (WI)	59,303
Hawaii (HI)	11,359	Missouri (MO)	64,095	Oregon (OR)	45,793	West Virginia (WV)	12,777
Iowa (IA)	32,789	Mississippi (MS)	25,160	Pennsylvania (PA)	123,481	Wyoming (WY)	12,645
Idaho (ID)	24,609	Montana (MT)	17,371	Rhode Island (RI)	10,308		

508 Accessible Table for Slide 125 – Forms 1065 e-file % by State PY2011

State	Percent	State	Percent	State	Percent	State	Percent
Alaska (AK)	54%	Illinois (IL)	37%	North Carolina (NC)	36%	South Carolina (SC)	51%
Alabama (AL)	64%	Indiana (IN)	42%	North Dakota (ND)	64%	South Dakota (SD)	68%
Arkansas (AR)	43%	Kansas (KS)	64%	Nebraska (NE)	56%	Tennessee (TN)	46%
Arizona (AZ)	35%	Kentucky (KY)	37%	New Hampshire (NH)	51%	Texas (TX)	49%
California (CA)	46%	Louisiana (LA)	49%	New Jersey (NJ)	54%	Utah (UT)	60%
Colorado (CO)	48%	Massachusetts (MA)	82%	New Mexico (NM)	47%	Virginia (VA)	43%
Connecticut (CT)	41%	Maryland (MD)	44%	Nevada (NV)	53%	Vermont (VT)	47%
Delaware (DE)	43%	Maine (ME)	42%	New York (NY)	75%	Washington (WA)	53%
Florida (FL)	50%	Michigan (MI)	72%	Ohio (OH)	52%	Washington (DC)	39%
Georgia (GA)	55%	Minnesota (MN)	62%	Oklahoma (OK)	45%	Wisconsin (WI)	70%
Hawaii (HI)	31%	Missouri (MO)	47%	Oregon (OR)	51%	West Virginia (WV)	33%
Iowa (IA)	45%	Mississippi (MS)	53%	Pennsylvania (PA)	43%	Wyoming (WY)	63%
Idaho (ID)	58%	Montana (MT)	62%	Rhode Island (RI)	59%		

**Fiscal Year 2012
NATIONWIDE ANALYSIS
Form 2290**

SB/SE Research

August 2012

Project 0211

This presentation provides
information about Form 2290 for
Processing Year (PY) 2011

Acknowledgements

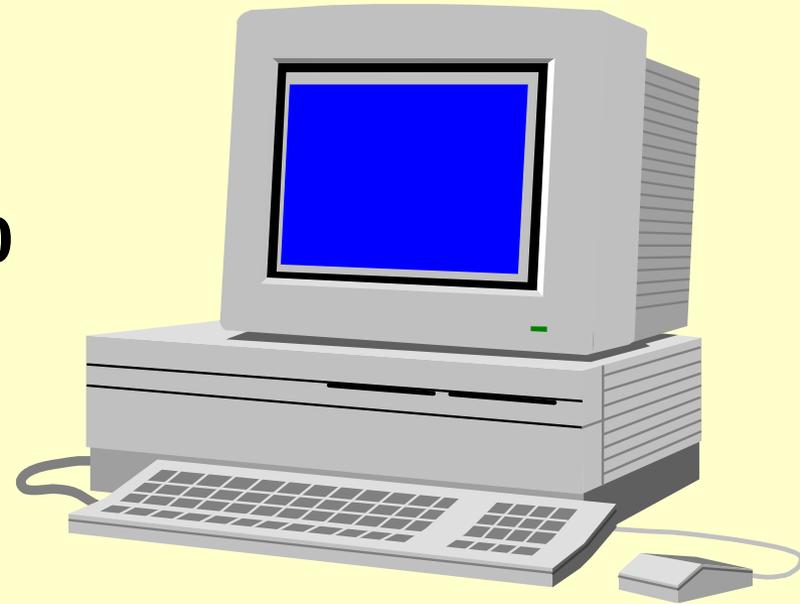
This report was prepared by SB/SE Research under the direction of Research Chief Reuben Robinson. Kenneth Bulcroft was the primary author with valuable support provided by Laura Forest. Special thanks to Lisa Burch of the Return Preparer Office for posting this report to www.irs.gov so that it can be used by taxpayers and preparers to learn about e-file progress. For further information, please contact Reuben Robinson at (215) 861-1268.

Quality Assurance

The quality of these findings were established through review and analysis conducted by SB/SE Research. Our quality assurance process included independent replication and peer review. To verify the accuracy of the analysis, Cait DeStefano and Diane Goldstein independently recreated the numbers shown in each slide. The findings were then reviewed by the Team Leader and the Chief. This material has not been approved by Research's Centralized Quality Review System.

Primary Data Source

- **The Compliance Data Warehouse (CDW) Business Master File (BMF) Electronic Tax Administration Marketing Database (ETA MDB) Form 2290 table**
- **It contains all Form 2290 returns filed for Processing Year 2011 that were processed through December 31, 2011 (cycle 201152)**
- **It includes over 16.7 million records**



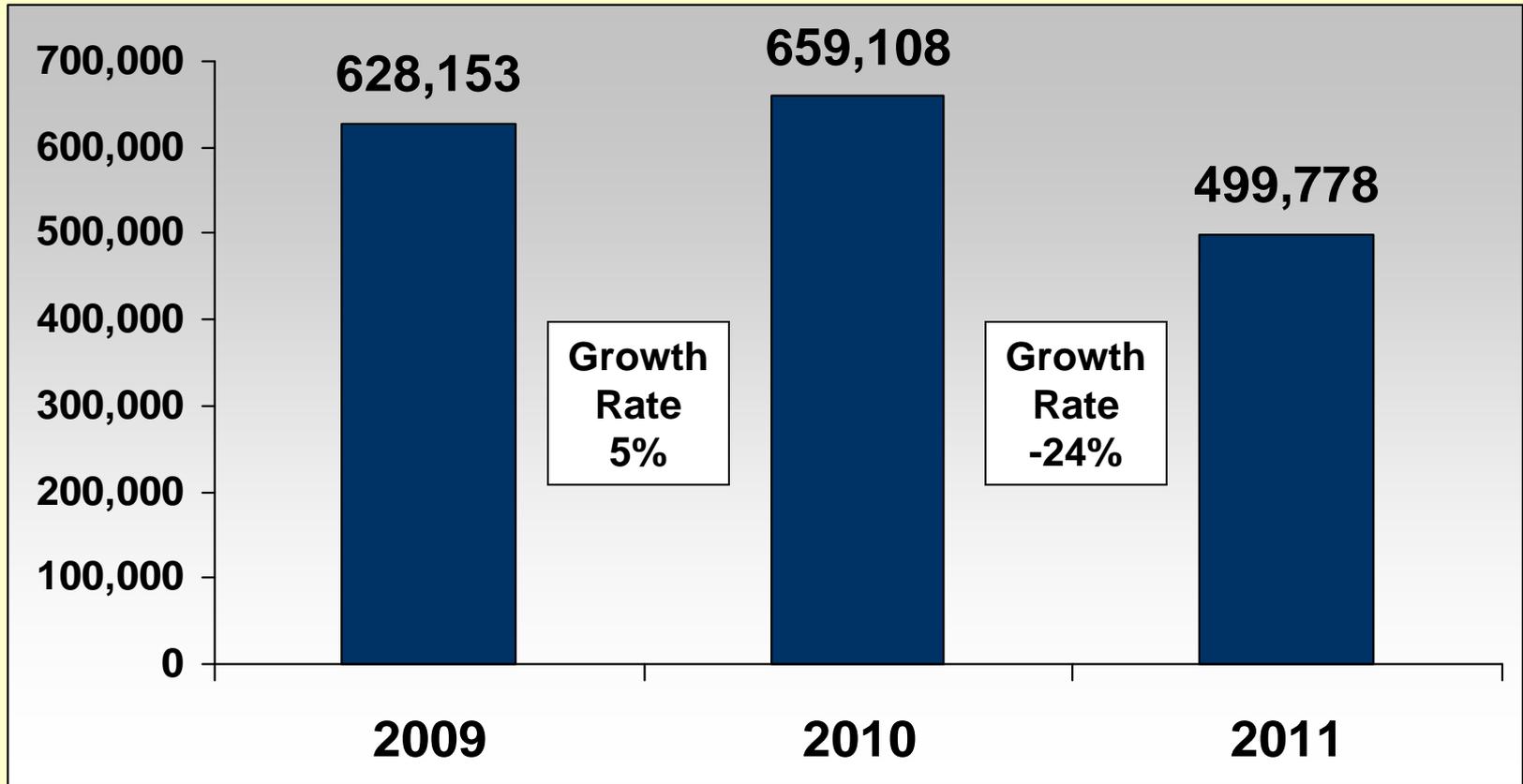
Form 2290 Filers Heavy Highway Vehicle Use Tax

Processing Year 2011

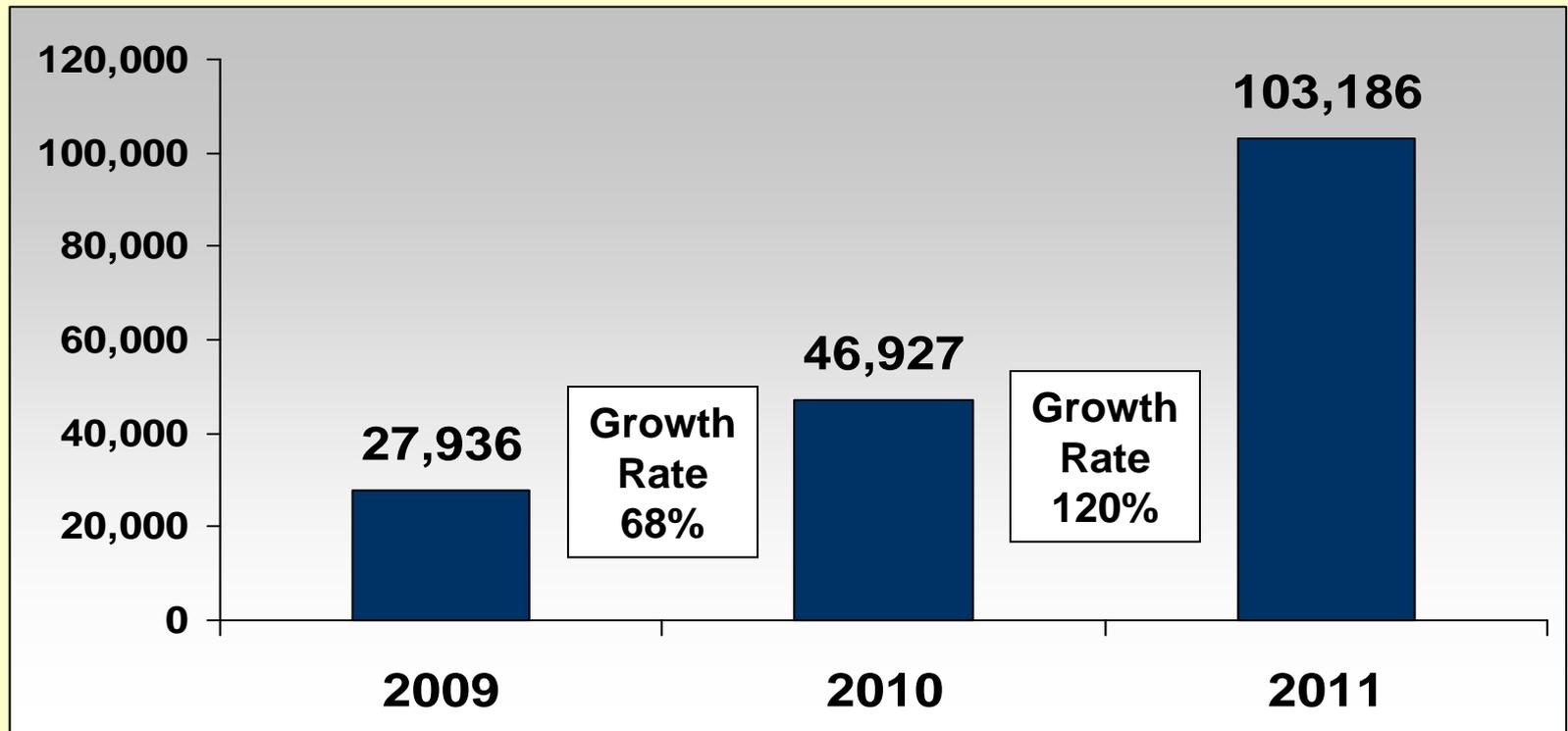


Annual Filing Volume: Form 2290

Processing Years 2009 - 2011

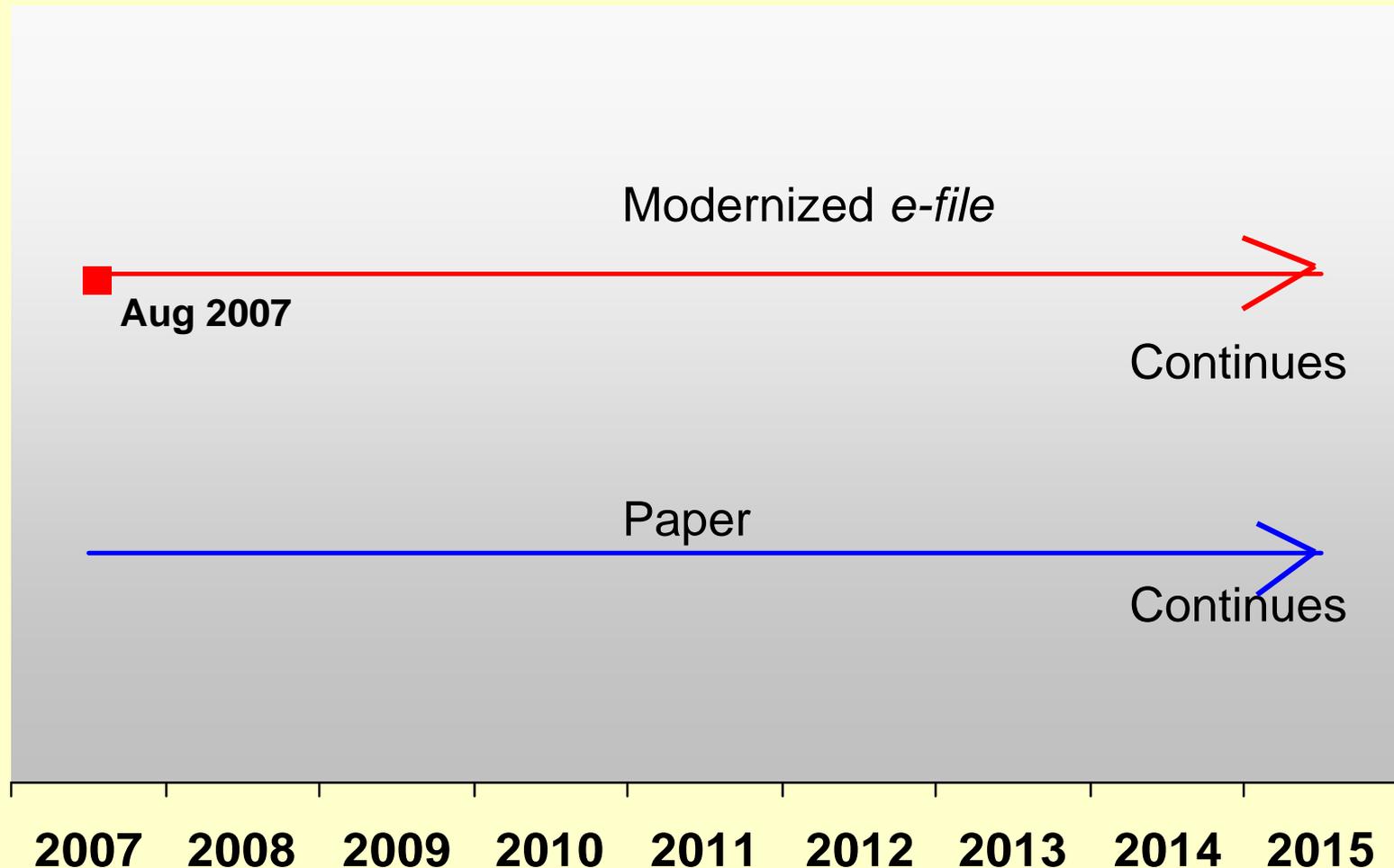


Annual Filing Volume: Form 2290 *e-file* Processing Years 2009 - 2011

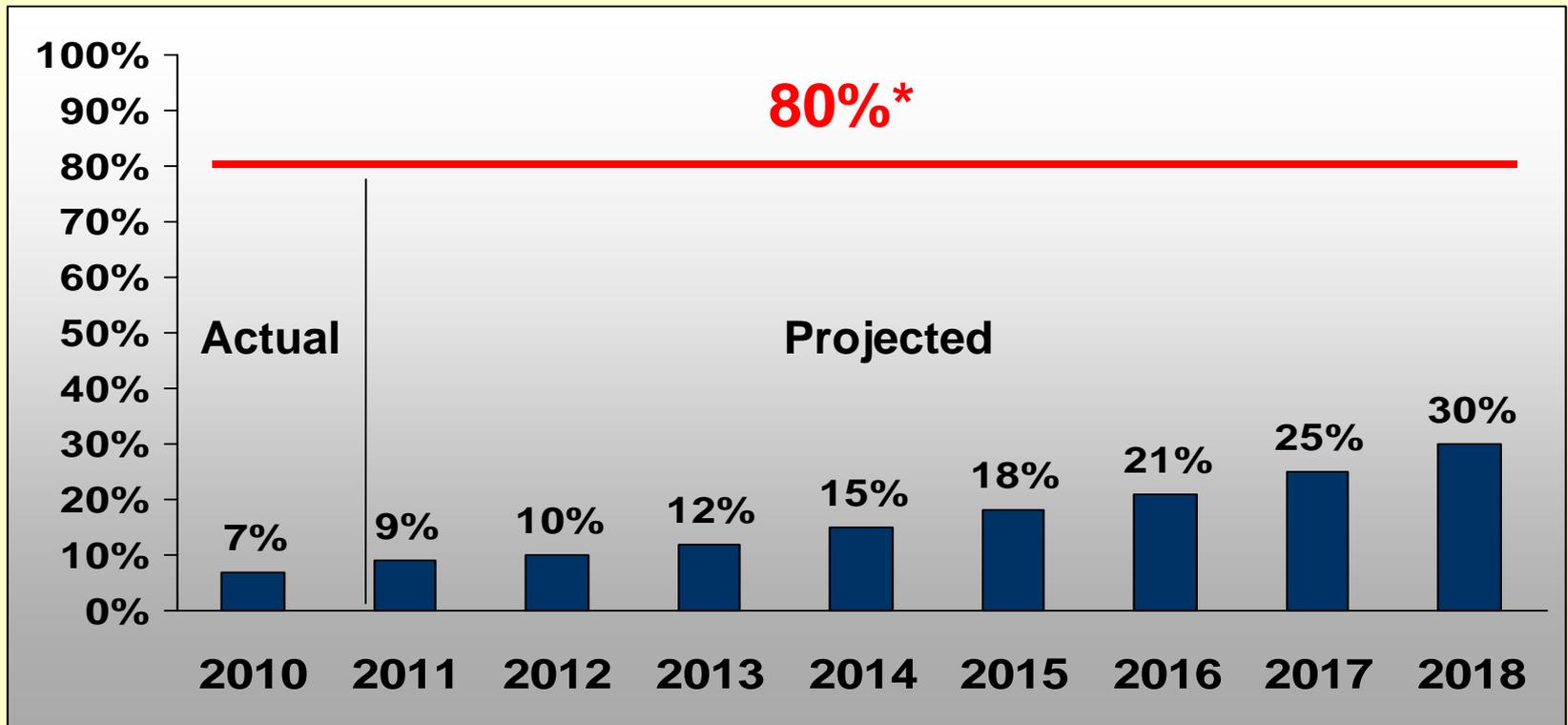


**In Processing Year
2011, 21% of all Form
2290 Returns were
filed electronically.**

Form 2290: Implementation Schedule

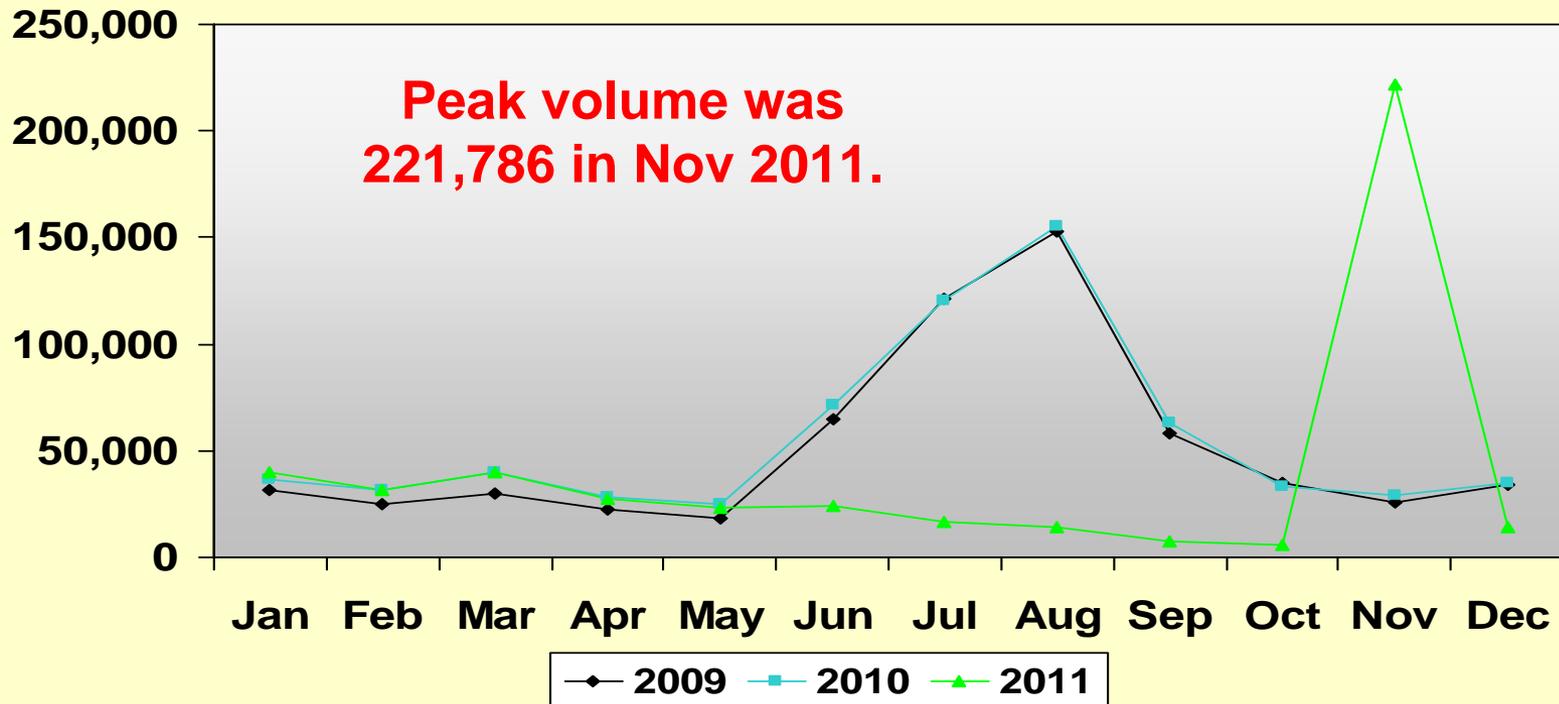


Form 2290 Projected *e-file* Penetration Rate



Form 2290: Monthly Filing Patterns

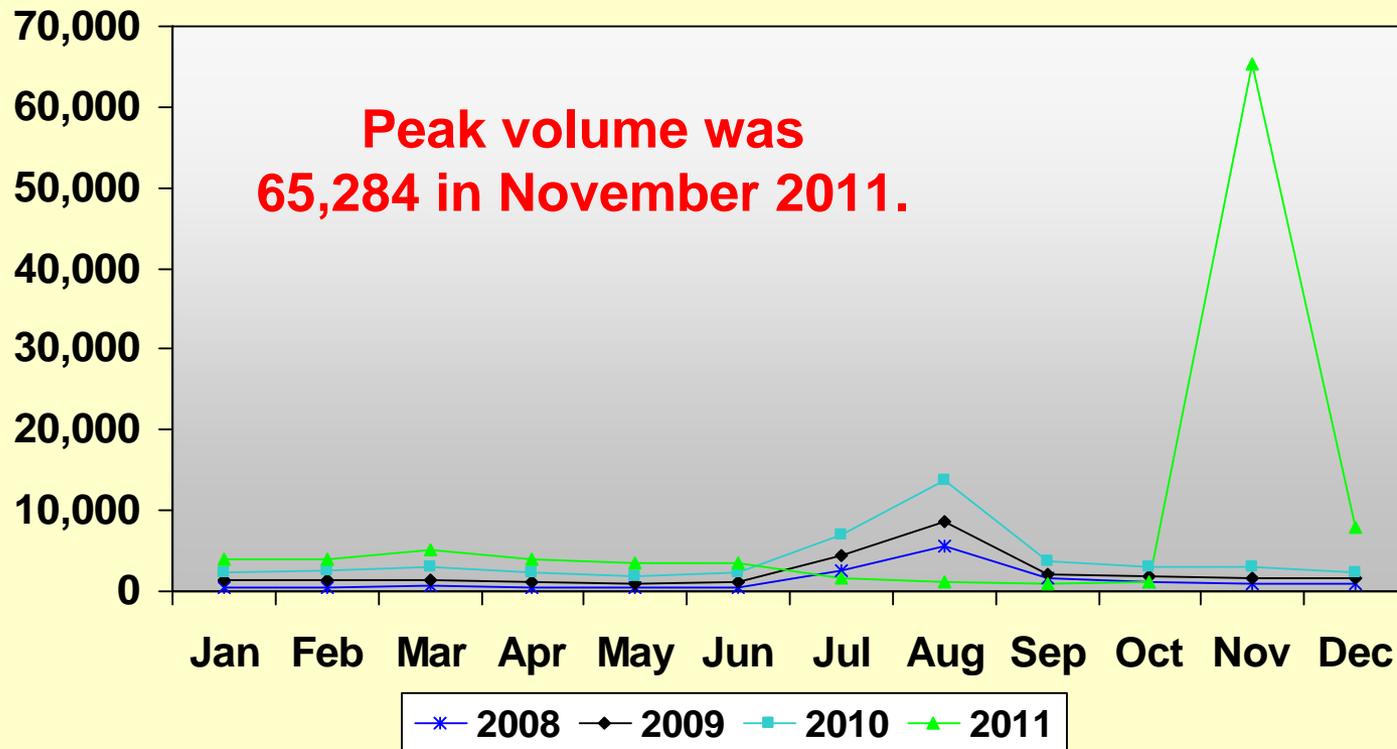
Processing Year 2011



Form 2290

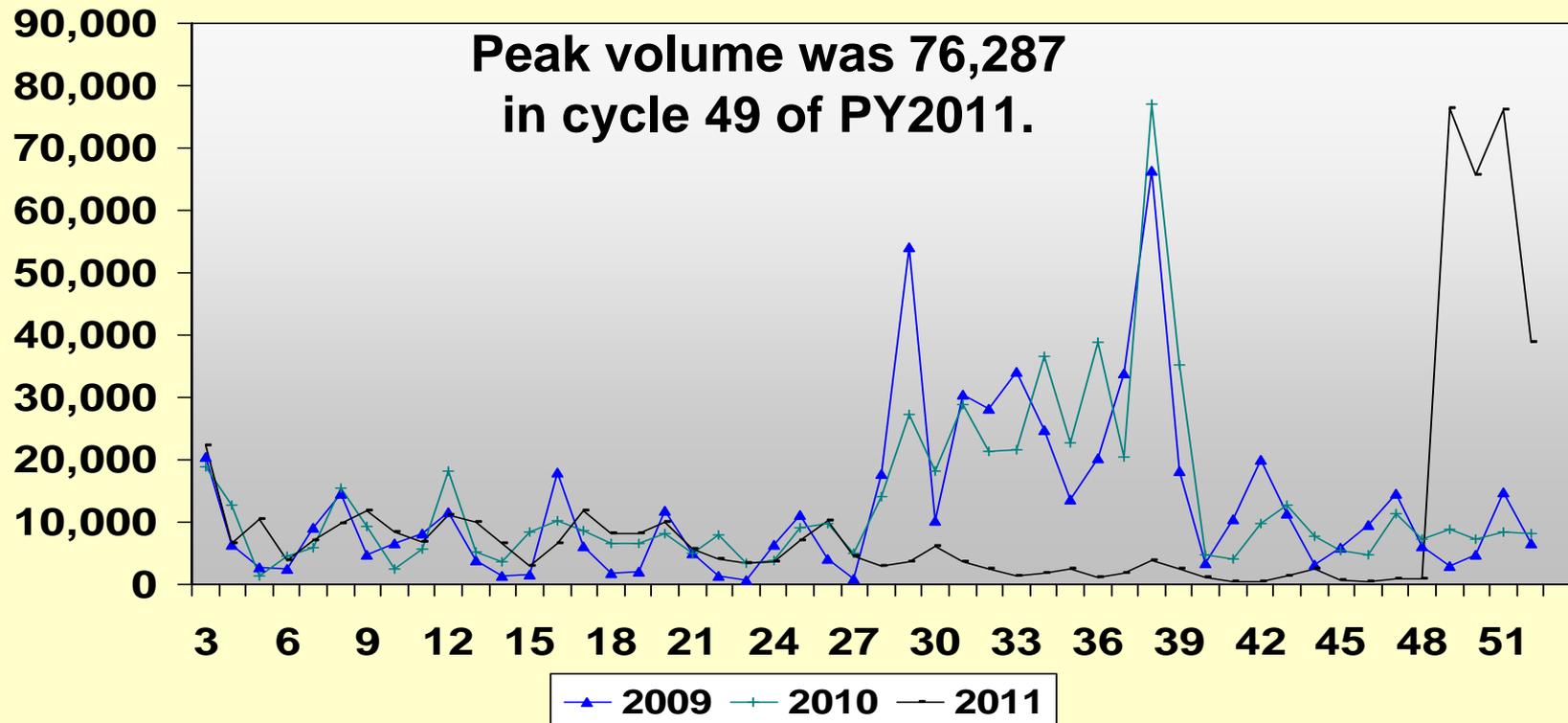
Monthly *e-file* Patterns

Processing Year 2011

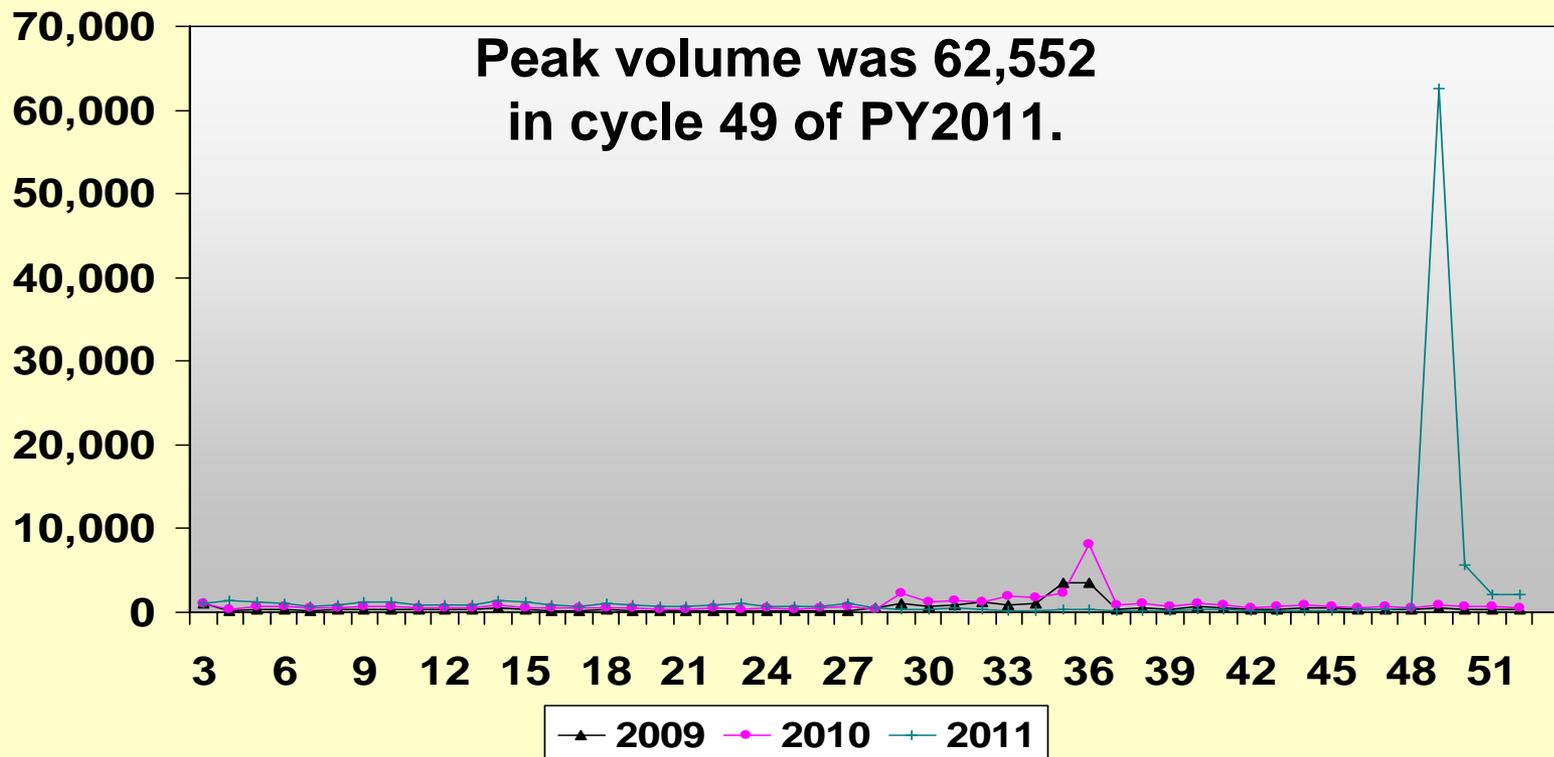


Form 2290 Filing Patterns by Cycle Posted

Processing Year 2011

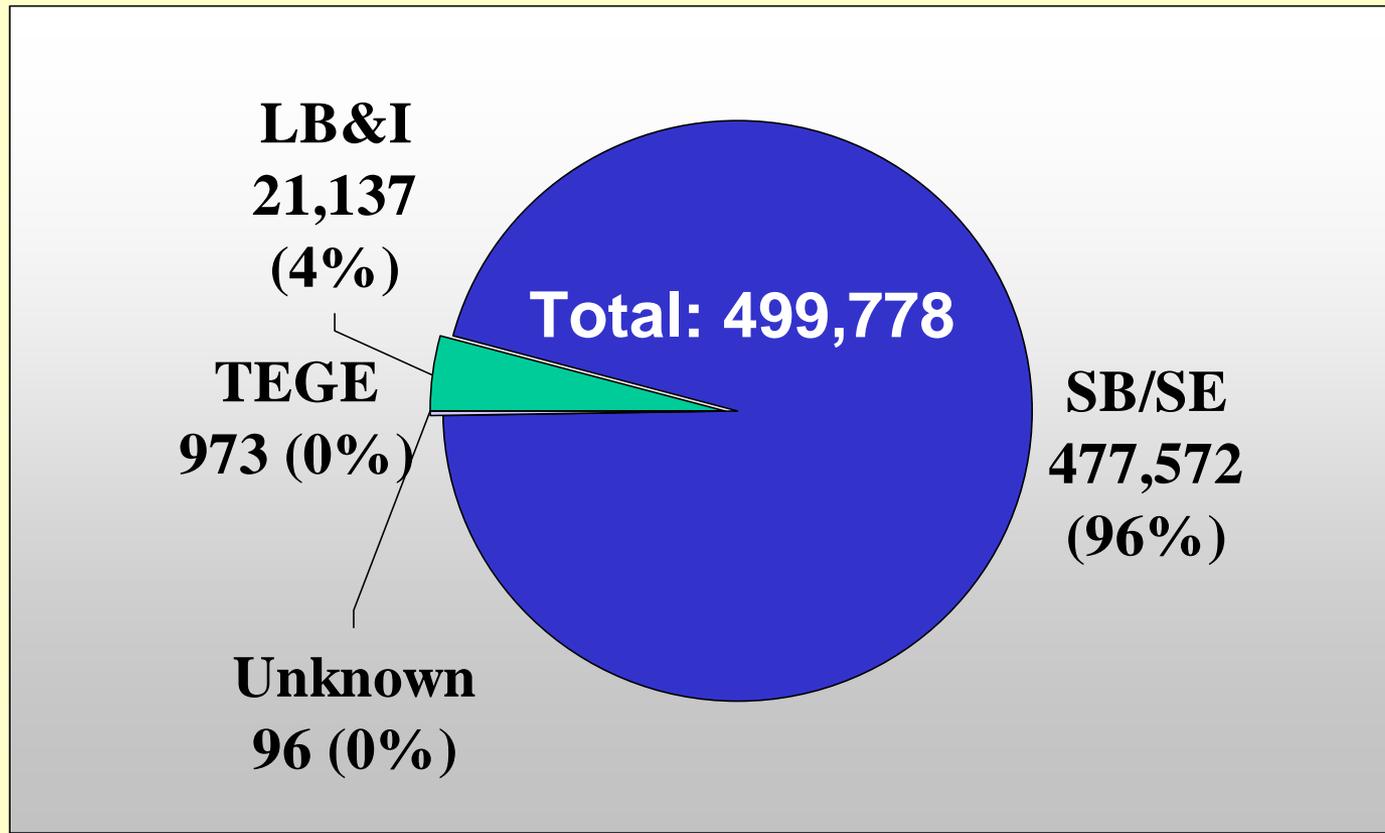


Form 2290 e-filing Patterns by Cycle Posted Processing Year 2011



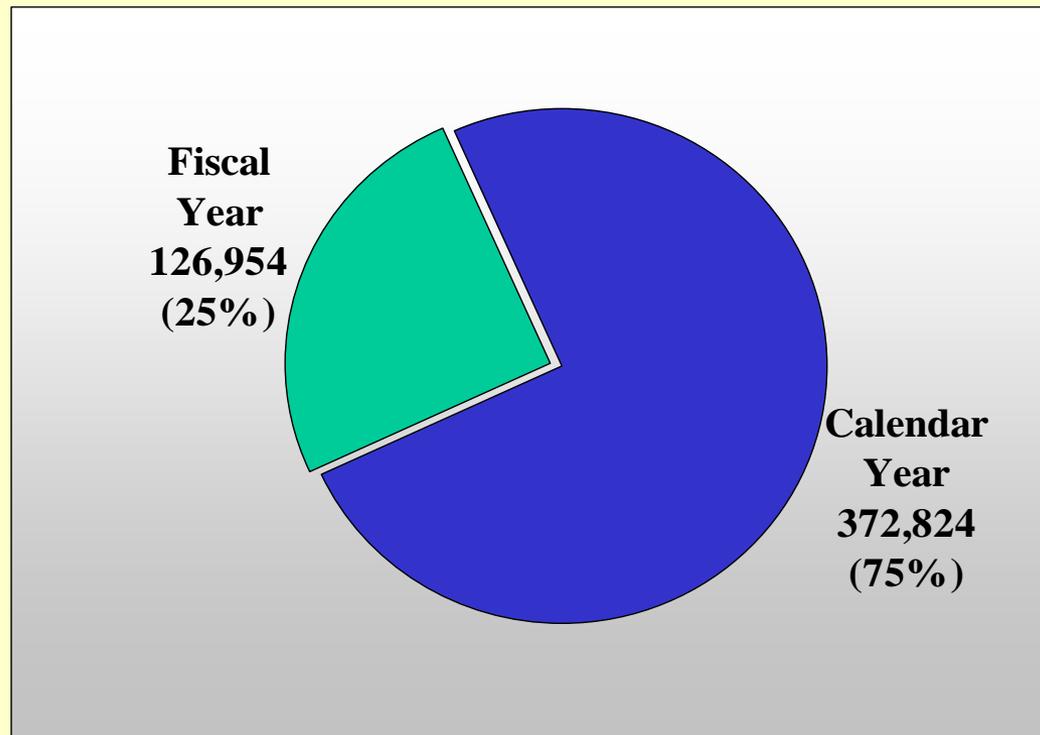
Form 2290 Returns Filed by Business Operating Division

Processing Year 2011



Form 2290 Fiscal Year Returns vs. Calendar Year Returns

Processing Year 2011



Total: 499,778

Most Form 2290 Returns by NAICS

(The North American Industry Classification System - NAICS)

CODE	TITLE	PY2011	%*
484000	Truck transportation	106,791	21%
484120	General Freight Trucking, Long-distance	38,200	8%
484110	General Freight Trucking, Local	24,983	5%
480000	Transportation	17,502	4%
238900	Other Specialty Trade Contractors	12,937	3%
110000	Agriculture, Forestry, Fishing and Hunting	12,407	2%
484200	Specialized Freight Trucking	11,851	2%
004211	NAICS Title Not Available	9,586	2%
111100	Oilseed & Grain Farming	8,863	2%
000100	NAICS Title Not Available	5,962	1%

* The percentage of Form 2290 returns filed in PY 2011.

Most e-filed Forms 2290 by NAICS

(The North American Industry Classification System - NAICS)

CODE	TITLE	PY2011	%*
484000	Truck transportation	21,791	21%
484120	General Freight Trucking, Long-distance	11,447	11%
484110	General Freight Trucking, Local	6,180	6%
484200	Specialized Freight Trucking	3,582	3%
480000	Transportation	3,283	3%
238900	Other Specialty Trade Contractors	2,849	3%
110000	Agriculture, Forestry, Fishing and Hunting	1,752	2%
004211	NAICS Title Not Available	1,573	2%
111100	Oilseed & Grain Farming	1,392	1%
237990	Other Heavy and Civil Engineering Construction	1,196	1%

* The percentage of all electronic Form 2290 returns filed in PY 2011.

Form 2290 Returns Filed by State

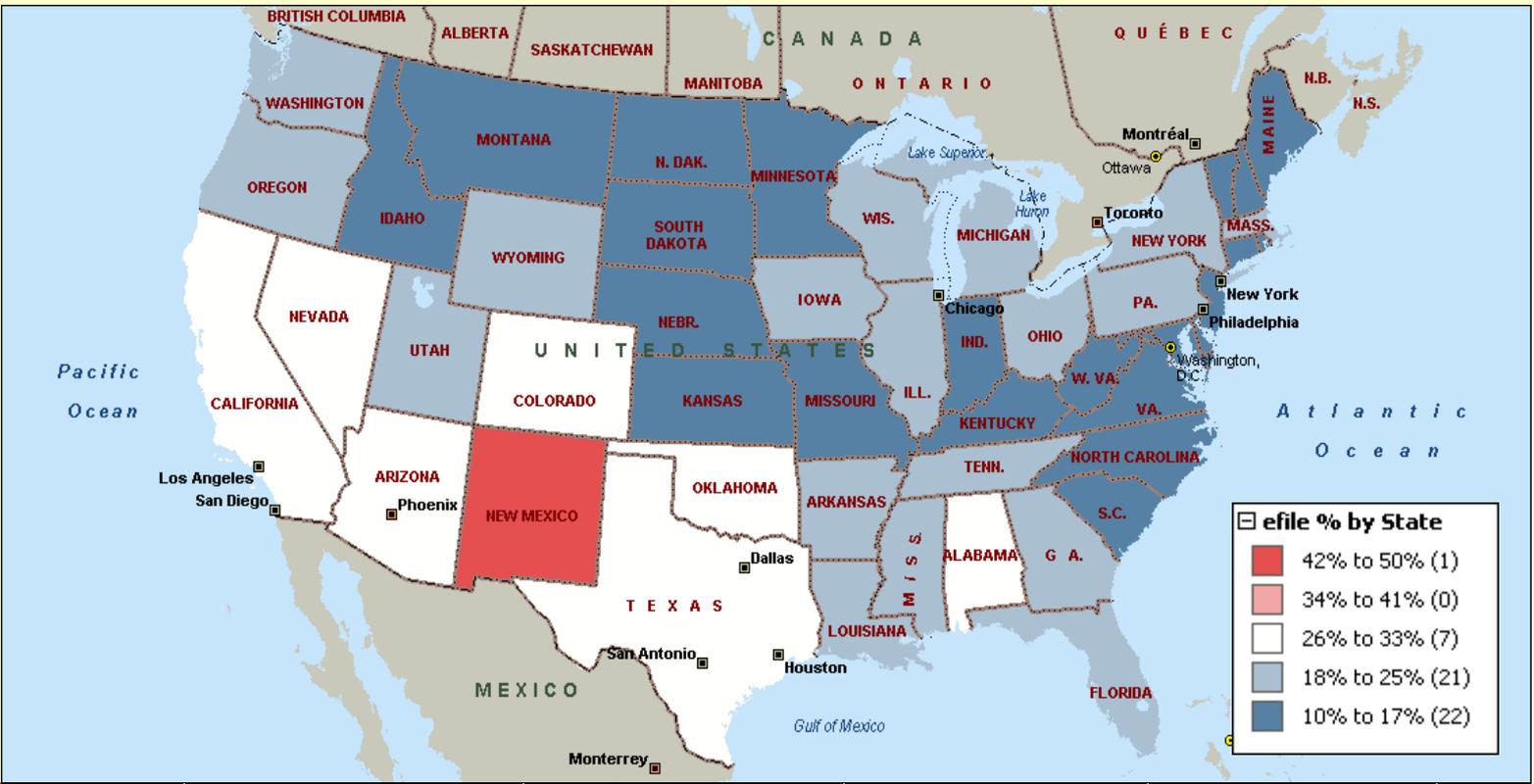
Processing Year 2011



Alaska (AK)	505	Hawaii (HI)	493	Maine (ME)	2,668	New Jersey (NJ)	9,300	South Dakota (SD)	7,927
Alabama (AL)	8,791	Iowa (IA)	15,890	Michigan (MI)	12,245	New Mexico (NM)	3,454	Tennessee (TN)	10,559
Arkansas (AR)	6,954	Idaho (ID)	5,016	Minnesota (MN)	18,616	Nevada (NV)	2,221	Texas (TX)	41,281
Arizona (AZ)	4,331	Illinois (IL)	26,808	Missouri (MO)	14,715	New York (NY)	10,778	Utah (UT)	3,626
California (CA)	42,107	Indiana (IN)	14,324	Mississippi (MS)	5,821	Ohio (OH)	19,532	Virginia (VA)	9,090
Colorado (CO)	5,929	Kansas (KS)	11,236	Montana (MT)	4,540	Oklahoma (OK)	6,173	Vermont (VT)	1,106
Connecticut (CT)	2,629	Kentucky (KY)	8,855	North Carolina (NC)	15,726	Oregon (OR)	6,406	Washington (WA)	7,958
Delaware (DE)	948	Louisiana (LA)	7,458	North Dakota (ND)	10,378	Pennsylvania (PA)	19,006	Washington, DC	66
Florida (FL)	26,553	Massachusetts (MA)	5,148	Nebraska (NE)	10,704	Rhode Island (RI)	955	Wisconsin (WI)	12,713
Georgia (GA)	16,087	Maryland (MD)	4,812	New Hampshire (NH)	1,876	South Carolina (SC)	6,741	West Virginia (WV)	2,850
								Wyoming (WY)	2,529

Form 2290 e-file Penetration by State

Processing Year 2011



Alaska (AK)	25%	Hawaii (HI)	19%	Maine (ME)	12%	New Jersey (NJ)	14%	South Dakota (SD)	13%
Alabama (AL)	27%	Iowa (IA)	18%	Michigan (MI)	23%	New Mexico (NM)	46%	Tennessee (TN)	23%
Arkansas (AR)	25%	Idaho (ID)	12%	Minnesota (MN)	18%	Nevada (NV)	30%	Texas (TX)	27%
Arizona (AZ)	34%	Illinois (IL)	20%	Missouri (MO)	18%	New York (NY)	21%	Utah (UT)	23%
California (CA)	27%	Indiana (IN)	18%	Mississippi (MS)	18%	Ohio (OH)	20%	Virginia (VA)	17%
Colorado (CO)	30%	Kansas (KS)	17%	Montana (MT)	11%	Oklahoma (OK)	29%	Vermont (VT)	13%
Connecticut (CT)	18%	Kentucky (KY)	15%	North Carolina (NC)	14%	Oregon (OR)	19%	Washington (WA)	21%
Delaware (DE)	14%	Louisiana (LA)	21%	North Dakota (ND)	12%	Pennsylvania (PA)	20%	Washington (DC)	26%
Florida (FL)	20%	Massachusetts (MA)	18%	Nebraska (NE)	17%	Rhode Island (RI)	12%	Wisconsin (WI)	19%
Georgia (GA)	22%	Maryland (MD)	17%	New Hampshire (NH)	17%	South Carolina (SC)	15%	West Virginia (WV)	14%
								Wyoming (WY)	23%

Source: 2011 ETA MDB - CDW

Form 2290 Summary (PY2011)

- **Form 2290 *e-file* penetration rate is 7% projected to be 30% by CY2018.**
- **Peak filing volume for Form 2290 is in November.**

508 Accessible Table for Slide 148 – Forms 2290 Filed by State PY2011

State	Volume	State	Volume	State	Volume	State	Volume
Alaska (AK)	505	Illinois (IL)	26,808	North Carolina (NC)	15,726	South Carolina (SC)	6,741
Alabama (AL)	8,791	Indiana (IN)	14,324	North Dakota (ND)	10,378	South Dakota (SD)	7,927
Arkansas (AR)	6,954	Kansas (KS)	11,236	Nebraska (NE)	10,704	Tennessee (TN)	10,559
Arizona (AZ)	4,331	Kentucky (KY)	8,855	New Hampshire (NH)	1,876	Texas (TX)	41,281
California (CA)	42,107	Louisiana (LA)	7,458	New Jersey (NJ)	9,300	Utah (UT)	3,626
Colorado (CO)	5,929	Massachusetts (MA)	5,148	New Mexico (NM)	3,454	Virginia (VA)	9,090
Connecticut (CT)	2,629	Maryland (MD)	4,812	Nevada (NV)	2,221	Vermont (VT)	1,106
Delaware (DE)	948	Maine (ME)	2,668	New York (NY)	10,778	Washington (WA)	7,958
Florida (FL)	26,553	Michigan (MI)	12,245	Ohio (OH)	19,532	Washington (DC)	66
Georgia (GA)	16,087	Minnesota (MN)	18,616	Oklahoma (OK)	6,173	Wisconsin (WI)	12,713
Hawaii (HI)	493	Missouri (MO)	14,715	Oregon (OR)	6,406	West Virginia (WV)	2,850
Iowa (IA)	15,890	Mississippi (MS)	5,821	Pennsylvania (PA)	19,006	Wyoming (WY)	2,529
Idaho (ID)	5,016	Montana (MT)	4,540	Rhode Island (RI)	955		

508 Accessible Table for Slide 149 – Forms 2290 e-file % by State PY2011

State	Percent	State	Percent	State	Percent	State	Percent
Alaska (AK)	25%	Illinois (IL)	20%	North Carolina (NC)	14%	South Carolina (SC)	15%
Alabama (AL)	27%	Indiana (IN)	18%	North Dakota (ND)	12%	South Dakota (SD)	13%
Arkansas (AR)	25%	Kansas (KS)	17%	Nebraska (NE)	17%	Tennessee (TN)	23%
Arizona (AZ)	34%	Kentucky (KY)	15%	New Hampshire (NH)	17%	Texas (TX)	27%
California (CA)	27%	Louisiana (LA)	21%	New Jersey (NJ)	14%	Utah (UT)	23%
Colorado (CO)	30%	Massachusetts (MA)	18%	New Mexico (NM)	46%	Virginia (VA)	17%
Connecticut (CT)	18%	Maryland (MD)	17%	Nevada (NV)	30%	Vermont (VT)	13%
Delaware (DE)	14%	Maine (ME)	12%	New York (NY)	21%	Washington (WA)	21%
Florida (FL)	20%	Michigan (MI)	23%	Ohio (OH)	20%	Washington (DC)	26%
Georgia (GA)	22%	Minnesota (MN)	18%	Oklahoma (OK)	29%	Wisconsin (WI)	19%
Hawaii (HI)	19%	Missouri (MO)	18%	Oregon (OR)	19%	West Virginia (WV)	14%
Iowa (IA)	18%	Mississippi (MS)	18%	Pennsylvania (PA)	20%	Wyoming (WY)	23%
Idaho (ID)	12%	Montana (MT)	11%	Rhode Island (RI)	12%		

**Fiscal Year 2012
NATIONWIDE ANALYSIS
Form 940**

SB/SE Research

August 2012

Project PHL0211

This presentation provides
information about Form 940 for
Processing Year (PY) 2011

Acknowledgements

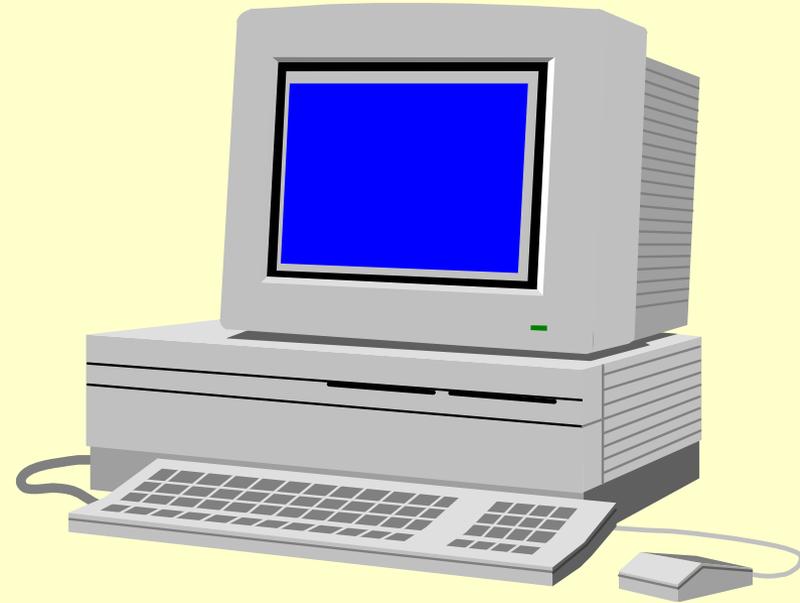
This report was prepared by SB/SE Research under the direction of Research Chief Reuben Robinson. Kenneth Bulcroft was the primary author with valuable support provided by Laura Forest. Special thanks to Lisa Burch of the Return Preparer Office for posting this report to www.irs.gov so that it can be used by taxpayers and preparers to learn about e-file progress. For further information, please contact Reuben Robinson at (215) 861-1268.

Quality Assurance

The quality of these findings were established through review and analysis conducted by SB/SE Research. Our quality assurance process included independent replication and peer review. To verify the accuracy of the analysis, Cait DeStefano and Diane Goldstein independently recreated the numbers shown in each slide. The findings were then reviewed by the Team Leader and the Chief. This material has not been approved by Research's Centralized Quality Review System.

Primary Data Source

- **The Compliance Data Warehouse (CDW) Business Master File (BMF) Electronic Tax Administration Marketing Database (ETA MDB) Form 940 Table**
- **It contains information on all returns filed for Processing Year 2011 that were processed through December 31, 2011 (cycle 201152)**
- **It includes over 16.7 million records**



Form 940 Filers

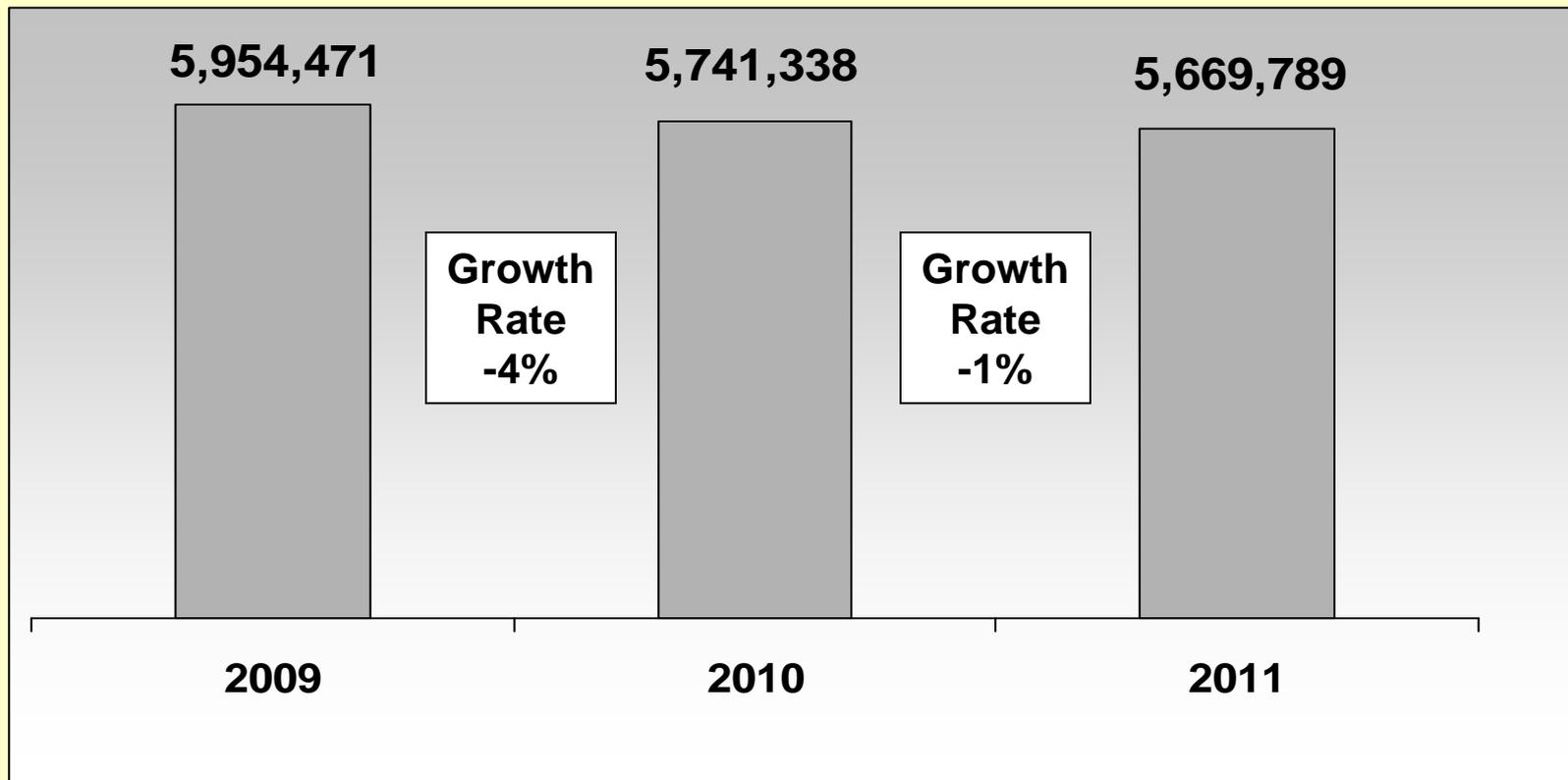
Employer's Annual Federal Unemployment Tax Return

Processing Year 2011



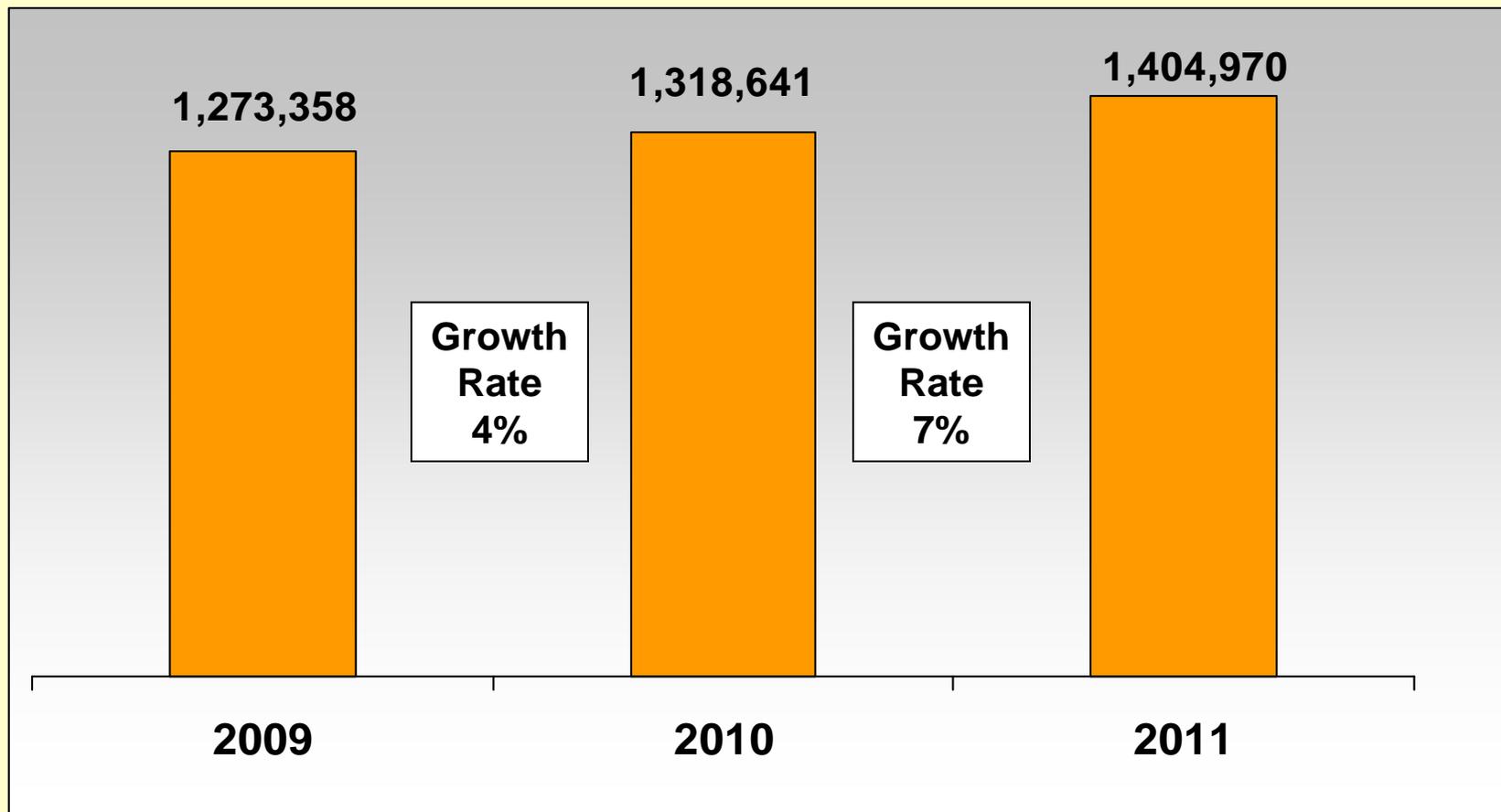
Form 940 Annual Filing Volume

Processing Years 2009-2011

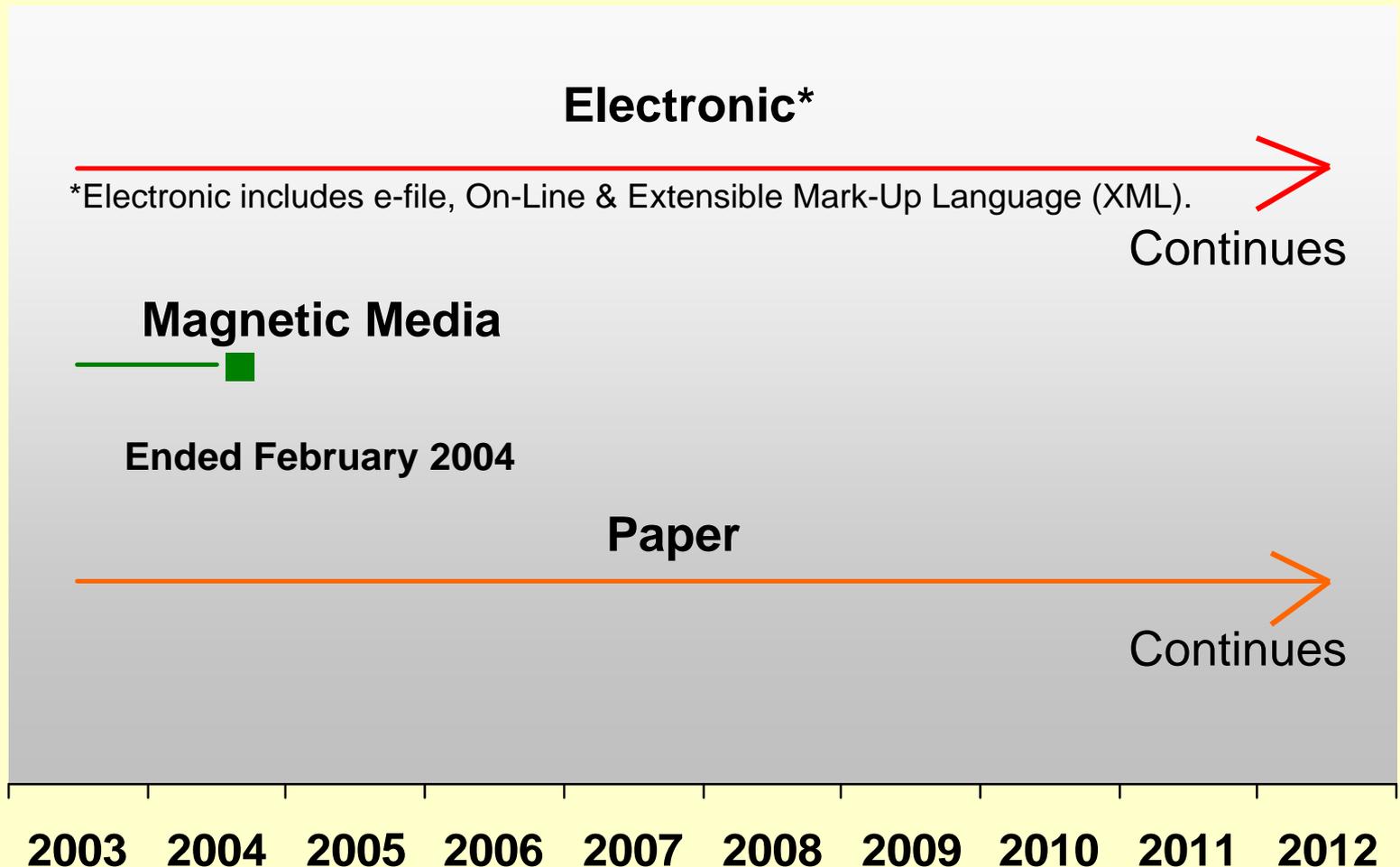


Form 940 Annual *e-Filing* Volume

Processing Years 2009-2011

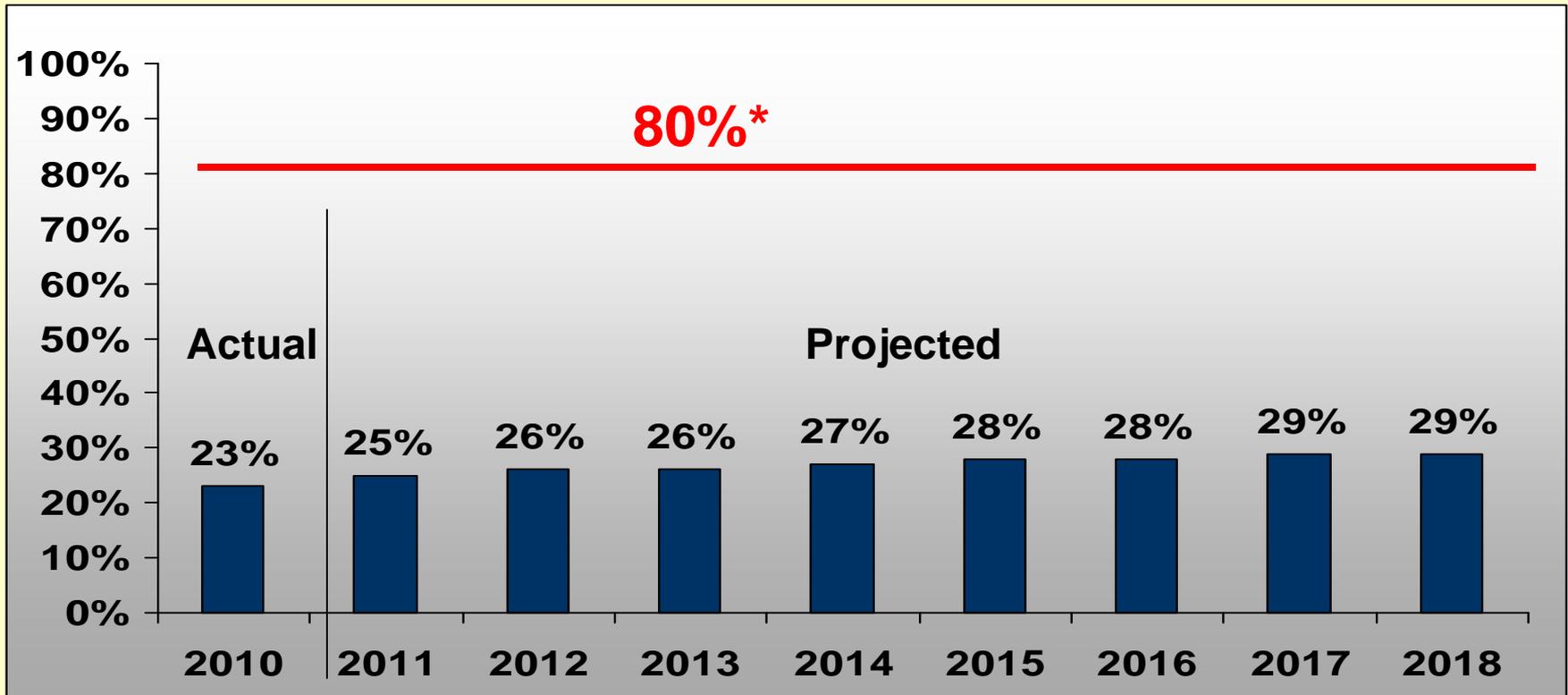


Form 940: Implementation Schedule



**In Processing Year 2011,
25% of all Forms 940
were filed electronically.**

Form 940 Projected *e-file* Penetration Rate

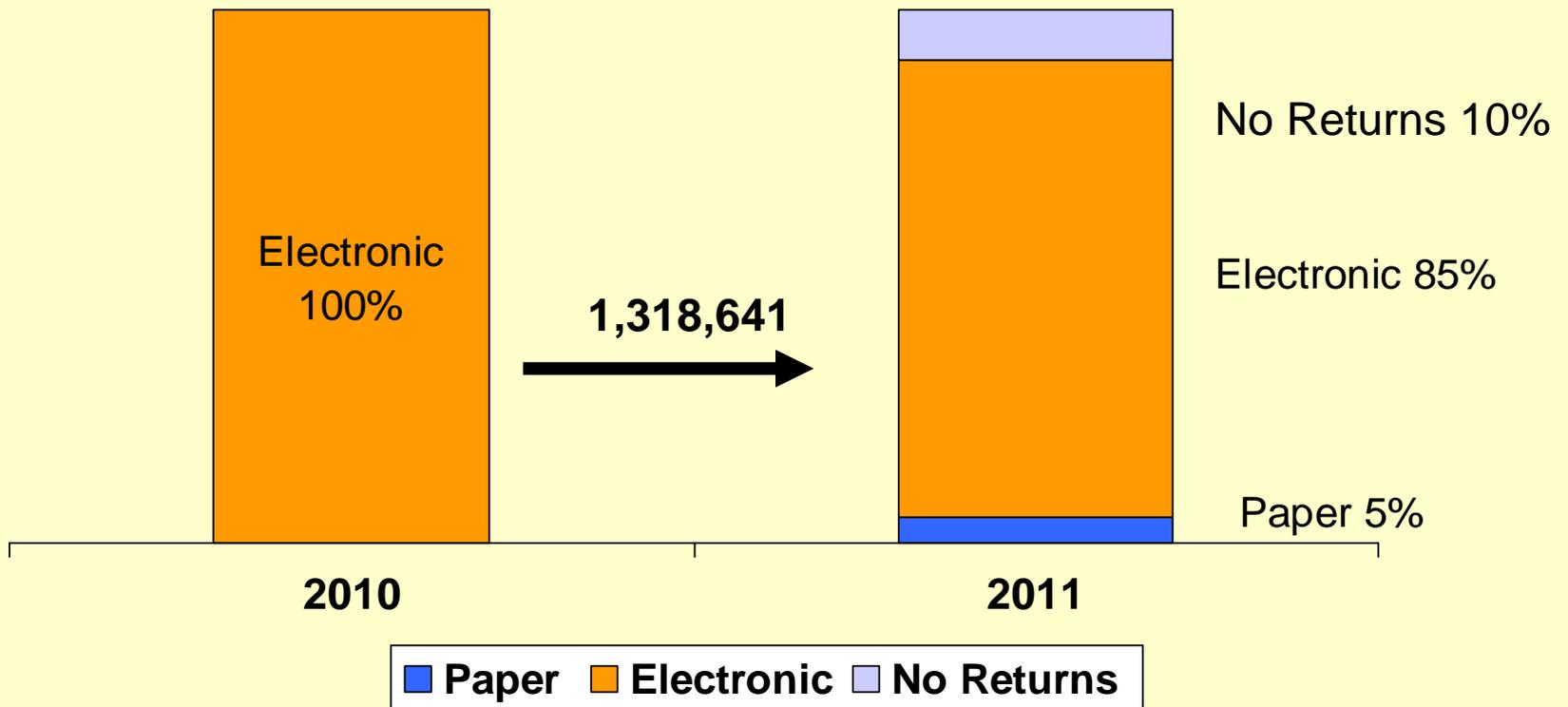


Source: "Calendar Year Return Projections by State: Document 6149"
Projections and Forecasting Group (RAS:R) revised 01-2012

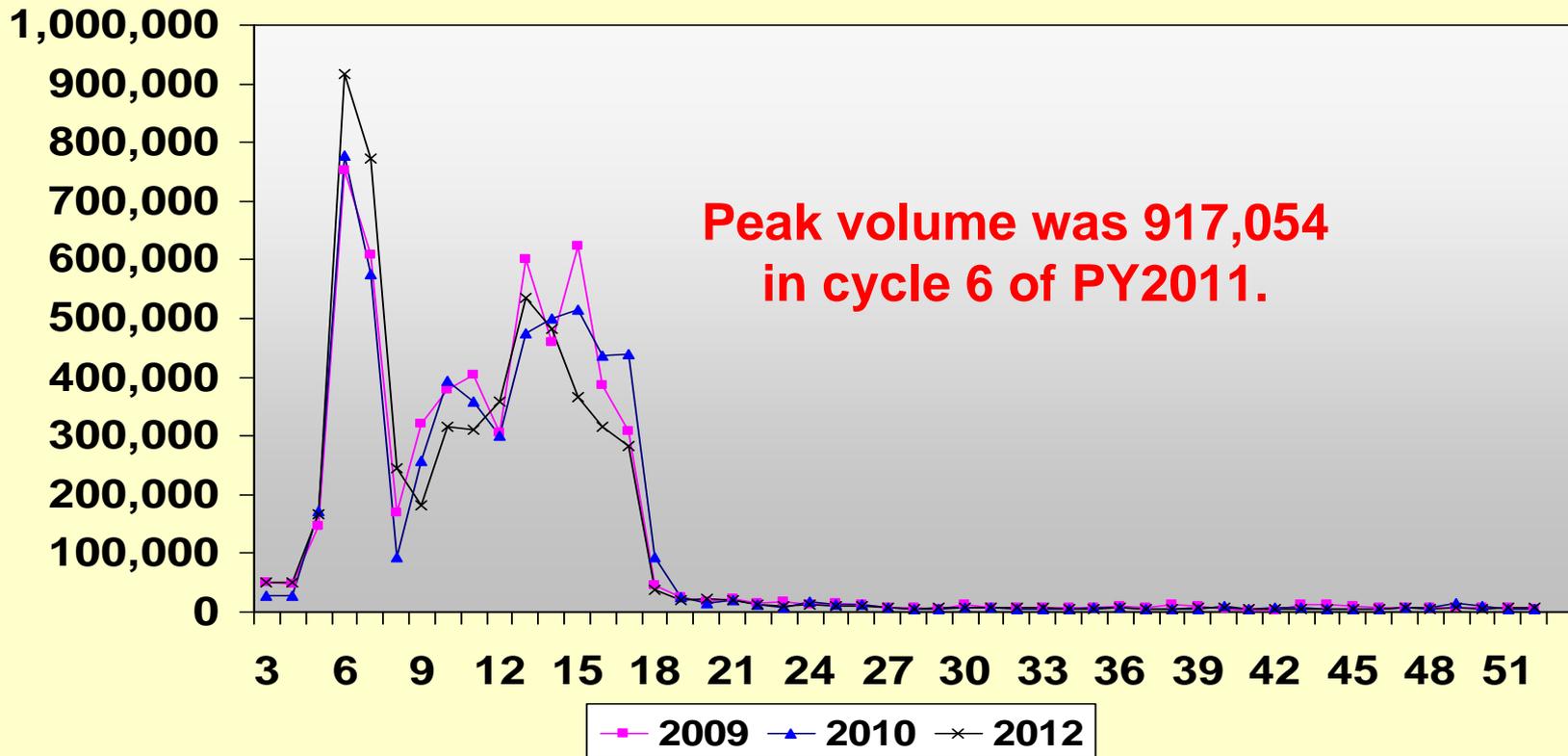
*Congressional *e-file* goal

Form 940 *e-file* Loyalty

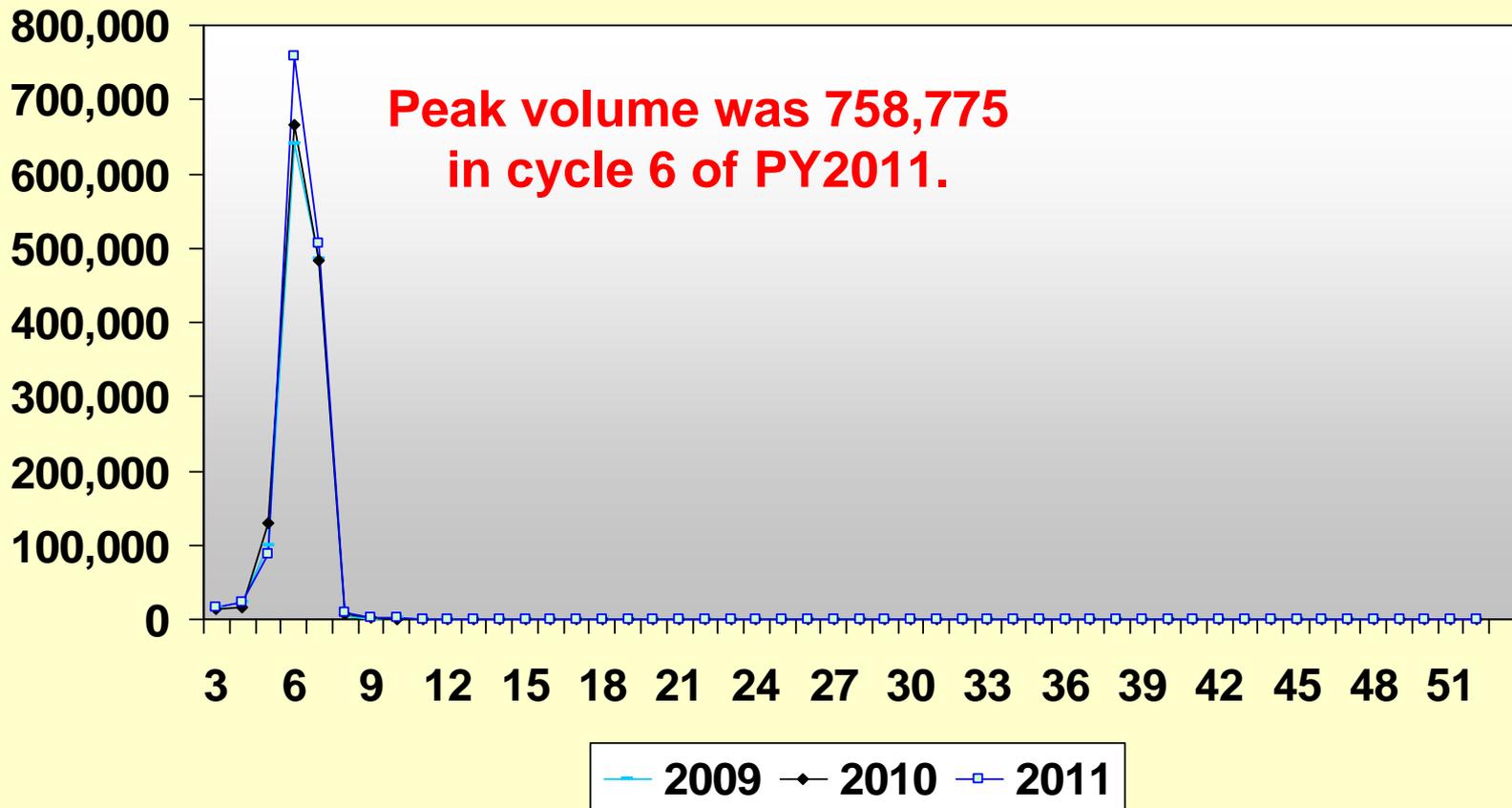
85% of PY2010 Form 940 electronic filers, e-filed in PY2011



Form 940 Filing Patterns by Cycle Posted

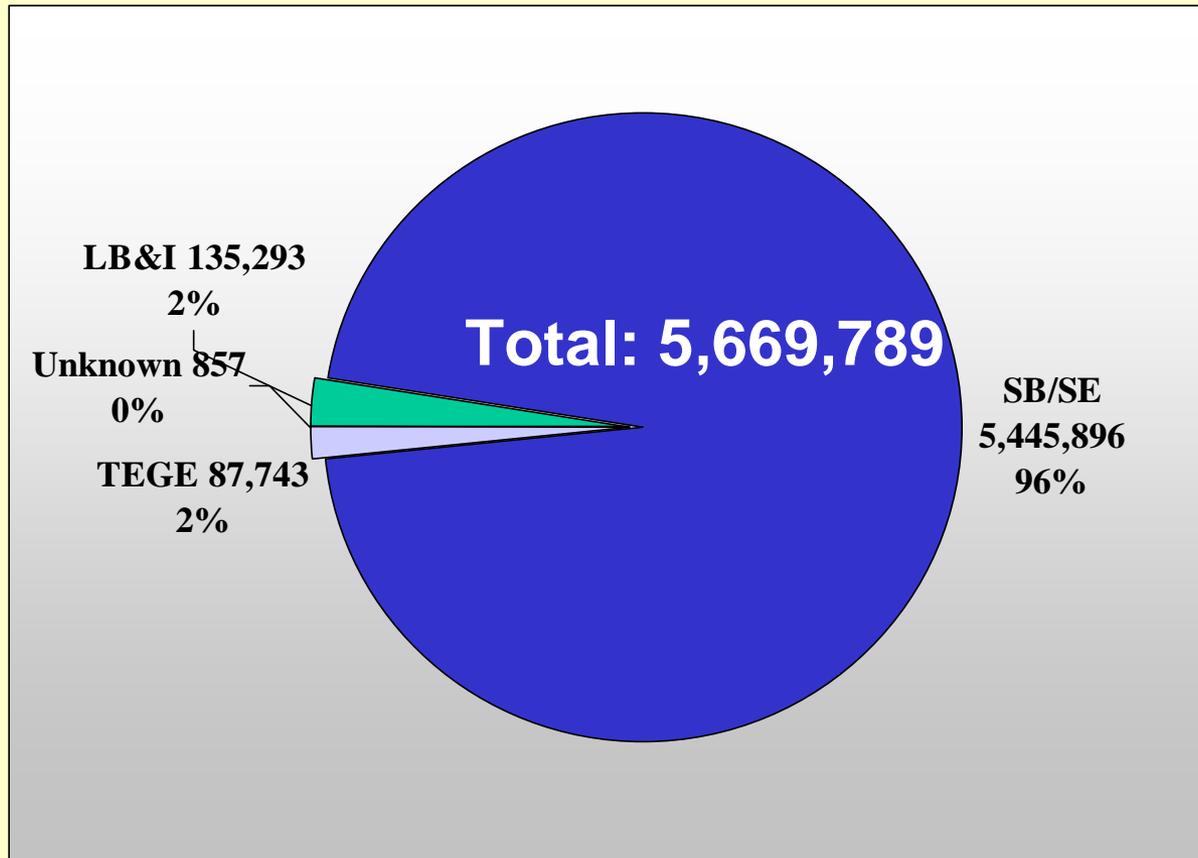


Form 940 e-file Patterns by Cycle Posted



Forms 940 by Business Operating Division

Processing Year 2011



Most Form 940 Returns by NAICS

(The North American Industry Classification System - NAICS)

CODE	TITLE	PY2011	%*
722110	Full-Service Restaurants	157,948	4%
621111	Offices of Physicians (except mental health specialists)	145,059	3%
541990	All Other Professional, Scientific, & Technical Services	129,363	3%
238900	Other Specialty Trade Contractors	125,099	3%
541110	Offices of Lawyers	119,950	2%
236110	Residential Building Construction	91,680	2%
621210	Offices of Dentists	87,582	2%
524210	Insurance Agencies and Brokerages	86,521	2%
812990	All Other Personal Services	77,780	2%
722210	Limited-Service Eating Places	69,102	1%

*** The percentage of all Form 940 returns filed in PY2011**

Most e-filed Forms 940 by NAICS

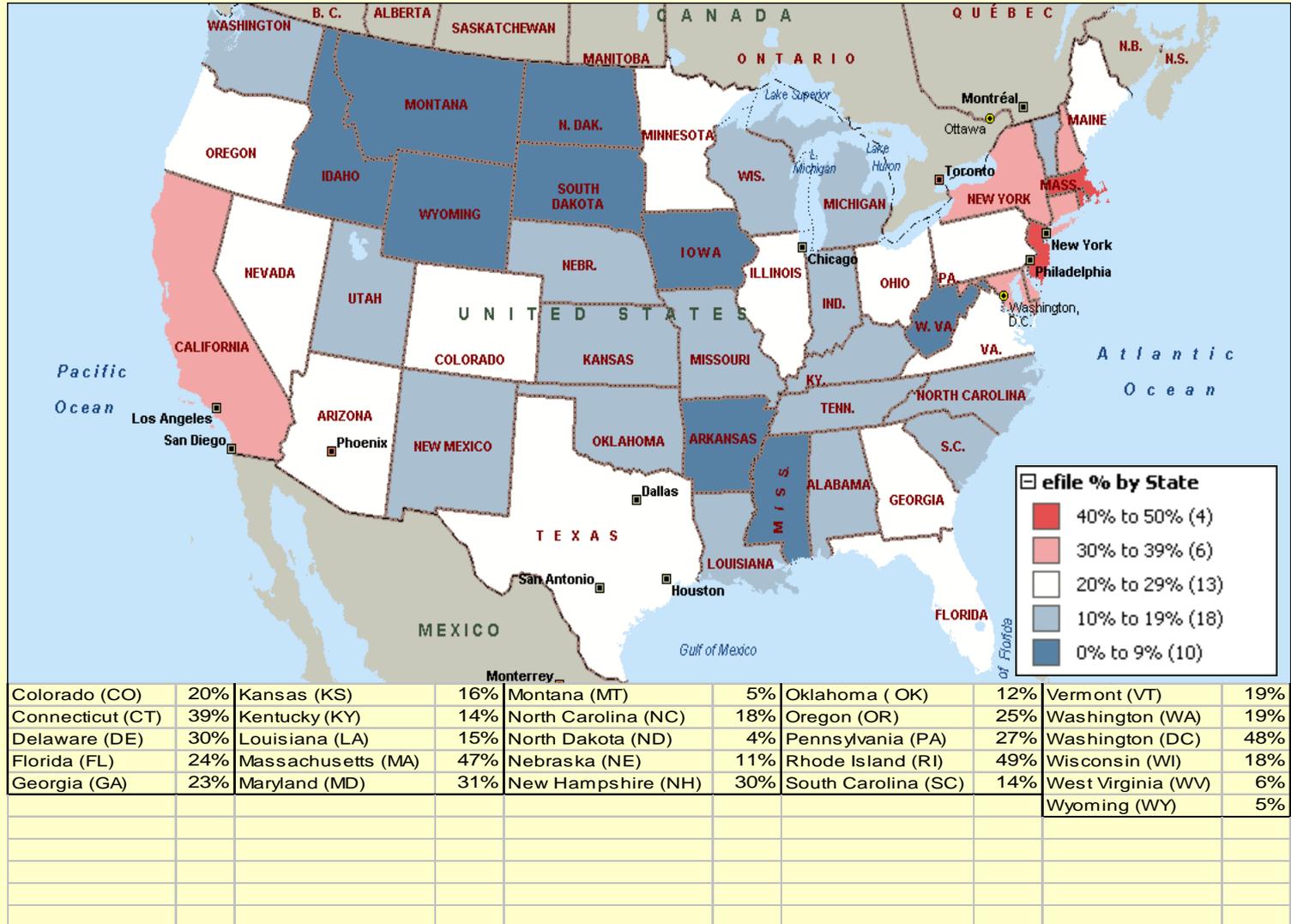
(The North American Industry Classification System - NAICS)

CODE	TITLE	PY2011	%*
621111	Offices of Physicians (except mental health specialists)	51,118	4%
722110	Full-Service Restaurants	42,026	3%
541990	All Other Professional, Scientific, & Technical Services	38,838	3%
541110	Offices of Lawyers	37,148	3%
621210	Offices of Dentists	31,792	2%
524210	Insurance Agencies and Brokerages	26,712	2%
238900	Other Specialty Trade Contractors	25,025	2%
541600	Management, Scientific, & Technical Consulting Services	19,415	1%
541519	Other Computer Related Services	18,517	1%
531390	Other Activities Related to Real Estate	18,422	1%

* The percentage of electronic Form 940 returns filed in PY2011

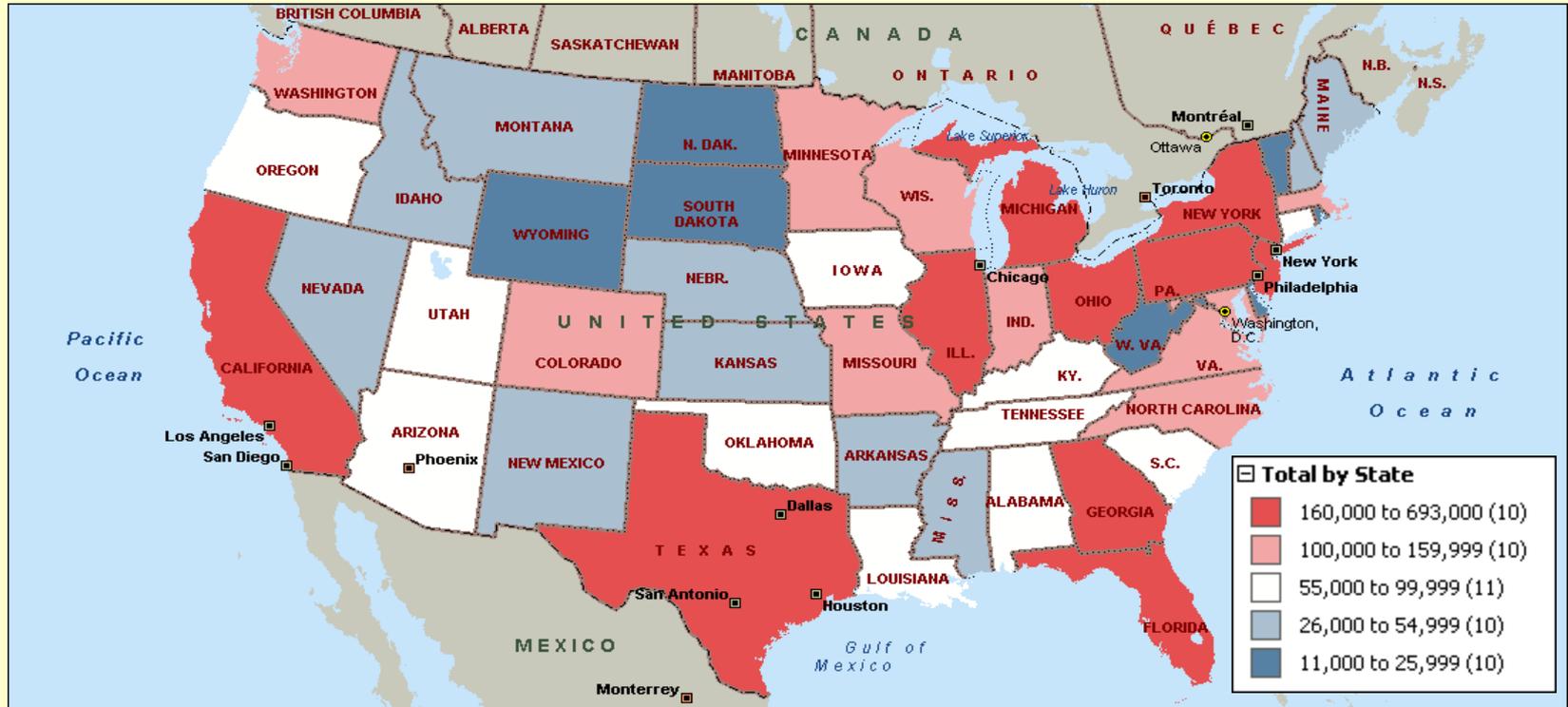
Form 940 e-file Penetration by State

Processing Year 2011



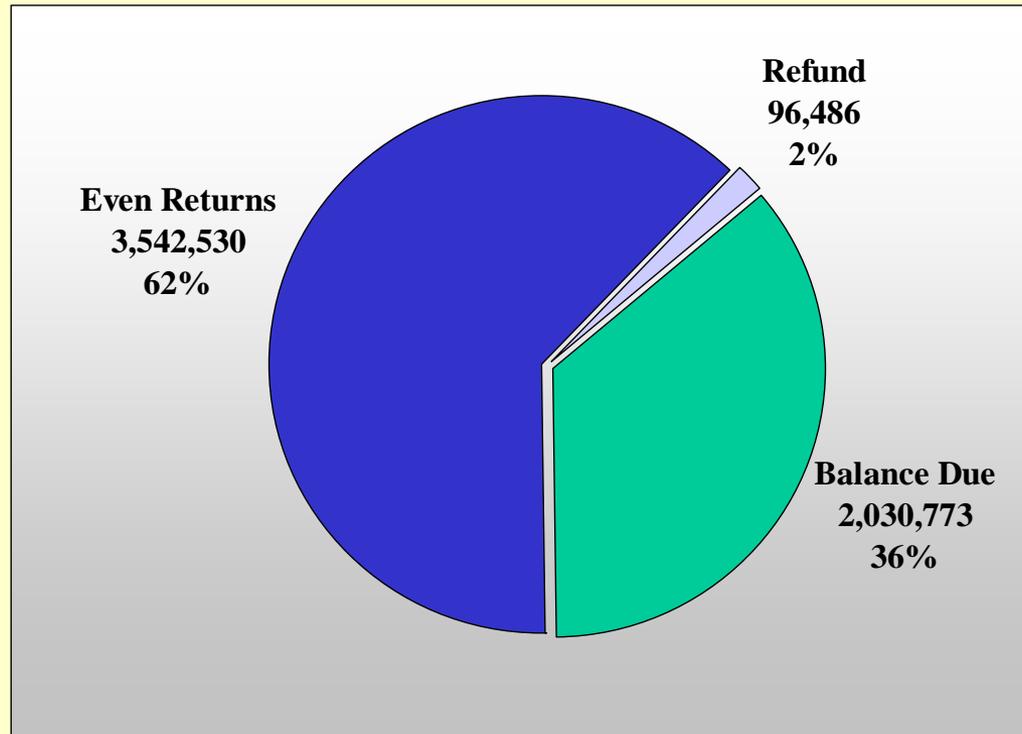
Form 940 Returns Filed by State

Processing Year 2011



Alaska (AK)	14,699	Hawaii (HI)	23,639	Maine (ME)	30,416	New Jersey (NJ)	189,264	South Dakota (SD)	19,129
Alabama (AL)	66,402	Iowa (IA)	57,239	Michigan (MI)	166,513	New Mexico (NM)	32,191	Tennessee (TN)	87,003
Arkansas (AR)	46,087	Idaho (ID)	35,540	Minnesota (MN)	112,269	Nevada (NV)	43,727	Texas (TX)	374,024
Arizona (AZ)	99,887	Illinois (IL)	245,002	Missouri (MO)	114,483	New York (NY)	436,051	Utah (UT)	57,876
California (CA)	692,259	Indiana (IN)	100,278	Mississippi (MS)	40,021	Ohio (OH)	177,538	Virginia (VA)	138,857
Colorado (CO)	119,310	Kansas (KS)	53,301	Montana (MT)	29,146	Oklahoma (OK)	65,553	Vermont (VT)	16,190
Connecticut (CT)	67,257	Kentucky (KY)	62,376	North Carolina (NC)	158,552	Oregon (OR)	82,653	Washington (WA)	136,354
Delaware (DE)	17,511	Louisiana (LA)	74,933	North Dakota (ND)	15,816	Pennsylvania (PA)	213,722	Washington (DC)	11,570
Florida (FL)	403,874	Massachusetts (MA)	130,148	Nebraska (NE)	37,688	Rhode Island (RI)	22,528	Wisconsin (WI)	103,656
Georgia (GA)	162,807	Maryland (MD)	101,649	New Hampshire (NH)	26,948	South Carolina (SC)	72,025	West Virginia (WV)	25,013
								Wyoming (WY)	15,885

Forms 940 by Balance Due & Overpayment Processing Year 2011



Total: 5,669,789

Form 940 Average Balance Due & Overpayment

Processing Year	Average Refund	Average Balance Due
2010	\$421	\$274
2011	\$423	\$274

Form 940 Summary (PY2011)

- **Form 940 *e-file* penetration rate is 25%**
- **Form 940 *e-file* penetration rate is projected to be 29% by CY2018.**
- **85% of all Form 940 filers who e-filed in PY2010 also e-filed in PY2011.**

508 Accessible Table for Slide 170 – Forms 940 Filed by State PY2011

State	Volume	State	Volume	State	Volume	State	Volume
Alaska (AK)	14,699	Illinois (IL)	245,002	North Carolina (NC)	158,552	South Carolina (SC)	72,025
Alabama (AL)	66,402	Indiana (IN)	100,278	North Dakota (ND)	15,816	South Dakota (SD)	19,129
Arkansas (AR)	46,087	Kansas (KS)	53,301	Nebraska (NE)	37,688	Tennessee (TN)	87,003
Arizona (AZ)	99,887	Kentucky (KY)	62,376	New Hampshire (NH)	26,948	Texas (TX)	374,024
California (CA)	692,259	Louisiana (LA)	74,933	New Jersey (NJ)	189,264	Utah (UT)	57,876
Colorado (CO)	119,310	Massachusetts (MA)	130,148	New Mexico (NM)	32,191	Virginia (VA)	138,857
Connecticut (CT)	67,257	Maryland (MD)	101,649	Nevada (NV)	43,727	Vermont (VT)	16,190
Delaware (DE)	11,570	Maine (ME)	30,416	New York (NY)	436,051	Washington (WA)	136,354
Florida (FL)	17,511	Michigan (MI)	166,513	Ohio (OH)	177,538	Washington (DC)	103,656
Georgia (GA)	403,874	Minnesota (MN)	112,269	Oklahoma (OK)	65,553	Wisconsin (WI)	25,013
Hawaii (HI)	162,807	Missouri (MO)	114,483	Oregon (OR)	82,653	West Virginia (WV)	15,885
Iowa (IA)	23,639	Mississippi (MS)	40,021	Pennsylvania (PA)	213,722	Wyoming (WY)	72,025
Idaho (ID)	57,239	Montana (MT)	29,146	Rhode Island (RI)	22,528		

508 Accessible Table for Slide 171 – Forms 940 e-file % by State PY2011

State	Percent	State	Percent	State	Percent	State	Percent
Alaska (AK)	9%	Illinois (IL)	23%	North Carolina (NC)	18%	South Carolina (SC)	14%
Alabama (AL)	13%	Indiana (IN)	18%	North Dakota (ND)	4%	South Dakota (SD)	4%
Arkansas (AR)	8%	Kansas (KS)	16%	Nebraska (NE)	11%	Tennessee (TN)	15%
Arizona (AZ)	30%	Kentucky (KY)	14%	New Hampshire (NH)	30%	Texas (TX)	21%
California (CA)	37%	Louisiana (LA)	15%	New Jersey (NJ)	43%	Utah (UT)	17%
Colorado (CO)	20%	Massachusetts (MA)	47%	New Mexico (NM)	10%	Virginia (VA)	23%
Connecticut (CT)	39%	Maryland (MD)	31%	Nevada (NV)	29%	Vermont (VT)	19%
Delaware (DE)	48%	Maine (ME)	27%	New York (NY)	31%	Washington (WA)	19%
Florida (FL)	30%	Michigan (MI)	20%	Ohio (OH)	25%	Washington (DC)	18%
Georgia (GA)	24%	Minnesota (MN)	27%	Oklahoma (OK)	12%	Wisconsin (WI)	6%
Hawaii (HI)	23%	Missouri (MO)	15%	Oregon (OR)	25%	West Virginia (WV)	5%
Iowa (IA)	19%	Mississippi (MS)	7%	Pennsylvania (PA)	27%	Wyoming (WY)	14%
Idaho (ID)	6%	Montana (MT)	5%	Rhode Island (RI)	49%		

**Fiscal Year 2012
NATIONWIDE ANALYSIS
Form 941**

SB/SE Research

August 2012

Project PHL0211

This presentation provides
information about Form 941 for
Processing Year (PY) 2011

Acknowledgements

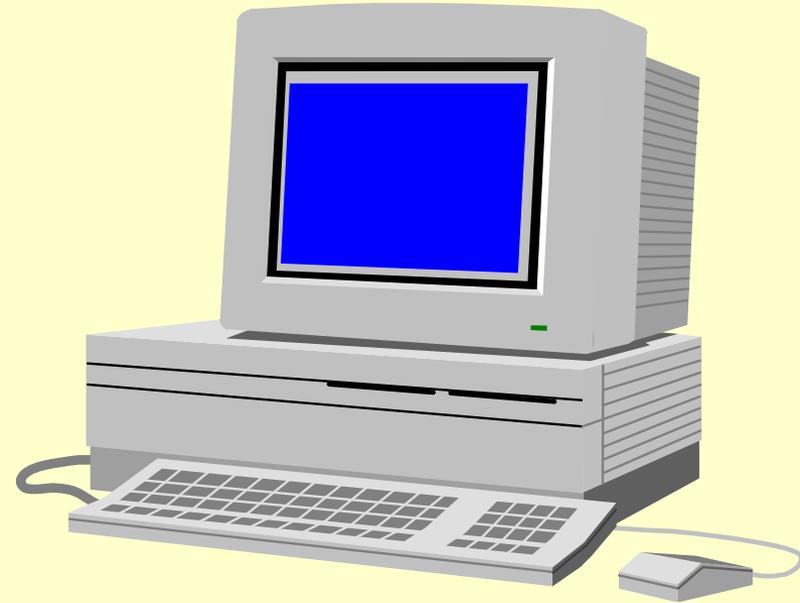
This report was prepared by SB/SE Research under the direction of Research Chief Reuben Robinson. Kenneth Bulcroft was the primary author with valuable support provided by Laura Forest. Special thanks to Lisa Burch of the Return Preparer Office for posting this report to www.irs.gov so that it can be used by taxpayers and preparers to learn about e-file progress. For further information, please contact Reuben Robinson at (215) 861-1268.

Quality Assurance

The quality of these findings were established through review and analysis conducted by SB/SE Research. Our quality assurance process included independent replication and peer review. To verify the accuracy of the analysis, Cait DeStefano and Diane Goldstein independently recreated the numbers shown in each slide. The findings were then reviewed by the Team Leader and the Chief. This material has not been approved by Research's Centralized Quality Review System.

Primary Data Source

- **The Compliance Data Warehouse (CDW) Business Master File (BMF) Electronic Tax Administration Marketing Database (ETA MDB) Form 941 Table**
- **It contains information on all returns filed for Processing Year 2011 that were processed through December 31, 2011 (cycle 201152)**
- **It includes over 16.7 million records**



Form 941 Filers

Employer's Quarterly Federal Tax Return

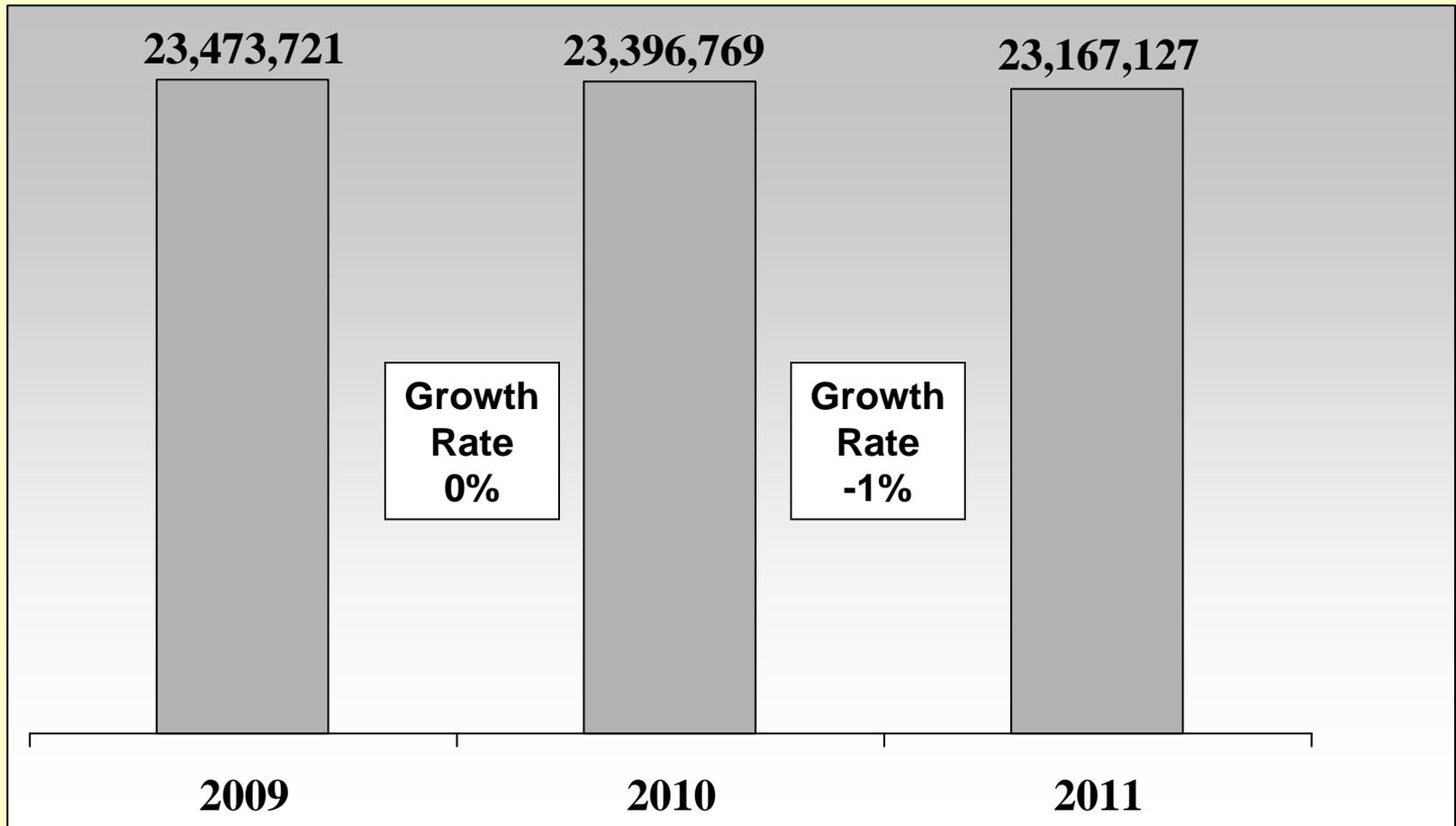
Processing Year 2011



Form 941

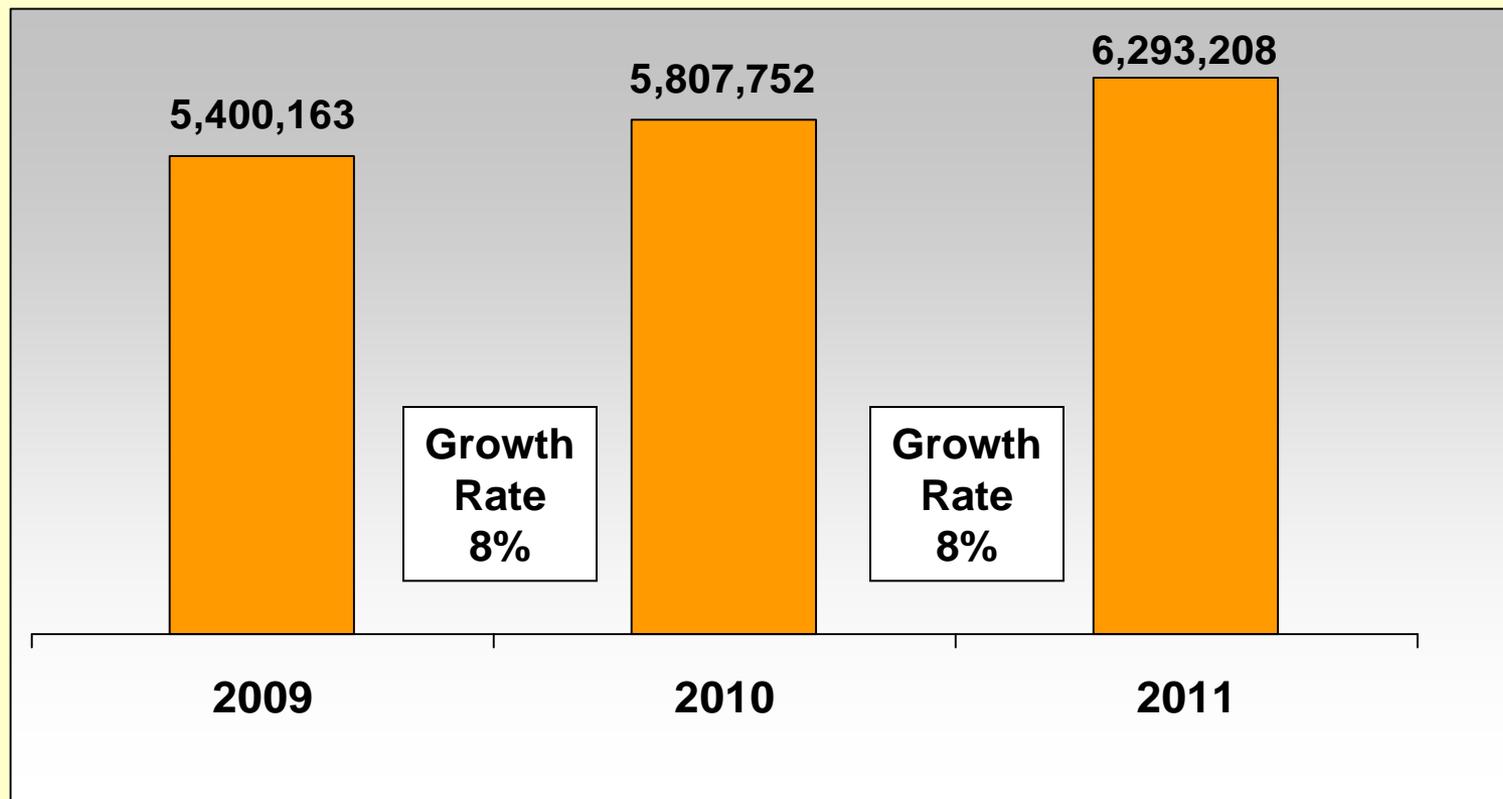
Annual Filing Volume

Processing Years 2009 - 2011



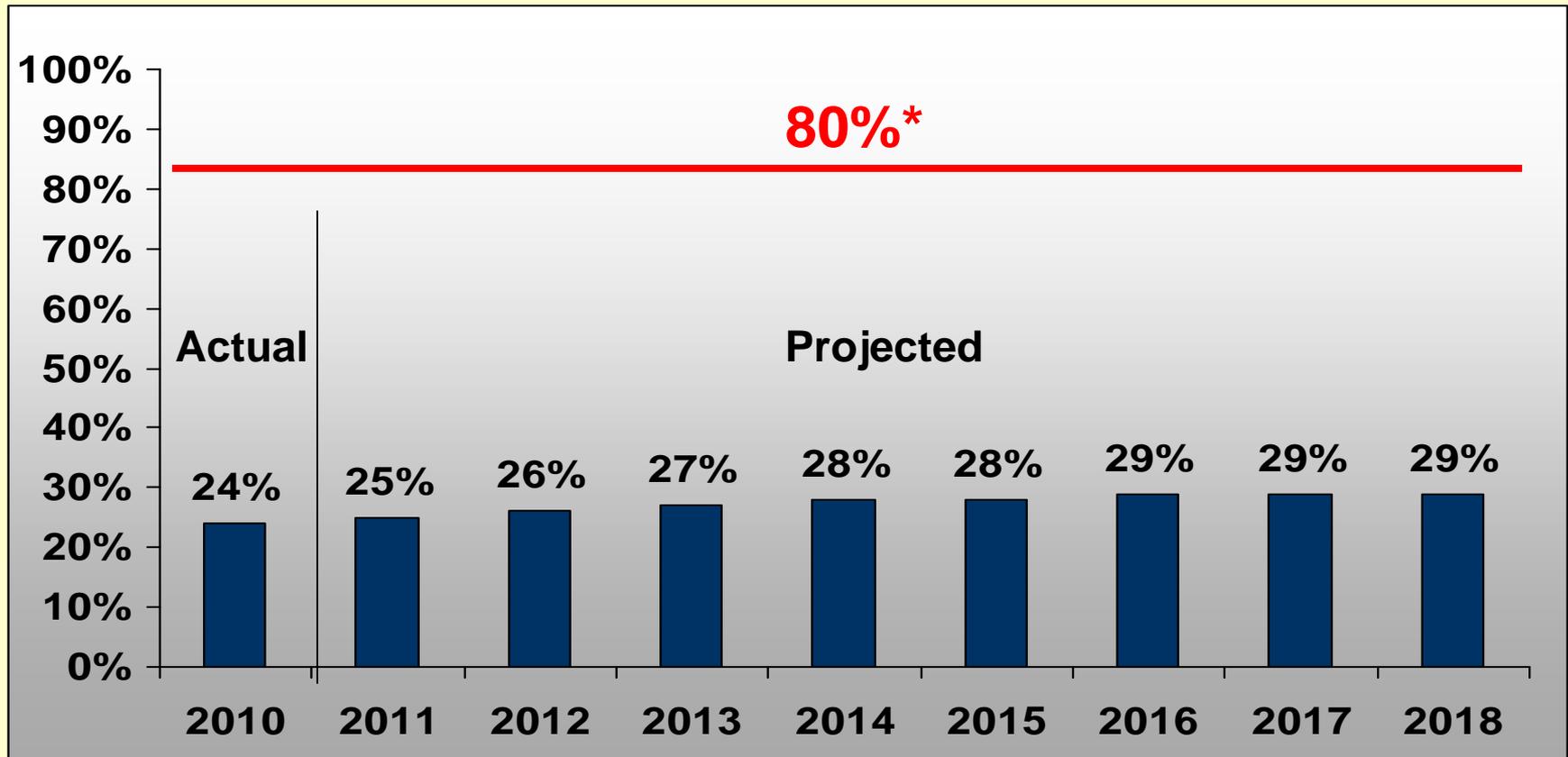
Form 941 Annual *e-Filing* Volume

Processing Years 2009-2011



**In Processing Year
2011, 27% of all Forms
941 were filed
electronically.**

Form 941 Projected *e-file* Penetration Rate

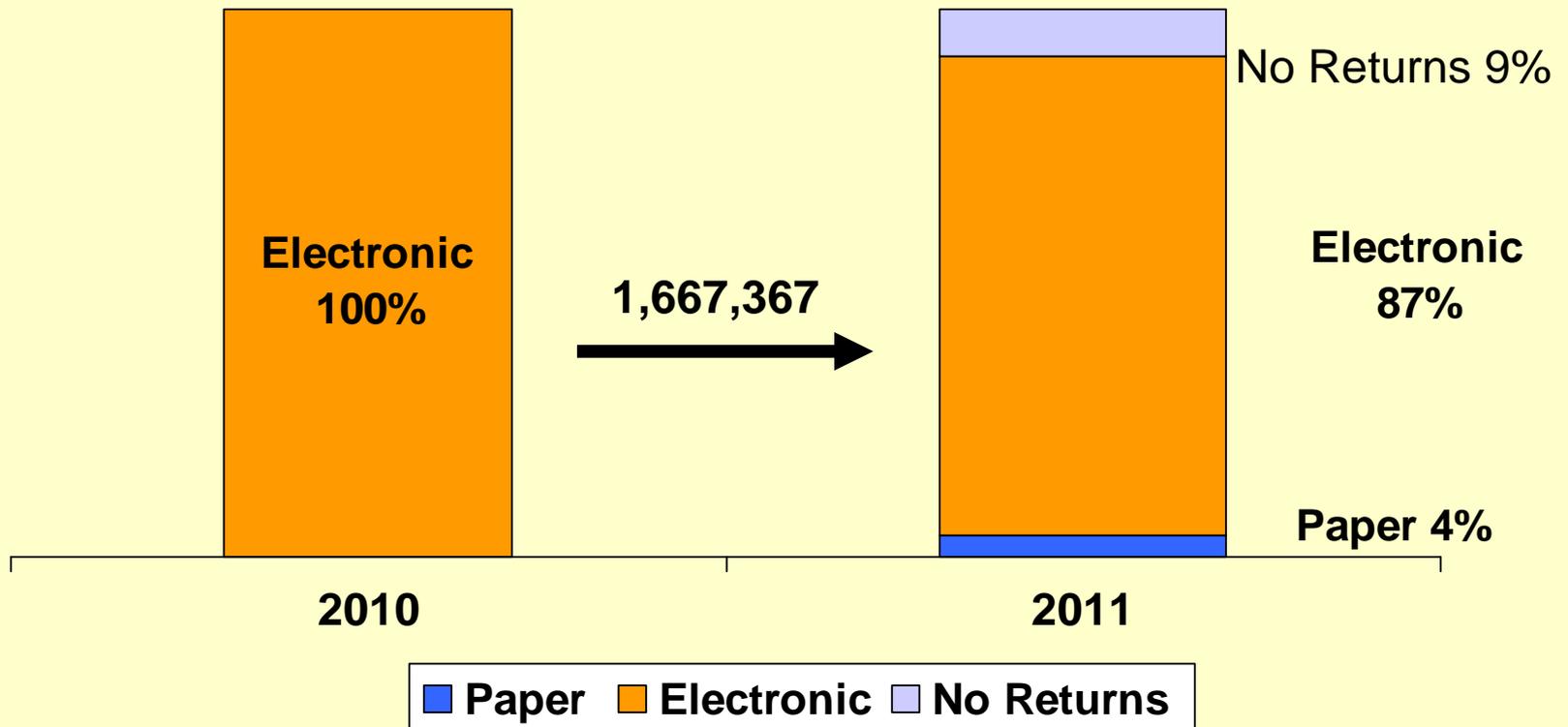


Source: "Calendar Year Return Projections by State: Document 6149"
Projections and Forecasting Group (RAS:R) revised 01-2012

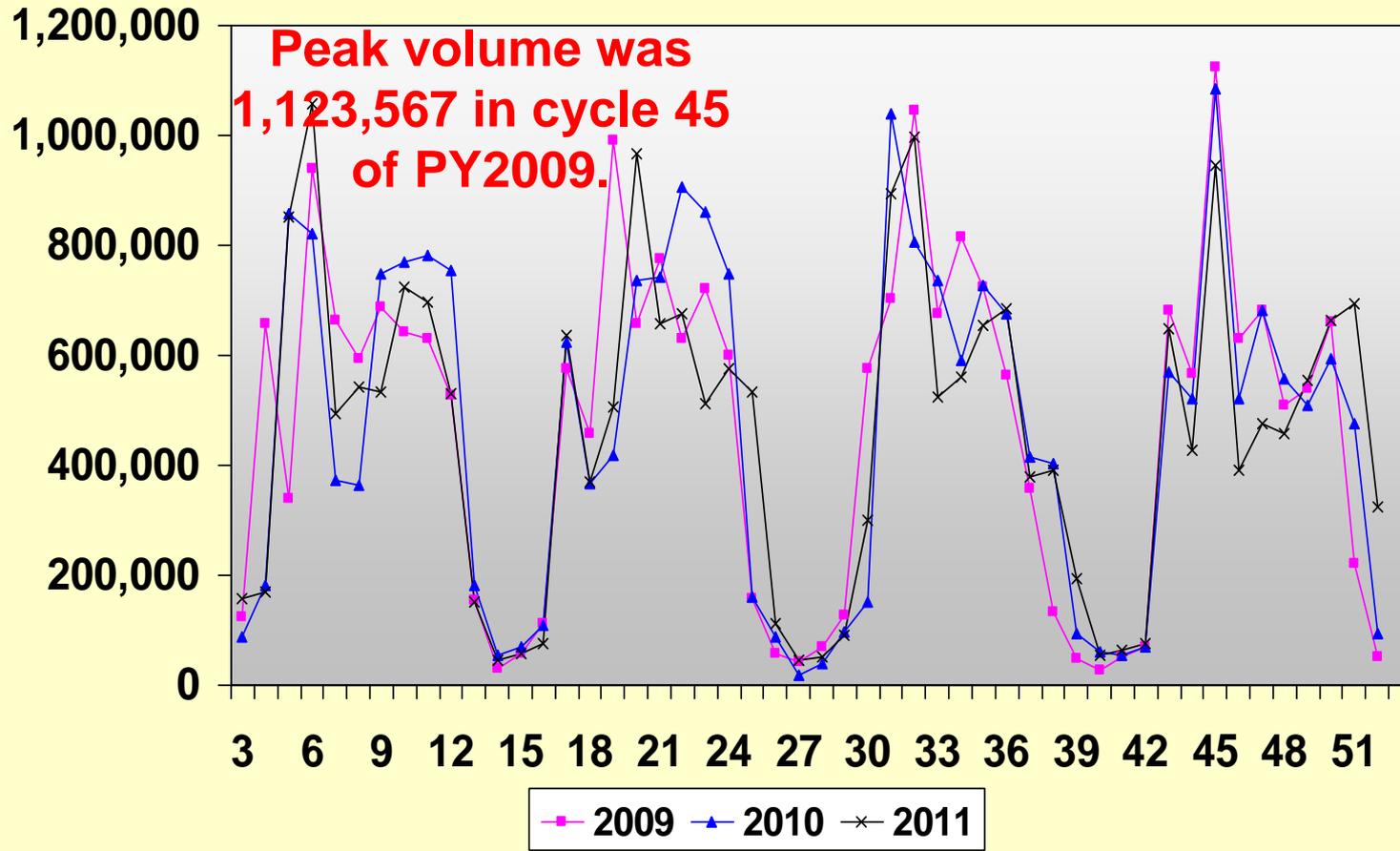
*Congressional *e-file* goal

Form 941 *e-file* Loyalty

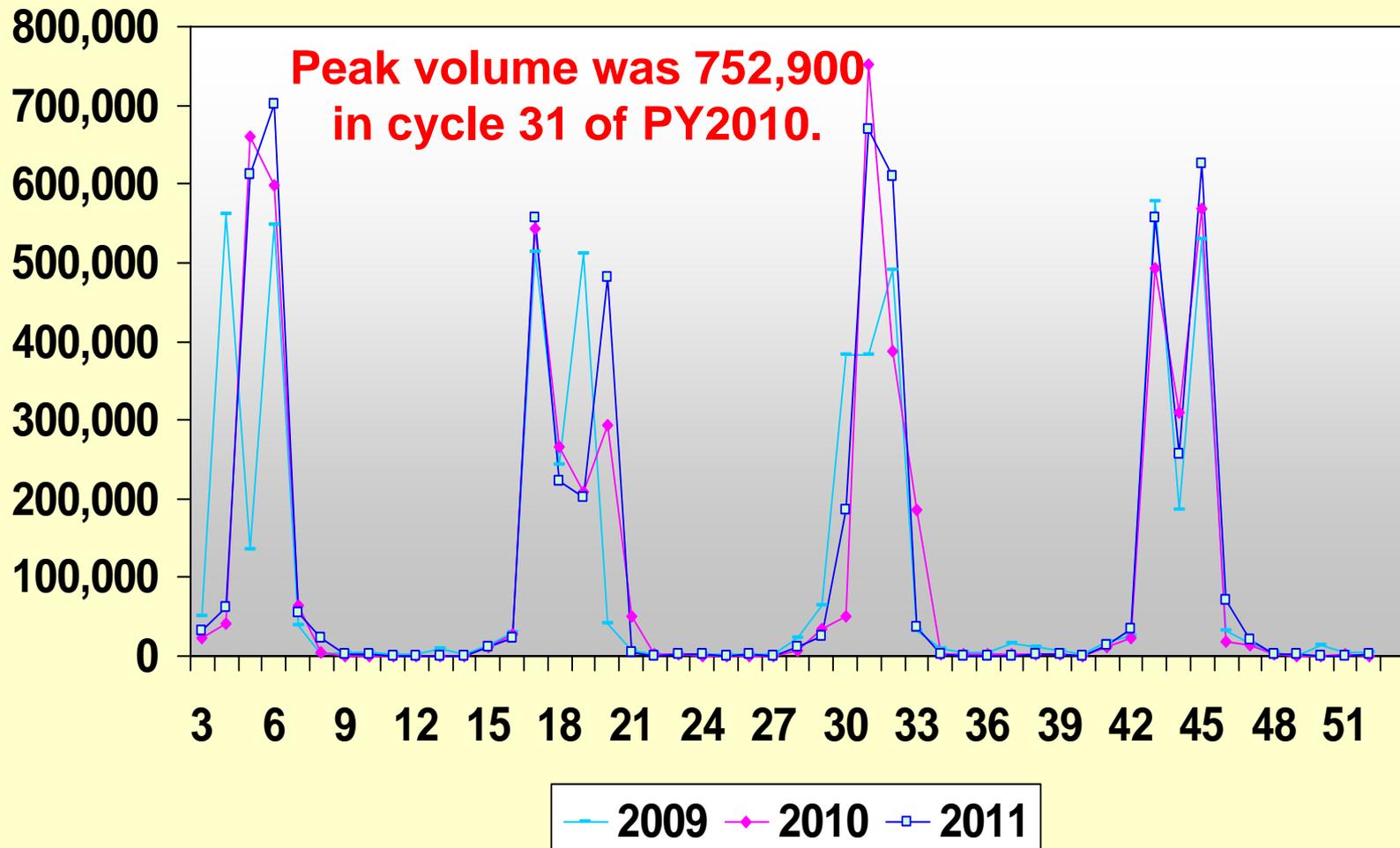
87% of PY2010 Form 941 Electronic filers, e-filed in PY2011



Form 941 Filing Patterns by Cycle Posted

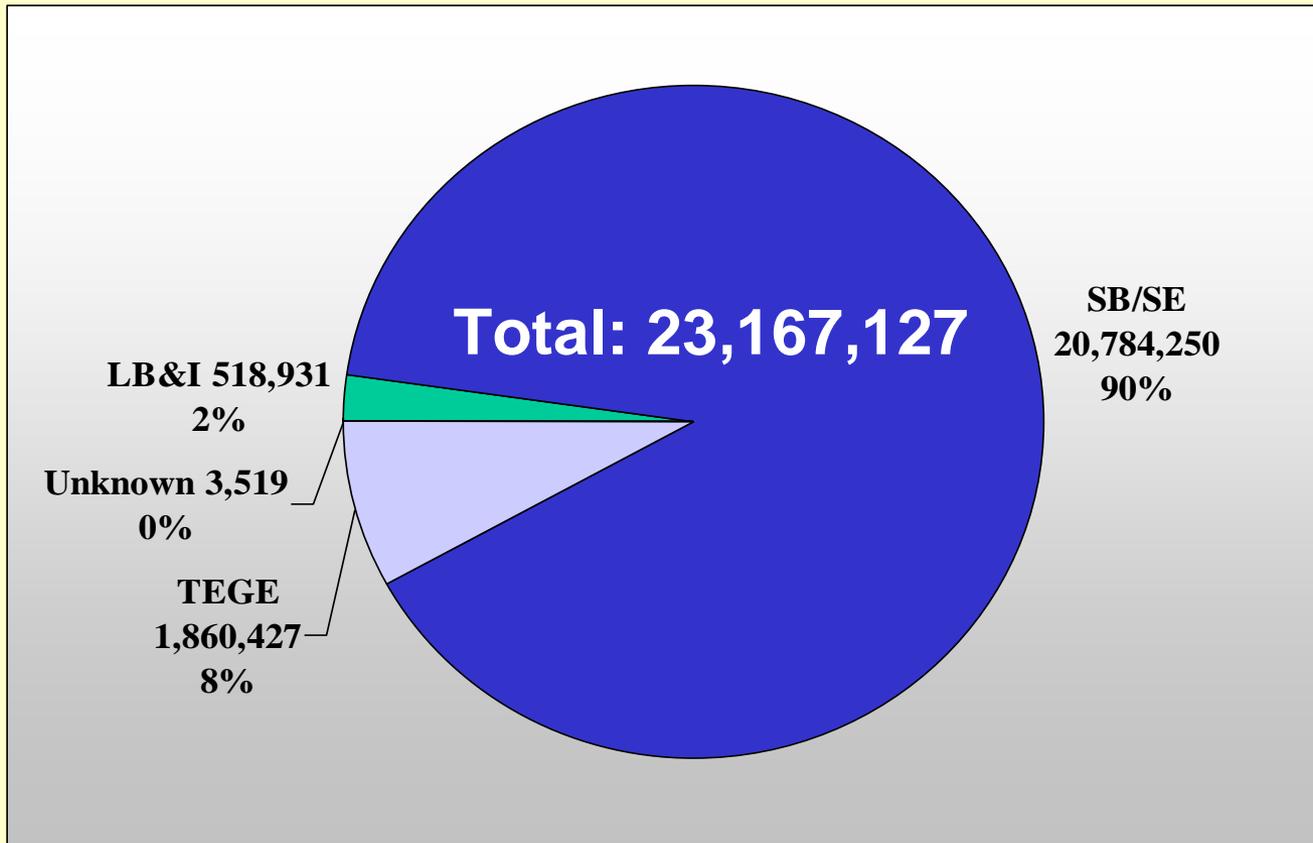


Form 941 e-file Patterns by Cycle Posted



Forms 941 by Business Operating Division

Processing Year 2011



Most Form 941 Returns by NAICS

(The North American Industry Classification System - NAICS)

CODE	TITLE	PY2011	%*
722110	Full-Service Restaurants	602,345	3%
621111	Offices of Physicians (except mental health specialists)	568,493	2%
541990	All Other Professional, Scientific, & Technical Services	492,070	2%
238900	Other Specialty Trade Contractors	475,251	2%
541110	Offices of Lawyers	472,344	2%
813000	Religious, Grantmaking, Civic, Professional, & Similar Organizations	463,080	2%
621210	Offices of Dentists	348,818	2%
236110	Residential Building Construction	344,154	1%
524210	Insurance Agencies and Brokerages	337,221	1%
812990	All Other Personal Services	291,873	1%

*** The percentage of all Form 941 returns filed in PY2011**

Most e-filed Forms 941 by NAICS

(The North American Industry Classification System - NAICS)

CODE	TITLE	PY2011	%*
621111	Offices of Physicians (except mental health specialists)	210,6685	3%
722110	Full-Service Restaurants	175,655	3%
541990	All Other Professional, Scientific, & Technical Services	159,443	3%
541110	Offices of Lawyers	155,465	2%
621210	Offices of Dentists	133,964	2%
813000	Religious, Grantmaking, Civic, Professional, & Similar Organizations	125,586	2%
524210	Insurance Agencies and Brokerages	112,473	2%
238900	Other Specialty Trade Contractors	105,165	2%
611000	Educational Services (including schools, colleges, & universities)	97,976	2%
541600	Management, Scientific, & Technical Consulting Services	81,499	1%

* The percentage of electronic Form 941 returns filed in PY2011

Form 941 Returns Filed by State

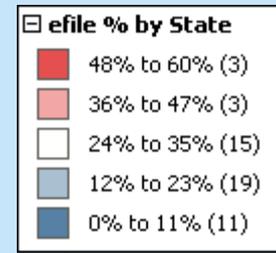
Processing Year 2011



Alaska (AK)	62,668	Hawaii (HI)	95,516	Maine (ME)	127,745	New Jersey (NJ)	761,383	South Dakota (SD)	79,311
Alabama (AL)	285,720	Iowa (IA)	237,823	Michigan (MI)	686,596	New Mexico (NM)	133,885	Tennessee (TN)	365,911
Arkansas (AR)	192,377	Idaho (ID)	137,569	Minnesota (MN)	465,339	Nevada (NV)	171,026	Texas (TX)	1,533,588
Arizona (AZ)	397,799	Illinois (IL)	1,012,698	Missouri (MO)	467,624	New York (NY)	1,763,445	Utah (UT)	226,641
California (CA)	2,731,768	Indiana (IN)	420,649	Mississippi (MS)	170,056	Ohio (OH)	741,766	Virginia (VA)	572,904
Colorado (CO)	484,689	Kansas (KS)	223,503	Montana (MT)	117,914	Oklahoma (OK)	275,532	Vermont (VT)	69,945
Connecticut (CT)	278,395	Kentucky (KY)	259,878	North Carolina (NC)	657,490	Oregon (OR)	333,870	Washington (WA)	544,337
Delaware (DE)	70,553	Louisiana (LA)	316,513	North Dakota (ND)	68,001	Pennsylvania (PA)	900,185	Washington (DC)	56,750
Florida (FL)	1,603,248	Massachusetts (MA)	537,966	Nebraska (NE)	156,021	Rhode Island (RI)	90,998	Wisconsin (WI)	426,080
Georgia (GA)	666,143	Maryland (MD)	415,001	New Hampshire (NH)	112,701	South Carolina (SC)	302,306	West Virginia (WV)	107,879
								Wyoming (WY)	65,418

Form 941 e-file Penetration by State

Processing Year 2011

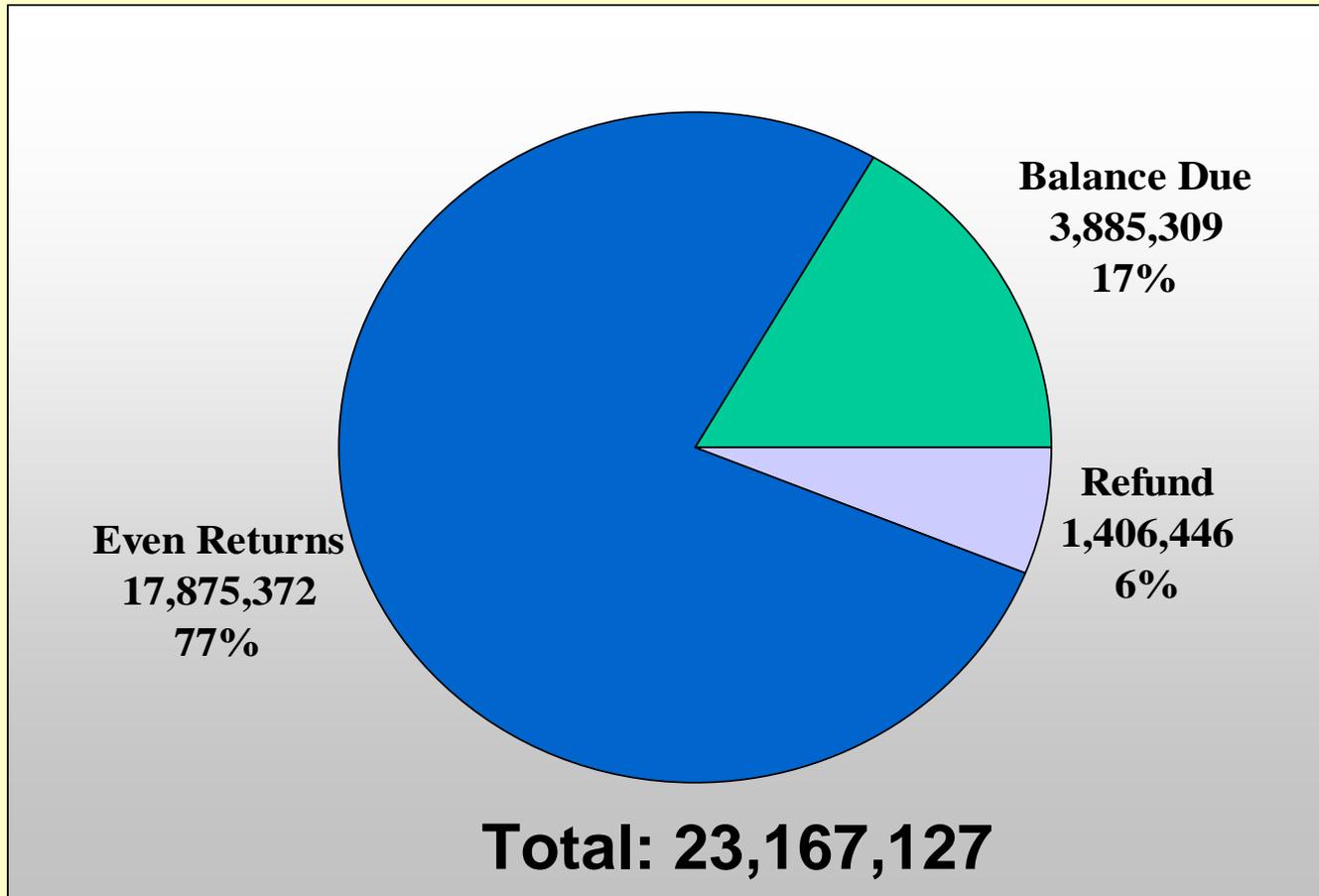


Alaska (AK)	9%	Hawaii (HI)	21%	Maine (ME)	27%	New Jersey (NJ)	44%	South Dakota (SD)	5%
Alabama (AL)	14%	Iowa (IA)	7%	Michigan (MI)	22%	New Mexico (NM)	11%	Tennessee (TN)	17%
Arkansas (AR)	9%	Idaho (ID)	7%	Minnesota (MN)	28%	Nevada (NV)	30%	Texas (TX)	22%
Arizona (AZ)	31%	Illinois (IL)	24%	Missouri (MO)	17%	New York (NY)	34%	Utah (UT)	18%
California (CA)	40%	Indiana (IN)	20%	Mississippi (MS)	7%	Ohio (OH)	26%	Virginia (VA)	25%
Colorado (CO)	22%	Kansas (KS)	17%	Montana (MT)	6%	Oklahoma (OK)	14%	Vermont (VT)	21%
Connecticut (CT)	41%	Kentucky (KY)	15%	North Carolina (NC)	19%	Oregon (OR)	27%	Washington (WA)	20%
Delaware (DE)	31%	Louisiana (LA)	15%	North Dakota (ND)	7%	Pennsylvania (PA)	30%	Washington (DC)	55%
Florida (FL)	26%	Massachusetts (MA)	49%	Nebraska (NE)	12%	Rhode Island (RI)	51%	Wisconsin (WI)	19%
Georgia (GA)	25%	Maryland (MD)	33%	New Hampshire (NH)	31%	South Carolina (SC)	16%	West Virginia (WV)	7%
								Wyoming (WY)	6%

Source: 2011 ETA MDB - CDW

194
Note that state color may appear incorrect due to rounding

Forms 941 by Balance Due & Overpayment Processing Year 2011



Form 941 Average Balance Due & Overpayment

Processing Year	Average Refund	Average Balance Due
2009	\$3,036	\$4,023
2010	\$30,380	\$3,644
2011	\$3,399	\$3,176

Form 941 Summary (PY2011)

- **Form 941 *e-file* penetration rate is 27%**
- **Form 941 *e-file* penetration rate is projected to be 29% by Calendar Year 2018.**
- **87% of all PY2010 Form 941 e-filers also e-filed in PY2011.**

508 Accessible Table for Slide 193 – Forms 941 Filed by State PY2011

State	Volume	State	Volume	State	Volume	State	Volume
Alaska (AK)	62,668	Illinois (IL)	1,012,698	North Carolina (NC)	657,490	South Carolina (SC)	302,306
Alabama (AL)	285,720	Indiana (IN)	420,649	North Dakota (ND)	68,001	South Dakota (SD)	79,311
Arkansas (AR)	192,377	Kansas (KS)	223,503	Nebraska (NE)	156,021	Tennessee (TN)	365,911
Arizona (AZ)	397,799	Kentucky (KY)	259,878	New Hampshire (NH)	112,701	Texas (TX)	1,533,588
California (CA)	2,731,768	Louisiana (LA)	316,513	New Jersey (NJ)	761,383	Utah (UT)	226,641
Colorado (CO)	484,689	Massachusetts (MA)	537,966	New Mexico (NM)	133,885	Virginia (VA)	572,904
Connecticut (CT)	278,395	Maryland (MD)	415,001	Nevada (NV)	171,026	Vermont (VT)	69,945
Delaware (DE)	70,553	Maine (ME)	127,745	New York (NY)	1,763,445	Washington (WA)	544,337
Florida (FL)	1,603,248	Michigan (MI)	686,596	Ohio (OH)	741,766	Washington (DC)	56,750
Georgia (GA)	666,143	Minnesota (MN)	465,339	Oklahoma (OK)	275,532	Wisconsin (WI)	426,080
Hawaii (HI)	95,516	Missouri (MO)	467,624	Oregon (OR)	333,870	West Virginia (WV)	107,879
Iowa (IA)	237,823	Mississippi (MS)	170,056	Pennsylvania (PA)	900,185	Wyoming (WY)	65,418
Idaho (ID)	137,569	Montana (MT)	117,914	Rhode Island (RI)	90,998		

508 Accessible Table for Slide 194 – Forms 941 e-file % by State PY2011

State	Percent	State	Percent	State	Percent	State	Percent
Alaska (AK)	9%	Illinois (IL)	24%	North Carolina (NC)	19%	South Carolina (SC)	16%
Alabama (AL)	14%	Indiana (IN)	20%	North Dakota (ND)	7%	South Dakota (SD)	5%
Arkansas (AR)	9%	Kansas (KS)	17%	Nebraska (NE)	12%	Tennessee (TN)	17%
Arizona (AZ)	31%	Kentucky (KY)	15%	New Hampshire (NH)	31%	Texas (TX)	22%
California (CA)	40%	Louisiana (LA)	15%	New Jersey (NJ)	44%	Utah (UT)	18%
Colorado (CO)	22%	Massachusetts (MA)	49%	New Mexico (NM)	11%	Virginia (VA)	25%
Connecticut (CT)	41%	Maryland (MD)	33%	Nevada (NV)	30%	Vermont (VT)	21%
Delaware (DE)	31%	Maine (ME)	27%	New York (NY)	34%	Washington (WA)	20%
Florida (FL)	26%	Michigan (MI)	22%	Ohio (OH)	26%	Washington (DC)	55%
Georgia (GA)	25%	Minnesota (MN)	28%	Oklahoma (OK)	14%	Wisconsin (WI)	19%
Hawaii (HI)	21%	Missouri (MO)	17%	Oregon (OR)	27%	West Virginia (WV)	7%
Iowa (IA)	7%	Mississippi (MS)	7%	Pennsylvania (PA)	30%	Wyoming (WY)	6%
Idaho (ID)	7%	Montana (MT)	6%	Rhode Island (RI)	51%		

**Fiscal Year 2012
NATIONWIDE ANALYSIS
Form 943**

SB/SE Research

August 2012

Project PHL0211

This presentation provides
information about Form 943 for
Processing Year (PY) 2011

Acknowledgements

This report was prepared by SB/SE Research under the direction of Research Chief Reuben Robinson. Kenneth Bulcroft was the primary author with valuable support provided by Laura Forest. Special thanks to Lisa Burch of the Return Preparer Office for posting this report to www.irs.gov so that it can be used by taxpayers and preparers to learn about e-file progress. For further information, please contact Reuben Robinson at (215) 861-1268.

Quality Assurance

The quality of these findings were established through review and analysis conducted by SB/SE Research. Our quality assurance process included independent replication and peer review. To verify the accuracy of the analysis, Cait DeStefano and Diane Goldstein independently recreated the numbers shown in each slide. The findings were then reviewed by the Team Leader and the Chief. This material has not been approved by Research's Centralized Quality Review System.

Primary Data Source

- **The Compliance Data Warehouse (CDW) Business Master File (BMF) Electronic Tax Administration Marketing Database (ETA MDB) Form 943 Table**
- **It contains all returns filed for Processing Year 2011 that were processed through December 31, 2011 (cycle 201152)**
- **It includes over 16.7 million records**



Form 943 Filers

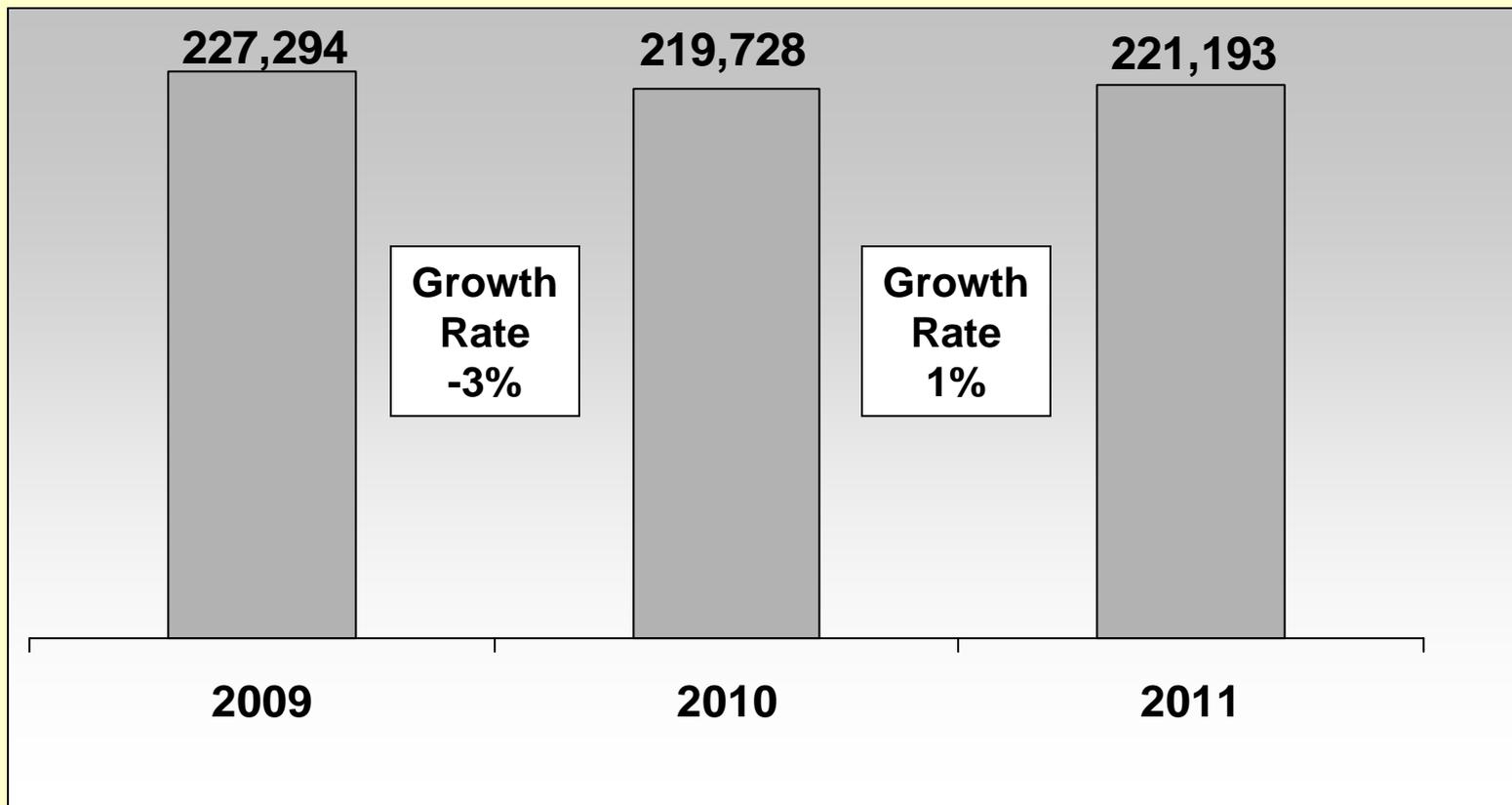
Employer's Annual Federal Tax Return for Agricultural Employees

Processing Year 2011

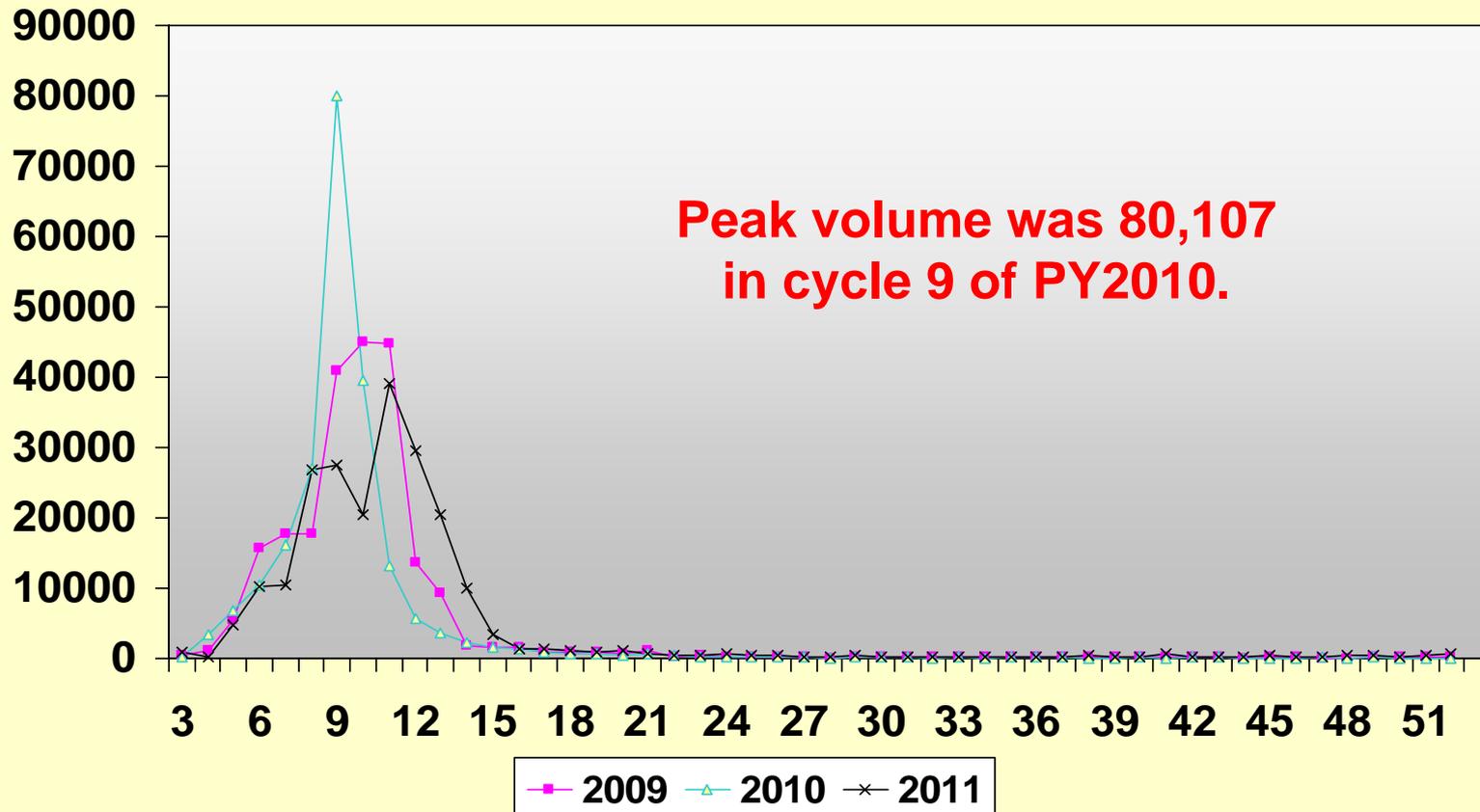


Form 943 Annual Filing Volume

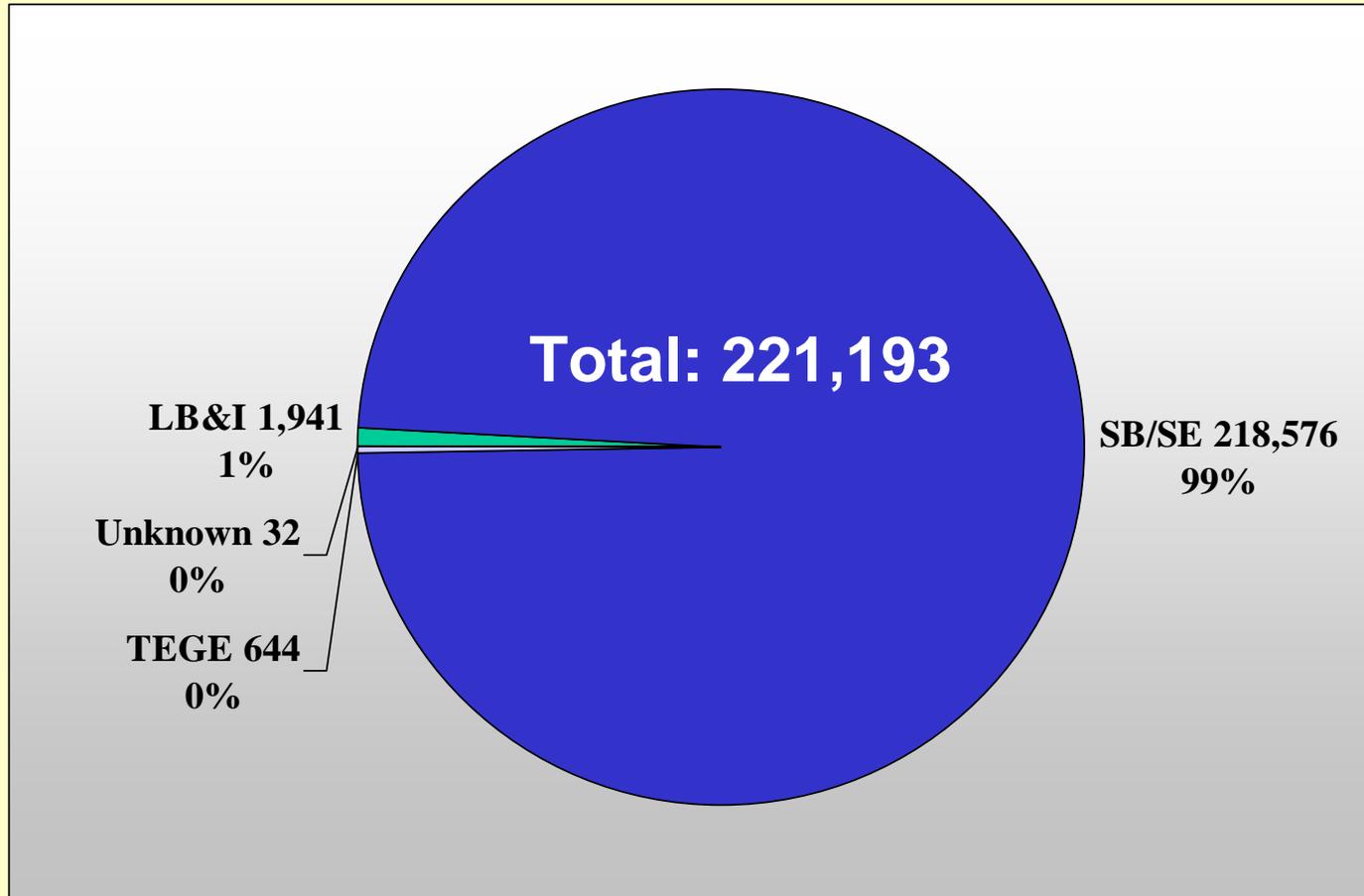
Processing Years 2009-2011



Form 943 Filing Patterns by Cycle Posted



Forms 943 by Business Operating Division Processing Year 2011



Most Form 943 Returns by NAICS

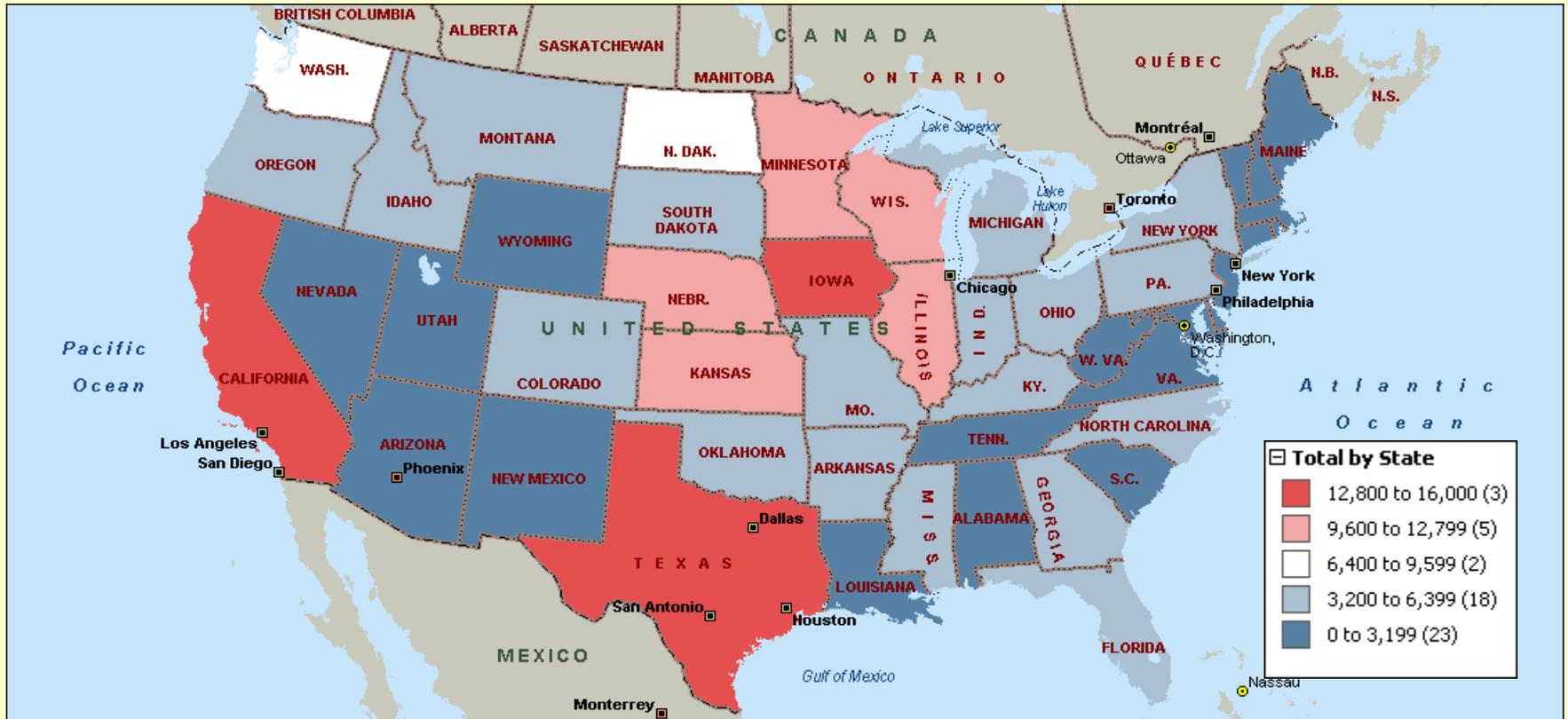
(The North American Industry Classification System - NAICS)

CODE	TITLE	PY2011	%*
111100	Oilseed & Grain Farming	24,657	11%
110000	Agriculture, Forestry, Fishing and Hunting	24,002	11%
111900	Other Crop Farming (including tobacco, cotton, sugarcane, hay, peanut, sugar beet & all other crop farming)	12,232	6%
112111	Beef Cattle Ranching & Farming	11,974	5%
112120	Dairy Cattle & Milk Production	8,321	4%
111300	Fruit & Tree Nut Farming	5,423	2%
115110	Support Activities for Crop Production (including cotton ginning, soil preparation, planting and cultivating)	3,703	2%
111400	Greenhouse, Nursery, & Floriculture Production	3,450	2%
112210	Hog & Pig Farming	3,300	1%
111210	Vegetable & Melon Farming (including potatoes & yams)	3,203	1%

* The percentage of all Form 943 returns filed in PY2011

Form 943 Returns Filed by State

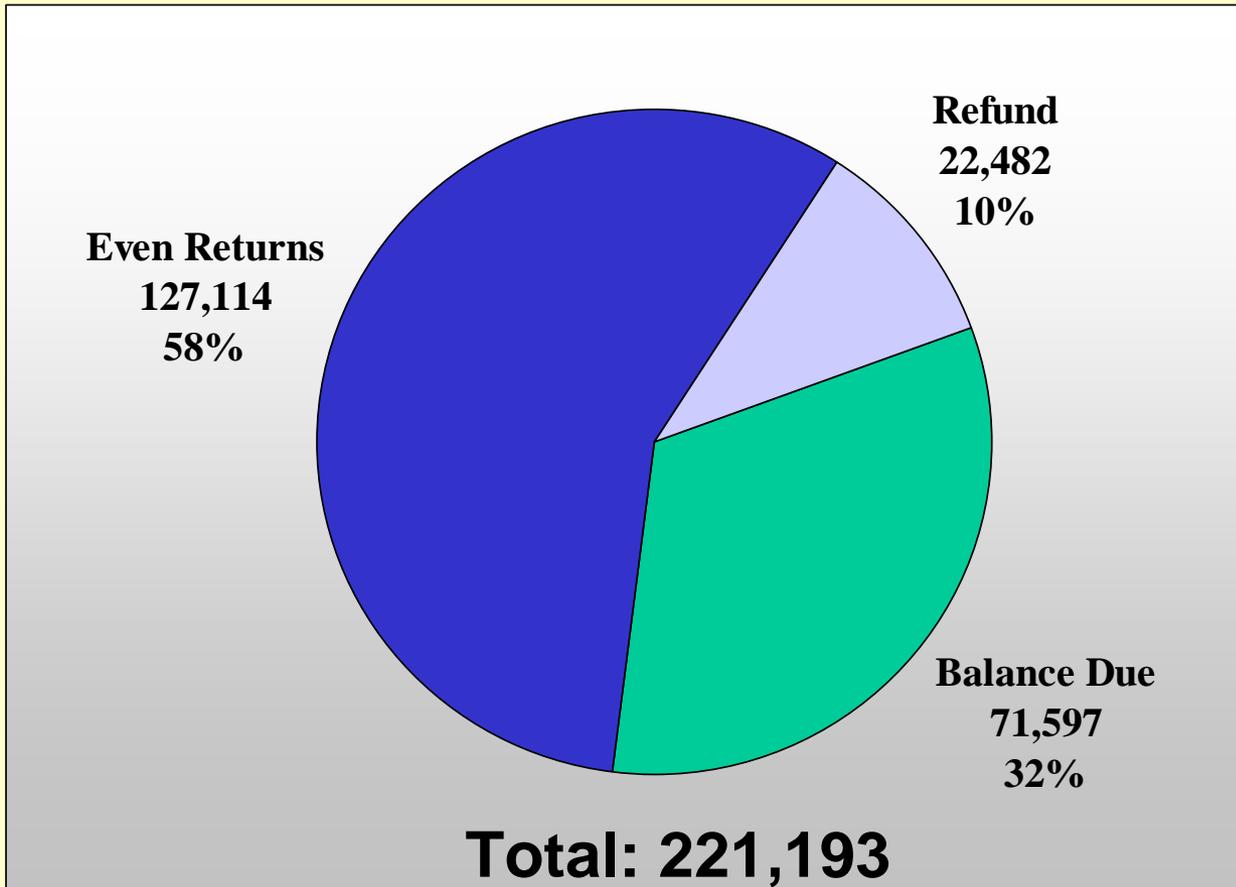
Processing Year 2011



Total by State	
■	12,800 to 16,000 (3)
■	9,600 to 12,799 (5)
■	6,400 to 9,599 (2)
■	3,200 to 6,399 (18)
■	0 to 3,199 (23)

Alabama (AL)	1,810	Iowa (IA)	15,061	Michigan (MI)	4,535	New Mexico (NM)	1,667	Tennessee (TN)	2,421
Arkansas (AR)	5,236	Idaho (ID)	4,207	Minnesota (MN)	11,484	Nevada (NV)	544	Texas (TX)	15,478
Arizona (AZ)	1,346	Illinois (IL)	10,616	Missouri (MO)	6,183	New York (NY)	4,118	Utah (UT)	1,218
California (CA)	15,897	Indiana (IN)	5,480	Mississippi (MS)	3,276	Ohio (OH)	4,882	Virginia (VA)	3,008
Colorado (CO)	3,972	Kansas (KS)	10,023	Montana (MT)	5,236	Oklahoma (OK)	3,807	Vermont (VT)	833
Connecticut (CT)	487	Kentucky (KY)	3,259	North Carolina (NC)	5,070	Oregon (OR)	4,745	Washington (WA)	7,103
Delaware (DE)	379	Louisiana (LA)	2,515	North Dakota (ND)	6,503	Pennsylvania (PA)	3,692	Washington (DC)	13
Florida (FL)	3,903	Massachusetts (MA)	692	Nebraska (NE)	11,004	Rhode Island (RI)	87	Wisconsin (WI)	10,202
Georgia (GA)	3,614	Maryland (MD)	1,214	New Hampshire (NH)	303	South Carolina (SC)	1,450	West Virginia (WV)	472
								Wyoming (WY)	1,744

Forms 943 by Balance Due & Overpayment Processing Year 2011



Form 943 Average Balance Due & Overpayment

Processing Year	Average Refund	Average Balance Due
2009	\$749	\$2,243
2010	\$1,408	\$2,491
2011	\$1,493	\$2,679

Form 943 Summary (PY2011)

- **e-file is not currently available for Form 943.**
- **Peak filing volume occurred on cycle 9 in PY2010.**

508 Accessible Table for Slide 210 – Forms 943 Filed by State PY2011

State	Volume	State	Volume	State	Volume	State	Volume
Alaska (AK)	94	Illinois (IL)	10,616	North Carolina (NC)	5,070	South Carolina (SC)	1,450
Alabama (AL)	1,810	Indiana (IN)	5,480	North Dakota (ND)	6,503	South Dakota (SD)	5,937
Arkansas (AR)	5,236	Kansas (KS)	10,023	Nebraska (NE)	11,004	Tennessee (TN)	2,421
Arizona (AZ)	1,346	Kentucky (KY)	3,259	New Hampshire (NH)	303	Texas (TX)	15,478
California (CA)	15,897	Louisiana (LA)	2,515	New Jersey (NJ)	854	Utah (UT)	1,218
Colorado (CO)	3,972	Massachusetts (MA)	692	New Mexico (NM)	1,667	Virginia (VA)	3,008
Connecticut (CT)	487	Maryland (MD)	1,214	Nevada (NV)	544	Vermont (VT)	833
Delaware (DE)	379	Maine (ME)	764	New York (NY)	4,118	Washington (WA)	7,103
Florida (FL)	3,903	Michigan (MI)	4,535	Ohio (OH)	4,882	Washington (DC)	13
Georgia (GA)	3,614	Minnesota (MN)	11,484	Oklahoma (OK)	3,807	Wisconsin (WI)	10,202
Hawaii (HI)	391	Missouri (MO)	6,183	Oregon (OR)	4,745	West Virginia (WV)	472
Iowa (IA)	15,061	Mississippi (MS)	3,276	Pennsylvania (PA)	3,692	Wyoming (WY)	1,744
Idaho (ID)	4,207	Montana (MT)	5,236	Rhode Island (RI)	87		

**Fiscal Year 2012
NATIONWIDE ANALYSIS
Form 944**

SB/SE Research

August 2012

Project PHL0211

This presentation provides information about Form 944 for Processing Year (PY) 2011

Acknowledgements

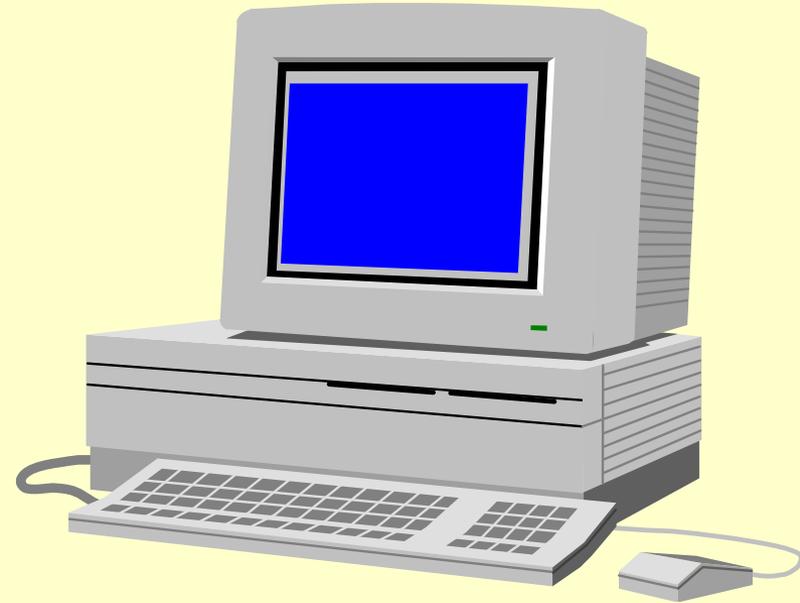
This report was prepared by SB/SE Research under the direction of Research Chief Reuben Robinson. Kenneth Bulcroft was the primary author with valuable support provided by Laura Forest. Special thanks to Lisa Burch of the Return Preparer Office for posting this report to www.irs.gov so that it can be used by taxpayers and preparers to learn about e-file progress. For further information, please contact Reuben Robinson at (215) 861-1268.

Quality Assurance

The quality of these findings were established through review and analysis conducted by SB/SE Research. Our quality assurance process included independent replication and peer review. To verify the accuracy of the analysis, Cait DeStefano and Diane Goldstein independently recreated the numbers shown in each slide. The findings were then reviewed by the Team Leader and the Chief. This material has not been approved by Research's Centralized Quality Review System.

Primary Data Source

- **The Compliance Data Warehouse (CDW) Business Master File (BMF) Electronic Tax Administration Marketing Database (ETA MDB) Form 944 Table**
- **It contains information for all returns filed for Processing Year 2011 that were processed through December 31, 2011 (cycle 201152)**
- **It includes over 16.7 million records**



Form 944 Filers

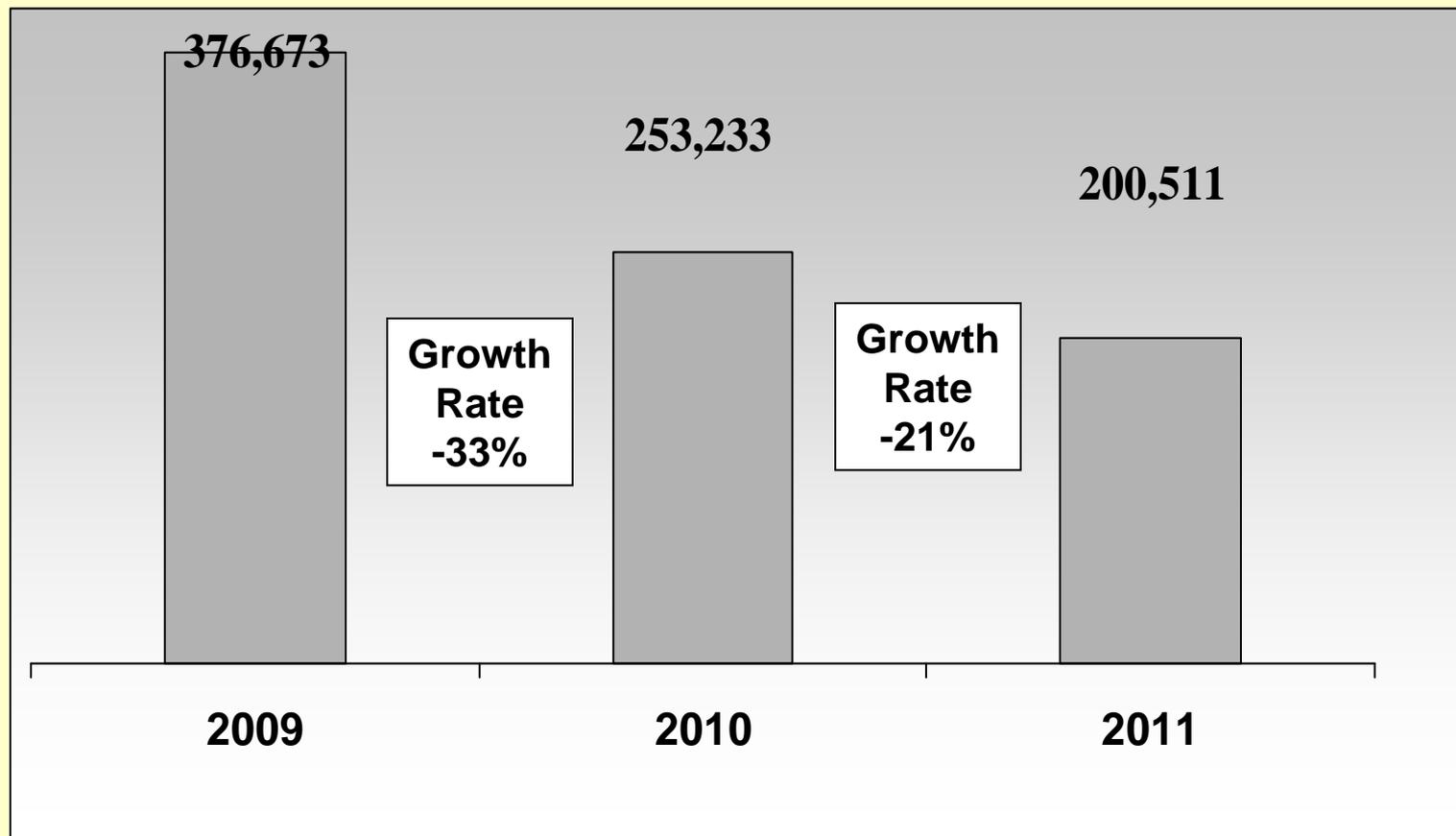
Employer's Annual Federal Tax Return

Processing Year 2011



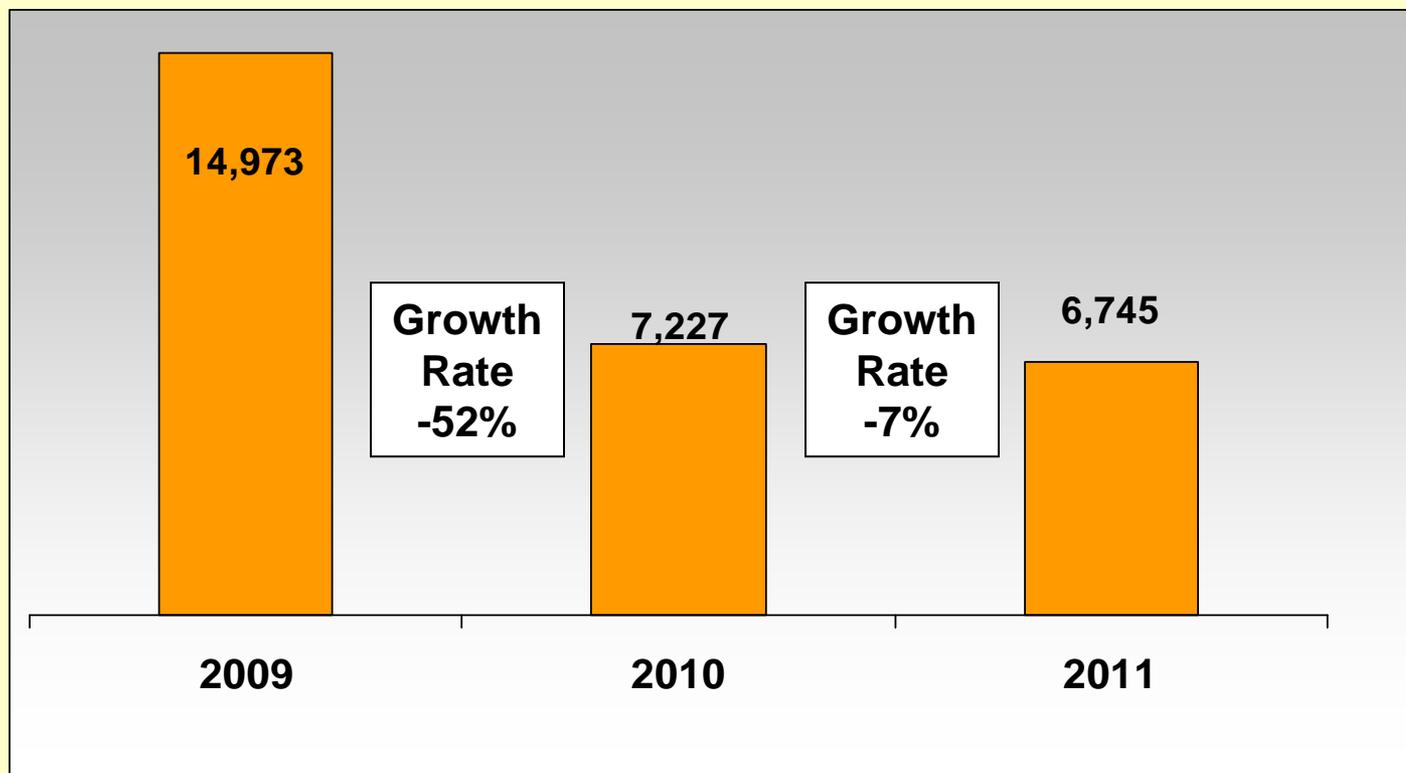
Form 944 Annual Filing Volume

Processing Years 2009-2011



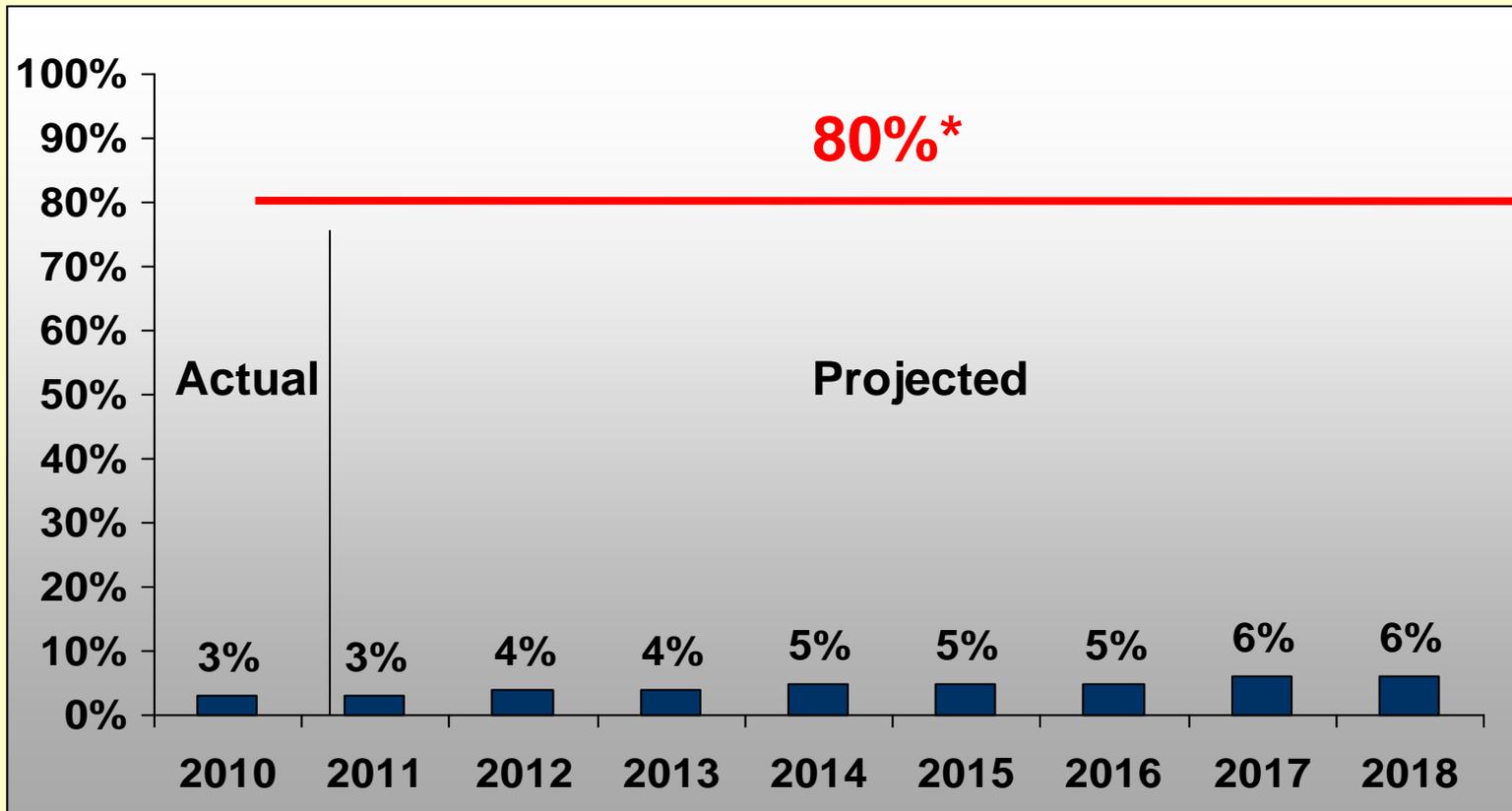
Form 944 Annual *e-Filing* Volume

Processing Years 2009-2011



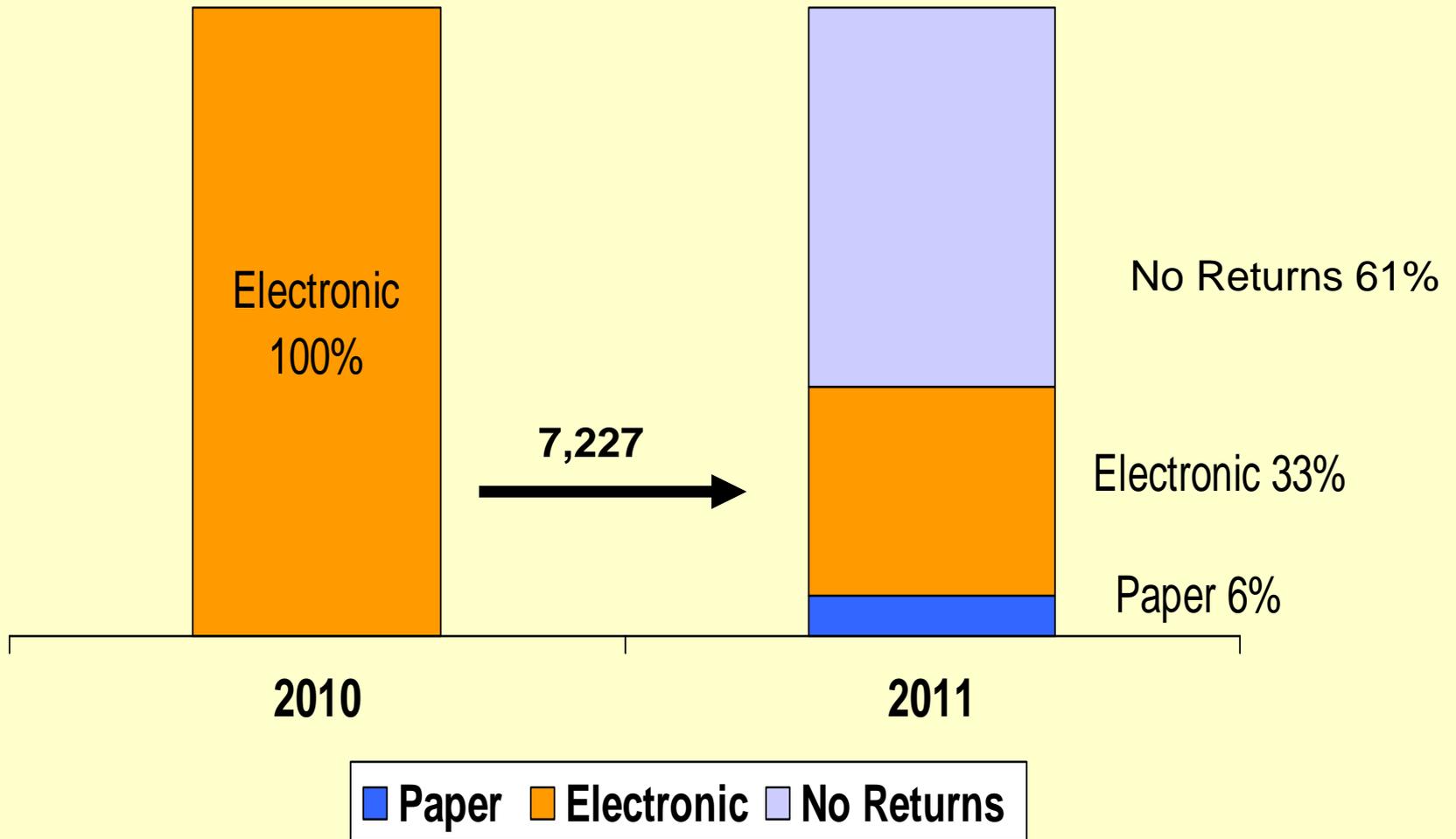
**In Processing Year
2011, 3% of all Forms
944 were filed
electronically.**

Form 944 Projected *e-file* Penetration Rate

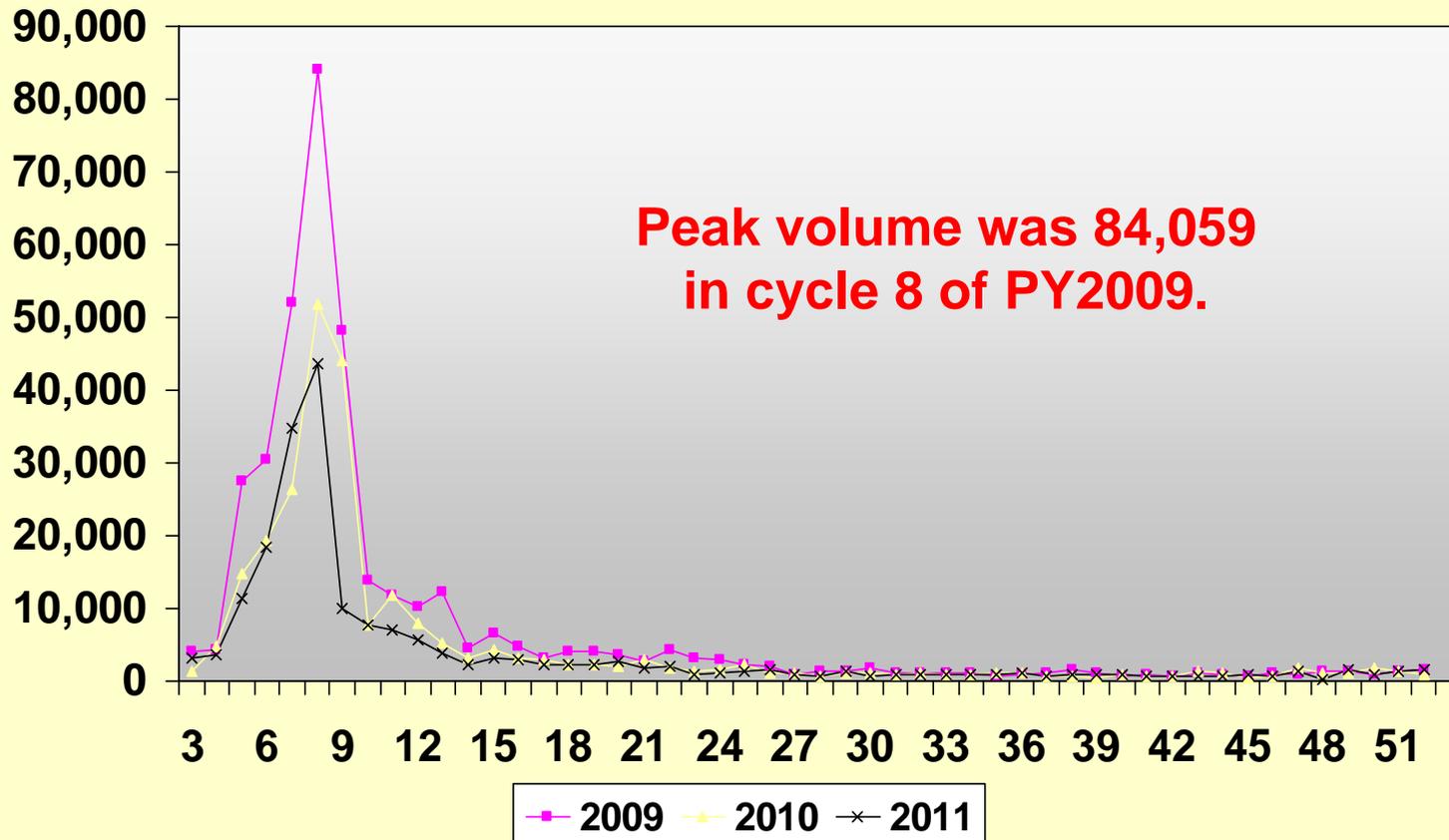


Form 944 *e-file* Loyalty

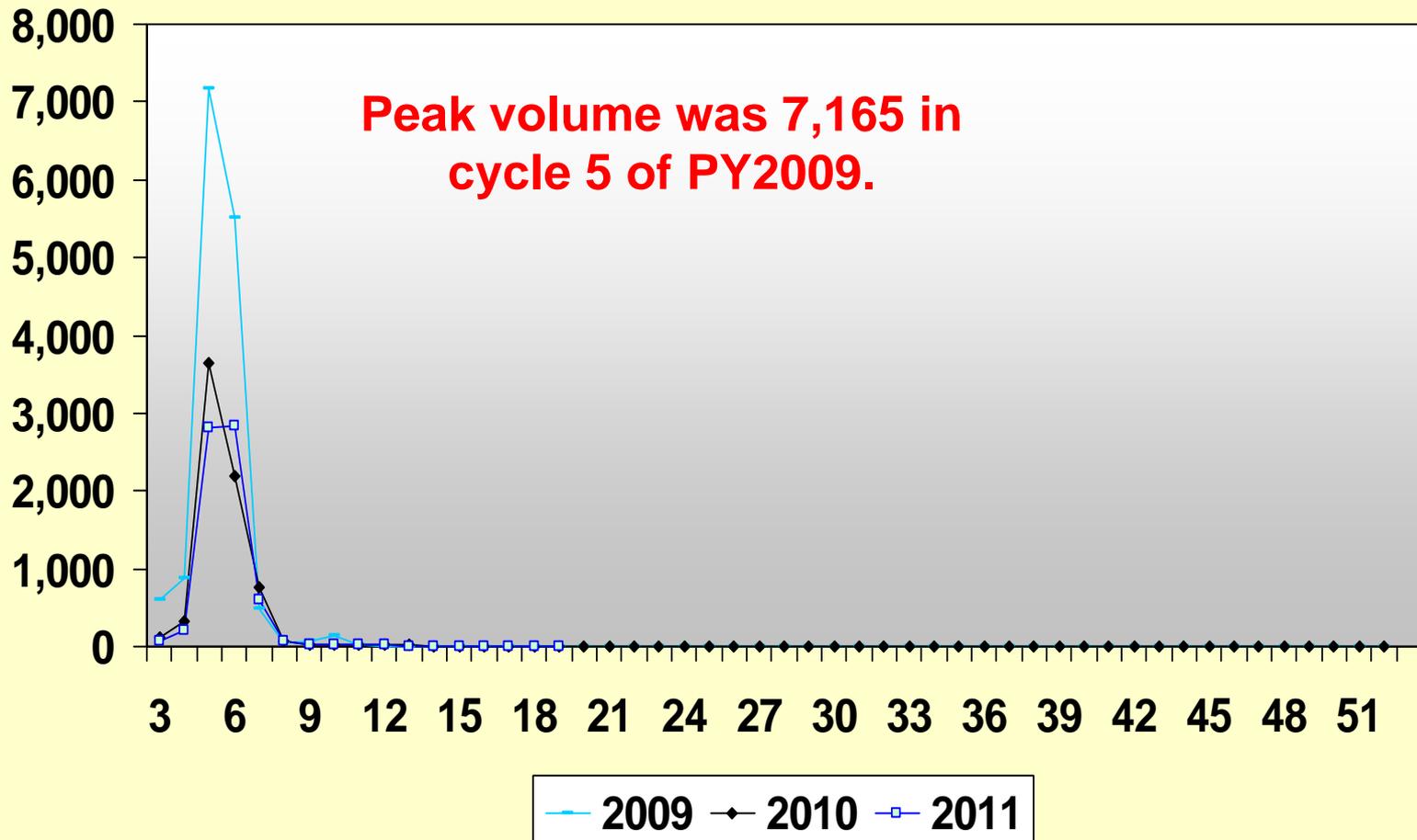
33% of PY2010 Form 944 electronic filers, e-filed in PY2011



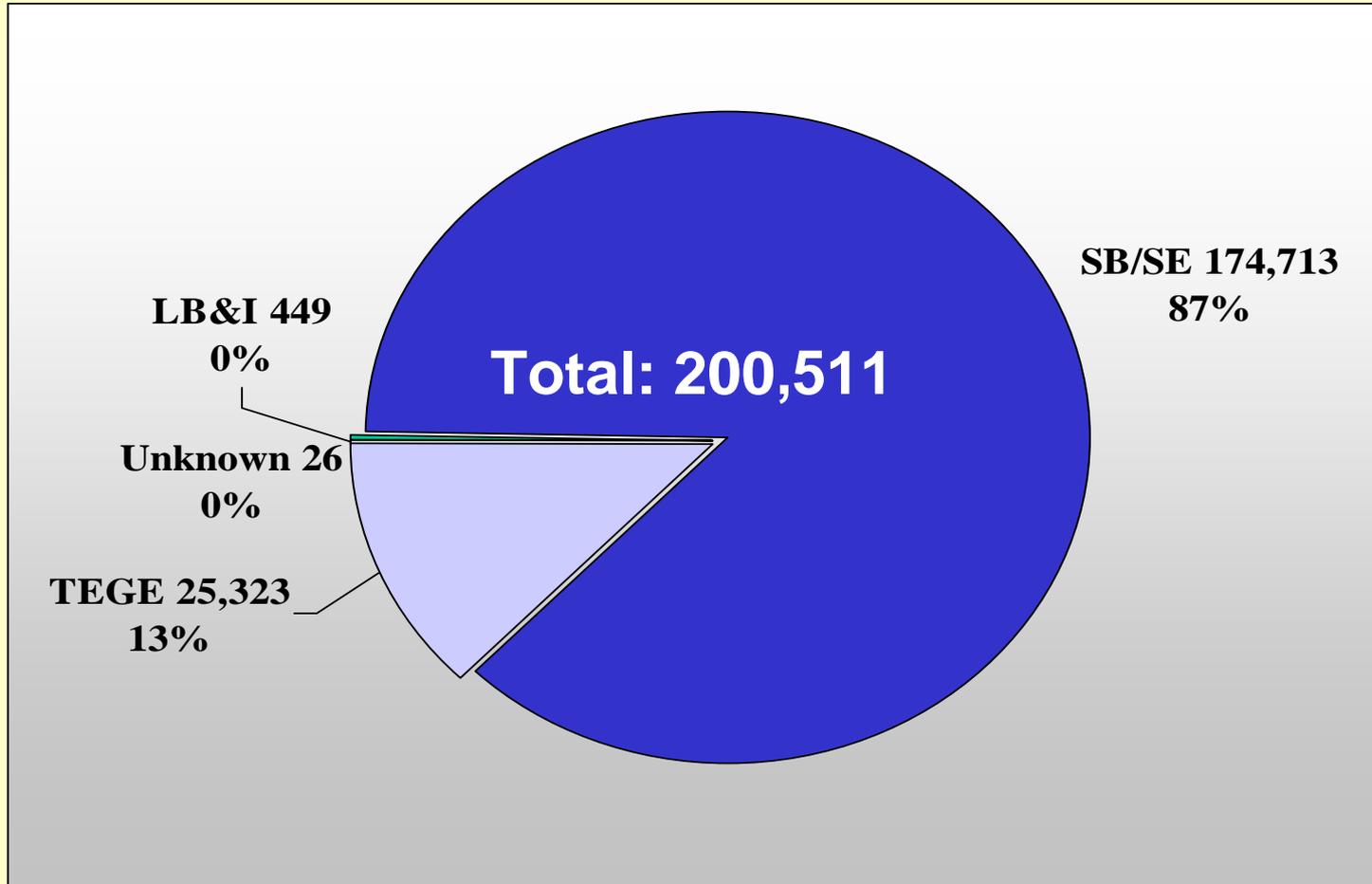
Form 944 Filing Patterns by Cycle Posted



Form 944 e-file Patterns by Cycle Posted



Forms 944 by Business Operating Division Processing Year 2011



Most Form 944 Returns by NAICS

(The North American Industry Classification System - NAICS)

CODE	TITLE	PY2011	%*
813000	Religious, Grantmaking, Civic, Professional,	5,143	3%
722110	Full-Service Restaurants	3,513	2%
541990	All Other Professional, Scientific, & Technical Services	3,264	2%
812990	All Other Personal Services	2,866	1%
531210	Offices of Real Estate Agents & Brokers	2,611	1%
236110	Residential Building Construction	2,548	1%
531110	Lessors of Residential Buildings & Dwellings	2,519	1%
541600	Management, Scientific, & Technical Consulting Services	2,364	1%
238900	Other Specialty Trade Contractors	2,347	1%
561730	Landscaping Services	2,345	1%

* The percentage of all Form 944 returns filed in PY2011

Most e-filed Forms 944 by NAICS

(The North American Industry Classification System - NAICS)

CODE	TITLE	PY2011	%*
541990	All Other Professional, Scientific, & Technical Services	145	2%
531110	Lessors of Residential Buildings & Dwellings	141	2%
722110	Full-Service Restaurants	123	2%
524210	Insurance Agencies and Brokerages	116	2%
541110	Offices of Lawyers	114	2%
812990	All Other Personal Services	111	2%
541600	Management, Scientific, & Technical Consulting Services	110	2%
561720	Janitorial Services	103	2%
531210	Offices of Real Estate Agents and Brokers	99	1%
561730	Landscaping Services	99	1%

*** The percentage of electronic Form 944 returns filed in PY2011**

Form 944 Returns Filed by State

Processing Year 2011



Alaska (AK)	583	Hawaii (HI)	618	Maine (ME)	1,078	New Jersey (NJ)	4,818	South Dakota (SD)	1,655
Alabama (AL)	2,128	Iowa (IA)	3,450	Michigan (MI)	5,474	New Mexico (NM)	1,204	Tennessee (TN)	3,095
Arkansas (AR)	1,815	Idaho (ID)	1,657	Minnesota (MN)	5,948	Nevada (NV)	1,449	Texas (TX)	12,799
Arizona (AZ)	3,617	Illinois (IL)	9,194	Missouri (MO)	5,246	New York (NY)	12,790	Utah (UT)	2,453
California (CA)	17,973	Indiana (IN)	3,888	Mississippi (MS)	1,598	Ohio (OH)	6,331	Virginia (VA)	4,733
Colorado (CO)	4,808	Kansas (KS)	3,264	Montana (MT)	1,483	Oklahoma (OK)	2,783	Vermont (VT)	537
Connecticut (CT)	1,669	Kentucky (KY)	2,524	North Carolina (NC)	6,083	Oregon (OR)	3,060	Washington (WA)	5,305
Delaware (DE)	734	Louisiana (LA)	2,548	North Dakota (ND)	2,148	Pennsylvania (PA)	6,321	Washington (DC)	302
Florida (FL)	14,673	Massachusetts (MA)	2,836	Nebraska (NE)	2,321	Rhode Island (RI)	528	Wisconsin (WI)	4,472
Georgia (GA)	5,791	Maryland (MD)	3,236	New Hampshire (NH)	673	South Carolina (SC)	2,758	West Virginia (WV)	1,184
								Wyoming (WY)	684

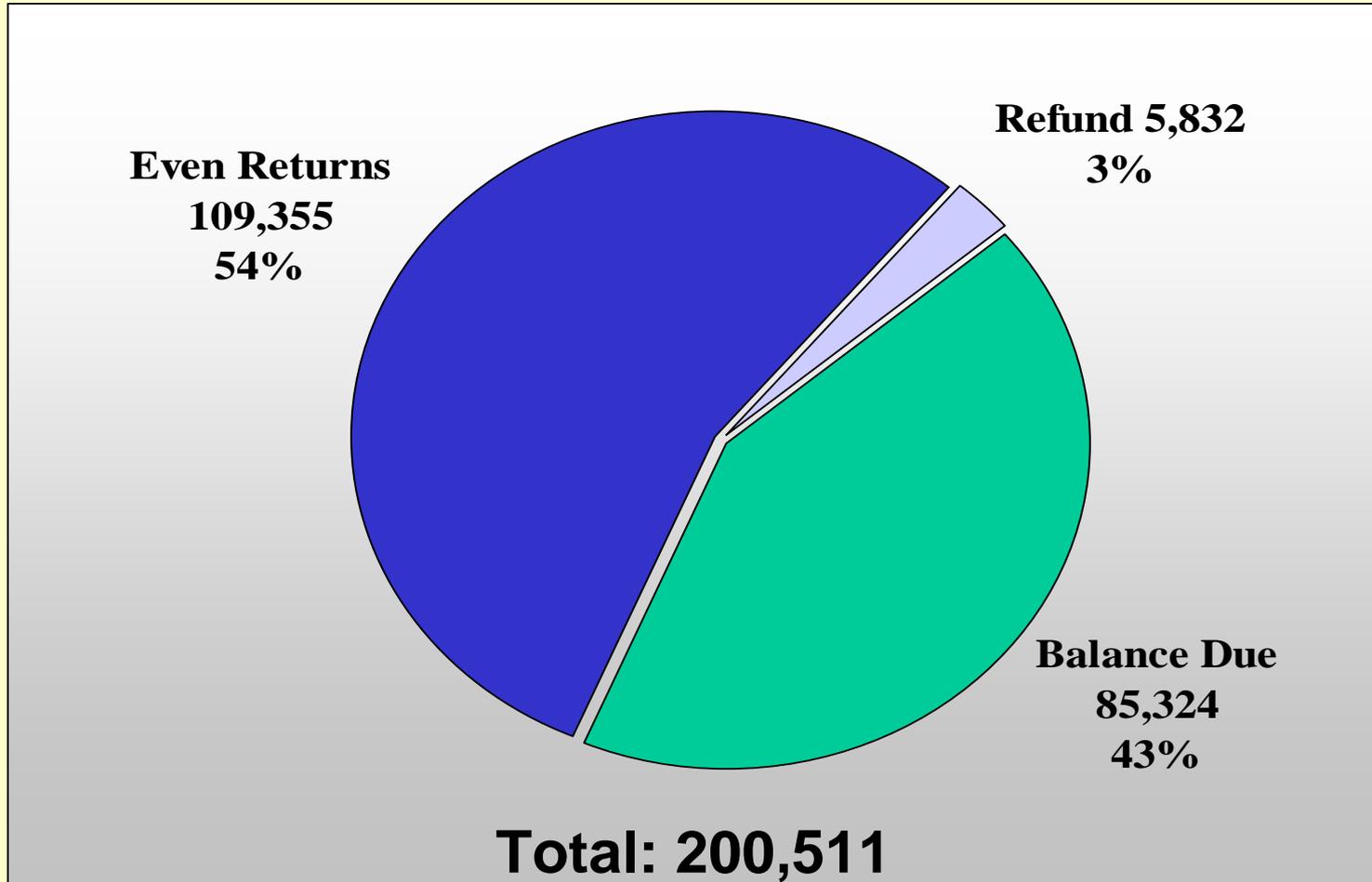
Form 944 e-file Penetration by State

Processing Year 2011



Alaska (AK)	2%	Hawaii (HI)	4%	Maine (ME)	6%	New Jersey (NJ)	6%	South Dakota (SD)	0%
Alabama (AL)	2%	Iowa (IA)	1%	Michigan (MI)	2%	New Mexico (NM)	1%	Tennessee (TN)	2%
Arkansas (AR)	1%	Idaho (ID)	1%	Minnesota (MN)	4%	Nevada (NV)	6%	Texas (TX)	3%
Arizona (AZ)	4%	Illinois (IL)	3%	Missouri (MO)	1%	New York (NY)	4%	Utah (UT)	2%
California (CA)	6%	Indiana (IN)	2%	Mississippi (MS)	1%	Ohio (OH)	3%	Virginia (VA)	3%
Colorado (CO)	3%	Kansas (KS)	3%	Montana (MT)	1%	Oklahoma (OK)	2%	Vermont (VT)	1%
Connecticut (CT)	5%	Kentucky (KY)	1%	North Carolina (NC)	2%	Oregon (OR)	4%	Washington (WA)	3%
Delaware (DE)	14%	Louisiana (LA)	2%	North Dakota (ND)	0%	Pennsylvania (PA)	3%	Washington (DC)	5%
Florida (FL)	4%	Massachusetts (MA)	10%	Nebraska (NE)	1%	Rhode Island (RI)	11%	Wisconsin (WI)	3%
Georgia (GA)	3%	Maryland (MD)	4%	New Hampshire (NH)	5%	South Carolina (SC)	2%	West Virginia (WV)	1%
								Wyoming (WY)	1%

Forms 944 by Balance Due & Overpayment Processing Year 2011



Form 944 Average Balance Due & Overpayment

Processing Year	Average Refund	Average Balance Due
2009	\$1,397	\$1,662
2010	\$2,219	\$2,555
2011	\$1,764	\$2,039

Form 944 Summary (PY2011)

- Form 944 *e-file* penetration rate is 3%
- Form 944 *e-file* penetration rate is projected to be 6% by CY2018.
- Filing volume and e-file volume has been declining.

508 Accessible Table for Slide 231 – Forms 944 Filed by State PY2011

State	Volume	State	Volume	State	Volume	State	Volume
Alaska (AK)	583	Illinois (IL)	9194	North Carolina (NC)	6083	South Carolina (SC)	2758
Alabama (AL)	2128	Indiana (IN)	3888	North Dakota (ND)	2148	South Dakota (SD)	1655
Arkansas (AR)	1815	Kansas (KS)	3264	Nebraska (NE)	2321	Tennessee (TN)	3095
Arizona (AZ)	3617	Kentucky (KY)	2524	New Hampshire (NH)	673	Texas (TX)	12799
California (CA)	17973	Louisiana (LA)	2548	New Jersey (NJ)	4818	Utah (UT)	2453
Colorado (CO)	4808	Massachusetts (MA)	2836	New Mexico (NM)	1204	Virginia (VA)	4733
Connecticut (CT)	1669	Maryland (MD)	3236	Nevada (NV)	1449	Vermont (VT)	537
Delaware (DE)	734	Maine (ME)	1078	New York (NY)	12790	Washington (WA)	5305
Florida (FL)	14673	Michigan (MI)	5474	Ohio (OH)	6331	Washington (DC)	302
Georgia (GA)	5791	Minnesota (MN)	5948	Oklahoma (OK)	2783	Wisconsin (WI)	4472
Hawaii (HI)	618	Missouri (MO)	5246	Oregon (OR)	3060	West Virginia (WV)	1184
Iowa (IA)	3450	Mississippi (MS)	1598	Pennsylvania (PA)	6321	Wyoming (WY)	684
Idaho (ID)	1657	Montana (MT)	1483	Rhode Island (RI)	528		

508 Accessible Table for Slide 232 – Forms 944 e-file % by State PY2011

State	Percent	State	Percent	State	Percent	State	Percent
Alaska (AK)	2%	Illinois (IL)	3%	North Carolina (NC)	2%	South Carolina (SC)	2%
Alabama (AL)	2%	Indiana (IN)	2%	North Dakota (ND)	0%	South Dakota (SD)	0%
Arkansas (AR)	1%	Kansas (KS)	3%	Nebraska (NE)	1%	Tennessee (TN)	2%
Arizona (AZ)	4%	Kentucky (KY)	1%	New Hampshire (NH)	5%	Texas (TX)	3%
California (CA)	6%	Louisiana (LA)	2%	New Jersey (NJ)	6%	Utah (UT)	2%
Colorado (CO)	3%	Massachusetts (MA)	10%	New Mexico (NM)	1%	Virginia (VA)	3%
Connecticut (CT)	5%	Maryland (MD)	4%	Nevada (NV)	6%	Vermont (VT)	1%
Delaware (DE)	14%	Maine (ME)	6%	New York (NY)	4%	Washington (WA)	3%
Florida (FL)	4%	Michigan (MI)	2%	Ohio (OH)	3%	Washington (DC)	5%
Georgia (GA)	3%	Minnesota (MN)	4%	Oklahoma (OK)	2%	Wisconsin (WI)	3%
Hawaii (HI)	4%	Missouri (MO)	1%	Oregon (OR)	4%	West Virginia (WV)	1%
Iowa (IA)	1%	Mississippi (MS)	1%	Pennsylvania (PA)	3%	Wyoming (WY)	1%
Idaho (ID)	1%	Montana (MT)	1%	Rhode Island (RI)	11%		

Fiscal Year 2012 NATIONWIDE ANALYSIS Form 945

SB/SE Research

August 2012

Project PHL0211

This presentation provides information about Form 945 for Processing Year (PY) 2011

Acknowledgements

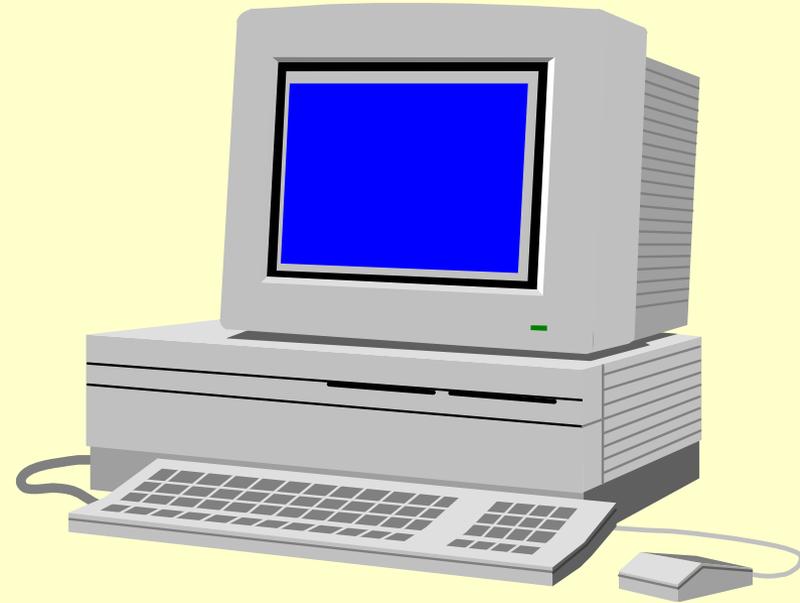
This report was prepared by SB/SE Research under the direction of Research Chief Reuben Robinson. Kenneth Bulcroft was the primary author with valuable support provided by Laura Forest. Special thanks to Lisa Burch of the Return Preparer Office for posting this report to www.irs.gov so that it can be used by taxpayers and preparers to learn about e-file progress. For further information, please contact Reuben Robinson at (215) 861-1268.

Quality Assurance

The quality of these findings were established through review and analysis conducted by SB/SE Research. Our quality assurance process included independent replication and peer review. To verify the accuracy of the analysis, Cait DeStefano and Diane Goldstein independently recreated the numbers shown in each slide. The findings were then reviewed by the Team Leader and the Chief. This material has not been approved by Research's Centralized Quality Review System.

Primary Data Source

- **The Compliance Data Warehouse (CDW) Business Master File (BMF) Electronic Tax Administration Marketing Database (ETA MDB) Form 945 Table**
- **It contains all Form 945 returns filed for Processing Year 2011 that were processed through December 31, 2011 (cycle 201152)**
- **It includes over 16.7 million records**



Form 945 Filers

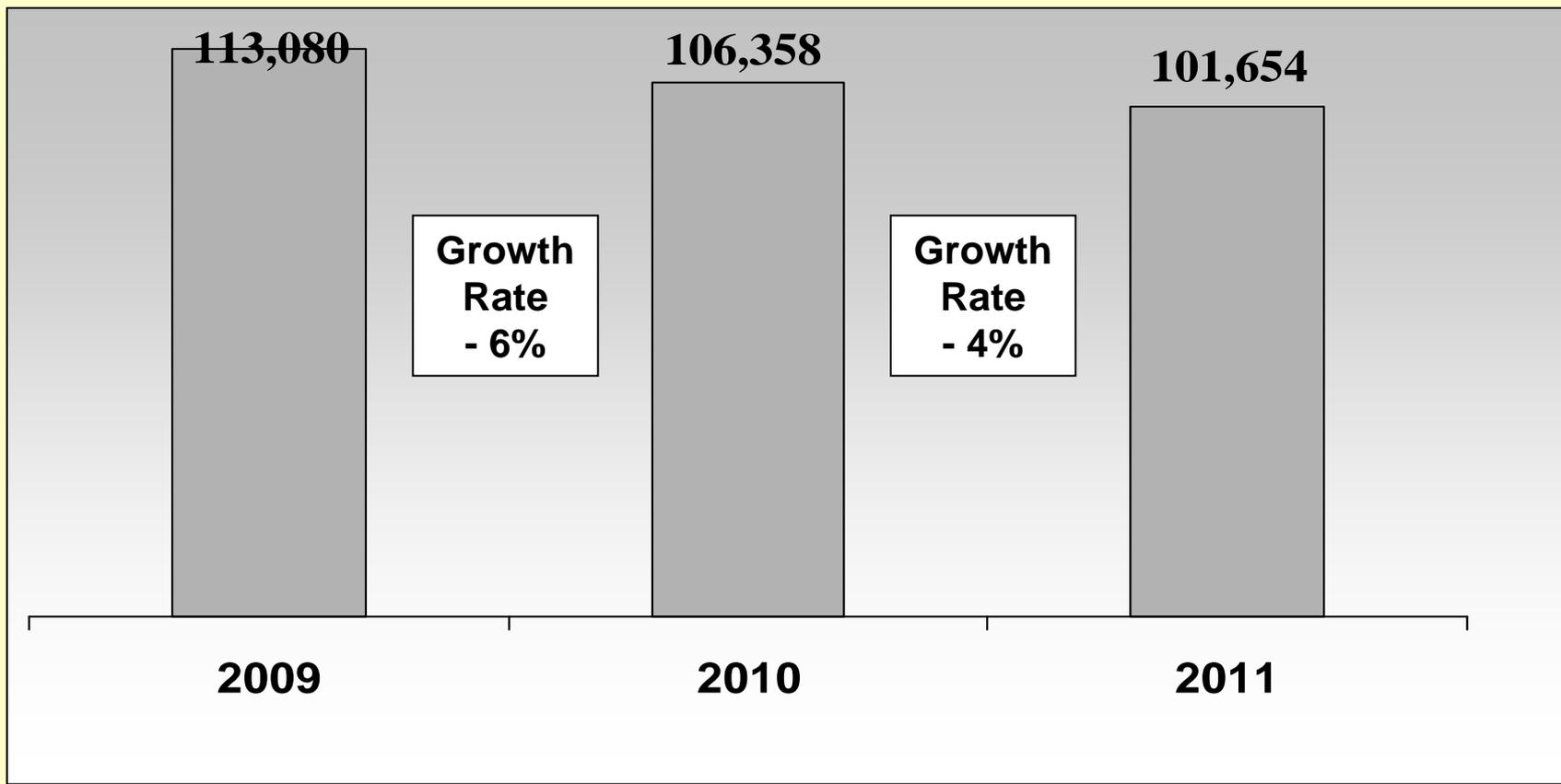
Annual Return of Withheld Federal Income Tax

Processing Year 2011

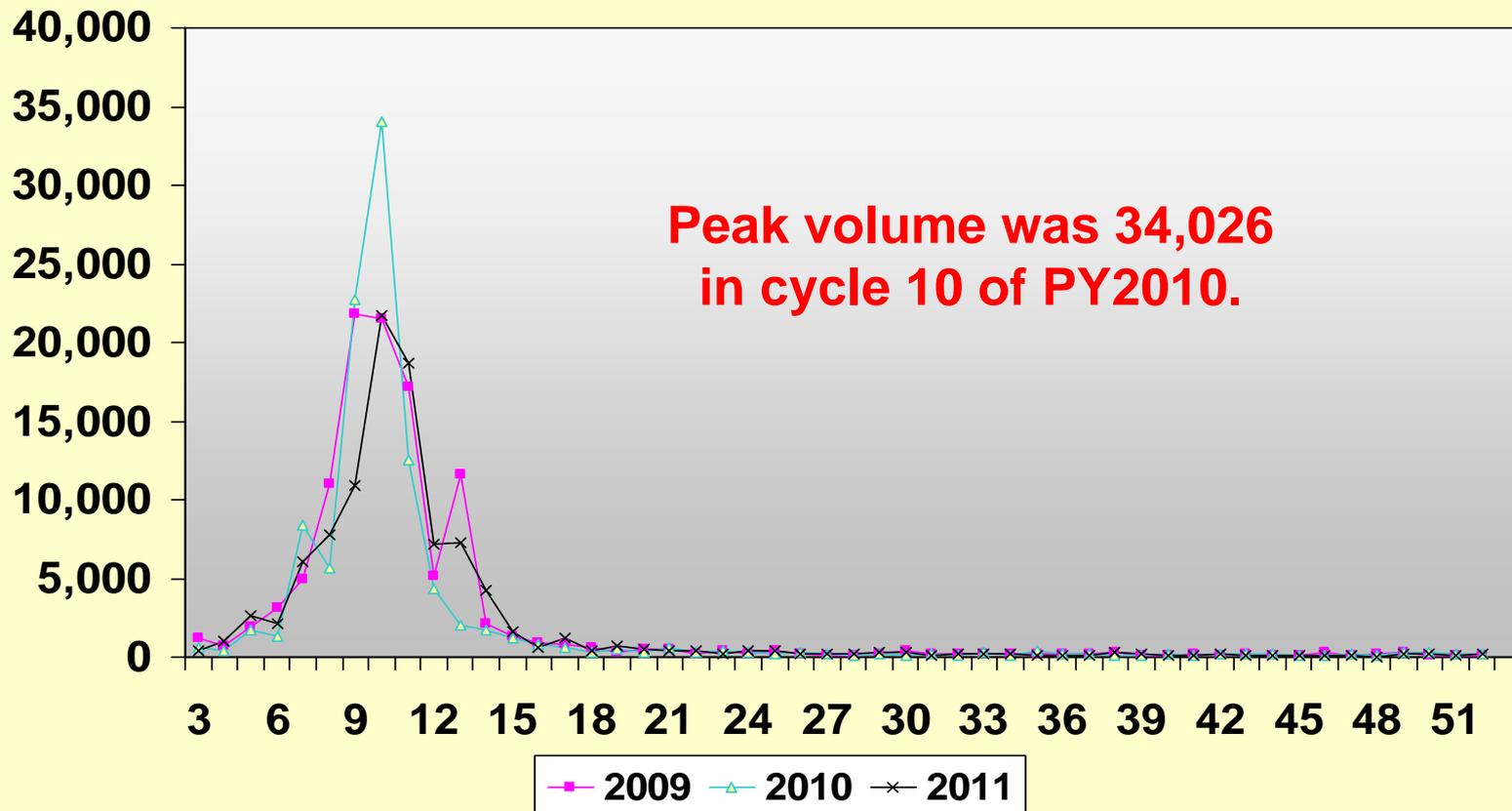


Form 945 Annual Filing Volume

Processing Years 2009-2011

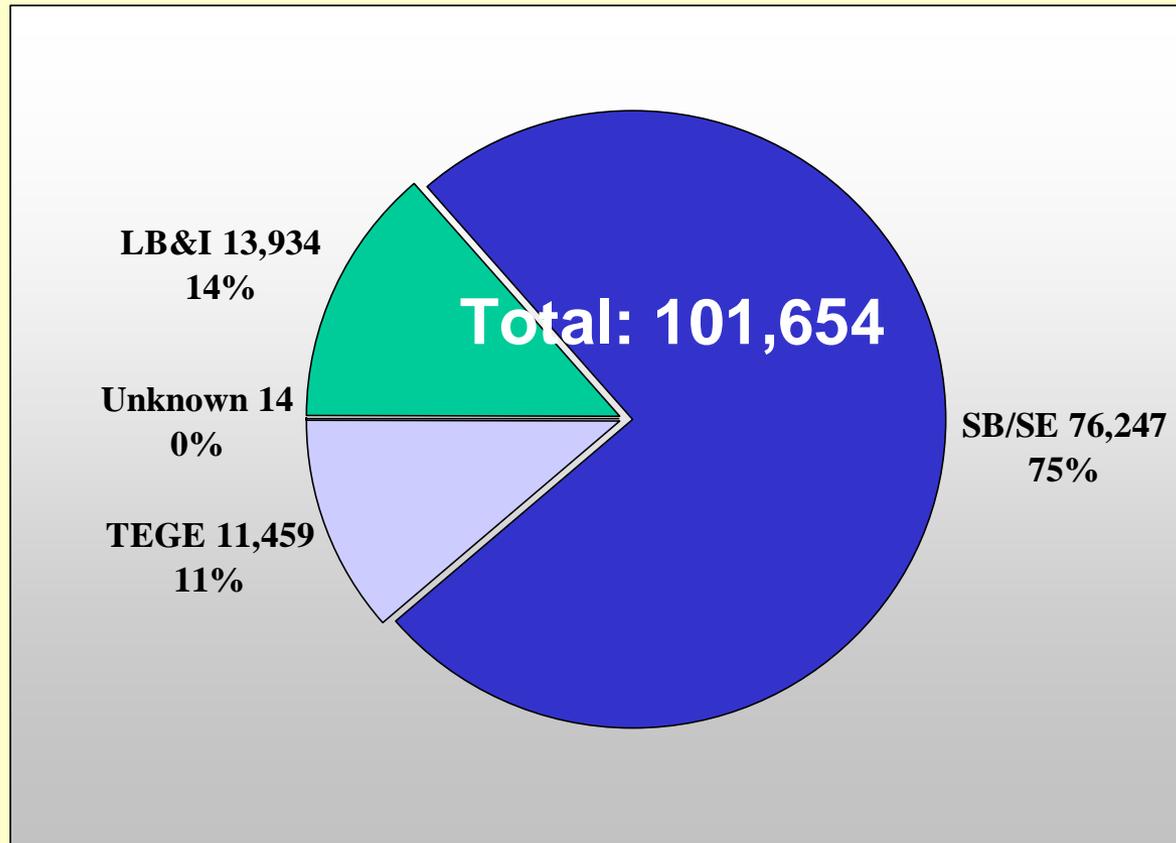


Form 945 Filing Patterns by Cycle Posted



Forms 945 by Business Operating Division

Processing Year 2011



Most Form 945 Returns by NAICS

(The North American Industry Classification System - NAICS)

CODE	TITLE	PY2011	%*
525110	Pension Funds	8,719	9%
522110	Commercial Banking	5,112	5%
621111	Offices of Physicians (except mental health specialists)	4,047	4%
813000	Religious, Grantmaking, Civic, Professional, & Similar Organizations	2,347	2%
621210	Offices of Dentists	1,786	2%
541110	Offices of Lawyers	1,308	1%
525990	Other Financial Vehicles	1,292	1%
522000	Credit Intermediation	1,142	1%
238900	Other Specialty Trade Contractors	954	1%
611000	Educational Services (including schools, colleges, & universities)	889	1%

*** The percentage of all Form 945 returns filed in PY2011**

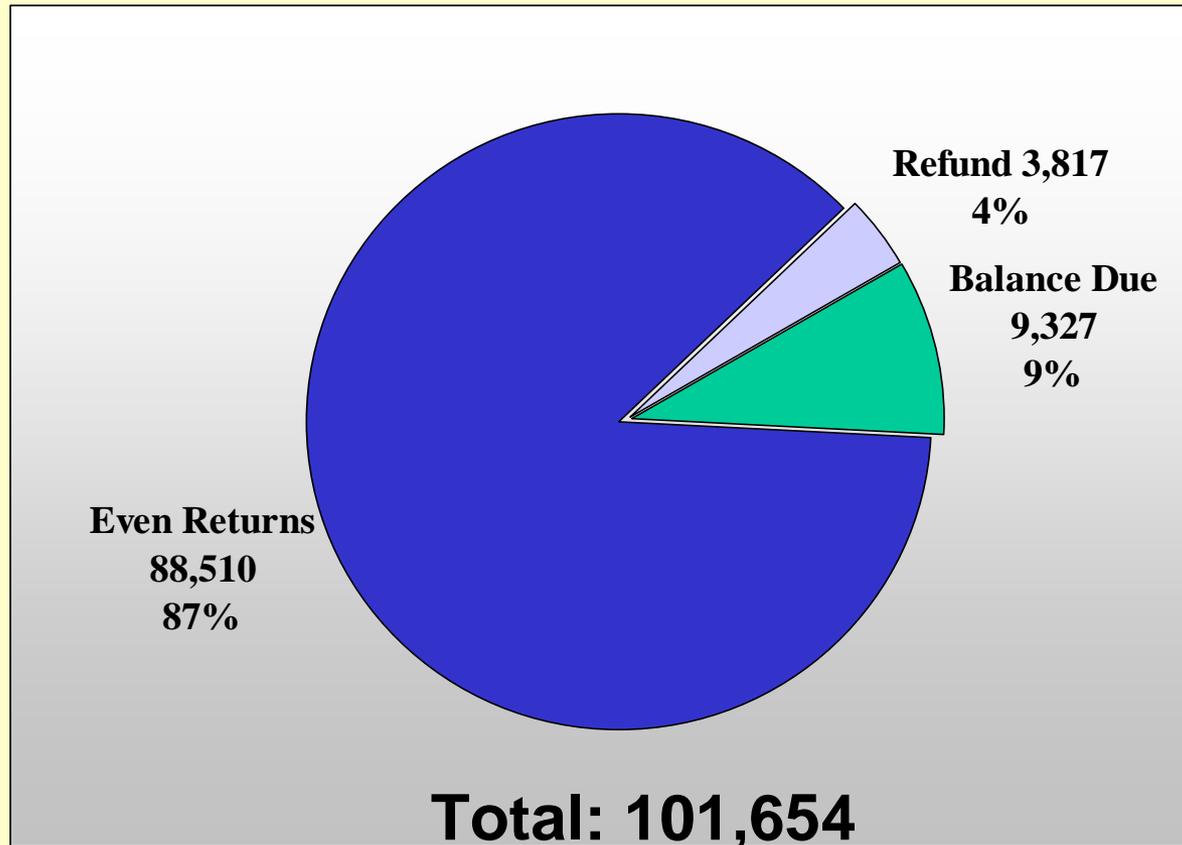
Form 945 Returns Filed by State

Processing Year 2011



Alaska (AK)	354	Hawaii (HI)	648	Maine (ME)	361	New Jersey (NJ)	3,151	South Dakota (SD)	352
Alabama (AL)	1,317	Iowa (IA)	1,408	Michigan (MI)	3,371	New Mexico (NM)	675	Tennessee (TN)	1,661
Arkansas (AR)	1,114	Idaho (ID)	596	Minnesota (MN)	2,173	Nevada (NV)	946	Texas (TX)	6,343
Arizona (AZ)	1,803	Illinois (IL)	5,709	Missouri (MO)	2,113	New York (NY)	6,547	Utah (UT)	730
California (CA)	12,500	Indiana (IN)	1,991	Mississippi (MS)	761	Ohio (OH)	4,209	Virginia (VA)	2,429
Colorado (CO)	1,638	Kansas (KS)	1,200	Montana (MT)	521	Oklahoma (OK)	1,194	Vermont (VT)	254
Connecticut (CT)	1,476	Kentucky (KY)	1,226	North Carolina (NC)	2,105	Oregon (OR)	1,351	Washington (WA)	2,322
Delaware (DE)	314	Louisiana (LA)	1,790	North Dakota (ND)	281	Pennsylvania (PA)	5,081	Washington (DC)	337
Florida (FL)	4,726	Massachusetts (MA)	2,241	Nebraska (NE)	841	Rhode Island (RI)	378	Wisconsin (WI)	1,895
Georgia (GA)	2,586	Maryland (MD)	1,777	New Hampshire (NH)	434	South Carolina (SC)	1,170	West Virginia (WV)	744
								Wyoming (WY)	233

Forms 945 by Balance Due & Overpayment Processing Year 2011



Form 945 Average Balance Due & Overpayment

Processing Year	Average Refund	Average Balance Due
2009	\$49,834	\$717,427
2010	\$41,510	\$97,111
2011	\$41,684	\$122,224

Form 945 Summary (PY2011)

- **e-file is not currently available for Form 945.**
- **Filing volume for Form 945 has been declining.**

508 Accessible Table for Slide 248 – Forms 945 Filed by State PY2011

State	Volume	State	Volume	State	Volume	State	Volume
Alaska (AK)	354	Illinois (IL)	5709	North Carolina (NC)	2105	South Carolina (SC)	1170
Alabama (AL)	1317	Indiana (IN)	1991	North Dakota (ND)	281	South Dakota (SD)	352
Arkansas (AR)	1114	Kansas (KS)	1200	Nebraska (NE)	841	Tennessee (TN)	1661
Arizona (AZ)	1803	Kentucky (KY)	1226	New Hampshire (NH)	434	Texas (TX)	6343
California (CA)	12500	Louisiana (LA)	1790	New Jersey (NJ)	3151	Utah (UT)	730
Colorado (CO)	1638	Massachusetts (MA)	2241	New Mexico (NM)	675	Virginia (VA)	2429
Connecticut (CT)	1476	Maryland (MD)	1777	Nevada (NV)	946	Vermont (VT)	254
Delaware (DE)	314	Maine (ME)	361	New York (NY)	6547	Washington (WA)	2322
Florida (FL)	4726	Michigan (MI)	3371	Ohio (OH)	4209	Washington (DC)	337
Georgia (GA)	2586	Minnesota (MN)	2173	Oklahoma (OK)	1194	Wisconsin (WI)	1895
Hawaii (HI)	648	Missouri (MO)	2113	Oregon (OR)	1351	West Virginia (WV)	744
Iowa (IA)	1408	Mississippi (MS)	761	Pennsylvania (PA)	5081	Wyoming (WY)	233
Idaho (ID)	596	Montana (MT)	521	Rhode Island (RI)	378		