



# Taxpayer Filing Attribute Report



**Taxpayer Filing Attribute Report**

Tax Return Year	1st Quarter			Part Year			Full Year		
	2009	2010	2011	2009	2010	2011	2009	2010	2011
Total Return Volume	73,071,636	74,892,717	75,125,683	128,014,032	130,206,934	132,054,473	136,579,042	138,932,072	
<b>Paid Preparer/Electronically Filed Return</b>									
Volume	38,958,513	41,327,297	40,534,905	60,121,032	67,493,797	69,524,707	63,051,285	71,499,035	
% of Total Returns Filed	53.32%	55.18%	53.96%	46.96%	51.84%	52.65%	46.16%	51.46%	
Sch A attached, but no Sch B	8,503,099	8,845,867	8,355,669	14,828,824	16,909,773	16,461,917	15,798,509	18,238,595	
Sch B attached, but no Sch A	1,908,576	1,796,013	1,722,923	4,029,151	4,273,752	4,781,533	4,265,174	4,591,987	
Both Sch A and B attached	1,637,751	1,714,959	1,665,613	5,061,003	6,040,858	7,006,630	5,847,160	7,125,873	
Sch C or C-EZ attached	4,909,994	5,400,525	5,243,217	10,000,218	11,706,049	12,243,382	11,125,833	13,226,482	
Sch D attached	5,195,857	5,615,062	4,944,413	12,988,448	15,622,377	15,919,176	14,398,413	17,613,961	
Earned Income Tax Credit	13,234,858	13,242,529	12,704,723	15,357,023	15,655,750	15,390,516	15,649,220	16,001,668	
Single	14,394,458	15,844,805	16,272,969	23,553,087	27,238,016	28,966,631	24,657,489	28,775,647	
Married Filing Joint	13,824,028	14,604,150	13,842,891	23,844,482	27,002,312	27,520,046	25,401,442	29,123,771	
Married Filing Sep	411,125	422,657	427,002	834,582	946,112	1,006,809	910,518	1,050,718	
Head of Household	10,303,081	10,428,468	9,966,304	11,845,970	12,262,741	11,986,804	12,039,397	12,501,129	
Widower w/Qual Child	25,821	27,217	25,739	40,075	44,616	44,417	42,439	47,770	
<b>Paid Preparer/V-Coded Return</b>									
Volume	3,867,716	2,305,070	1,313,742	13,755,228	7,399,726	4,880,543	16,510,019	9,024,025	
% of Total Returns Filed	5.29%	3.08%	1.75%	10.75%	5.68%	3.70%	12.09%	6.50%	
Sch A attached, but no Sch B	1,123,188	666,888	289,396	5,443,644	2,871,429	1,222,933	6,817,067	3,621,280	
Sch B attached, but no Sch A	2,630	1,759	40,944	33,920	23,664	361,133	61,871	49,002	
Both Sch A and B attached	2,809	1,761	39,637	55,735	30,776	547,459	109,445	69,085	
Sch C or C-EZ attached	517,358	331,085	173,192	3,024,362	1,656,040	1,086,431	4,024,737	2,239,786	
Sch D attached	680,301	339,352	132,217	4,611,427	2,105,992	1,270,058	5,801,643	2,728,669	
Earned Income Tax Credit	695,987	459,929	291,084	1,549,097	958,180	685,431	1,779,860	1,103,658	
Single	1,619,925	893,007	499,903	5,778,989	3,011,527	1,960,887	6,818,457	3,613,305	
Married Filing Joint	1,600,874	939,934	506,991	6,391,110	3,301,335	2,133,988	7,746,308	4,048,754	
Married Filing Sep	65,358	46,372	27,391	314,667	210,551	153,601	425,644	289,966	
Head of Household	579,479	424,629	278,828	1,260,393	872,311	629,549	1,509,843	1,066,874	
Widower w/Qual Child	2,080	1,128	629	7,908	4,002	2,518	9,767	5,126	
<b>Paid Preparer/Paper Return (not V-Coded)</b>									
Volume	450,829	224,447	652,506	1,340,279	703,715	1,109,078	1,479,311	1,004,569	
% of Total Returns Filed	0.62%	0.30%	0.87%	1.05%	0.54%	0.84%	1.08%	0.72%	
Sch A attached, but no Sch B	135,951	71,851	198,436	469,724	251,798	346,226	519,448	396,202	
Sch B attached, but no Sch A	588	121	18,939	3,058	1,097	50,737	2,511	1,938	
Both Sch A and B attached	894	83	16,596	4,757	1,053	45,232	2,626	2,229	
Sch C or C-EZ attached	57,889	25,448	67,037	264,083	133,384	172,783	250,807	166,454	
Sch D attached	54,516	29,142	86,603	254,795	130,112	173,502	292,107	204,407	
Earned Income Tax Credit	76,925	30,832	112,514	162,007	63,552	145,362	137,060	71,363	
Single	213,444	105,997	293,295	645,063	338,397	513,753	680,690	460,013	
Married Filing Joint	161,594	81,575	253,165	492,382	250,318	406,082	467,526	282,676	
Married Filing Sep	9,429	7,510	12,597	59,941	56,831	68,102	203,914	194,624	
Head of Household	66,206	29,293	93,212	134,772	57,947	120,775	126,697	66,991	
Widower w/Qual Child	156	72	237	519	222	384	484	265	

**Taxpayer Filing Attribute Report**

Tax Return Year	1st Quarter			Part Year			Full Year		
	2009	2010	2011	2009	2010	2011	2009	2010	2011
<b>Self-Prepared/Online Filed Return</b>									
Volume	23,280,967	26,090,340	28,027,476	34,065,456	38,398,879	42,322,472	34,820,550	39,739,184	
% of Total Returns Filed	31.86%	34.84%	37.31%	26.61%	29.49%	32.05%	25.49%	28.60%	
Sch A attached, but no Sch B	5,734,944	6,285,026	6,274,030	9,311,994	10,473,467	10,887,590	9,516,539	10,720,529	
Sch B attached, but no Sch A	438,455	358,802	458,211	856,070	805,216	988,389	878,396	969,640	
Both Sch A and B attached	527,159	412,940	378,900	1,287,090	1,143,613	1,257,922	1,338,438	1,197,583	
Sch C or C-EZ attached	1,833,479	2,078,076	2,195,339	3,511,935	3,845,259	4,313,716	3,679,164	4,033,998	
Sch D attached	2,501,650	2,592,046	2,383,642	5,141,172	5,496,189	5,809,490	5,286,361	5,662,266	
Earned Income Tax Credit	5,636,945	6,549,028	7,330,714	6,712,670	7,647,622	8,737,583	6,822,482	7,799,128	
Single	11,313,392	12,839,595	14,116,849	16,871,675	19,398,086	21,728,634	17,333,288	20,404,144	
Married Filing Joint	7,389,053	7,909,284	7,968,299	11,661,620	12,651,062	13,385,744	11,884,259	12,900,042	
Married Filing Sep	281,498	301,149	349,762	464,892	516,658	630,630	481,745	531,366	
Head of Household	4,284,645	5,027,629	5,581,413	5,044,468	5,814,367	6,560,255	5,102,667	5,884,532	
Widower w/Qual Child	12,379	12,683	11,153	18,146	18,706	17,209	18,591	19,100	
<b>Self-Prepared/V-Coded Return</b>									
Volume	2,474,018	2,384,397	1,902,397	8,277,646	7,735,731	6,611,021	9,287,615	8,551,296	
% of Total Returns Filed	3.39%	3.18%	2.53%	6.47%	5.94%	5.01%	6.80%	6.16%	
Sch A attached, but no Sch B	595,252	595,790	391,078	2,649,974	2,529,767	1,640,238	3,052,396	2,867,554	
Sch B attached, but no Sch A	919	1,598	35,634	11,479	14,917	287,739	17,669	20,811	
Both Sch A and B attached	900	1,233	35,123	10,732	12,441	396,936	16,768	18,293	
Sch C or C-EZ attached	240,408	251,250	181,743	1,310,269	1,219,814	1,027,028	1,620,427	1,478,570	
Sch D attached	290,450	286,990	171,221	1,804,805	1,665,537	1,344,863	2,080,943	1,891,772	
Earned Income Tax Credit	489,633	469,998	394,493	1,024,528	948,543	866,098	1,125,164	1,030,710	
Single	1,247,752	1,160,318	939,421	4,125,896	3,818,943	3,293,715	4,550,521	4,147,969	
Married Filing Joint	759,749	746,386	550,887	3,058,813	2,840,672	2,368,127	3,476,067	3,171,951	
Married Filing Sep	59,297	56,469	35,470	251,688	243,637	179,299	301,329	279,457	
Head of Household	406,113	420,251	375,969	834,187	828,958	767,093	955,125	947,976	
Widower w/Qual Child	1,107	973	650	3,989	3,521	2,787	4,573	3,943	
<b>Self-Prepared/Paper Return (not V-Coded)</b>									
Volume	3,548,594	2,561,165	2,694,657	10,412,879	7,794,132	7,606,652	10,617,915	8,369,129	
% of Total Returns Filed	4.86%	3.42%	3.59%	8.13%	5.99%	5.76%	7.77%	6.02%	
Sch A attached, but no Sch B	632,403	466,571	468,350	2,382,519	1,745,869	1,427,645	2,263,699	1,895,407	
Sch B attached, but no Sch A	2,243	2,120	83,532	16,761	14,586	363,694	21,026	20,750	
Both Sch A and B attached	1,812	1,089	55,276	9,491	6,217	291,984	8,603	7,862	
Sch C or C-EZ attached	161,902	119,520	126,940	899,868	688,240	663,909	930,239	811,684	
Sch D attached	295,241	251,684	243,533	1,348,626	1,060,964	1,046,272	1,321,800	1,148,969	
Earned Income Tax Credit	382,170	256,869	293,121	779,822	536,503	564,438	764,745	575,269	
Single	2,195,625	1,541,392	1,629,368	6,312,967	4,703,816	4,582,288	6,457,308	5,024,202	
Married Filing Joint	1,042,073	800,060	818,046	3,280,556	2,485,988	2,410,243	3,309,425	2,661,578	
Married Filing Sep	49,403	40,249	41,648	232,213	201,843	201,423	276,784	241,170	
Head of Household	260,324	178,671	204,868	573,963	399,841	410,165	570,565	439,239	
Widower w/Qual Child	1,169	793	727	3,716	2,644	2,533	3,833	2,940	

**Note:** Less than 1% of the total return volume has been excluded from these counts, because they were miscoded during return processing.

This report includes all Form 1040 series returns filed.

Sara Dir, SE:RPO:eFile Market Analysis

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	1st Quarter			Part Year			Full Year		
Tax Return Year	2009	2010	2011	2009	2010	2011	2009	2010	2011
Total Return Volume	73,071,636	74,892,717	75,125,683	128,014,032	130,206,934	132,054,473	136,579,042	138,932,072	
<b>Paid Preparer/Electronically Filed Return</b>									
Volume	38,958,513	41,327,297	40,534,905	60,121,032	67,493,797	69,524,707	63,051,285	71,499,035	
% of Total Returns Filed	53.32%	55.18%	53.96%	46.96%	51.84%	52.65%	46.16%	51.46%	
Sch A attached, but no Sch B	21.83%	21.40%	20.61%	24.66%	25.05%	23.68%	25.06%	25.51%	
Sch B attached, but no Sch A	4.90%	4.35%	4.25%	6.70%	6.33%	6.88%	6.76%	6.42%	
Both Sch A and B attached	4.20%	4.15%	4.11%	8.42%	8.95%	10.08%	9.27%	9.97%	
Sch C or C-EZ attached	12.60%	13.07%	12.94%	16.63%	17.34%	17.61%	17.65%	18.50%	
Sch D attached	13.34%	13.59%	12.20%	21.60%	23.15%	22.90%	22.84%	24.64%	
Earned Income Tax Credit	33.97%	32.04%	31.34%	25.54%	23.20%	22.14%	24.82%	22.38%	
Single	36.95%	38.34%	40.15%	39.18%	40.36%	41.66%	39.11%	40.25%	
Married Filing Joint	35.48%	35.34%	34.15%	39.66%	40.01%	39.58%	40.29%	40.73%	
Married Filing Sep	1.06%	1.02%	1.05%	1.39%	1.40%	1.45%	1.44%	1.47%	
Head of Household	26.45%	25.23%	24.59%	19.70%	18.17%	17.24%	19.09%	17.48%	
Widower w/Qual Child	0.07%	0.07%	0.06%	0.07%	0.07%	0.06%	0.07%	0.07%	
<b>Paid Preparer/V-Coded Return</b>									
Volume	3,867,716	2,305,070	1,313,742	13,755,228	7,399,726	4,880,543	16,510,019	9,024,025	
% of Total Returns Filed	5.29%	3.08%	1.75%	10.75%	5.68%	3.70%	12.09%	6.50%	
Sch A attached, but no Sch B	48.73%	50.76%	22.03%	39.58%	38.80%	25.06%	41.29%	40.13%	
Sch B attached, but no Sch A	0.11%	0.13%	3.12%	0.25%	0.32%	7.40%	0.37%	0.54%	
Both Sch A and B attached	0.12%	0.13%	3.02%	0.41%	0.42%	11.22%	0.66%	0.77%	
Sch C or C-EZ attached	22.44%	25.20%	13.18%	21.99%	22.38%	22.26%	24.38%	24.82%	
Sch D attached	29.51%	25.83%	10.06%	33.52%	28.46%	26.02%	35.14%	30.24%	
Earned Income Tax Credit	30.19%	35.01%	22.16%	11.26%	12.95%	14.04%	10.78%	12.23%	
Single	70.28%	67.97%	38.05%	42.01%	40.70%	40.18%	41.30%	40.04%	
Married Filing Joint	69.45%	71.55%	38.59%	46.46%	44.61%	43.72%	46.92%	44.87%	
Married Filing Sep	2.84%	3.53%	2.08%	2.29%	2.85%	3.15%	2.58%	3.21%	
Head of Household	25.14%	32.32%	21.22%	9.16%	11.79%	12.90%	9.15%	11.82%	
Widower w/Qual Child	0.09%	0.09%	0.05%	0.06%	0.05%	0.05%	0.06%	0.06%	
<b>Paid Preparer/Paper Return (not V-Coded)</b>									
Volume	450,829	224,447	652,506	1,340,279	703,715	1,109,078	1,479,311	1,004,569	
% of Total Returns Filed	0.62%	0.30%	0.87%	1.05%	0.54%	0.84%	1.08%	0.72%	
Sch A attached, but no Sch B	60.57%	11.01%	30.41%	35.05%	35.78%	31.22%	35.11%	39.44%	
Sch B attached, but no Sch A	0.26%	0.02%	2.90%	0.23%	0.16%	4.57%	0.17%	0.19%	
Both Sch A and B attached	0.40%	0.01%	2.54%	0.35%	0.15%	4.08%	0.18%	0.22%	
Sch C or C-EZ attached	25.79%	3.90%	10.27%	19.70%	18.95%	15.58%	16.95%	16.57%	
Sch D attached	24.29%	4.47%	13.27%	19.01%	18.49%	15.64%	19.75%	20.35%	
Earned Income Tax Credit	34.27%	4.73%	17.24%	12.09%	9.03%	13.11%	9.27%	7.10%	
Single	95.10%	16.24%	44.95%	48.13%	48.09%	46.32%	46.01%	45.79%	
Married Filing Joint	72.00%	12.50%	38.80%	36.74%	35.57%	36.61%	31.60%	28.14%	
Married Filing Sep	4.20%	1.15%	1.93%	4.47%	8.08%	6.14%	13.78%	19.37%	
Head of Household	29.50%	4.49%	14.29%	10.06%	8.23%	10.89%	8.56%	6.67%	
Widower w/Qual Child	0.07%	0.01%	0.04%	0.04%	0.03%	0.03%	0.03%	0.03%	

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	1st Quarter			Part Year			Full Year		
Tax Return Year	2009	2010	2011	2009	2010	2011	2009	2010	2011
<b>Self-Prepared/Online Filed Return</b>									
Volume	23,280,967	26,090,340	28,027,476	34,065,456	38,398,879	42,322,472	34,820,550	39,739,184	
% of Total Returns Filed	31.86%	34.84%	37.31%	26.61%	29.49%	32.05%	25.49%	28.60%	
Sch A attached, but no Sch B	24.63%	24.09%	22.39%	27.34%	27.28%	25.73%	27.33%	26.98%	
Sch B attached, but no Sch A	1.88%	1.38%	1.63%	2.51%	2.10%	2.34%	2.52%	2.44%	
Both Sch A and B attached	2.26%	1.58%	1.35%	3.78%	2.98%	2.97%	3.84%	3.01%	
Sch C or C-EZ attached	7.88%	7.96%	7.83%	10.31%	10.01%	10.19%	10.57%	10.15%	
Sch D attached	10.75%	9.93%	8.50%	15.09%	14.31%	13.73%	15.18%	14.25%	
Earned Income Tax Credit	24.21%	25.10%	26.16%	19.71%	19.92%	20.65%	19.59%	19.63%	
Single	48.60%	49.21%	50.37%	49.53%	50.52%	51.34%	49.78%	51.35%	
Married Filing Joint	31.74%	30.31%	28.43%	34.23%	32.95%	31.63%	34.13%	32.46%	
Married Filing Sep	1.21%	1.15%	1.25%	1.36%	1.35%	1.49%	1.38%	1.34%	
Head of Household	18.40%	19.27%	19.91%	14.81%	15.14%	15.50%	14.65%	14.81%	
Widower w/Qual Child	0.05%	0.05%	0.04%	0.05%	0.05%	0.04%	0.05%	0.05%	
<b>Self-Prepared/V-Coded Return</b>									
Volume	2,474,018	2,384,397	1,902,397	8,277,646	7,735,731	6,611,021	9,287,615	8,551,296	
% of Total Returns Filed	3.39%	3.18%	2.53%	6.47%	5.94%	5.01%	6.80%	6.16%	
Sch A attached, but no Sch B	24.06%	24.99%	20.56%	32.01%	32.70%	24.81%	32.87%	33.53%	
Sch B attached, but no Sch A	0.04%	0.07%	1.87%	0.14%	0.19%	4.35%	0.19%	0.24%	
Both Sch A and B attached	0.04%	0.05%	1.85%	0.13%	0.16%	6.00%	0.18%	0.21%	
Sch C or C-EZ attached	9.72%	10.54%	9.55%	15.83%	15.77%	15.54%	17.45%	17.29%	
Sch D attached	11.74%	12.04%	9.00%	21.80%	21.53%	20.34%	22.41%	22.12%	
Earned Income Tax Credit	19.79%	19.71%	20.74%	12.38%	12.26%	13.10%	12.11%	12.05%	
Single	50.43%	48.66%	49.38%	49.84%	49.37%	49.82%	49.00%	48.51%	
Married Filing Joint	30.71%	31.30%	28.96%	36.95%	36.72%	35.82%	37.43%	37.09%	
Married Filing Sep	2.40%	2.37%	1.86%	3.04%	3.15%	2.71%	3.24%	3.27%	
Head of Household	16.42%	17.63%	19.76%	10.08%	10.72%	11.60%	10.28%	11.09%	
Widower w/Qual Child	0.04%	0.04%	0.03%	0.05%	0.05%	0.04%	0.05%	0.05%	
<b>Self-Prepared/Paper Return (not V-Coded)</b>									
Volume	3,548,594	2,561,165	2,694,657	10,412,879	7,794,132	7,606,652	10,617,915	8,369,129	
% of Total Returns Filed	4.86%	3.42%	3.59%	8.13%	5.99%	5.76%	7.77%	6.02%	
Sch A attached, but no Sch B	17.82%	18.22%	17.38%	22.88%	22.40%	18.77%	21.32%	22.65%	
Sch B attached, but no Sch A	0.06%	0.08%	3.10%	0.16%	0.19%	4.78%	0.20%	0.25%	
Both Sch A and B attached	0.05%	0.04%	2.05%	0.09%	0.08%	3.84%	0.08%	0.09%	
Sch C or C-EZ attached	4.56%	4.67%	4.71%	8.64%	8.83%	8.73%	8.76%	9.70%	
Sch D attached	8.32%	9.83%	9.04%	12.95%	13.61%	13.75%	12.45%	13.73%	
Earned Income Tax Credit	10.77%	10.03%	10.88%	7.49%	6.88%	7.42%	7.20%	6.87%	
Single	61.87%	60.18%	60.47%	60.63%	60.35%	60.24%	60.82%	60.03%	
Married Filing Joint	29.37%	31.24%	30.36%	31.50%	31.90%	31.69%	31.17%	31.80%	
Married Filing Sep	1.39%	1.57%	1.55%	2.23%	2.59%	2.65%	2.61%	2.88%	
Head of Household	7.34%	6.98%	7.60%	5.51%	5.13%	5.39%	5.37%	5.25%	
Widower w/Qual Child	0.03%	0.03%	0.03%	0.04%	0.03%	0.03%	0.04%	0.04%	

Note: Less than 1% of the total return volume has been excluded from these counts, because they were miscoded during return processing.

This report includes all Form 1040 series returns filed.

Sara Dir, SE:RPO:eFile Market Analysis