

# Publication 6961

## 2016 Update

Calendar Year Projections of Information and  
Withholding Documents for the  
United States and IRS Campuses

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Office of Research  
Research, Applied Analytics and Statistics

**Publication 6961 (revised 7-2016) is a product of the IRS Office of Research, within the Research, Applied Analytics and Statistics organization.**

**Mary-Helen Risler**

Acting Director, Office of Research

**Michael Sebastiani**

Chief, Forecasting and Data Analysis

**Andre Palmer**

Team Leader, Forecasting

**Questions or comments regarding these information document forecasts or related matters can be directed to the corresponding staff member listed below.**

Information Return Volumes	<b>Andre Palmer</b>	(202) 803-9368
	<b>Michelle Chu</b>	(202) 803-9369
	<b>Jeff Matsuo</b>	(202) 803-9363
	<b>Brett Collins</b>	(202) 803-9370
Other Comments or Questions	<b>Michael Sebastiani</b>	(202) 803-9155
	<b>Andre Palmer</b>	(202) 803-9368

**Forecasts Available Electronically**

Forecasts from the most recent edition of this publication are available from the “Forms & Pubs” link on [www.irs.gov](http://www.irs.gov). IRS employees can access this projection product on the IRWeb intranet site by selecting the “Research” link, followed by “Research, Analysis & Statistics (RAS)” and then “Projections and Forecasting Publications.”

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## Table of Contents

Overview	1
Summary of Significant Trends and Revisions	1
Comments and Questions	2
Table 1. Comparison of Projections Made in 2015 Update versus 2016 Update for Calendar Year 2017	3
Table 2. Projections of Information and Withholding Documents - United States <b>All Media</b> Grand Total	4
Table 3. Projections of Information and Withholding Documents - United States <b>Paper</b> Total	5
Table 4. Projections of Information and Withholding Documents - United States <b>Non-Paper</b> Total	6
Tables 5A-D. Projections of Information and Withholding Documents Filed on <b>Paper by IRS Campus</b>	7
Table 6. Configuration of IRS Campuses for Paper Schedules K-1 and International	11
Table 7. Configuration of IRS Campuses for Most Paper Information & Withholding Documents	12
Statement of Methodology	13
Table Notes	15

## **Overview**

Office of Research staff within the Research, Applied Analytics and Statistics organization provide calendar year projections of information and withholding documents (IRP) on an annual basis to accommodate more recent filing experiences. These IRP documents also incorporate current legislative and administrative initiatives, as well as relevant economic and demographic trends. Forecasts of economic/demographic data used to develop some of these projections are provided by IHS Global Inc.

The information and withholding document projections contained in this publication are used primarily by the IRS operational and resource planning functions to assist in the formulation of their budget submissions and staffing requirements, and to complete other analyses. Enacted tax law changes and confirmed administrative plans are reflected in these projections. However, legislative or administrative initiatives under consideration are generally not included due to the uncertain nature of their eventual outcome.

## **Summary of Significant Trends and Revisions**

A summary of the major trends and other significant factors embedded in the return forecasts for this edition of Publication 6961 are noted below.

For calendar year (i.e., filing year) 2017, the grand total number of information and withholding documents projected in this update is about 35.9 percent (843.9 million forms) more than the total volume projected last year (see Table 1, left side). A major portion of the net revision is driven by the increase in the projections of Form 1099-B (i.e., 845.1 million more) and Form 1099-DIV (i.e., 3.4 million more). These upward revisions are in response to the actual CY 2015 and year to date (mid-July) CY 2016 filing experiences.

For paper submissions of IRP documents, the CY 2017 estimate is about 3.4 percent (i.e., 1.7 million forms) less than the paper volumes projected in last year's update of this publication (Table 1, right side). Embedded in this net change for paper volumes is a decrease of approximately 0.7 million returns in the forecast of paper Form 1065 Schedule K-1 and a 0.2 million decrease for paper Form 1120-S Schedule K-1. These results too are based on actual CY 2015, year to date CY 2016 filing experiences and the economic outlook affecting filing year 2017.

## Comments and Questions

We thank our customers for their support as we continually seek to improve our products and services wherever possible. We welcome customer feedback at any time. Comments and suggestions regarding this publication can be directed to Michael Sebastiani, Chief, Forecasting and Data Analysis Group at (202) 803-9155.

A handwritten signature in cursive script that reads "Mary-Helen Risler".

Mary-Helen Risler  
Acting Director, Office of Research

**Table 1. Comparison of Projections Made in 2015 vs 2016 for Calendar Year 2017:**  
**All Media Grand Total and Paper Only (Data in thousands)**

Form	All Media Grand Total				Paper Only			
	2017 Projections		Net Change	Percent Change	2017 Projections		Net Change	Percent Change
	Made in 2015	Made in 2016*			Made in 2015	Made in 2016*		
<b>Grand Total</b>	<b>2,352,714</b>	<b>3,196,571</b>	<b>843,858</b>	<b>35.9%</b>	<b>45,947</b>	<b>44,391</b>	<b>(1,556)</b>	<b>-3.4%</b>
<b>Total</b>	<b>261,803</b>	<b>262,942</b>	<b>1,138</b>	<b>0.4%</b>	<b>70</b>	<b>68</b>	<b>(2)</b>	<b>-2.7%</b>
W-2	248,791	250,261	1,471	0.6%	0	0	0	n.a.
W-2G	13,013	12,681	(332)	-2.6%	70	68	(2)	-2.7%
<b>Total</b>	<b>2,090,910</b>	<b>2,933,630</b>	<b>842,719</b>	<b>40.3%</b>	<b>45,877</b>	<b>44,324</b>	<b>(1,554)</b>	<b>-3.4%</b>
K-1 (Form 1041)	3,667	3,453	(214)	-5.8%	854	708	(146)	-17.1%
K-1 (Form 1065)	30,123	31,939	1,816	6.0%	2,486	1,794	(692)	-27.8%
K-1 (Form 1120-S)	7,383	7,646	263	3.6%	1,277	1,039	(238)	-18.6%
Foreign	1,987	699	(1,288)	-64.8%	0	0	0	n.a.
SSA/RRB-1099	65,623	64,681	(942)	-1.4%	0	0	0	n.a.
1096	5,555	5,386	(169)	-3.0%	5,555	5,386	(169)	-3.0%
1042-S	5,711	5,971	260	4.6%	306	181	(125)	-40.8%
1097-BTC	1	3	2	158.3%	1	2	1	185.7%
1098	81,125	78,080	(3,045)	-3.8%	441	412	(29)	-6.5%
1098-C	117	125	8	6.8%	10	11	1	8.2%
1098-E	22,583	23,443	860	3.8%	5	4	(0)	-8.9%
1098-T	27,800	26,939	(861)	-3.1%	57	67	10	17.1%
1099-A	549	563	14	2.5%	3	3	0	13.8%
1099-B	1,166,355	2,011,432	845,077	72.5%	36	34	(1)	-3.6%
1099-C	7,054	6,131	(923)	-13.1%	45	48	4	7.8%
1099-CAP	0	1	0	50.0%	0	0	0	50.0%
1099-DIV	85,733	89,108	3,375	3.9%	239	270	31	12.8%
1099-G	82,732	74,326	(8,406)	-10.2%	17	19	2	11.0%
1099-INT	140,555	140,188	(367)	-0.3%	662	636	(26)	-3.9%
1099-K	9,751	9,869	119	1.2%	37	38	1	1.3%
1099-LTC	329	326	(2)	-0.7%	0	0	(0)	-50.0%
1099-MISC	93,246	95,463	2,217	2.4%	33,035	32,861	(174)	-0.5%
1099-OID	1,966	1,664	(302)	-15.4%	2	3	1	23.8%
1099-PATR	1,806	1,825	19	1.1%	25	27	3	10.9%
1099-Q	2,530	2,625	95	3.8%	0	0	0	0.0%
1099-R	96,393	96,162	(231)	-0.2%	295	289	(6)	-1.9%
1099-S	3,447	3,477	30	0.9%	456	466	10	2.3%
1099-SA	8,605	10,202	1,597	18.6%	1	1	0	33.3%
3921	314	282	(32)	-10.2%	22	14	(8)	-35.8%
3922	5,104	5,722	618	12.1%	4	2	(3)	-56.8%
5498	120,448	121,785	1,337	1.1%	7	6	(1)	-9.2%
5498-ESA	324	376	52	16.1%	0	0	(0)	-50.0%
5498-SA	11,976	13,737	1,761	14.7%	1	1	0	16.7%

Notes:  
 Negative values (numbers in parentheses) indicate projections that have been lowered.  
 Detail may not add to total due to rounding.  
 Table does not contain counts for Forms 5471, 5472, 8027.  
 Currency Transaction Reports (CTRs) are not included in Table 1.

**Table 2. Projections of Information and Withholding Documents**  
**United States All Media Grand Total: Calendar Years 2016 to 2024**

Form	Actual		Projected							
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
<b>Grand Total (1)</b>	<b>2,598,004,282</b>	<b>3,130,488,500</b>	<b>3,196,571,300</b>	<b>3,262,415,600</b>	<b>3,328,314,400</b>	<b>3,393,873,800</b>	<b>3,459,003,100</b>	<b>3,523,587,000</b>	<b>3,587,880,400</b>	<b>3,651,906,900</b>
<b>Subtotal</b>	<b>254,965,979</b>	<b>259,921,400</b>	<b>262,941,700</b>	<b>265,301,900</b>	<b>268,070,400</b>	<b>270,568,200</b>	<b>272,888,300</b>	<b>274,901,800</b>	<b>276,942,900</b>	<b>279,018,300</b>
W-2	243,550,600	247,688,600	250,261,100	251,874,700	253,866,100	255,603,800	257,215,900	258,580,200	260,034,200	261,511,200
W-2G	11,415,379	12,232,800	12,680,600	13,427,200	14,204,200	14,964,400	15,672,500	16,321,600	16,908,700	17,507,000
<b>Subtotal</b>	<b>2,343,038,303</b>	<b>2,870,567,100</b>	<b>2,933,629,600</b>	<b>2,997,113,700</b>	<b>3,060,244,000</b>	<b>3,123,305,600</b>	<b>3,186,114,800</b>	<b>3,248,685,200</b>	<b>3,310,937,500</b>	<b>3,372,888,600</b>
K-1 (Form 1041)	3,403,736	3,447,800	3,452,800	3,457,800	3,462,900	3,467,900	3,472,900	3,478,000	3,483,000	3,488,000
K-1 (Form 1065)	29,931,317	30,872,400	31,939,300	33,006,200	34,073,100	35,140,000	36,206,900	37,273,800	38,340,700	39,407,600
K-1 (Form 1120-S)	7,431,895	7,505,400	7,645,700	7,786,000	7,926,300	8,066,600	8,206,900	8,347,200	8,487,500	8,627,900
Foreign	735,659	717,400	699,100	680,800	662,500	644,100	625,800	607,500	589,200	570,900
SSA/RRB-1099	63,112,586	63,753,000	64,680,600	66,227,400	67,837,200	69,412,000	70,986,000	72,445,200	73,683,100	74,844,100
1096	5,422,293	5,411,000	5,386,000	5,362,600	5,339,000	5,315,400	5,291,900	5,268,300	5,244,700	5,221,200
1042-S	5,282,421	5,665,400	5,971,200	6,233,800	6,472,300	6,697,300	6,914,800	7,128,100	7,339,000	7,548,600
1097-BTC	1,533	2,400	3,100	3,700	4,800	8,100	10,300	12,100	14,900	15,700
1098	81,132,333	80,064,200	78,080,200	76,214,300	74,447,900	72,764,900	71,152,000	69,598,100	68,093,700	66,630,900
1098-C	123,011	123,900	124,900	125,800	126,800	127,700	128,600	129,600	130,500	131,400
1098-E	21,966,235	23,287,800	23,443,400	23,610,400	23,788,200	23,976,400	24,174,500	24,382,000	24,598,600	24,823,900
1098-T	26,156,848	26,608,400	26,939,300	27,269,300	27,598,300	27,926,400	28,253,300	28,579,200	28,903,900	29,227,500
1099-A	628,993	614,300	563,000	544,600	547,700	562,200	565,100	552,900	536,700	522,600
1099-B	1,434,809,803	1,956,940,400	2,011,431,800	2,065,923,100	2,120,414,400	2,174,905,800	2,229,397,100	2,283,888,400	2,338,379,800	2,392,871,100
1099-C	6,364,769	5,667,800	6,131,000	6,540,900	6,915,100	7,283,900	7,621,100	7,979,400	8,363,600	8,742,000
1099-CAP	416	600	600	600	600	600	600	600	600	600
1099-DIV	87,281,753	88,013,100	89,108,400	90,370,600	91,485,200	92,650,700	93,830,800	95,003,600	96,187,600	97,377,700
1099-G	77,606,213	73,649,400	74,325,900	74,976,900	75,604,200	76,209,400	76,794,200	77,359,700	77,907,400	78,438,100
1099-INT	143,367,656	141,427,600	140,188,200	138,995,500	137,846,300	136,737,400	135,666,100	134,629,900	133,626,600	132,654,200
1099-K	9,748,857	9,820,200	9,869,300	9,918,700	9,968,300	10,018,100	10,068,200	10,118,600	10,169,100	10,220,000
1099-LTC	299,563	313,000	326,400	339,800	353,200	366,600	380,000	393,400	406,800	420,300
1099-MISC	92,003,184	94,285,200	95,463,300	96,503,100	97,548,900	98,657,700	99,682,700	100,695,300	101,691,500	102,658,000
1099-OID	2,074,290	1,779,600	1,663,700	1,554,300	1,450,900	1,353,300	1,261,200	1,174,200	1,092,000	1,014,400
1099-PATR	1,820,375	1,823,900	1,824,800	1,825,000	1,825,100	1,825,100	1,825,100	1,825,100	1,825,100	1,825,100
1099-Q	2,404,454	2,521,100	2,625,300	2,718,400	2,801,700	2,876,100	2,942,600	3,002,000	3,055,100	3,102,600
1099-R	92,096,506	94,195,600	96,162,400	98,195,900	100,195,800	102,212,700	104,220,900	106,233,500	108,244,000	110,255,500
1099-S	3,285,433	3,387,800	3,476,500	3,560,000	3,640,400	3,723,200	3,813,600	3,905,700	3,999,900	3,999,900
1099-SA	8,063,576	9,068,000	10,201,700	11,233,400	12,170,100	13,018,100	13,783,400	14,471,600	15,087,900	15,637,300
3921	273,661	278,000	282,100	286,000	289,500	291,800	293,600	295,500	296,900	298,300
3922	4,945,507	5,679,100	5,722,000	5,804,700	5,880,700	5,948,600	6,016,600	6,087,900	6,154,200	6,219,600
5498	120,105,028	121,098,800	121,098,800	122,291,600	122,696,100	123,042,900	123,357,300	123,653,600	123,939,800	124,220,200
5498-ESA	405,844	388,500	375,800	366,500	359,600	354,600	350,900	348,200	346,200	344,800
5498-SA	10,752,553	12,156,100	13,737,100	15,186,100	16,511,300	17,720,100	18,819,700	19,816,900	20,717,800	21,528,600
<b>Currency Transaction Reports (2)</b>	<b>Actual</b>	<b>Projected</b>								
	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
<b>Total CTR</b>	<b>243,568</b>	<b>248,484</b>	<b>250,876</b>	<b>253,167</b>	<b>255,379</b>	<b>257,531</b>	<b>259,637</b>	<b>261,706</b>	<b>263,746</b>	<b>265,765</b>
8300	243,568	248,484	250,876	253,167	255,379	257,531	259,637	261,706	263,746	265,765

Notes:

- (1) Grand Total includes Form 1096 which is a "payer" transmittal document used to transmit "payee" documents.
  - (2) Currency Transaction Report volumes are listed separately and not included in Grand Total. FinCen 103 and FinCen 104 are no longer processed by IRS.
- Table does not contain counts for Forms 5471, 5472, 8027.  
 Detail may not add to total due to rounding.



**Table 3. Projections of Information and Withholding Documents United States Paper Total: Calendar Years 2016 to 2024**

Form	Actual		Projected							
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
<b>Total, Paper (1)</b>	<b>44,636,470</b>	<b>44,536,300</b>	<b>44,391,100</b>	<b>44,350,100</b>	<b>44,234,500</b>	<b>44,166,700</b>	<b>44,140,000</b>	<b>44,144,400</b>	<b>44,164,900</b>	<b>44,201,500</b>
W-2	0	0	0	0	0	0	0	0	0	0
W-2G	68,903	68,000	67,700	67,000	66,400	66,000	65,600	65,200	64,800	64,400
<b>Subtotal, Schedule K-1</b>	<b>4,726,720</b>	<b>4,113,000</b>	<b>3,540,800</b>	<b>3,046,700</b>	<b>2,615,300</b>	<b>2,234,000</b>	<b>1,892,700</b>	<b>1,583,700</b>	<b>1,300,300</b>	<b>1,037,600</b>
K-1 (Form 1041)	760,249	753,700	708,100	662,600	617,100	571,500	526,000	480,500	434,900	389,400
K-1 (Form 1065)	2,642,375	2,186,500	1,794,100	1,479,900	1,228,300	1,026,800	865,500	736,200	632,700	549,900
K-1 (Form 1120-S)	1,324,096	1,172,800	1,038,500	904,200	769,900	635,600	501,300	367,000	232,700	98,300
Foreign	0	0	0	0	0	0	0	0	0	0
SSA/RRB-1099	0	0	0	0	0	0	0	0	0	0
1096	5,422,293	5,411,000	5,386,000	5,362,600	5,339,000	5,315,400	5,291,900	5,268,300	5,244,700	5,221,200
<b>Subtotal, Scannable Forms</b>	<b>34,418,554</b>	<b>34,944,300</b>	<b>35,396,700</b>	<b>35,873,800</b>	<b>36,213,800</b>	<b>36,551,300</b>	<b>36,889,800</b>	<b>37,227,200</b>	<b>37,554,900</b>	<b>37,878,200</b>
1042-S	187,010	183,500	181,400	180,200	179,400	178,900	178,600	178,500	178,300	178,300
1097-BTC	843	2,000	2,000	2,300	3,000	5,100	6,500	7,700	9,500	10,000
1098	455,508	433,100	412,400	392,800	374,000	356,200	339,300	323,200	307,900	293,300
1098-C	13,876	12,100	10,500	9,200	8,000	7,000	6,100	5,300	4,600	4,000
1098-E	4,891	4,500	4,100	3,800	3,500	3,200	3,000	2,700	2,500	2,300
1098-T	98,624	81,000	66,500	54,600	44,800	36,800	30,200	24,800	20,400	16,700
1099-A	3,741	3,600	3,300	3,000	2,700	2,500	2,300	2,100	1,900	1,700
1099-B	34,312	34,400	34,400	34,500	34,500	34,500	34,600	34,600	34,600	34,700
1099-C	46,816	47,700	48,200	48,600	49,000	49,400	49,600	49,900	50,200	50,400
1099-CAP	221	300	300	300	300	300	300	300	300	300
1099-DIV	264,017	266,200	269,500	273,400	276,700	280,300	283,800	287,400	291,000	294,600
1099-G	19,918	18,900	19,100	19,200	19,400	19,600	19,700	19,900	20,000	20,100
1099-INT	650,096	641,300	635,700	630,300	625,100	620,000	615,200	610,500	605,900	601,500
1099-K	33,521	37,400	37,600	37,800	38,000	38,200	38,300	38,500	38,700	38,900
1099-LTC	112	100	100	100	100	100	100	100	100	100
1099-MISC	31,779,683	32,361,400	32,861,100	33,379,500	33,755,900	34,124,300	34,491,000	34,854,100	35,204,200	35,547,600
1099-OID	3,339	2,900	2,600	2,300	2,100	1,900	1,700	1,500	1,300	1,200
1099-PATR	31,296	29,300	27,400	25,600	23,800	22,100	20,400	18,700	17,100	15,600
1099-Q	191	200	200	200	200	200	200	200	200	200
1099-R	301,097	294,700	289,400	285,100	281,600	278,700	276,300	274,400	272,800	272,800
1099-S	465,570	466,000	466,400	466,600	466,700	466,800	466,900	466,900	466,900	466,900
1099-SA	1,345	1,200	1,200	1,100	1,100	1,000	1,000	1,000	1,000	1,000
3921	13,166	13,600	14,000	14,400	14,800	15,200	15,600	16,000	16,400	16,800
3922	1,605	1,800	1,900	1,900	1,900	1,900	2,000	2,000	2,000	2,000
5498	6,101	6,000	5,900	5,900	5,900	5,900	5,900	5,900	5,900	5,900
5498-ESA	94	100	100	100	100	100	100	100	100	100
5498-SA	1,561	1,500	1,400	1,300	1,300	1,200	1,200	1,200	1,100	1,100
<b>Currency Transaction Reports (2)</b>	<b>Actual</b>	<b>Projected</b>								
	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
<b>Total CTR, Paper</b>	<b>243,568</b>	<b>248,484</b>	<b>250,876</b>	<b>253,167</b>	<b>255,379</b>	<b>257,531</b>	<b>259,637</b>	<b>261,706</b>	<b>263,746</b>	<b>265,765</b>
8300	243,568	248,484	250,876	253,167	255,379	257,531	259,637	261,706	263,746	265,765

Notes:

- (1) Total Paper includes Form 1096 which is a "payer" transmittal document used to transmit "payee" documents.
- (2) Currency Transaction Report volumes are listed separately and not included in Total Paper. FinCen 103 and FinCen 104 are no longer processed by IRS. Table does not contain counts for Forms 5471, 5472, 8027. Detail may not add to total due to rounding.

**Table 4. Projections of Information and Withholding Documents United States Non-Paper Total: Calendar Years 2016 to 2024**

Form	Actual	Projected								
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
<b>Total, Non-Paper (1)</b>	<b>2,553,367,812</b>	<b>3,085,952,200</b>	<b>3,152,180,200</b>	<b>3,218,065,500</b>	<b>3,284,079,800</b>	<b>3,349,707,100</b>	<b>3,414,863,100</b>	<b>3,479,442,500</b>	<b>3,543,715,600</b>	<b>3,607,705,400</b>
W-2	243,550,600	247,688,600	250,261,100	251,874,700	253,866,100	255,603,800	257,215,900	258,580,200	260,034,200	261,511,200
W-2G	11,346,476	12,164,800	12,612,900	13,360,200	14,137,800	14,898,400	15,606,800	16,256,400	16,843,900	17,442,600
K-1 (Form 1041)	2,643,487	2,694,100	2,744,600	2,795,200	2,845,800	2,896,400	2,946,900	2,997,500	3,048,100	3,098,600
K-1 (Form 1065)	27,288,942	28,685,900	30,145,200	31,526,300	32,844,800	34,113,200	35,341,400	36,537,500	37,707,900	38,857,700
K-1 (Form 1120-S)	6,107,799	6,332,500	6,607,200	6,881,800	7,156,400	7,431,000	7,705,600	7,980,300	8,254,900	8,529,500
Foreign	735,659	717,400	699,100	680,800	662,500	644,100	625,800	607,500	589,200	570,900
SSA/RRB-1099	63,112,586	63,753,000	64,680,600	66,227,400	67,837,200	69,412,000	70,986,000	72,445,200	73,683,100	74,844,100
1096	0	0	0	0	0	0	0	0	0	0
1042-S	5,095,411	5,481,900	5,789,800	6,053,600	6,292,900	6,518,400	6,736,100	6,949,600	7,160,700	7,370,300
1097-BTC	692	900	1,100	1,300	1,800	3,000	3,800	4,400	5,500	5,800
1098	80,676,825	79,631,100	77,667,700	75,821,600	74,073,800	72,408,600	70,812,700	69,274,900	67,785,800	66,337,600
1098-C	109,135	111,900	114,400	116,700	118,800	120,700	122,600	124,300	125,900	127,400
1098-E	21,961,344	23,283,300	23,439,300	23,606,600	23,784,700	23,973,200	24,171,500	24,379,300	24,596,100	24,821,600
1098-T	26,058,224	26,527,400	26,872,800	27,214,700	27,553,500	27,889,500	28,223,100	28,554,400	28,883,600	29,210,800
1099-A	625,252	610,600	559,700	541,600	544,900	559,700	562,900	550,800	534,800	520,900
1099-B	1,434,775,491	1,956,906,000	2,011,397,300	2,065,888,600	2,120,379,900	2,174,871,200	2,229,362,500	2,283,853,800	2,338,345,100	2,392,836,400
1099-C	6,317,953	5,620,000	6,082,800	6,492,300	6,866,100	7,234,500	7,571,500	7,929,500	8,313,400	8,691,500
1099-CAP	195	300	300	300	300	300	300	300	300	300
1099-DIV	87,017,736	87,746,900	88,838,900	90,097,300	91,208,400	92,370,400	93,547,000	94,716,300	95,896,600	97,083,100
1099-G	77,586,295	73,630,500	74,306,900	74,957,600	75,584,800	76,189,900	76,774,500	77,339,900	77,887,400	78,418,000
1099-INT	142,717,560	140,786,300	139,552,500	138,365,300	137,221,200	136,117,300	135,050,900	134,019,400	133,020,700	132,052,700
1099-K	9,715,336	9,782,800	9,831,800	9,880,900	9,930,300	9,980,000	10,029,900	10,080,000	10,130,400	10,181,100
1099-LTC	299,451	312,900	326,300	339,700	353,100	366,500	380,000	393,400	406,800	420,200
1099-MISC	60,223,501	61,923,800	62,602,100	63,123,600	63,792,900	64,533,400	65,191,600	65,841,200	66,487,300	67,110,400
1099-OID	2,070,951	1,776,700	1,661,100	1,551,900	1,448,800	1,351,500	1,259,500	1,172,700	1,090,700	1,013,200
1099-PATR	1,789,079	1,794,600	1,797,400	1,799,400	1,801,300	1,803,000	1,804,700	1,806,300	1,807,900	1,809,500
1099-Q	2,404,263	2,520,900	2,625,100	2,718,200	2,801,500	2,875,900	2,942,400	3,001,800	3,054,900	3,102,400
1099-R	91,795,409	93,900,900	95,873,000	97,910,800	99,914,200	101,934,000	103,944,600	105,959,200	107,971,200	109,982,700
1099-S	2,819,863	2,921,800	3,010,100	3,093,500	3,173,700	3,256,400	3,346,700	3,438,800	3,533,000	3,533,000
1099-SA	8,062,231	9,066,800	10,200,500	11,232,300	12,169,000	13,017,000	13,782,400	14,470,600	15,086,900	15,636,300
3921	260,495	264,400	268,100	271,600	274,700	276,600	277,900	279,500	280,500	281,400
3922	4,943,902	5,677,200	5,720,200	5,802,800	5,878,800	5,946,700	6,014,600	6,085,900	6,152,200	6,217,500
5498	120,098,927	121,092,800	121,779,100	122,285,700	122,690,200	123,037,000	123,351,500	123,647,800	123,933,900	124,214,300
5498-ESA	405,750	388,400	375,700	366,400	359,500	354,500	350,800	348,100	346,100	344,700
5498-SA	10,750,992	12,154,600	13,735,700	15,184,800	16,510,000	17,718,900	18,818,500	19,815,700	20,716,700	21,527,500
<b>Currency Transaction Reports (2)</b>	<b>Actual</b>	<b>Projected</b>								
	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
<b>Total CTR, Non-Paper</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
8300	0	0	0	0	0	0	0	0	0	0

Notes:  
 (1) Total Non-Paper includes magnetic tape filing, electronic filing, and diskette filing.  
 (2) Currency Transaction Report volumes are listed separately and not included in Total Non-Paper. FinCen 103 and FinCen 104 are no longer processed by IRS.  
 Table does not contain counts for Forms 5471, 5472, 8027.  
 Detail may not add to total due to rounding.

**Table 5A. Projections of Information and Withholding Documents Filed on Paper at the Austin IRS Campus: Calendar Years 2016 to 2024**

Form	Actual	Projected								
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
<b>Total, Paper</b>	<b>23,283,915</b>	<b>23,584,900</b>	<b>23,834,700</b>	<b>24,099,400</b>	<b>24,283,600</b>	<b>24,466,500</b>	<b>24,649,900</b>	<b>24,832,800</b>	<b>25,010,100</b>	<b>25,184,900</b>
W-2	0	0	0	0	0	0	0	0	0	0
W-2G	47,815	47,200	47,000	46,500	46,100	45,800	45,500	45,300	45,000	44,700
K-1 (Form 1041)	0	0	0	0	0	0	0	0	0	0
K-1 (Form 1065)	0	0	0	0	0	0	0	0	0	0
K-1 (Form 1120-S)	0	0	0	0	0	0	0	0	0	0
Foreign	0	0	0	0	0	0	0	0	0	0
SSA/RRB-1099	0	0	0	0	0	0	0	0	0	0
1096	3,093,093	3,086,700	3,072,400	3,059,000	3,045,600	3,032,100	3,018,700	3,005,200	2,991,800	2,978,400
1042-S	0	0	0	0	0	0	0	0	0	0
1097-BTC	490	900	1,200	1,400	1,800	3,000	3,800	4,500	5,500	5,800
1098	313,156	297,800	283,500	270,000	257,100	244,900	233,300	222,200	211,700	201,700
1098-C	6,481	5,600	4,900	4,300	3,700	3,300	2,800	2,500	2,200	1,900
1098-E	2,912	2,700	2,500	2,300	2,100	1,900	1,800	1,600	1,500	1,400
1098-T	65,001	53,400	43,800	36,000	29,600	24,300	19,900	16,400	13,400	11,000
1099-A	2,320	2,300	2,100	1,900	1,700	1,600	1,400	1,300	1,200	1,100
1099-B	21,827	21,900	21,900	21,900	21,900	22,000	22,000	22,000	22,000	22,000
1099-C	33,411	34,100	34,400	34,700	35,000	35,200	35,400	35,600	35,800	36,000
1099-CAP	124	100	100	100	100	100	100	100	100	100
1099-DIV	150,325	151,600	153,500	155,600	157,600	159,600	161,600	163,600	165,700	167,700
1099-G	16,497	15,700	15,800	15,900	16,100	16,200	16,300	16,400	16,600	16,700
1099-INT	333,192	328,700	325,800	323,000	320,400	317,800	315,300	312,900	310,600	308,300
1099-K	21,967	24,500	24,600	24,800	24,900	25,000	25,100	25,300	25,400	25,500
1099-LTC	40	0	0	0	0	0	0	0	0	0
1099-MISC	18,636,178	18,977,300	19,270,400	19,574,300	19,795,100	20,011,100	20,226,200	20,439,100	20,644,400	20,845,800
1099-OID	2,550	2,200	2,000	1,800	1,600	1,400	1,300	1,100	1,000	900
1099-PATR	13,668	12,800	12,000	11,200	10,400	9,600	8,900	8,200	7,500	6,800
1099-Q	129	100	100	100	100	100	100	100	100	100
1099-R	175,662	171,900	168,800	166,300	164,300	162,600	161,200	160,100	159,100	159,100
1099-S	333,495	333,800	334,100	334,200	334,300	334,400	334,400	334,500	334,500	334,500
1099-SA	799	700	700	700	600	600	600	600	600	600
3921	7,843	8,100	8,300	8,600	8,800	9,100	9,300	9,500	9,800	10,000
3922	724	800	800	800	900	900	900	900	900	900
5498	3,144	3,100	3,100	3,000	3,000	3,000	3,000	3,000	3,000	3,000
5498-ESA	46	0	0	0	0	0	0	0	0	0
5498-SA	1,026	1,000	900	900	800	800	800	800	700	700

Notes:  
 Projected detail may not add to total due to rounding.  
 Table does not contain counts for Forms 5471, 5472, 8027.

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 Office of Research  
 Internal Revenue Service  
 Publication 6961, 2016 Update

**Table 5B. Projections of Information and Withholding Documents Filed on Paper at the Cincinnati IRS Campus: Calendar Years 2016 to 2024**

Form	Actual	Projected								
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
<b>Total, Paper</b>	<b>2,309,448</b>	<b>2,031,200</b>	<b>1,765,200</b>	<b>1,531,200</b>	<b>1,322,900</b>	<b>1,135,000</b>	<b>963,700</b>	<b>805,500</b>	<b>657,800</b>	<b>518,600</b>
W-2	0	0	0	0	0	0	0	0	0	0
W-2G	0	0	0	0	0	0	0	0	0	0
K-1 (Form 1041)	461,629	457,600	430,000	402,300	374,700	347,000	319,400	291,700	264,100	236,500
K-1 (Form 1065)	1,082,735	895,900	735,200	606,400	503,300	420,700	354,600	301,700	259,300	225,300
K-1 (Form 1120-S)	765,084	677,700	600,100	522,500	444,900	367,300	289,600	212,000	134,400	56,800
Foreign	0	0	0	0	0	0	0	0	0	0
SSA/RRB-1099	0	0	0	0	0	0	0	0	0	0
1096	0	0	0	0	0	0	0	0	0	0
1042-S	0	0	0	0	0	0	0	0	0	0
1097-BTC	0	0	0	0	0	0	0	0	0	0
1098	0	0	0	0	0	0	0	0	0	0
1098-C	0	0	0	0	0	0	0	0	0	0
1098-E	0	0	0	0	0	0	0	0	0	0
1098-T	0	0	0	0	0	0	0	0	0	0
1099-A	0	0	0	0	0	0	0	0	0	0
1099-B	0	0	0	0	0	0	0	0	0	0
1099-C	0	0	0	0	0	0	0	0	0	0
1099-CAP	0	0	0	0	0	0	0	0	0	0
1099-DIV	0	0	0	0	0	0	0	0	0	0
1099-G	0	0	0	0	0	0	0	0	0	0
1099-INT	0	0	0	0	0	0	0	0	0	0
1099-K	0	0	0	0	0	0	0	0	0	0
1099-LTC	0	0	0	0	0	0	0	0	0	0
1099-MISC	0	0	0	0	0	0	0	0	0	0
1099-OID	0	0	0	0	0	0	0	0	0	0
1099-PATR	0	0	0	0	0	0	0	0	0	0
1099-Q	0	0	0	0	0	0	0	0	0	0
1099-R	0	0	0	0	0	0	0	0	0	0
1099-S	0	0	0	0	0	0	0	0	0	0
1099-SA	0	0	0	0	0	0	0	0	0	0
3921	0	0	0	0	0	0	0	0	0	0
3922	0	0	0	0	0	0	0	0	0	0
5498	0	0	0	0	0	0	0	0	0	0
5498-ESA	0	0	0	0	0	0	0	0	0	0
5498-SA	0	0	0	0	0	0	0	0	0	0

Notes:  
 Projected detail may not add to total due to rounding.  
 Table does not contain counts for Forms 5471, 5472, 8027.

Forecasting and Data Analysis  
 Office of Research  
 Internal Revenue Service  
 Publication 6961, 2016 Update

**Table 5C. Projections of Information and Withholding Documents Filed on Paper at the Kansas City IRS Campus: Calendar Years 2016 to 2024**

Form	Actual	Projected								
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
<b>Total, Paper</b>	<b>16,438,825</b>	<b>16,654,900</b>	<b>16,834,200</b>	<b>17,023,800</b>	<b>17,156,200</b>	<b>17,287,400</b>	<b>17,418,700</b>	<b>17,549,500</b>	<b>17,676,000</b>	<b>17,800,600</b>
W-2	0	0	0	0	0	0	0	0	0	0
W-2G	21,088	20,800	20,700	20,500	20,300	20,200	20,100	20,000	19,800	19,700
K-1 (Form 1041)	0	0	0	0	0	0	0	0	0	0
K-1 (Form 1065)	0	0	0	0	0	0	0	0	0	0
K-1 (Form 1120-S)	0	0	0	0	0	0	0	0	0	0
Foreign	0	0	0	0	0	0	0	0	0	0
SSA/RRB-1099	0	0	0	0	0	0	0	0	0	0
1096	2,329,200	2,324,400	2,313,600	2,303,600	2,293,400	2,283,300	2,273,200	2,263,100	2,252,900	2,242,800
1042-S	0	0	0	0	0	0	0	0	0	0
1097-BTC	353	600	800	1,000	1,300	2,200	2,700	3,200	4,000	4,200
1098	142,352	135,400	128,900	122,700	116,900	111,300	106,000	101,000	96,200	91,700
1098-C	7,395	6,400	5,600	4,900	4,300	3,700	3,200	2,800	2,500	2,100
1098-E	1,979	1,800	1,700	1,500	1,400	1,300	1,200	1,100	1,000	900
1098-T	33,623	27,600	22,700	18,600	15,300	12,600	10,300	8,500	6,900	5,700
1099-A	1,421	1,400	1,300	1,200	1,000	1,000	900	800	700	600
1099-B	12,485	12,500	12,500	12,500	12,500	12,600	12,600	12,600	12,600	12,600
1099-C	13,405	13,700	13,800	13,900	14,000	14,100	14,200	14,300	14,400	14,400
1099-CAP	97	100	100	100	100	100	100	100	100	100
1099-DIV	113,692	114,600	116,100	117,700	119,200	120,700	122,200	123,800	125,300	126,800
1099-G	3,421	3,200	3,300	3,300	3,300	3,400	3,400	3,400	3,400	3,500
1099-INT	316,904	312,600	309,900	307,200	304,700	302,200	299,900	297,600	295,400	293,200
1099-K	11,554	12,900	13,000	13,000	13,100	13,200	13,200	13,300	13,300	13,400
1099-LTC	72	100	0	0	0	0	0	0	0	0
1099-MISC	13,143,505	13,384,100	13,590,800	13,805,100	13,960,900	14,113,200	14,264,900	14,415,000	14,559,800	14,701,900
1099-OID	789	700	600	600	500	400	400	400	300	300
1099-PATR	17,628	16,500	15,500	14,400	13,400	12,400	11,500	10,500	9,700	8,800
1099-Q	62	100	100	100	100	100	100	100	100	100
1099-R	125,435	122,800	120,600	118,800	117,300	116,100	115,100	114,300	113,600	113,600
1099-S	132,075	132,200	132,300	132,400	132,400	132,400	132,400	132,500	132,500	132,500
1099-SA	546	500	500	500	400	400	400	400	400	400
3921	5,323	5,500	5,700	5,800	6,000	6,100	6,300	6,500	6,600	6,800
3922	881	1,000	1,000	1,000	1,000	1,100	1,100	1,100	1,100	1,100
5498	2,957	2,900	2,900	2,900	2,900	2,800	2,800	2,800	2,800	2,800
5498-ESA	48	0	0	0	0	0	0	0	0	0
5498-SA	535	500	500	500	400	400	400	400	400	400

Notes:  
 Projected detail may not add to total due to rounding.  
 Table does not contain counts for Forms 5471, 5472, 8027.

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 Office of Research  
 Internal Revenue Service  
 Publication 6961, 2016 Update

**Table 5D. Projections of Information and Withholding Documents Filed on Paper at the Ogden IRS Campus: Calendar Years 2016 to 2024**

Form	Actual	Projected								
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
<b>Total, Paper</b>	<b>2,604,282</b>	<b>2,265,300</b>	<b>1,957,000</b>	<b>1,695,700</b>	<b>1,471,800</b>	<b>1,277,800</b>	<b>1,107,700</b>	<b>956,700</b>	<b>820,900</b>	<b>697,400</b>
W-2	0	0	0	0	0	0	0	0	0	0
W-2G	0	0	0	0	0	0	0	0	0	0
K-1 (Form 1041)	298,620	296,000	278,200	260,300	242,400	224,500	206,600	188,700	170,800	153,000
K-1 (Form 1065)	1,559,640	1,290,500	1,059,000	873,500	725,000	606,100	510,800	434,600	373,500	324,600
K-1 (Form 1120-S)	559,012	495,100	438,400	381,700	325,000	268,300	211,600	154,900	98,200	41,500
Foreign	0	0	0	0	0	0	0	0	0	0
SSA/RRB-1099	0	0	0	0	0	0	0	0	0	0
1096	0	0	0	0	0	0	0	0	0	0
1042-S	187,010	183,500	181,400	180,200	179,400	178,900	178,600	178,500	178,300	178,300
1097-BTC	0	0	0	0	0	0	0	0	0	0
1098	0	0	0	0	0	0	0	0	0	0
1098-C	0	0	0	0	0	0	0	0	0	0
1098-E	0	0	0	0	0	0	0	0	0	0
1098-T	0	0	0	0	0	0	0	0	0	0
1099-A	0	0	0	0	0	0	0	0	0	0
1099-B	0	0	0	0	0	0	0	0	0	0
1099-C	0	0	0	0	0	0	0	0	0	0
1099-CAP	0	0	0	0	0	0	0	0	0	0
1099-DIV	0	0	0	0	0	0	0	0	0	0
1099-G	0	0	0	0	0	0	0	0	0	0
1099-INT	0	0	0	0	0	0	0	0	0	0
1099-K	0	0	0	0	0	0	0	0	0	0
1099-LTC	0	0	0	0	0	0	0	0	0	0
1099-MISC	0	0	0	0	0	0	0	0	0	0
1099-OID	0	0	0	0	0	0	0	0	0	0
1099-PATR	0	0	0	0	0	0	0	0	0	0
1099-Q	0	0	0	0	0	0	0	0	0	0
1099-R	0	0	0	0	0	0	0	0	0	0
1099-S	0	0	0	0	0	0	0	0	0	0
1099-SA	0	0	0	0	0	0	0	0	0	0
3921	0	0	0	0	0	0	0	0	0	0
3922	0	0	0	0	0	0	0	0	0	0
5498	0	0	0	0	0	0	0	0	0	0
5498-ESA	0	0	0	0	0	0	0	0	0	0
5498-SA	0	0	0	0	0	0	0	0	0	0

Notes:  
 Projected detail may not add to total due to rounding.  
 Table does not contain counts for Forms 5471, 5472, 8027.

<b>Table 6. Configuration of IRS Campuses for Paper Schedules K-1 and International (Form 1042-S)</b>				
<b>Calendar Year 2016 and Beyond</b>				
<b>Cincinnati</b>		<b>Ogden</b>		
Connecticut	Ohio	Alabama	Minnesota	Utah
Delaware	Pennsylvania	Alaska	Mississippi	Washington
District of Columbia	Rhode Island	Arizona	Missouri	Wyoming
Illinois	South Carolina	Arkansas	Montana	
Indiana	Vermont	California	Nebraska	International
Kentucky	Virginia	Colorado	Nevada	
Maine	West Virginia	Florida	New Mexico	
Maryland	Wisconsin	Georgia	North Dakota	
Massachusetts		Hawaii	Oklahoma	
Michigan		Idaho	Oregon	
New Hampshire		Iowa	South Dakota	
New Jersey		Kansas	Tennessee	
New York		Louisiana	Texas	
North Carolina				

**Table 7. Configuration of IRS Campuses for Most Paper Information & Withholding Documents (Exclusive of Schedules K-1 and International)**

**Calendar Year 2016 and Beyond**

<b>Austin</b>		<b>Kansas City</b>	
Alabama	New Hampshire	Alaska	Nebraska
Arizona	New Jersey	California	Nevada
Arkansas	New Mexico	Colorado	North Dakota
Connecticut	New York	District of Columbia	Oklahoma
Delaware	North Carolina	Hawaii	Oregon
Florida	Ohio	Idaho	South Carolina
Georgia	Pennsylvania	Illinois	South Dakota
Kentucky	Rhode Island	Indiana	Tennessee
Louisiana	Texas	Iowa	Utah
Maine	Vermont	Kansas	Washington
Massachusetts	Virginia	Maryland	Wisconsin
Mississippi	West Virginia	Michigan	Wyoming
		Minnesota	
		Missouri	
		Montana	



## Statement of Methodology

Three major sets of projections are included in this publication. Table 2 contains all media grand total projections for withholding and other IRP documents received by the IRS. Table 3 includes the paper portion and Table 4 includes the non-paper portion of the projections. All of these projections are at the U.S. level. In compliance with customer requests, Tables 5 A-D present projections of all paper documents, except Currency Transaction Reports (CTRs), for IRS processing campuses. CTRs are all processed by the Detroit Computing Center.

### Data Sources and 2015 Actual Paper Volumes

Actual data on the volume of IRP documents filed are provided by program staff under the operating divisions and the Information Technology Services area. Data sources include: Martinsburg Computing Center (MCC) IRP Reformat Report (405-02-12), IRMF (Information Returns Master File) File Report (417-91-40), CAWR (Combined Annual Wage Reporting) W-2 Control Report, IRP Counts for 1099-SSA/RRB, Paper IRP Production Report from SCRIPS (Service Center Recognition Image Processing System), other campus sources, and the national calendar year Currency Transaction Report receipts. Counts for non-paper Form 1042-S were provided by relevant program staff. Non-paper counts of Foreign Information Returns were provided by operating division program staff.

### U.S. Level Forecasts

The U.S. level grand total (all media) projections were forecasted through a combination of time series extrapolations and regression analysis. Each form type was forecasted separately. In some instances, regression models were developed using appropriate economic/demographic variables. In other instances, forecasts for grand total volumes were built from historical time trends. Time trend models were used to forecast the paper IRP document volumes by form type. Projections of most IRP non-paper documents were then derived by subtracting the IRP paper documents from the grand total projections.

For Forms 1041 K-1, 1120-S K-1, 1099-H and 1099-Q the non-paper portions were first modeled, and paper obtained by subtracting the non-paper volumes from the grand total. Moreover, for Forms 1096 and FinCEN Form 8300, paper is the only accepted transmittal format.

### Campus Level Forecasts and Impact of Modernization Alignment

The Service Center Recognition Image Processing System (SCRIPS) enables IRS campuses to optically scan most paper IRP documents. As a result, the IRS has consolidated the filing/processing of most of these forms into two designated "SCRIPS" sites beginning CY 2007. Most paper documents will be processed at the Austin and Kansas City campuses. The paper Schedule K-1 series documents will be handled exclusively by the Cincinnati and Ogden campuses. Paper forms submitted from the International area will also be processed in Ogden.

The campus level forecasts were derived based on their relative shares of the U.S. totals in CY 2015 by applicable form type. These shares were held constant throughout the forecast horizon through 2024. In addition, all paper CTRs continue to be handled at the Detroit Computing Center.

Table 6 reflects the current processing campus alignment of states/international for paper Schedules K-1 and Form 1042-S. Table 7 shows the current alignment of states by processing campus for all other paper documents. Paper Forms 1098 and 1099 are processed at the Austin and Kansas City service centers starting on January 2007.

## Table Notes

**Form W-2, Wage and Tax Statement** is filed by employers for each employee on the payroll, to report wages, tips, other compensation, withheld income taxes, social security and Medicare taxes. W-2 documents are received from the Social Security Administration (SSA).

**Form W-2G, Certain Gambling Winnings** is provided to recipients of gambling winnings of \$600 or more from horse racing, dog racing, jai alai, lotteries, sweepstakes, and drawings; gambling winnings of \$1,200 or more from bingo or slot machines; gambling winnings of \$1,500 or more from keno; and winnings in excess of \$5,000 from a poker tournament. The amount of winnings may be reduced by the wager depending on the gambling activity.

**Schedule K1- Form 1041, Beneficiary's Share of Income, Credits, Deductions, etc.** is filed with Form 1041 to report the beneficiary's share of income from an estate or trust.

**Schedule K1- Form 1065, Partner's Share of Income, Credits, Deductions, etc.** is used by filers of Form 1065 to report each partner's share of the partnership's income, credits, deductions, etc.

**Schedule K1- Form 1120-S, Shareholder's Share of Income, Credits, Deductions, etc.** is used by filers of Form 1120-S to report each shareholder's pro rata share of corporate income (less taxes the corporation paid on income), credits, deductions, etc.

**Foreign Information Returns** are filed by foreign corporations that pay interest or dividend income to U.S. citizens. There is no standard format for transmitting such information to the Internal Revenue Service.

**Form 1096, Annual Summary and Transmittal of U.S. Information Returns**, is a "payer" transmittal document used to transmit paper "payee" documents.

**Form SSA-1099 (Social Security Benefit Statement)/Form RRB-1099 (Payments by the Railroad Retirement Board)**, are filed by the Social Security Administration and the Railroad Retirement Board to show the amount of retirement payments made to individual recipients. These documents are received by the IRS from the SSA.

**Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding**, is filed for amounts paid to foreign persons that are subject to withholding, even if no amount is withheld or deducted because of a treaty or Code exception to taxation or if any amount withheld was repaid to the payee. Amounts subject to withholding are from sources within the U.S. that constitute either fixed or determinable annual or periodical income.

**Form 1097-BTC, Bond Tax Credit**, is filed by RICs and REITs to report tax credit bond credits distributed to shareholders.

**Form 1098, Mortgage Interest Statement** is filed to report mortgage interest (including reportable points) of \$600 or more received in a trade or business from an individual, including a sole proprietor.

**Form 1098-C, Contributions of Motor Vehicles, Boats and Airplanes**, filed by charitable organizations which receive donations of such items made by taxpayers.

**Form 1098-E, Student Loan Interest Statement**, is to be filed by financial institutions, governmental units, educational institutions, or any other persons who receive (from an individual) student loan interest of \$600 or more during the year.

**Form 1098-T, Tuition Statement**, is to be filed by educational institutions that received (from an individual) qualified tuition and related expenses in a given year.

**Form 1099-A, Acquisition or Abandonment of Secured Property**, is filed for each borrower if money is loaned in connection with a trade or business and, in full or partial satisfaction of the debt, an interest in property is acquired that is security for the debt, or the property has been abandoned.

**Form 1099-B, Proceeds from Broker and Barter Exchange Transactions**, is provided to each person for whom a broker has sold stocks, bonds, commodities, regulated futures contracts, foreign currency contracts, forward contracts, debt instruments, etc., or who has exchanged property or services through a barter exchange. Also, certain sales proceeds of widely held fixed investment trusts (WHFITs) must now be reported on Form 1099-B.

**Form 1099-C, Cancellation of Debt**, is filed by certain financial institutions and federal government agencies to report certain debts of \$600 or more that are forgiven. This form **is not** required in situations involving bankruptcies unless the debts were incurred for business or investment purposes.

**Form 1099-CAP, Changes in Corporate Control and Capital Structure**, for shareholders of a corporation if control of the corporation was acquired or it underwent a substantial change in capital structure. Form 1099-CAP is furnished to shareholders who receive cash, stock, or other property from an acquisition of control or a substantial change in capital structure.

**Form 1099-DIV, Dividends and Distributions**, is provided to each person who: received \$10 or more in gross dividends and other stock distributions; had withheld and paid foreign tax on dividends; had withheld income under the backup withholding rules or received \$600 or more as part of a liquidation.

**Form 1099-G, Certain Government Payments** is filed when certain payments are made by a unit of federal, state, or local government, such as payments of \$10 or more in unemployment compensation including Railroad Retirement Board payments for unemployment; refunds, credits, or offsets of state or local income tax of \$10 or more; federal income tax withheld (backup withholding); and certain taxable grants.

**Form 1099-H, Health Coverage Tax Credit (HCTC) Advance Payments**, is filed if HCTC advance payments of health coverage insurance premiums were forwarded directly to health insurance providers on behalf of recipients meeting certain eligibility requirements.

**Form 1099-INT, Interest Income**, is provided to each person who received \$10 or more in interest income; had withheld and paid foreign tax on interest; or had withheld income under the backup withholding rules.

**Form 1099-K, Merchant Card and Third Party Payments**, is filed by payment settlement entities for payments made in settlement of reportable payment transactions for each calendar year. Reportable payments include most payments made with a payment card, such as a credit card or gift card, as well as payments that are processed and guaranteed by a third party to a transaction.

**Form 1099-LTC, Long-Term Care and Accelerated Death Benefits**, is filed if payments are made for any long-term care benefits, including accelerated death benefits. Payers include insurance companies, governmental units, and viatical settlement providers.

**Form 1099-MISC, Miscellaneous Income**, is provided to each person who: received at least \$10 in royalties or broker payments in lieu of dividends or tax-exempt interest; received at least \$600 in rents, services, prizes and awards, other income payments, and medical and health care payments; or received any fishing boat proceeds. In addition, Form 1099-MISC is also used to report the direct sales of at least \$5,000 of consumer products to a buyer for resale. Persons with backup withholdings should also receive a copy of the form regardless of the amount of payment. Starting from CY 2013, Form 1099-MISC will include withholding by government entities.

**Form 1099-OID, Original Issue Discount**, is provided among others by issuers of outstanding bonds or other evidence of indebtedness in registered or bearer form issued with original issue discount of at least \$10; issuers of some certificates of deposits of over one year; certain financial institutions having other deposit arrangements such as time deposits or bonus savings plans with a term in excess of one year; issuers of collateralized debt obligation; by real estate mortgage investment conduits (REMICs); by trustees or middlemen of widely held fixed investment trusts (WHFITs) and widely held mortgage trusts (WHMTs). It is also filed if there are backup withholdings, even though the amount of the original issue discount is less than \$10.

**Form 1099-PATR, Taxable Distributions Received from Cooperatives**, must be filed by cooperatives for each person to whom the cooperative has paid at least \$10 in patronage dividends and other distributions or for backup withholdings regardless of the amount of payment.

**Form 1099-Q, Payments from Qualified Education Programs (Under Sections 529 and 530)**, is a result of legislation which expanded the definition of a qualified tuition program to include programs established and maintained by private eligible educational institutions. Reporting of earnings from qualified state tuition programs (as described in the Internal Revenue Code, Section 529) was moved from Box 5 of the Form 1099-G to Form 1099-Q.

**Form 1099-R, Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.**, is provided to each person who has received distributions from profit-sharing or retirement plans, IRAs, annuities, pensions, etc., whether or not any amount of Federal income tax was withheld.

**Form 1099-S, Proceeds from Real Estate Transactions**, is filed to report the sale or exchange of reportable real estate.

**Form 1099-SA, Distributions from an HSA, Archer MSA or Medicare Advantage MSA**, to report distributions made from a Health Savings Account, Archer Medical Savings Account, or Medicare Advantage MSA. The distribution may have been paid directly to a medical service provider or to the account holder. A separate return must be filed for each plan type.

**Form 3921, Exercise of an Incentive Stock Option Under Section 422(b)**, is required to be filed for certain stock transfers occurring after 2009. The filing of this information return is required by section 6039, as amended by the Tax Relief and Health Care Act of 2006 (Public Law 109-432). Use Form 3921 to report a corporation's transfer of stock pursuant to an employee's exercise of an incentive stock option described in section 422(b).

**Form 3922, Transfer of Stock Acquired through an Employee Stock Purchase Plan Under Section 423(c)**, is used to report a transfer of stock by an employee where the stock was acquired pursuant to the exercise of an option described in section 423(c).

**Form 5498, IRA Contribution Information**, is filed for each person who had an individual retirement arrangement to report contributions and the fair market value of the account.

**Form 5498-ESA, Coverdell ESA Contribution Information**, reports contributions (including rollovers) to a Coverdell ESA (Education Savings Account).

**Form 5498-SA, HSA, Archer MSA or Medicare Advantage MSA Information**, is submitted by the trustee or custodian of a Health Savings Account (HSA), Archer Medical Savings Account (MSA) or Medicare Advantage MSA (MA MSA). Rollovers from one Archer MSA to another Archer MSA, and receipt of a rollover from an Archer MSA or an HSA to an HSA must be reported.

**Form 8300, Report of Cash Payments Over \$10,000 Received in a Trade or Business**, is a currency transaction report filed by a person engaged in a trade or business who receives more than \$10,000 in cash in one transaction or in two or more related transactions during the course of that trade or business.

## Other Projection Publications

Title	IRS Publication Number	Typical Updates
<b>Fiscal Year Return Projections for the United States</b>	6292	Spring & Fall
<b>Calendar Year Return Projections for the United States and IRS Campuses</b>	6186	Fall
<b>Calendar Year Projections of Individual Returns by Major Processing Categories</b>	6187	Spring & Fall
<b>Calendar Year Return Projections by State</b>	6149	Winter

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These publications are available electronically as noted inside the front cover.

These publications may also be requested

- (1) by phone at (202) 803-9155
- (2) by fax at (202) 803-9154, or
- (3) by writing to the following address

**Internal Revenue Service  
Office of Research RAAS:R  
Attn.: Chief, Forecasting and Data Analysis  
1111 Constitution Avenue, NW, K-3100  
Washington, D.C. 20224**

