

Publication 6186

2014 Update

Calendar Year Return Projections for the
United States and IRS Campuses
2014 - 2021



Office of Research
Research, Analysis and Statistics

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Forecasts Available Electronically

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

**Calendar Year Return Projections for
The United States and IRS Campuses
2014-2021**

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Overview

This 2014 edition of IRS Publication 6186, *Calendar Year Return Projections for the United States and IRS Campuses*, provides the most recent revisions to the number of tax returns to be filed for the United States and IRS processing campuses by major return categories for Calendar Year (CY) 2014 through 2021. Also contained in this publication are projections of the number of returns to be filed for the United States by IRS examination class groupings. These projections provide a foundation for IRS workload estimates and resource requirements contained in IRS budget submissions and other major planning documents. The Office of Research staff within the IRS Research, Analysis, and Statistics organization develops and updates these forecasts annually to reflect changes in filing patterns, statutory requirements, and administrative procedures. The updates also incorporate the current economic and demographic outlook. The projections in this publication are based on information available as of August 2014.

Enacted tax law changes and confirmed (or reasonably certain) administrative plans are reflected in these return projections. However, legislative or administrative initiatives simply under consideration generally are not used to update these return projections. In particular, the projections of electronically filed (e-file) returns contained in this publication are not goals, per se, and should not be interpreted as precluding an alternative e-file future.

Data Sources and Projection Methodology

The reported actual volumes of returns filed in CY 2013 are based on returns processed and recorded on the IRS master files. With few exceptions, these volumes are based on the same master file reporting systems as those used in the Internal Revenue Service Data Book (Publication 55B). However, master file counts were not available in some instances. In these cases, tallies of actual filings were provided by program staff in the IRS operating divisions, typically from data capture systems located in the IRS processing campuses.

The forecasts presented in Publication 6186 are based on various statistical models that capture and extrapolate historical filing trends, by each unique form type and medium of filing. Most models use time series extrapolation methods such as trended exponential smoothing. However, some return types, particularly individual income tax filings, are based on regression models that use economic and demographic variables such as total employment and gross domestic product as key input factors. In these instances, forecasts of the economic and demographic data series used by Research staff as the predictor variables are provided by IHS Global Inc. Also, where historical data are limited or non-existent, such as for new e-file products, the filing pattern for a comparable return type is applied. Customers interested in obtaining more detail on forecasting methodologies are welcome to contact the applicable staff member listed on the inside front cover.

Impact of Recent Legislative and Administrative Changes

As noted above, the effects of enacted legislation and administrative plans are embedded in these projections. The most significant of these changes are discussed below.

Reconfiguration of IRS Campus Processing Sites

IRS modernization efforts, built in part on the strong growth in electronic filing (e-file), have resulted in a major redistribution and consolidation of returns processing operations among the traditional IRS submission processing campuses. In CY 2002, the IRS began processing most paper individual returns at eight campuses, and transitioning a large portion of paper business and exempt organization returns to two other processing sites, Ogden and Cincinnati. In CY 2004, IRS moved to a configuration where seven campuses handled all returns associated with individuals, and Ogden and Cincinnati handled virtually all of the business (and tax exempt) returns. IRS consolidation efforts continued with the closure of the Memphis campus at the end of June 2005. The Philadelphia and Andover campuses ended their paper individual returns processing operations in mid-2007 and mid-2009, respectively. The Atlanta campus ended paper processing in 2011, which leaves the Austin, Fresno, and Kansas City campuses to process all individual paper returns from 2012 and beyond.

It is also important to note that the CY 2014 campus level projections for paper returns are based on approved IRS campus alignment plans. The remaining forecasts for CY 2015 and beyond are based on “concept maps” provided by resource planning staff in the IRS submission processing function. These “concept maps” are subject to change, so customers are advised to keep this important caveat in mind when using the campus level projections beyond 2014.

The CY 2014 e-file campus volumes are also based on approved IRS plans. Filing volumes for CY 2014 and beyond are based on the approved strategy to continue processing individual e-file returns at all five current individual e-file submission processing sites. The processing of paper returns at the Andover Submission Processing Center ended after its consolidation in June 2009. Electronic returns, excluding International returns, will continue to be processed through the Andover Access Location Number.

The configurations of state to IRS processing campuses for paper and e-filed business and individual returns for CY 2013 through CY 2021 are presented in tables at the end of this document. In most instances, the campus where a taxpayer files a return depends upon the taxpayer’s state, the form type, and the medium of filing, paper versus electronic. In addition, the state-to-processing campus alignment for individual paper returns differs by year, as does the alignment for electronically filed individual returns. The distribution of returns filed among the two business return campuses is more complicated. In certain cases, the specific form type being filed or the IRS-defined business operating division classification of a return, i.e., Small Business/Self-Employed, Tax

Exempt/Government Entity, or Large Business and International, overrides the geographic criterion. The tables presented at the end of this document starting on page 20 list the various campus configurations reflected in the campus level projections contained in this edition of Publication 6186.

Changes in Estate Tax

Enacted in January of 2013, the American Taxpayer Relief Act (ATRA) of 2012 extended a modified version of the estate tax parameters that were enacted as part of the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010. Specifically, ATRA extended the \$5 million per decedent exemption amount as well as the gift tax parameters of \$5 million exemption level (both indexed for inflation). In addition, ATRA extended portability rules related to the passing of an exemption amount from a decedent to a surviving spouse. The estimates developed in this publication reflect the marginal adjustments based on the current provisions.

Additional Discussion of Trends and Issues in Individual Income Tax Returns

In CY 2013, the share of total electronic volumes over the grand total was about 72 percent. This percentage is expected to rise to 63 percent in CY 2013, and then to steadily increase to over 81 percent by 2021. Individual income tax returns make up over half of the grand total of return filings in any given year. In CY 2014, the share of individual Form 1040 series returns filed electronically is estimated to be around 83 percent, and current forecasts project that this ratio will reach nearly 90 percent by 2021. Readers interested in more detailed discussion of trends and issues in individual income tax returns filings should refer to the 2014 update of IRS Publication 6187, *Calendar Year Projections of Individual Returns by Major Processing Categories*.

Track Record of Projection Accuracy

In an effort to measure the quality of our products and services, this section, along with Table 12, provides a brief analysis of the accuracy of prior projections. Using four years of actual data from 2010 through 2013, Table 12 presents the accuracy of our national level projections by major return categories. This analysis covers only the major return categories projected on a calendar year basis and serves as a general measure for gauging the overall reliability of our U.S. level return projections.

The table presents two measures of projection accuracy; the mean absolute percent error (MAPE) and the number of over-projections. The MAPE is computed as the average percent projection error regardless of whether they were over- or under- projections over the four projection cycles. The number of over-projections can show whether projections are consistently over- or under- projected. A value of two indicates balanced forecasts over the four cycles.

The table groups these two measures by time horizon. The time horizon is determined by when the forecast was made and for what future year. For example, a forecast for 2012 made in 2009 would be part of the “3- years-ahead” time horizon.

Comments and Questions

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



Janice M. Hedemann
Director, Office of Research

Table 2 (continued). Total Number of Returns Filed by Type for United States

Type of Return	Actual 2013	Estimated 2014	Projected					2021	
			2015	2016	2017	2018	2019		2020
Withholding Tax for Foreign Persons, Form 1042	41,963	43,000	44,200	45,400	46,600	47,800	49,000	50,100	51,300
Exempt Organizations, Total	1,439,788	1,488,400	1,533,700	1,578,700	1,623,500	1,668,400	1,713,300	1,758,400	1,803,500
Total Paper Exempt Organizations Returns	646,935	631,400	619,600	613,700	613,000	616,800	624,100	634,300	647,100
Total Electronic Exempt Organizations Returns	792,853	857,000	914,100	965,000	1,010,500	1,051,600	1,089,300	1,124,100	1,156,500
Form 990, Total	309,920	317,200	319,920	321,900	324,200	326,500	328,800	331,100	333,400
Electronic Form 990	174,924	199,800	230,700	237,500	250,700	268,700	274,600	278,500	278,500
Form 990-EZ, Total	255,325	263,400	272,400	281,600	290,700	299,800	308,100	318,200	327,400
Electronic Form 990-EZ	91,985	105,000	116,300	126,200	134,800	142,500	149,500	156,000	162,000
Form 990-N *	486,299	508,700	529,000	549,300	569,600	589,800	610,100	630,400	650,700
Form 990-PF, Total	108,279	106,000	108,800	111,600	114,300	117,100	119,900	122,600	125,400
Electronic Form 990-PF	39,645	43,500	48,200	52,100	55,400	58,300	60,900	63,100	65,200
Form 990-T	165,792	181,600	194,900	207,500	219,800	231,900	243,900	255,800	267,800
Form 4720	2,115	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Form 5227	112,058	109,400	107,000	104,900	102,900	101,100	99,500	98,100	96,800
Government Entities/Bonds, Total	51,292	50,500	50,200	49,900	49,600	49,300	49,000	48,700	48,400
Form 8038	3,071	3,000	2,900	2,800	2,700	2,600	2,500	2,400	2,300
Form 8038-B	12	0	0	0	0	0	0	0	0
Form 8038-CP	10,437	10,400	10,400	10,400	10,400	10,400	10,400	10,400	10,400
Form 8038-G	26,647	26,700	26,700	26,700	26,700	26,700	26,700	26,700	26,700
Form 8038-GC	10,132	9,400	9,200	9,100	8,900	8,700	8,600	8,400	8,300
Form 8038-T	582	600	500	500	500	400	400	400	300
Form 8038-TC	231	200	200	200	200	200	200	200	200
Form 8328	180	200	200	200	200	200	200	200	200
Political Organizations, Total	9,208	11,600	9,500	11,500	9,500	11,500	9,400	11,500	9,400
Form 1120-POL, Total	5,027	4,900	4,800	4,800	4,700	4,600	4,500	4,500	4,400
Electronic Form 1120-POL	42	100	100	100	100	100	100	100	100
Form 8871 **	2,132	2,700	2,300	2,700	2,300	2,800	2,400	2,800	2,400
Form 8872	2,049	4,000	2,400	4,100	2,400	4,100	2,500	4,200	2,500
Electronic Form 8872	1,500	3,100	1,800	3,100	1,800	3,200	1,900	3,300	1,900
Excise, Total	916,196	937,900	958,200	977,100	995,200	1,012,400	1,028,600	1,044,100	1,058,800
Form 11-C	4,719	4,600	4,500	4,500	4,300	4,100	4,000	3,800	3,700
Form 720	202,760	215,200	226,500	236,700	245,900	254,100	261,400	267,900	273,700
Electronic Form 720	574	1,000	1,300	1,700	2,000	2,300	2,700	3,000	3,300
Form 730	27,689	27,100	26,400	25,700	24,900	24,200	23,500	22,800	22,000
Form 2290	671,980	682,000	692,100	702,100	712,200	722,300	732,300	742,400	752,400
Electronic Form 2290	206,982	239,200	270,700	293,800	310,500	322,700	331,600	338,100	342,300
Form 8849	9,038	8,600	8,600	8,300	8,000	7,700	7,500	7,200	6,900
Electronic Form 8849	2,140	2,400	2,700	3,100	3,500	3,900	4,400	5,000	5,600
Excise Taxes re Employee Plans, Form 5330	20,899	20,800	20,600	20,500	20,300	20,200	20,000	19,900	19,700
Form 5500-EZ, One-Participant Retirement Plans	111,215	111,100	110,000	108,900	108,000	107,100	106,300	105,500	104,800
Payment or Refund Under Sec.7519, Form 8752	31,345	30,400	29,400	28,500	27,600	26,700	25,900	25,000	24,200
Supplemental Documents, Total	23,925,364	24,314,200	25,126,300	25,894,900	26,515,800	27,148,100	27,781,800	28,413,800	29,037,800
Form 1040-X	3,951,923	4,149,800	4,456,800	4,734,200	4,869,600	4,998,100	5,119,900	5,245,200	5,353,000
Form 4868, Total	12,400,346	12,564,100	12,847,200	13,134,700	13,427,400	13,742,000	14,066,200	14,385,900	14,715,500
Paper Form 4868	5,132,486	4,910,200	4,540,600	4,175,400	3,815,500	3,477,400	3,148,900	2,816,000	2,492,800
Electronic Form 4868	7,267,860	7,653,900	8,306,600	8,959,300	9,611,900	10,264,600	10,917,300	11,570,000	12,222,600
Credit Card	29,700	29,900	30,000	30,200	30,400	30,500	30,700	32,500	34,400
E-File	7,238,160	7,624,000	8,276,600	8,929,100	9,581,500	10,234,100	10,886,600	11,537,400	12,188,300
Form 1120-X	7,000	7,600	8,000	8,400	8,700	9,100	9,500	9,900	10,300
Form 5556	454,767	463,100	471,300	479,300	487,300	495,100	502,800	510,400	517,900
Form 7004, Total	6,213,525	6,470,600	6,671,700	6,850,500	7,020,600	7,187,200	7,352,400	7,517,000	7,681,400
Electronic Form 7004	3,905,361	4,375,600	4,792,400	5,135,500	5,425,800	5,679,200	5,905,200	6,110,500	6,300,400
Form 8868, Total	887,803	659,000	673,400	687,800	702,200	716,500	730,900	745,300	759,700
Electronic Form 8868	258,796	314,600	364,500	414,500	464,500	514,500	564,400	614,400	664,400

Notes:
 * Form 990-N is all electronic.
 ** Form 8871 is all electronic.
 See also "Table Notes" page for further definitions of form types.
 Detail may not add to total due to rounding.

Internal Revenue Service
 Office of Research, Forecasting and Data Analysis
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Table 3. Total Number of Returns Filed by Type for Andover IRS Campus

Type of Return	Actual 2013	Estimated 2014	2015	2016	2017	Projected 2018	2019	2020	2021
Grand Total	30,365,404	31,390,900	32,392,200	33,243,700	34,074,300	34,835,100	35,549,700	36,205,100	36,855,100
Total Primary Returns	28,690,711	29,599,900	30,447,100	31,146,100	31,820,100	32,427,200	32,987,200	33,490,700	33,987,900
Individual, Total	28,690,711	29,599,900	30,447,100	31,146,100	31,820,100	32,427,200	32,987,200	33,490,700	33,987,900
Forms 1040, 1040-A, and 1040-EZ	28,690,711	29,599,900	30,447,100	31,146,100	31,820,100	32,427,200	32,987,200	33,490,700	33,987,900
Total Paper Individual Returns	0	0	0	0	0	0	0	0	0
Paper Form 1040	0	0	0	0	0	0	0	0	0
Paper Form 1040-A	0	0	0	0	0	0	0	0	0
Paper Form 1040-EZ	0	0	0	0	0	0	0	0	0
Total Electronic Individual Returns	28,690,711	29,599,900	30,447,100	31,146,100	31,820,100	32,427,200	32,987,200	33,490,700	33,987,900
On Line Filing	9,852,210	10,490,000	10,941,000	11,297,800	11,639,700	11,934,200	12,195,500	12,440,300	12,673,900
Practitioner Electronic Filing	18,838,501	19,109,900	19,506,100	19,848,300	20,180,400	20,493,000	20,791,700	21,050,400	21,314,000
Forms 1040-NR/NR-EZ/C	0	0	0	0	0	0	0	0	0
Forms 1040-PR and 1040-SS	0	0	0	0	0	0	0	0	0
Electronic Forms 1040-NR/NR-EZ/C/PR/SS	0	0	0	0	0	0	0	0	0
Individual Estimated Tax, Form 1040-ES, Total	0	0	0	0	0	0	0	0	0
Paper Form 1040-ES	0	0	0	0	0	0	0	0	0
Electronic (Credit Card) Form 1040-ES	0	0	0	0	0	0	0	0	0
Fiduciary, Form 1041, Total	0	0	0	0	0	0	0	0	0
Paper Form 1041	0	0	0	0	0	0	0	0	0
Electronic Form 1041	0	0	0	0	0	0	0	0	0
Fiduciary Estimated Tax, Form 1041-ES	0	0	0	0	0	0	0	0	0
Partnership, Forms 1065/1065-B, Total	0	0	0	0	0	0	0	0	0
Paper Forms 1065/1065-B	0	0	0	0	0	0	0	0	0
Electronic Forms 1065/1065-B	0	0	0	0	0	0	0	0	0
Corporation, Total	0	0	0	0	0	0	0	0	0
Total Paper Corporation Returns	0	0	0	0	0	0	0	0	0
Total Electronic Corporation Returns	0	0	0	0	0	0	0	0	0
Forms 1120 and 1120-A, Total *	0	0	0	0	0	0	0	0	0
Electronic Forms 1120/1120-A	0	0	0	0	0	0	0	0	0
Form 1120-F	0	0	0	0	0	0	0	0	0
Electronic Form 1120-F	0	0	0	0	0	0	0	0	0
Form 1120-FSC	0	0	0	0	0	0	0	0	0
Form 1120-H	0	0	0	0	0	0	0	0	0
Form 1120-RIC	0	0	0	0	0	0	0	0	0
Form 1120-S, Total	0	0	0	0	0	0	0	0	0
Electronic 1120-S	0	0	0	0	0	0	0	0	0
Forms 1120-L/ND/PC/REIT/SF, Total	0	0	0	0	0	0	0	0	0
Form 1120-C **	0	0	0	0	0	0	0	0	0
Small Corporation Election, Form 2553	0	0	0	0	0	0	0	0	0
"REMIC" Income Tax, Form 1066	0	0	0	0	0	0	0	0	0
Estate, Forms 706, 706-GS(D)/GS(T)/NA, Total	0	0	0	0	0	0	0	0	0
Gift, Form 709	0	0	0	0	0	0	0	0	0
Employment, Total	0	0	0	0	0	0	0	0	0
Total Paper Employment Returns	0	0	0	0	0	0	0	0	0
Total Electronic Employment Returns	0	0	0	0	0	0	0	0	0
Forms 940, 940-EZ and 940-PR, Total	0	0	0	0	0	0	0	0	0
Paper Forms 940, 940-EZ and 940-PR	0	0	0	0	0	0	0	0	0
Form 940 E-File/On-Line/XML	0	0	0	0	0	0	0	0	0
Forms 941, 941-PR/SS/E, Total	0	0	0	0	0	0	0	0	0
Paper Forms 941, 941-PR/SS	0	0	0	0	0	0	0	0	0
Form 941 E-File/On-Line/XML	0	0	0	0	0	0	0	0	0
Forms 943, 943-PR, and 943-SS, Total	0	0	0	0	0	0	0	0	0
Paper Forms 943, 943-PR/SS	0	0	0	0	0	0	0	0	0
Electronic Forms 943, 943-PR/SS	0	0	0	0	0	0	0	0	0
Forms 944, 944-PR and 944-SS, Total	0	0	0	0	0	0	0	0	0
Paper Forms 944, 944-PR and 944-SS	0	0	0	0	0	0	0	0	0
Electronic Form 944	0	0	0	0	0	0	0	0	0
Form 945, Total	0	0	0	0	0	0	0	0	0
Paper Form 945	0	0	0	0	0	0	0	0	0
Electronic Form 945	0	0	0	0	0	0	0	0	0
Form CT-1	0	0	0	0	0	0	0	0	0
Withholding Tax for Foreign Persons, Form 1042	0	0	0	0	0	0	0	0	0
Exempt Organizations, Total	0	0	0	0	0	0	0	0	0
Government Entities/Bonds, Total	0	0	0	0	0	0	0	0	0
Political Organizations, Total	0	0	0	0	0	0	0	0	0
Excise, Total	0	0	0	0	0	0	0	0	0
Excise Taxes re Employee Plans, Form 5330	0	0	0	0	0	0	0	0	0
Payment or Refund Under Sec.7519, Form 8752	0	0	0	0	0	0	0	0	0
Supplemental Documents, Total	1,674,693	1,791,000	1,945,100	2,097,600	2,254,200	2,407,900	2,562,500	2,714,400	2,867,200
Form 1040-X	0	0	0	0	0	0	0	0	0
Form 4868, Total	1,674,693	1,791,000	1,945,100	2,097,600	2,254,200	2,407,900	2,562,500	2,714,400	2,867,200
Paper Form 4868	0	0	0	0	0	0	0	0	0
Electronic Form 4868	1,674,693	1,791,000	1,945,100	2,097,600	2,254,200	2,407,900	2,562,500	2,714,400	2,867,200
Credit Card	0	0	0	0	0	0	0	0	0
E-File	1,674,693	1,791,000	1,945,100	2,097,600	2,254,200	2,407,900	2,562,500	2,714,400	2,867,200
Form 1120-X	0	0	0	0	0	0	0	0	0
Form 5558	0	0	0	0	0	0	0	0	0
Form 7004	0	0	0	0	0	0	0	0	0
Electronic Form 7004	0	0	0	0	0	0	0	0	0
Form 8868	0	0	0	0	0	0	0	0	0
Electronic Form 8868	0	0	0	0	0	0	0	0	0

Notes:
 * Form 1120-A cannot be filed for tax years beginning after Dec. 31, 2006.
 ** Form 1120-C includes Form 990-C.
 Table does not contain Non-Master File counts.
 See also "Table Notes" page.
 Detail may not add to total due to rounding.

Table 4. Total Number of Returns Filed by Type for Austin IRS Campus

Type of Return	Actual	Estimated	Projected						
	2013	2014	2015	2016	2017	2018	2019	2020	2021
Grand Total	36,194,144	36,959,500	38,473,100	39,444,300	40,289,300	41,058,200	41,741,700	42,456,400	43,147,800
Total Primary Returns	32,999,024	33,655,300	34,913,300	35,725,500	36,444,300	37,066,300	37,603,500	38,178,900	38,719,200
Individual, Total	28,150,859	28,677,400	29,384,200	29,895,300	30,361,500	30,709,500	30,974,500	31,265,400	31,492,200
Forms 1040, 1040-A, and 1040-EZ	27,320,113	27,811,400	28,499,700	28,992,400	29,440,400	29,770,300	30,017,400	30,290,500	30,499,600
Total Paper Individual Returns	4,954,250	4,797,400	4,885,900	4,893,100	4,874,900	4,767,400	4,613,700	4,536,800	4,401,100
Paper Form 1040	3,511,948	3,423,700	3,631,100	3,728,900	3,723,400	3,684,200	3,627,500	3,615,100	3,553,300
Paper Form 1040-A	849,160	763,000	733,300	643,200	625,100	562,500	474,600	407,700	338,900
Paper Form 1040-EZ	593,142	610,700	521,500	521,000	526,400	520,700	511,600	514,000	508,900
Total Electronic Individual Returns	22,365,863	23,014,000	23,613,800	24,099,300	24,565,500	25,002,900	25,403,700	25,753,700	26,098,500
On Line Filing	8,711,371	9,261,600	9,655,300	9,945,900	10,233,700	10,481,700	10,705,100	10,909,400	11,111,600
Practitioner Electronic Filing	13,654,492	13,752,400	13,958,500	14,153,400	14,331,800	14,521,200	14,698,600	14,844,300	14,986,900
Forms 1040-NR/NR-EZ/C	615,384	664,200	677,300	690,300	703,200	716,000	728,600	741,200	753,700
Forms 1040-PR and 1040-SS	215,362	201,800	207,200	212,600	217,900	223,200	228,500	233,700	238,900
Electronic Forms 1040-NR/NR-EZ/C/PR/SS	55,872	68,800	69,700	71,000	72,700	74,700	77,000	78,500	79,800
Individual Estimated Tax, Form 1040-ES, Total	4,848,165	4,977,900	5,529,100	5,830,200	6,082,800	6,356,800	6,629,000	6,913,500	7,227,000
Paper Form 1040-ES	4,848,165	4,977,900	5,529,100	5,830,200	6,082,800	6,356,800	6,629,000	6,913,500	7,227,000
Electronic (Credit Card) Form 1040-ES	0	0	0	0	0	0	0	0	0
Fiduciary, Form 1041, Total	0	0	0	0	0	0	0	0	0
Paper Form 1041	0	0	0	0	0	0	0	0	0
Electronic Form 1041	0	0	0	0	0	0	0	0	0
Fiduciary Estimated Tax, Form 1041-ES	0	0	0	0	0	0	0	0	0
Partnership, Forms 1065/1065-B, Total	0	0	0	0	0	0	0	0	0
Paper Forms 1065/1065-B	0	0	0	0	0	0	0	0	0
Electronic Forms 1065/1065-B	0	0	0	0	0	0	0	0	0
Corporation, Total	0	0	0	0	0	0	0	0	0
Total Paper Corporation Returns	0	0	0	0	0	0	0	0	0
Total Electronic Corporation Returns	0	0	0	0	0	0	0	0	0
Forms 1120 and 1120-A, Total *	0	0	0	0	0	0	0	0	0
Electronic Forms 1120/1120-A	0	0	0	0	0	0	0	0	0
Form 1120-F	0	0	0	0	0	0	0	0	0
Electronic Form 1120-F	0	0	0	0	0	0	0	0	0
Form 1120-FSC	0	0	0	0	0	0	0	0	0
Form 1120-H	0	0	0	0	0	0	0	0	0
Form 1120-RIC	0	0	0	0	0	0	0	0	0
Form 1120-S, Total	0	0	0	0	0	0	0	0	0
Electronic 1120-S	0	0	0	0	0	0	0	0	0
Forms 1120-L/ND/PC/REIT/SF, Total	0	0	0	0	0	0	0	0	0
Form 1120-C **	0	0	0	0	0	0	0	0	0
Small Corporation Election, Form 2553	0	0	0	0	0	0	0	0	0
"REMIC" Income Tax, Form 1066	0	0	0	0	0	0	0	0	0
Estate, Forms 706, 706-GS(D)/GS(T)/NA, Total	0	0	0	0	0	0	0	0	0
Gift, Form 709	0	0	0	0	0	0	0	0	0
Employment, Total	0	0	0	0	0	0	0	0	0
Total Paper Employment Returns	0	0	0	0	0	0	0	0	0
Total Electronic Employment Returns	0	0	0	0	0	0	0	0	0
Forms 940, 940-EZ and 940-PR, Total	0	0	0	0	0	0	0	0	0
Paper Forms 940, 940-EZ and 940-PR	0	0	0	0	0	0	0	0	0
Form 940 E-File/On-Line/XML	0	0	0	0	0	0	0	0	0
Forms 941, 941-PR/SS/E, Total	0	0	0	0	0	0	0	0	0
Paper Forms 941, 941-PR/SS	0	0	0	0	0	0	0	0	0
Form 941 E-File/On-Line/XML	0	0	0	0	0	0	0	0	0
Forms 943, 943-PR, and 943-SS, Total	0	0	0	0	0	0	0	0	0
Paper Forms 943, 943-PR/SS	0	0	0	0	0	0	0	0	0
Electronic Forms 943, 943-PR/SS	0	0	0	0	0	0	0	0	0
Forms 944, 944-PR and 944-SS, Total	0	0	0	0	0	0	0	0	0
Paper Forms 944, 944-PR and 944-SS	0	0	0	0	0	0	0	0	0
Electronic Form 944	0	0	0	0	0	0	0	0	0
Form 945, Total	0	0	0	0	0	0	0	0	0
Paper Form 945	0	0	0	0	0	0	0	0	0
Electronic Form 945	0	0	0	0	0	0	0	0	0
Form CT-1	0	0	0	0	0	0	0	0	0
Withholding Tax for Foreign Persons, Form 1042	0	0	0	0	0	0	0	0	0
Exempt Organizations, Total	0	0	0	0	0	0	0	0	0
Government Entities/Bonds, Total	0	0	0	0	0	0	0	0	0
Political Organizations, Total	0	0	0	0	0	0	0	0	0
Excise, Total	0	0	0	0	0	0	0	0	0
Excise Taxes re Employee Plans, Form 5330	0	0	0	0	0	0	0	0	0
Payment or Refund Under Sec.7519, Form 8752	0	0	0	0	0	0	0	0	0
Supplemental Documents, Total	3,195,120	3,304,100	3,559,800	3,718,800	3,844,900	3,991,800	4,138,300	4,277,500	4,428,600
Form 1040-X	822,271	883,600	1,024,000	1,119,600	1,184,000	1,260,900	1,340,500	1,421,100	1,512,900
Form 4868, Total	2,372,849	2,420,500	2,535,800	2,599,200	2,661,000	2,730,900	2,797,700	2,856,300	2,915,800
Paper Form 4868	1,067,909	1,045,600	1,043,200	987,400	927,700	877,300	824,500	763,000	704,500
Electronic Form 4868	1,304,940	1,374,900	1,492,600	1,611,800	1,733,300	1,853,600	1,973,200	2,093,400	2,211,200
Credit Card	0	0	0	0	0	0	0	0	0
E-File	1,304,940	1,374,900	1,492,600	1,611,800	1,733,300	1,853,600	1,973,200	2,093,400	2,211,200
Form 1120-X	0	0	0	0	0	0	0	0	0
Form 5558	0	0	0	0	0	0	0	0	0
Form 7004	0	0	0	0	0	0	0	0	0
Electronic Form 7004	0	0	0	0	0	0	0	0	0
Form 8868	0	0	0	0	0	0	0	0	0
Electronic Form 8868	0	0	0	0	0	0	0	0	0

Notes:
 * Form 1120-A cannot be filed for tax years beginning after Dec. 31, 2006.
 ** Form 1120-C includes Form 990-C.
 Table does not contain Non-Master File counts.
 See also "Table Notes" page.
 Detail may not add to total due to rounding.

Table 5. Total Number of Returns Filed by Type for Cincinnati IRS Campus

Table with columns: Type of Return, Actual 2013, Estimated 2014, 2015, 2016, 2017, Projected 2018, 2019, 2020, 2021. Rows include Grand Total, Total Primary Returns, Individual, Total, Fiduciary, Partnership, Corporation, Small Corporation Election, Estate, Employment, Withholding Tax, Exempt Organizations, Government Entities, Political Organizations, Excise, Payment or Refund, Supplemental Documents.

Notes:
* Form 1120-A cannot be filed for tax years beginning after Dec. 31, 2006.
** Form 1120-C includes Form 990-C.
Table does not contain Non-Master File counts.
See also "Table Notes" page.
Detail may not add to total due to rounding.

Table 6. Total Number of Returns Filed by Type for Fresno IRS Campus

Type of Return	Actual	Estimated	Projected						
	2013	2014	2015	2016	2017	2018	2019	2020	2021
Grand Total	49,583,984	49,791,600	50,314,500	50,856,100	51,202,200	51,137,100	51,003,600	51,034,200	50,822,700
Total Primary Returns	44,268,321	44,448,700	44,868,300	45,333,400	45,665,800	45,593,400	45,442,900	45,453,700	45,233,300
Individual, Total	34,373,706	34,559,000	34,714,100	35,002,500	35,249,800	35,205,500	35,090,600	35,100,500	34,971,300
Forms 1040, 1040-A, and 1040-EZ	34,373,706	34,559,000	34,714,100	35,002,500	35,249,800	35,205,500	35,090,600	35,100,500	34,971,300
Total Paper Individual Returns	10,111,122	9,531,000	8,973,100	8,670,400	8,347,700	7,790,600	7,205,200	6,794,100	6,249,300
Paper Form 1040	6,720,721	6,305,400	6,018,900	5,906,700	5,601,600	5,197,300	4,831,200	4,575,900	4,217,500
Paper Form 1040-A	1,719,606	1,567,500	1,465,100	1,292,300	1,291,800	1,183,100	1,009,100	874,800	741,500
Paper Form 1040-EZ	1,670,795	1,658,100	1,489,100	1,471,400	1,454,300	1,410,200	1,364,900	1,343,400	1,290,300
Total Electronic Individual Returns	24,262,584	25,028,000	25,741,000	26,332,100	26,902,100	27,414,900	27,885,400	28,306,400	28,722,000
On Line Filing	8,473,441	9,020,800	9,410,500	9,716,900	10,004,200	10,255,900	10,484,000	10,692,700	10,890,100
Practitioner Electronic Filing	15,789,143	16,007,200	16,330,500	16,615,200	16,897,900	17,159,000	17,401,400	17,613,700	17,831,900
Forms 1040-NR/NR-EZ/C	0	0	0	0	0	0	0	0	0
Forms 1040-PR and 1040-SS	0	0	0	0	0	0	0	0	0
Electronic Forms 1040-NR/NR-EZ/C/PR/SS	0	0	0	0	0	0	0	0	0
Individual Estimated Tax, Form 1040-ES, Total	9,894,615	9,889,700	10,154,200	10,330,900	10,416,000	10,387,900	10,352,300	10,353,200	10,262,000
Paper Form 1040-ES	9,894,615	9,889,700	10,154,200	10,330,900	10,416,000	10,387,900	10,352,300	10,353,200	10,262,000
Electronic (Credit Card) Form 1040-ES	0	0	0	0	0	0	0	0	0
Fiduciary, Form 1041, Total	0	0	0	0	0	0	0	0	0
Paper Form 1041	0	0	0	0	0	0	0	0	0
Electronic Form 1041	0	0	0	0	0	0	0	0	0
Fiduciary Estimated Tax, Form 1041-ES	0	0	0	0	0	0	0	0	0
Partnership, Forms 1065/1065-B, Total	0	0	0	0	0	0	0	0	0
Paper Forms 1065/1065-B	0	0	0	0	0	0	0	0	0
Electronic Forms 1065/1065-B	0	0	0	0	0	0	0	0	0
Corporation, Total	0	0	0	0	0	0	0	0	0
Total Paper Corporation Returns	0	0	0	0	0	0	0	0	0
Total Electronic Corporation Returns	0	0	0	0	0	0	0	0	0
Forms 1120 and 1120-A, Total *	0	0	0	0	0	0	0	0	0
Electronic Forms 1120/1120-A	0	0	0	0	0	0	0	0	0
Form 1120-F	0	0	0	0	0	0	0	0	0
Electronic Form 1120-F	0	0	0	0	0	0	0	0	0
Form 1120-FSC	0	0	0	0	0	0	0	0	0
Form 1120-H	0	0	0	0	0	0	0	0	0
Form 1120-RIC	0	0	0	0	0	0	0	0	0
Form 1120-S, Total	0	0	0	0	0	0	0	0	0
Electronic 1120-S	0	0	0	0	0	0	0	0	0
Forms 1120-L/ND/PC/REIT/SF, Total	0	0	0	0	0	0	0	0	0
Form 1120-C **	0	0	0	0	0	0	0	0	0
Small Corporation Election, Form 2553	0	0	0	0	0	0	0	0	0
"REMIC" Income Tax, Form 1066	0	0	0	0	0	0	0	0	0
Estate, Forms 706, 706-GS(D)/GS(T)/NA, Total	0	0	0	0	0	0	0	0	0
Gift, Form 709	0	0	0	0	0	0	0	0	0
Employment, Total	0	0	0	0	0	0	0	0	0
Total Paper Employment Returns	0	0	0	0	0	0	0	0	0
Total Electronic Employment Returns	0	0	0	0	0	0	0	0	0
Forms 940, 940-EZ and 940-PR, Total	0	0	0	0	0	0	0	0	0
Paper Forms 940, 940-EZ and 940-PR	0	0	0	0	0	0	0	0	0
Form 940 E-File/On-Line/XML	0	0	0	0	0	0	0	0	0
Forms 941, 941-PR/SS/E, Total	0	0	0	0	0	0	0	0	0
Paper Forms 941, 941-PR/SS	0	0	0	0	0	0	0	0	0
Form 941 E-File/On-Line/XML	0	0	0	0	0	0	0	0	0
Forms 943, 943-PR, and 943-SS, Total	0	0	0	0	0	0	0	0	0
Paper Forms 943, 943-PR/SS	0	0	0	0	0	0	0	0	0
Electronic Forms 943, 943-PR/SS	0	0	0	0	0	0	0	0	0
Forms 944, 944-PR and 944-SS, Total	0	0	0	0	0	0	0	0	0
Paper Forms 944, 944-PR and 944-SS	0	0	0	0	0	0	0	0	0
Electronic Form 944	0	0	0	0	0	0	0	0	0
Form 945, Total	0	0	0	0	0	0	0	0	0
Paper Form 945	0	0	0	0	0	0	0	0	0
Electronic Form 945	0	0	0	0	0	0	0	0	0
Form CT-1	0	0	0	0	0	0	0	0	0
Withholding Tax for Foreign Persons, Form 1042	0	0	0	0	0	0	0	0	0
Exempt Organizations, Total	0	0	0	0	0	0	0	0	0
Government Entities/Bonds, Total	0	0	0	0	0	0	0	0	0
Political Organizations, Total	0	0	0	0	0	0	0	0	0
Excise, Total	0	0	0	0	0	0	0	0	0
Excise Taxes re Employee Plans, Form 5330	0	0	0	0	0	0	0	0	0
Payment or Refund Under Sec.7519, Form 8752	0	0	0	0	0	0	0	0	0
Supplemental Documents, Total	5,315,663	5,342,900	5,446,100	5,522,600	5,536,400	5,543,700	5,560,700	5,580,500	5,589,400
Form 1040-X	1,678,172	1,755,600	1,880,500	1,983,800	2,027,400	2,060,500	2,093,500	2,128,200	2,148,200
Form 4868, Total	3,637,491	3,587,300	3,565,600	3,538,800	3,509,000	3,483,200	3,467,200	3,452,300	3,441,200
Paper Form 4868	2,179,494	2,077,300	1,915,900	1,749,700	1,588,500	1,433,600	1,287,600	1,142,600	1,000,400
Electronic Form 4868	1,457,996	1,510,000	1,649,700	1,789,200	1,920,500	2,049,600	2,179,600	2,309,800	2,440,800
Credit Card	0	0	0	0	0	0	0	0	0
E-File	1,457,996	1,510,000	1,649,700	1,789,200	1,920,500	2,049,600	2,179,600	2,309,800	2,440,800
Form 1120-X	0	0	0	0	0	0	0	0	0
Form 5558	0	0	0	0	0	0	0	0	0
Form 7004	0	0	0	0	0	0	0	0	0
Electronic Form 7004	0	0	0	0	0	0	0	0	0
Form 8868	0	0	0	0	0	0	0	0	0
Electronic Form 8868	0	0	0	0	0	0	0	0	0

Notes:
 * Form 1120-A cannot be filed for tax years beginning after Dec. 31, 2006.
 ** Form 1120-C includes Form 990-C.
 Table does not contain Non-Master File counts.
 See also "Table Notes" page.
 Detail may not add to total due to rounding.

Table 7. Total Number of Returns Filed by Type for Kansas City IRS Campus

Type of Return	Actual	Estimated	Projected						
	2013	2014	2015	2016	2017	2018	2019	2020	2021
Grand Total	47,329,077	47,491,700	47,187,600	47,616,700	47,873,600	47,826,000	47,638,500	47,580,100	47,321,500
Total Primary Returns	42,436,534	42,550,900	42,282,400	42,648,800	42,889,400	42,825,600	42,628,700	42,556,800	42,295,300
Individual, Total	33,878,509	34,041,400	33,900,500	34,156,100	34,369,600	34,372,600	34,292,100	34,306,900	34,212,800
Forms 1040, 1040-A, and 1040-EZ	33,878,509	34,041,400	33,900,500	34,156,100	34,369,600	34,372,600	34,292,100	34,306,900	34,212,800
Total Paper Individual Returns	8,745,288	8,200,800	7,406,900	7,127,700	6,828,100	6,339,400	5,802,200	5,413,800	4,922,100
Paper Form 1040	6,016,035	5,671,600	5,172,300	5,092,700	4,847,500	4,522,900	4,188,600	3,950,600	3,625,300
Paper Form 1040-A	1,405,095	1,251,000	1,141,600	985,800	971,200	864,500	709,200	590,400	474,400
Paper Form 1040-EZ	1,324,158	1,278,200	1,093,000	1,049,200	1,009,400	952,000	904,400	872,800	822,400
Total Electronic Individual Returns	25,133,221	25,840,600	26,493,600	27,028,400	27,541,500	28,033,200	28,489,900	28,893,100	29,290,700
On Line Filing	9,465,404	10,074,300	10,482,400	10,793,600	11,101,600	11,367,300	11,606,200	11,827,200	12,046,600
Practitioner Electronic Filing	15,667,817	15,766,300	16,011,200	16,234,800	16,439,900	16,665,900	16,883,700	17,065,900	17,244,100
Forms 1040-NR/NR-EZ/C	0	0	0	0	0	0	0	0	0
Forms 1040-PR and 1040-SS	0	0	0	0	0	0	0	0	0
Electronic Forms 1040-NR/NR-EZ/C/PR/SS	0	0	0	0	0	0	0	0	0
Individual Estimated Tax, Form 1040-ES, Total	8,558,025	8,509,500	8,381,900	8,492,700	8,519,800	8,453,000	8,336,600	8,249,900	8,082,500
Paper Form 1040-ES	8,558,025	8,509,500	8,381,900	8,492,700	8,519,800	8,453,000	8,336,600	8,249,900	8,082,500
Electronic (Credit Card) Form 1040-ES	0	0	0	0	0	0	0	0	0
Fiduciary, Form 1041, Total	0	0	0	0	0	0	0	0	0
Paper Form 1041	0	0	0	0	0	0	0	0	0
Electronic Form 1041	0	0	0	0	0	0	0	0	0
Fiduciary Estimated Tax, Form 1041-ES	0	0	0	0	0	0	0	0	0
Partnership, Forms 1065/1065-B, Total	0	0	0	0	0	0	0	0	0
Paper Forms 1065/1065-B	0	0	0	0	0	0	0	0	0
Electronic Forms 1065/1065-B	0	0	0	0	0	0	0	0	0
Corporation, Total	0	0	0	0	0	0	0	0	0
Total Paper Corporation Returns	0	0	0	0	0	0	0	0	0
Total Electronic Corporation Returns	0	0	0	0	0	0	0	0	0
Forms 1120 and 1120-A, Total *	0	0	0	0	0	0	0	0	0
Electronic Forms 1120/1120-A	0	0	0	0	0	0	0	0	0
Form 1120-F	0	0	0	0	0	0	0	0	0
Electronic Form 1120-F	0	0	0	0	0	0	0	0	0
Form 1120-FSC	0	0	0	0	0	0	0	0	0
Form 1120-H	0	0	0	0	0	0	0	0	0
Form 1120-RIC	0	0	0	0	0	0	0	0	0
Form 1120-S, Total	0	0	0	0	0	0	0	0	0
Electronic 1120-S	0	0	0	0	0	0	0	0	0
Forms 1120-L/ND/PC/REIT/SF, Total	0	0	0	0	0	0	0	0	0
Form 1120-C **	0	0	0	0	0	0	0	0	0
Small Corporation Election, Form 2553	0	0	0	0	0	0	0	0	0
"REMIC" Income Tax, Form 1066	0	0	0	0	0	0	0	0	0
Estate, Forms 706, 706-GS(D)/GS(T)/NA, Total	0	0	0	0	0	0	0	0	0
Gift, Form 709	0	0	0	0	0	0	0	0	0
Employment, Total	0	0	0	0	0	0	0	0	0
Total Paper Employment Returns	0	0	0	0	0	0	0	0	0
Total Electronic Employment Returns	0	0	0	0	0	0	0	0	0
Forms 940, 940-EZ and 940-PR, Total	0	0	0	0	0	0	0	0	0
Paper Forms 940, 940-EZ and 940-PR	0	0	0	0	0	0	0	0	0
Form 940 E-File/On-Line/XML	0	0	0	0	0	0	0	0	0
Forms 941, 941-PR/SS/E, Total	0	0	0	0	0	0	0	0	0
Paper Forms 941, 941-PR/SS	0	0	0	0	0	0	0	0	0
Form 941 E-File/On-Line/XML	0	0	0	0	0	0	0	0	0
Forms 943, 943-PR, and 943-SS, Total	0	0	0	0	0	0	0	0	0
Paper Forms 943, 943-PR/SS	0	0	0	0	0	0	0	0	0
Electronic Forms 943, 943-PR/SS	0	0	0	0	0	0	0	0	0
Forms 944, 944-PR and 944-SS, Total	0	0	0	0	0	0	0	0	0
Paper Forms 944, 944-PR and 944-SS	0	0	0	0	0	0	0	0	0
Electronic Form 944	0	0	0	0	0	0	0	0	0
Form 945, Total	0	0	0	0	0	0	0	0	0
Paper Form 945	0	0	0	0	0	0	0	0	0
Electronic Form 945	0	0	0	0	0	0	0	0	0
Form CT-1	0	0	0	0	0	0	0	0	0
Withholding Tax for Foreign Persons, Form 1042	0	0	0	0	0	0	0	0	0
Exempt Organizations, Total	0	0	0	0	0	0	0	0	0
Government Entities/Bonds, Total	0	0	0	0	0	0	0	0	0
Political Organizations, Total	0	0	0	0	0	0	0	0	0
Excise, Total	0	0	0	0	0	0	0	0	0
Excise Taxes re Employee Plans, Form 5330	0	0	0	0	0	0	0	0	0
Payment or Refund Under Sec.7519, Form 8752	0	0	0	0	0	0	0	0	0
Supplemental Documents, Total	4,892,543	4,940,800	4,905,200	4,967,900	4,984,200	5,000,500	5,009,800	5,023,200	5,026,200
Form 1040-X	1,451,480	1,510,600	1,552,300	1,630,800	1,658,300	1,676,700	1,685,900	1,695,900	1,691,900
Form 4868, Total	3,441,063	3,430,200	3,352,900	3,337,100	3,325,800	3,323,800	3,323,900	3,327,400	3,334,300
Paper Form 4868	1,885,083	1,787,400	1,581,500	1,438,300	1,299,300	1,166,600	1,036,900	910,400	787,900
Electronic Form 4868	1,555,980	1,642,900	1,771,400	1,898,700	2,026,500	2,157,200	2,287,100	2,416,900	2,546,300
Credit Card	0	0	0	0	0	0	0	0	0
E-File	1,555,980	1,642,900	1,771,400	1,898,700	2,026,500	2,157,200	2,287,100	2,416,900	2,546,300
Form 1120-X	0	0	0	0	0	0	0	0	0
Form 5558	0	0	0	0	0	0	0	0	0
Form 7004	0	0	0	0	0	0	0	0	0
Electronic Form 7004	0	0	0	0	0	0	0	0	0
Form 8868	0	0	0	0	0	0	0	0	0
Electronic Form 8868	0	0	0	0	0	0	0	0	0

Notes:
 * Form 1120-A cannot be filed for tax years beginning after Dec. 31, 2006.
 ** Form 1120-C includes Form 990-C.
 Table does not contain Non-Master File counts.
 See also "Table Notes" page.
 Detail may not add to total due to rounding.

Table 9. Total Number of Returns Filed by Type for Philadelphia IRS Campus

Type of Return	Actual 2013	Estimated 2014	2015	2016	2017	Projected 2018	2019	2020	2021
Grand Total	22,002,593	22,617,300	23,238,900	23,757,900	24,260,300	24,743,800	25,199,200	25,611,800	26,023,000
Total Primary Returns	20,758,043	21,312,100	21,821,200	22,226,100	22,613,300	22,978,100	23,315,000	23,608,800	23,900,300
Individual, Total	20,758,028	21,312,100	21,821,200	22,226,100	22,613,300	22,978,100	23,315,000	23,608,800	23,900,300
Forms 1040, 1040-A, and 1040-EZ	20,758,028	21,312,100	21,821,200	22,226,100	22,613,300	22,978,100	23,315,000	23,608,800	23,900,300
Total Paper Individual Returns	0	0	0	0	0	0	0	0	0
Paper Form 1040	0	0	0	0	0	0	0	0	0
Paper Form 1040-A	0	0	0	0	0	0	0	0	0
Paper Form 1040-EZ	0	0	0	0	0	0	0	0	0
Total Electronic Individual Returns	20,758,028	21,312,100	21,821,200	22,226,100	22,613,300	22,978,100	23,315,000	23,608,800	23,900,300
On Line Filing	8,018,404	8,514,300	8,861,400	9,111,000	9,357,600	9,578,700	9,777,000	9,948,800	10,119,200
Practitioner Electronic Filing	12,739,624	12,797,800	12,959,800	13,115,100	13,255,700	13,399,400	13,538,000	13,660,000	13,781,100
Forms 1040-NR/NR-EZ/C	0	0	0	0	0	0	0	0	0
Forms 1040-PR and 1040-SS	0	0	0	0	0	0	0	0	0
Electronic Forms 1040-NR/NR-EZ/C/PR/SS	0	0	0	0	0	0	0	0	0
Individual Estimated Tax, Form 1041-ES, Total	0	0	0	0	0	0	0	0	0
Paper Form 1041-ES	0	0	0	0	0	0	0	0	0
Electronic (Credit Card) Form 1041-ES	0	0	0	0	0	0	0	0	0
Fiduciary, Form 1041, Total	0	0	0	0	0	0	0	0	0
Paper Form 1041	0	0	0	0	0	0	0	0	0
Electronic Form 1041	0	0	0	0	0	0	0	0	0
Fiduciary Estimated Tax, Form 1041-ES	0	0	0	0	0	0	0	0	0
Partnership, Forms 1065/1065-B, Total	0	0	0	0	0	0	0	0	0
Paper Forms 1065/1065-B	0	0	0	0	0	0	0	0	0
Electronic Forms 1065/1065-B	0	0	0	0	0	0	0	0	0
Corporation, Total	0	0	0	0	0	0	0	0	0
Total Paper Corporation Returns	0	0	0	0	0	0	0	0	0
Total Electronic Corporation Returns	0	0	0	0	0	0	0	0	0
Forms 1120 and 1120-A, Total *	0	0	0	0	0	0	0	0	0
Electronic Forms 1120/1120-A	0	0	0	0	0	0	0	0	0
Form 1120-F	0	0	0	0	0	0	0	0	0
Electronic Form 1120-F	0	0	0	0	0	0	0	0	0
Form 1120-FSC	0	0	0	0	0	0	0	0	0
Form 1120-H	0	0	0	0	0	0	0	0	0
Form 1120-RIC	0	0	0	0	0	0	0	0	0
Form 1120-S, Total	0	0	0	0	0	0	0	0	0
Electronic 1120-S	0	0	0	0	0	0	0	0	0
Forms 1120-L/ND/PC/REIT/SF, Total	0	0	0	0	0	0	0	0	0
Form 1120-C **	0	0	0	0	0	0	0	0	0
Small Corporation Election, Form 2553	15	0	0	0	0	0	0	0	0
"REMIC" Income Tax, Form 1066	0	0	0	0	0	0	0	0	0
Estate, Forms 706, 706-GS(D)/GS(T)/NA, Total	0	0	0	0	0	0	0	0	0
Gift, Form 709	0	0	0	0	0	0	0	0	0
Employment, Total	0	0	0	0	0	0	0	0	0
Total Paper Employment Returns	0	0	0	0	0	0	0	0	0
Total Electronic Employment Returns	0	0	0	0	0	0	0	0	0
Forms 940, 940-EZ and 940-PR, Total	0	0	0	0	0	0	0	0	0
Paper Forms 940, 940-EZ and 940-PR	0	0	0	0	0	0	0	0	0
Form 940 E-File/On-Line/XML	0	0	0	0	0	0	0	0	0
Forms 941, 941-PR/SS/E, Total	0	0	0	0	0	0	0	0	0
Paper Forms 941, 941-PR/SS	0	0	0	0	0	0	0	0	0
Form 941 E-File/On-Line/XML	0	0	0	0	0	0	0	0	0
Forms 943, 943-PR, and 943-SS, Total	0	0	0	0	0	0	0	0	0
Paper Forms 943, 943-PR/SS	0	0	0	0	0	0	0	0	0
Electronic Forms 943, 943-PR/SS	0	0	0	0	0	0	0	0	0
Forms 944, 944-PR and 944-SS, Total	0	0	0	0	0	0	0	0	0
Paper Forms 944, 944-PR and 944-SS	0	0	0	0	0	0	0	0	0
Electronic Form 944	0	0	0	0	0	0	0	0	0
Form 945, Total	0	0	0	0	0	0	0	0	0
Paper Form 945	0	0	0	0	0	0	0	0	0
Electronic Form 945	0	0	0	0	0	0	0	0	0
Form CT-1	0	0	0	0	0	0	0	0	0
Withholding Tax for Foreign Persons, Form 1042	0	0	0	0	0	0	0	0	0
Exempt Organizations, Total	0	0	0	0	0	0	0	0	0
Government Entities/Bonds, Total	0	0	0	0	0	0	0	0	0
Political Organizations, Total	0	0	0	0	0	0	0	0	0
Excise, Total	0	0	0	0	0	0	0	0	0
Excise Taxes re Employee Plans, Form 5330	0	0	0	0	0	0	0	0	0
Payment or Refund Under Sec.7519, Form 8752	0	0	0	0	0	0	0	0	0
Supplemental Documents, Total	1,244,550	1,305,200	1,417,700	1,531,800	1,647,000	1,765,700	1,884,200	2,003,000	2,122,700
Form 1040-X	0	0	0	0	0	0	0	0	0
Form 4868, Total	1,244,550	1,305,200	1,417,700	1,531,800	1,647,000	1,765,700	1,884,200	2,003,000	2,122,700
Paper Form 4868	0	0	0	0	0	0	0	0	0
Electronic Form 4868	1,244,550	1,305,200	1,417,700	1,531,800	1,647,000	1,765,700	1,884,200	2,003,000	2,122,700
Credit Card	0	0	0	0	0	0	0	0	0
E-File	1,244,550	1,305,200	1,417,700	1,531,800	1,647,000	1,765,700	1,884,200	2,003,000	2,122,700
Form 1120-X	0	0	0	0	0	0	0	0	0
Form 5558	0	0	0	0	0	0	0	0	0
Form 7004	0	0	0	0	0	0	0	0	0
Electronic Form 7004	0	0	0	0	0	0	0	0	0
Form 8868	0	0	0	0	0	0	0	0	0
Electronic Form 8868	0	0	0	0	0	0	0	0	0

Notes:
 * Form 1120-A cannot be filed for tax years beginning after Dec. 31, 2006.
 ** Form 1120-C includes Form 990-C.
 Table does not contain Non-Master File counts.
 See also "Table Notes" page.
 Detail may not add to total due to rounding.

**Table 11. Accuracy Measures for U.S. Forecasts of Major Return Categories
Mean Absolute Percent Error (MAPE) and Number of Overprojections
for the Four (4) Most Recent Projection Cycles**

Item	Calendar Year 2013 Actual * (thousands)	Projection Error on Forecasts for:				
		1 Year Ahead N=4	2 Years Ahead N=4	3 Years Ahead N=4	4 Years Ahead N=4	5 Years Ahead N=4
Grand Total - Selected Returns *	238,755					
MAPE		1.46%	2.36%	3.36%	4.79%	5.46%
Number of Overprojections		4	4	4	4	4
Grand Total - Paper	86,919					
MAPE		6.98%	14.36%	21.41%	26.32%	29.06%
Number of Overprojections		4	4	4	4	4
Grand Total - E-file	151,836					
MAPE		3.11%	6.90%	9.08%	10.00%	10.50%
Number of Overprojections		1	1	0	0	1
Total Primary - Selected Returns *	216,489					
MAPE		0.95%	1.76%	3.42%	5.14%	5.70%
Number of Overprojections		3	4	4	4	4
Primary Total - Paper	76,084					
MAPE		6.76%	14.06%	21.64%	27.62%	29.61%
Number of Overprojections		4	4	4	4	4
Primary Total - E-file	140,404					
MAPE		3.33%	6.24%	8.18%	9.22%	10.03%
Number of Overprojections		0	0	0	0	0
Individual Total *	145,852					
MAPE		0.80%	0.95%	0.85%	0.55%	0.40%
Number of Overprojections		4	2	2	2	2
Individual Total - Paper *	23,811					
MAPE		6.03%	10.10%	18.99%	30.35%	37.25%
Number of Overprojections		4	3	4	4	4
Individual Total - E-file *	121,210					
MAPE		2.63%	5.09%	7.64%	9.19%	10.07%
Number of Overprojections		0	0	0	0	0
Individual Estimated Tax	23,457					
MAPE		7.68%	14.10%	26.21%	33.22%	36.86%
Number of Overprojections		2	4	4	4	4
Fiduciary Total	3,179					
MAPE		2.47%	3.65%	8.12%	9.17%	17.39%
Number of Overprojections		3	3	3	3	4
Partnership Total	3,649					
MAPE		5.08%	8.63%	11.55%	10.65%	8.51%
Number of Overprojections		4	4	4	4	3
Corporation Total	6,685					
MAPE		3.31%	5.65%	7.86%	9.34%	9.13%
Number of Overprojections		4	4	4	4	4
Employment Total	29,827					
MAPE		1.91%	2.66%	3.93%	5.93%	5.62%
Number of Overprojections		2	2	3	4	3
Exempt Organization Total	1,440					
MAPE		5.72%	8.62%	7.91%	19.03%	19.62%
Number of Overprojections		2	1	0	1	1
Excise Total	907					
MAPE		17.26%	18.85%	20.10%	19.76%	14.34%
Number of Overprojections		2	2	2	3	4

* Some actuals shown in this table may differ from official counts reported elsewhere because they exclude certain return series only recently projected and whose accuracy can not yet be evaluated.

Table Notes

- Detail may not add to total due to rounding.
- Projected volumes are rounded to the nearest hundredth, therefore counts of 49 or fewer are rounded to zero. However, some forms can report zero filings because they are associated with only selected areas, or because their filing options were just established or recently eliminated.
- Actual and forecasted return counts for the major categories are based on IRS master file processing, as recorded in the electronic versions of the *Report of Returns Posted to the IRS Master Files*. Return counts presented in this document do not include the Non-Master File accounts.
- Complete master file counts for calendar year 2013 were not available for the following forms and had to be supplied at the national level by operating division staff and secondary sources: Forms 8849, and 5558 as well as the new estate examination class breakout as detailed later.

Notes below are grouped by applicable tables.

Tables 1 ~ 9

- “Grand Total” is the sum of “Total Primary Returns” and “Supplemental Documents, Total.” The “Total Primary Returns” category is the sum of all forms shown in the tables, excluding all “Supplemental Documents.”
- “Individual Income Tax, Total” is the sum of paper and electronic Forms 1040, 1040-A, 1040-EZ, 1040-NR, 1040NR-EZ, 1040-PR, 1040-SS and 1040-C.
- “Forms 1040, 1040-A, 1040-EZ, Total” is the sum of paper and electronic Forms 1040, 1040-A, and 1040-EZ.
- “Individual Estimated Tax, Form 1040-ES, Total” includes both paper and electronic Form 1040-ES. Various return categories, such as Form 1040-ES and other business and individual returns, include line items to account for alternative methods of tax filing. The “paper only” components can be derived by subtracting the electronic counts from their respective return totals.
- “Fiduciary, Form 1041, Total” includes both paper and electronic Form 1041.
- “Fiduciary Estimated Tax, Form 1041-ES” is the *Estimated Income Tax for Estate and Trust*.
- “Partnership, Forms 1065/1065-B, Total” includes both paper and electronic Forms 1065 and 1065-B.

- “Corporation Income Tax, Total” includes Forms 1120/1120-A (paper and electronic), Form 1120-C, 1120-F (paper and electronic), 1120-FSC, 1120-H, 1120-L, 1120-ND, 1120-PC, 1120-REIT, 1120-RIC, 1120-S (paper and electronic), and 1120-SF. Form 1120-A, *U.S. Corporation Short-Form Income Tax Return*, is obsolete and cannot be filed for tax years beginning after December 31, 2006. As a result of the Foreign Sales Corporation (FSC) Repeal and Extraterritorial Income Act of 2000 which repeals provisions in the U.S. Internal Revenue Code relating to taxation of foreign sales corporations, the volume of Forms 1120-FSC is declining. Form 1120-POL volumes are reported separately under the forms for “Political Organizations.” Form 1120-IC-DISC is not included in these corporation projections.
- “Form 2553” is the *Election (to file Form 1120-S) by a Small Business Corporation*.
- “Form 1066” is the *U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return*.
- “Estate, Total” includes Forms 706, 706-NA, 706-GS(D), and 706-GS(T).
- “Gift, Form 709” is the *U.S. Gift (and Generation-Skipping Transfer) Tax Return*.
- “Employment Tax, Total” includes paper and electronic Forms 940, 940-EZ, 940-PR, 941, 941-PR, 941-SS, 943, 943-PR, 943-SS, 944, 944-PR, 944-SS, 945, and CT-1. Form CT-2 returns are excluded.
- “Form 1042” is the *Annual Withholding Tax Return for U.S. Source Income of Foreign Persons*. It is sometimes considered an employment tax return, but listed separately here. This form is assigned to the International area.
- “Exempt Organizations, Total” includes Forms 990 (paper and electronic), 990-EZ (paper and electronic), 990-N (only available electronically starting from CY 2008), 990-PF (paper and electronic), 990-T, 4720, and 5227.
- “Government Entities/Bonds, Total” includes Forms 8038, 8038-B, 8038-CP, 8038-G, 8038-GC, 8038-T, 8038-TC, and 8328.
- “Political Organizations, Total” includes Forms 1120-POL (paper and electronic), 8871 (only available electronically) and 8872 (paper and electronic).
- “Excise, Total” includes Forms 11-C, 720 (paper and electronic), 730, 2290 (paper and electronic) and Form 8849 (paper and electronic).
- “Form 5330” is the *Return of Excise Taxes Related to Employee Benefit Plans*.
- “Form 5500-EZ” is the Annual Return for One-Participant (Owner and Their Spouses) Retirement Plans.

- “Form 8752” is the *Required Payment or Refund Under Section 7519*.
- “Supplemental Documents” consist mainly of applications for extensions of time to file and amended tax returns, which include Forms 1040-X, 4868 (paper and electronic), 1120-X, 5558, 7004 (paper and electronic), and 8868 (paper and electronic).

Table 10

Return volumes presented in Table 10 reflect additional detail for certain form types by “examination class.” The examination classes are defined by IRS staff and are used for internal compliance planning purposes. While most of the examination class categories are self explanatory, a few require a bit more clarification as follows.

Examination class definitions for Individual Forms “Forms 1040, 1040-A, and 1040-EZ”:

- Earned Income Tax Credit (EITC) returns with TPI (Total Positive Income—reflects total income excluding losses) less than \$200,000 and Schedule C/F with TGR (Total Gross Receipts) less than \$25,000 and \$25,000 or over.
- Non-business returns (with no EITC) with 1) TPI less than \$200,000 and no Schedule C, E, F, or Form 2106 and 2) TPI less than \$200,000 with only Schedule E or Form 2106.
- All non-farm business returns (no EITC) and TPI less than \$200,000 and Schedule C/F present with 1) TGR less than \$25,000, 2) TGR at \$25,000 or below \$100,000, 3) TGR at \$100,000 or below \$200,000, and 4) TGR \$200,000 or more.
- Farm business returns with no EITC, Schedule F present with TGR greater than Schedule C TGR (if any), and TPI less than \$200,000
- High income taxpayers is a new category broken out by 1) no Schedule C or F, but TPI \$200,000 or more and under \$1,000,000, 2) Schedule C or F returns present with TPI \$200,000 or more and under \$1,000,000, 3) TPI \$1,000,000 or more.

**Configuration of IRS Campuses for Paper Individual Returns—
CY 2013 Alignment and Beyond**

Austin IRS Campus
Florida
International
Louisiana
Mississippi
Texas

Fresno IRS Campus Cont.
South Dakota
Utah
Washington
Wisconsin
Wyoming

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

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

**Configuration of IRS Campuses for Electronic Individual Returns—
CY 2013 Alignment and Beyond**

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

**IRS Campus Alignment for Most Paper Business Returns—
CY 2013 Alignment and Beyond**

Cincinnati IRS Campus

Connecticut
Delaware
District of Columbia
Florida
Georgia
Illinois
Indiana
Kentucky
Maine
Maryland
Massachusetts
Michigan
New Hampshire
New Jersey
New York
North Carolina
Ohio
Pennsylvania
Rhode Island
South Carolina
Tennessee
Vermont
Virginia
West Virginia
Wisconsin

Ogden IRS Campus

Alabama
Alaska
Arizona
Arkansas
California
Colorado
Hawaii
Idaho
International
Iowa
Kansas
Louisiana
Minnesota
Mississippi
Missouri
Montana
Nebraska
Nevada
New Mexico
North Dakota
Oklahoma
Oregon
South Dakota
Texas
Utah
Washington
Wyoming

Note:

Ogden processes all employment and corporation returns for TE/GE.

Ogden processes all partnership and corporation returns for LB&I.

Ogden processes all business international returns.

Cincinnati processes all excise and estate and gift returns.

**IRS Campus Alignment for Most Electronic Business Returns—
CY 2013 Alignment and Beyond**

Business Returns—Ogden Campus

Employment Returns—Cincinnati Campus

Other Projection Publications

<u>Title</u>	<u>IRS Publication Number</u>	<u>Typical Updates</u>
<i>Calendar Year Return Projections By State</i>	6149	Winter
<i>Fiscal Year Return Projections for the United States</i>	6292	Spring & Fall
<i>Calendar Year Projections of Individual Returns By Major Processing Categories</i>	6187	Spring & Fall
<i>Calendar Year Projections of Information and Withholding Documents for the United States and IRS Campuses</i>	6961	Summer

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

They may also be requested

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(2) by fax at (202) 874-0660, or

(3) by writing to the following address

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Office of Research RAS:R
Attn: Chief, Forecasting and Data Analysis
1111 Constitution Avenue, N.W., K-3100
Washington, D.C. 20224**

