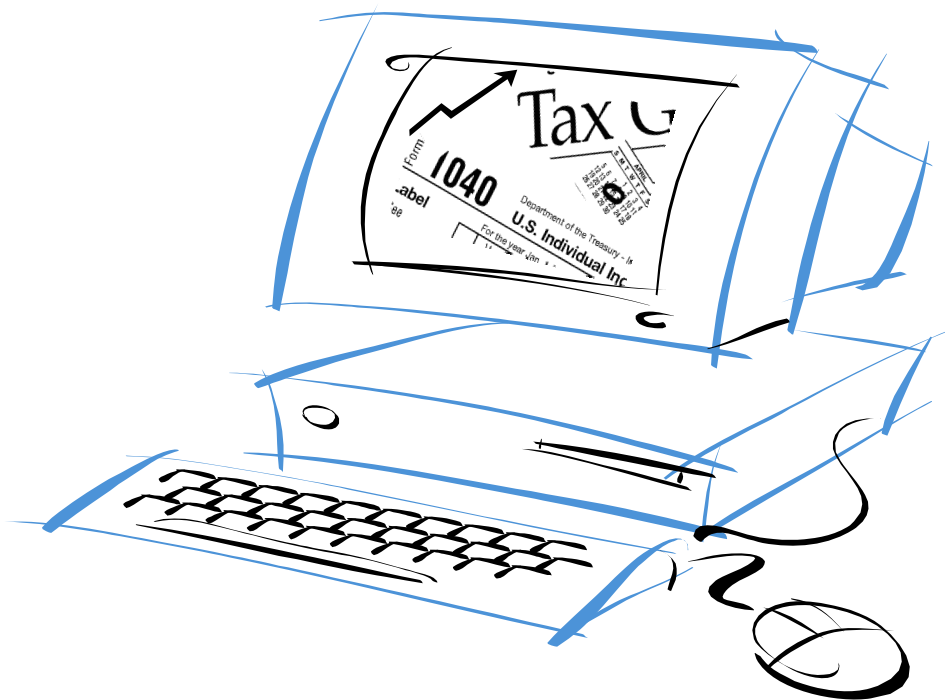

Publication 6187

Fall 2011 Update

Calendar Year Projections of Individual Returns by Major Processing Categories



*Office of Research
Research, Analysis, and Statistics*

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

Form 1040, Form 1040A, Form 1040EZ, Full-Paid and Other-Than-Full-Paid; and Refunds	Andre Palmer Michelle Chu	(202) 874-0588 (202) 874-0593
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Forecasts Available Electronically

Forecasts from the most recent edition of this publication are also available on the IRS's web site. This site can be reached at www.irs.gov. Select the "Tax Stats" link, then "Other IRS Data (Office of Research)" (under the Additional Information heading). IRS employees can also access this projection product on the IRWeb intranet site by selecting the "Research" link, followed by "Research, Analysis, & Statistics," then "Publications," and then "Projections and Forecasting documents."

Calendar Year Projections of Individual Returns by Major Processing Categories

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Table of Contents

Staff Directory	Inside Front Cover
Forecasts Available Electronically	Inside Front Cover
Overview	1
Track Record of Projection Accuracy	3
Comments and Questions	4
Table 1A Calendar Year Projections of Individual Returns by Major Processing Categories for the United States	5
Table 1B Calendar Year Projections of Individual Returns by IRS Business Operating Division and by Selected Processing Categories for the United States	6
Tables 2-5 Calendar Year Projections of Paper Individual Returns by Major Processing Categories by IRS Campus	7
Table 6 Calendar Year Projections of the Number of Individual Refunds: U.S., IRS Campuses, and Electronically Filed	12
Table 7 Calendar Year Projections of the Number of Split Refund Returns: U.S., IRS Campuses, and Electronically filed	13
Table 8 Fiscal Year Projections of the Number of Individual Refunds: U.S., IRS Campuses, and Electronically Filed	14
Tables 9A-C Calendar Year Projections of Electronically Filed Individual Returns by Processing IRS Campus	15
Tables 10 Calendar Year Projections of Standard Electronically Filed Returns by Estimated Return Type by Processing IRS Campus	18
Tables 11A-C Calendar Year Projections of Electronically Filed Individual Returns by State	19
Table 12 Calendar Year Projections of Standard Electronically Filed Individual Returns by Form Type Coded by Transmitter, by Processing IRS Campus ...	25
Table 13 Accuracy Measures for U.S. Forecasts of Major Return Categories	26
Statement of Methodology	27
Table Notes	30
Configuration of IRS Campuses for Paper Individual Returns for the Years 2010 through 2018	33
Configuration of IRS Campuses for Electronic Individual Returns for the Years 2010 through 2018	36
Other Projection Publications	Inside Back Cover

Overview

The Office of Research staff within the IRS Research, Analysis, and Statistics office produces *Calendar Year Projections of Individual Returns by Major Processing Categories* (IRS Publication 6187) semi-annually in order to incorporate the latest changes in filing patterns, economic and demographic trends, legislative requirements, and IRS administrative processes into the trends. This document contains U.S. and IRS campus level projections of full-paid and other-than-full-paid categories of Forms 1040, 1040A, and 1040EZ returns. The document also includes estimates of individual refunds, Forms 1040NR/NR-EZ/C, 1040PR and 1040SS, and various components of individual electronically filed (e-filed) returns. In addition, a set of U.S. level forecasts by the IRS's business operating division organizational structure is included in this product. The projections in this document are used by IRS staff for workload scheduling, resource allocation, and other planning and analysis efforts.

This edition includes actual Calendar Year (CY) 2010 results and reflects impact of enacted tax law changes and confirmed administrative plans. The projections in this update do not account for pending legislation or administrative plans that are tentative and consequently, the e-file projections contained in this publication are not goals, per se, and should not be interpreted as precluding an alternative e-file future.

Impacts of Recent Legislative and Administrative Changes

A summary of the major administrative and legislative developments embedded in this document are noted below.

First-Time Homebuyer Credit

The American Recovery and Reinvestment Act (ARRA) of 2009 includes expanded benefits for first-time homebuyers. The Housing and Economic Recovery Act of 2008 established a tax credit worth up to \$7,500 to be repaid in the future. Under the ARRA, the credit amount, for homes purchased in 2010 before April 30, is \$8,000 and the credit does not have to be paid back as long as the home remains the taxpayer's primary residence for at least three years. Furthermore, under the Homebuyer Assistance and Improvement Act of 2010, eligible homebuyers can claim the credit if a binding purchase contract was entered on or before April 30, 2010 to close on the purchase of the property on or before September 30, 2010.

E-file Mandate

E-file mandates on tax return preparers expanded under the Worker, Homeowner, and Business Assistance Act, which was signed into law in November 2009. The act requires preparers who expect to file more than ten individual tax returns (including forms 1040, 1040A, 1040EZ, and 1041) to file them electronically. The current IRS plan, which features a phased-in implementation approach, requires preparers filing more than 100 individual tax returns to file them electronically beginning in CY 2011. The threshold drops to more than ten returns in CY 2012.

Campus Modernization Alignment

As part of the IRS modernization plans, the geographic alignment of states to IRS processing campuses started to change in CY 2001. Since then, the IRS has continued to streamline the individual returns processed among the IRS submission processing campuses. As a result, the Andover Campus ceased processing individual paper returns after the 2009 filing season and the Atlanta Campus is scheduled to stop paper processing in 2011. The current realignment plan leaves Austin Campus, Fresno Campus, and Kansas City Campus to process all paper returns from 2012 and beyond.

The CY 2012 campus volumes for paper returns are based on the approved IRS plans whereas the campus volumes for CY 2013 and beyond are based on “concept maps” supplied by resource planning staff in the IRS submission processing function. The “concept maps” incorporate current IRS plans for consolidating submission processing sites and may change in the future.

The CY 2012 e-file campus volumes are also based on the approved IRS plans. The volumes for CY 2013 and beyond are based on the approved strategy to continue processing individual e-file returns at all five individual e-file submission processing campuses.

Adjustments for Returns with “ITIN” Request

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

Developments in Electronic Filing

Since the enactment of the IRS Restructuring and Reform Act of 1998, the total number of individual returns filed electronically has almost quadrupled in volume from 24.6 million in CY 1998 to over 98 million in CY 2010. An estimated 11.6 million additional electronically filed returns are expected in 2011 over 2010 as a result of the preparer mandate and other initiatives designed to encourage e-filing from the self preparers. This represents a 12.3 percent growth from CY 2010. It is projected that the IRS will continue to experience steady growth in the individual e-file area with about 3.7 percent growth in CY 2012 to almost 115.0 million returns and reaching

131.1 million returns in CY 2018. Based on the current projections, IRS will reach 80 percent individual taxpayer e-file participation rate in CY 2013.

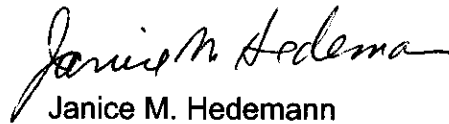
The methodologies used to project individual e-file volumes capture and extrapolate the underlying growth trends. These trends reflect the impact of many factors contributing to the growth in e-file including those noted above. These projected trends also assume the continued e-file promotion and product innovations in the future from both the IRS and private industry. The impacts of legislation passed by Congress, such as the mandate on the paid preparer community, are estimated separately and applied to the baseline projections.

Track Record of Projection Accuracy

In an effort to measure the quality of our products and services, this section, along with Table 13, provides a brief analysis of the accuracy of prior projections. Using four years of actual data from 2007 through 2010, Table 13 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 return categories considered in Table 13 consist of the following: Grand Total, Total Primary Returns, Individual (income tax) Total, Individual Estimated Tax, Fiduciary, Partnership, Corporation, Employment, Exempt Organization, and Excise. When there was sufficient data on prior forecasts, we also included selected breakouts of “paper” volumes versus “e-file/magnetic tape” filings. The table presents two measures of projection accuracy; the mean absolute percent error (MAPE), and the number of over-projections. We also include the latest actual filing volumes for 2010 to provide perspective on the volume of returns being projected. The MAPE is computed as the average percent projection error regardless of whether they were over- or under-projections over the four most recently applicable projection cycles. The associated number of over-projections can show whether we consistently over- or under- project. 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 2011 made in 2008 would be part of the “3-years-ahead” time horizon. The table presents time horizons from one to five years ahead and factors in the most current four observations. As an example, for the “3-years-ahead” information, we use the forecasts made in 2004 for 2007, those made in 2005 for 2008, those made in 2006 for 2009, and those made in 2007 for 2010.

Comments and Questions

We thank our customers for their support as we continually seek to improve our products and service wherever possible. We welcome customer feedback at any time. Comments and suggestions regarding this document can be directed to Michael Sebastiani, Chief, Forecasting and Data Analysis Group at (202) 874-0831. Questions concerning methodologies and specific tax returns listed in this document may also be directed to the projections staff listed on the inside front cover. This and other projections documents are also available electronically, as noted on the inside front cover.



Janice M. Hedemann
Director, Office of Research

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

Type of Return / Processing Category	Actual	Projection			
	2010	2011	2012	2013	2014
Forms 1040/A/EZ and Electronic Returns Full-Paid, Total	140,599,267	142,396,000	144,565,700	146,846,000	149,202,100
Other-Than-Full-Paid, Total	6,188,755	4,565,500	4,341,300	4,172,100	4,009,300
Refund Returns	134,410,512	137,830,500	140,224,400	142,673,900	145,192,800
Business Returns (Schedule C or F)	115,875,230	115,581,000	117,336,800	119,128,100	120,953,200
Paper Returns, Total	24,434,499	22,475,100	23,471,300	24,474,400	25,482,300
Computer Generated Paper Returns, Total	42,001,133	31,652,800	29,698,800	28,720,400	28,054,100
Form 1040 Full-Paid	25,976,683	17,673,700	15,769,800	14,976,900	14,333,200
Other-Than-Full-Paid	29,763,340	21,427,600	19,672,000	18,787,400	18,182,400
Form 1040A Full-Paid	4,958,818	3,674,700	3,527,800	3,427,600	3,331,100
Other-Than-Full-Paid	24,804,522	17,752,900	16,144,200	15,359,800	14,851,300
Form 1040EZ Full-Paid	6,617,781	5,304,000	5,173,700	5,142,100	5,097,500
Other-Than-Full-Paid	712,290	518,700	470,100	424,400	380,200
Form 1040EZ Full-Paid	5,905,491	4,785,200	4,703,500	4,717,700	4,717,300
Other-Than-Full-Paid	5,620,012	4,921,200	4,853,100	4,790,800	4,774,200
Electronically Filed Returns, Total Practitioner	517,647	372,100	343,400	320,100	298,100
On-Line	5,102,365	4,549,100	4,509,700	4,470,700	4,476,100
Electronically Filed Returns, Total	98,598,134	110,743,200	114,867,000	118,125,700	121,148,000
Electronically Filed, Refunds	64,346,007	71,418,100	73,344,700	75,235,500	77,030,500
Electronically Filed, Balance Due Returns	34,252,127	39,325,200	41,522,300	42,890,100	44,117,500
	86,947,821	98,021,100	99,368,400	101,716,000	103,884,500
	11,650,313	12,722,100	15,498,600	16,409,700	17,263,500

Notes:

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

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Fall 2011 Publication 6187

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

Type of Return / Processing Category	Actual		Estimated		Projected							
	2010	2011	2012	2013	2014	2015	2016	2017	2018			
Forms 1040, 1040A, and 1040EZ	140,599,267	142,396,000	144,565,700	146,846,000	149,202,100	151,181,200	152,893,000	154,306,600	155,478,000			
Wage and Investment Returns	97,513,796	99,476,300	101,250,400	102,925,700	104,615,800	106,063,300	107,323,900	108,313,400	109,085,000			
Paper Returns	26,864,621	20,731,000	19,669,900	19,058,400	18,609,300	18,201,100	17,625,300	16,930,300	16,165,100			
Electronically Filed Returns	70,649,175	78,745,300	81,580,500	83,867,300	86,006,500	87,862,100	89,698,700	91,383,100	92,919,900			
Small Business/Self Employed Returns	43,085,471	42,919,700	43,315,400	43,920,400	44,586,300	45,117,900	45,569,100	45,993,200	46,393,000			
Paper Returns	15,136,512	10,921,800	10,028,900	9,662,000	9,444,800	9,116,800	8,793,900	8,488,800	8,200,300			
Electronically Filed Returns	27,948,959	31,997,900	33,286,400	34,258,300	35,141,500	36,001,100	36,775,300	37,504,400	38,192,700			
Forms 1040-NR/NR-EZ/C	621,314	643,600	666,200	685,600	701,600	717,600	733,600	748,600	760,600			
Forms 1040-PR and 1040-SS	238,232	242,300	246,400	250,400	254,400	258,500	262,500	266,500	270,600			
Electronic Forms 1040-NR/NR-EZ/C/PR/SS	93,153	94,600	95,900	97,300	98,700	100,100	101,500	102,900	104,200			

Notes: Detail may not add to total due to rounding. See Table Notes section for more detail. Internal Revenue Service Office of Research, Forecasting and Data Analysis Group Fall 2011 Publication 6187

Table 2. Calendar Year Projections of Individual Returns by Major Processing Categories for the Atlanta IRS Campus						
Type of Return / Processing Category	Actual 2010	Estimated 2011	Projected			
			2012	2013	2014	
Forms 1040, 1040A, and 1040EZ Full-Paid, Total	5,505,712	2,682,500	-	-	-	
Other-Than-Full-Paid, Total	843,931	419,600	-	-	-	
Refund, Total	4,661,782	2,262,900	-	-	-	
	3,715,010	1,467,000	-	-	-	
Form 1040 Full-Paid	4,056,898	1,857,800	-	-	-	
Other-Than-Full-Paid	701,046	362,100	-	-	-	
	3,355,852	1,495,800	-	-	-	
Form 1040A Full-Paid	788,794	447,200	-	-	-	
Other-Than-Full-Paid	95,317	50,100	-	-	-	
	693,477	397,100	-	-	-	
Form 1040EZ Full-Paid	660,021	377,500	-	-	-	
Other-Than-Full-Paid	47,568	7,400	-	-	-	
	612,453	370,100	-	-	-	

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

Internal Revenue Service
Office of Research, Forecasting and Data Analysis Group
Fall 2011 Publication 6187

**Table 3. Calendar Year Projections of Individual Returns
by Major Processing Categories
for the Kansas City IRS Campus**

Type of Return / Processing Category	Actual 2010	Estimated 2011	Projected		
			2012	2013	2014
Forms 1040, 1040A, and 1040EZ Full-Paid, Total	13,276,998	11,067,500	10,872,700	10,570,500	10,262,800
Other-Than-Full-Paid, Total	2,045,492	1,604,900	1,687,000	1,604,300	1,519,600
Refund, Total	11,231,505	9,462,600	9,185,700	8,966,200	8,743,200
	9,354,932	6,134,300	6,509,000	6,359,700	6,206,500
Form 1040 Full-Paid	9,568,682	7,727,500	7,144,300	6,814,000	6,481,000
Other-Than-Full-Paid	1,646,381	1,301,500	1,388,000	1,332,600	1,272,300
	7,922,301	6,426,000	5,756,300	5,481,400	5,208,700
Form 1040A Full-Paid	1,898,986	1,601,000	1,840,000	1,860,100	1,866,600
Other-Than-Full-Paid	234,756	178,200	179,000	159,900	143,200
	1,664,230	1,422,900	1,661,000	1,700,200	1,723,400
Form 1040EZ Full-Paid	1,809,330	1,739,000	1,888,400	1,896,400	1,915,200
Other-Than-Full-Paid	164,356	125,300	120,000	111,800	104,100
	1,644,974	1,613,700	1,768,400	1,784,600	1,811,100

Notes:

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

Table 4A. Calendar Year Projections of Individual Returns by Major Processing Categories for the Austin IRS Campus Including International						
Type of Return / Processing Category	Actual 2010	Estimated 2011	Projected			
			2012	2013	2014	
Forms 1040, 1040A, and 1040EZ Full-Paid, Total	7,639,953	6,001,400	6,984,100	6,712,700	6,496,900	
Other-Than-Full-Paid, Total	964,583	728,800	797,400	772,000	751,900	
Refund, Total	6,675,370	5,272,700	6,186,700	5,940,700	5,745,000	
	4,351,273	3,418,100	4,383,900	4,213,800	4,078,300	
Form 1040 Full-Paid	5,257,539	3,980,600	4,847,300	4,641,800	4,468,900	
Other-Than-Full-Paid	780,224	594,700	659,100	644,000	635,500	
	4,477,315	3,385,900	4,188,200	3,997,800	3,833,300	
Form 1040A Full-Paid	1,494,730	1,257,800	1,435,500	1,415,900	1,398,100	
Other-Than-Full-Paid	113,840	83,500	88,600	81,500	73,000	
	1,380,890	1,174,300	1,347,000	1,334,400	1,325,200	
Form 1040EZ Full-Paid	887,685	763,100	701,300	655,100	629,900	
Other-Than-Full-Paid	70,519	50,600	49,800	46,600	43,400	
	817,166	712,500	651,500	608,600	586,600	

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

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Office of Research, Forecasting and Data Analysis Group
Fall 2011 Publication 6187

Table 4B. Calendar Year Projections of Individual Returns by Major Processing Categories for the Austin IRS Campus Not Including International						
Type of Return / Processing Category	Actual 2010	Estimated 2011	Projected			
			2012	2013	2014	
Forms 1040, 1040A, and 1040EZ Full-Paid, Total	7,143,194	5,541,200	6,518,800	6,234,500	6,004,100	
Other-Than-Full-Paid, Total	940,401	711,200	780,800	755,100	735,400	
Refund, Total	6,202,793	4,830,000	5,738,000	5,479,400	5,268,700	
	3,917,925	3,052,400	4,003,000	3,818,000	3,668,700	
Form 1040 Full-Paid	4,827,550	3,569,000	4,436,200	4,219,600	4,033,500	
Other-Than-Full-Paid	758,017	578,800	643,800	628,300	620,200	
	4,069,533	2,990,200	3,792,400	3,591,300	3,413,300	
Form 1040A Full-Paid	1,441,358	1,212,800	1,385,600	1,365,100	1,347,000	
Other-Than-Full-Paid	113,055	82,800	88,100	81,100	72,600	
	1,328,303	1,129,900	1,297,500	1,284,000	1,274,400	
Form 1040EZ Full-Paid	874,287	759,400	697,000	649,800	623,600	
Other-Than-Full-Paid	69,329	49,500	48,900	45,700	42,600	
	804,958	709,900	648,100	604,000	581,000	

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

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Fall 2011 Publication 6187

Table 5. Calendar Year Projections of Individual Returns by Major Processing Categories for the Fresno IRS Campus						
Type of Return / Processing Category	Actual 2010	Estimated 2011	Projected			
			2012	2013	2014	
Forms 1040, 1040A, and 1040EZ Full-Paid, Total	15,578,470	11,901,300	11,842,000	11,437,100	11,294,400	
Other-Than-Full-Paid, Total	2,334,749	1,812,200	1,856,900	1,795,800	1,737,800	
Refund, Total	13,243,721	10,089,100	9,985,100	9,641,400	9,556,600	
	11,506,193	6,540,500	7,075,500	6,838,600	6,784,000	
Form 1040 Full-Paid	10,880,222	7,861,700	7,680,400	7,331,600	7,232,500	
Other-Than-Full-Paid	1,831,168	1,416,500	1,480,600	1,451,000	1,423,200	
	9,049,054	6,445,200	6,199,800	5,880,600	5,809,300	
Form 1040A Full-Paid	2,435,272	1,998,000	1,898,100	1,866,200	1,832,700	
Other-Than-Full-Paid	268,377	207,000	202,600	183,000	164,000	
	2,166,895	1,791,000	1,695,600	1,683,200	1,668,700	
Form 1040EZ Full-Paid	2,262,976	2,041,600	2,263,400	2,239,300	2,229,100	
Other-Than-Full-Paid	235,204	188,800	173,700	161,800	150,600	
	2,027,772	1,852,800	2,089,800	2,077,600	2,078,500	

Notes:

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

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Fall 2011 Publication 6187

Table 6. Calendar Year Projections of the Number of Individual Refund Returns : U.S., IRS Campuses, and Electronically Filed											
Item	Actual	Projected									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
United States Refund Returns	115,875,230	115,581,000	117,336,800	119,128,100	120,953,200	122,520,500	123,902,100	125,079,100	126,088,600		
Atlanta	3,715,010	1,467,000	-	-	-	-	-	-	-	-	-
Austin	4,351,273	3,418,100	4,383,900	4,213,800	4,078,300	3,959,200	3,840,000	3,686,800	3,487,300		
Fresno	11,506,193	6,540,500	7,075,500	6,838,600	6,784,000	6,683,400	6,502,100	6,212,600	5,913,800		
Kansas City	9,354,932	6,134,300	6,509,000	6,359,700	6,206,500	6,020,500	5,780,200	5,494,200	5,129,100		
Electronically Filed	86,947,821	98,021,100	99,368,400	101,716,000	103,884,500	105,857,400	107,779,800	109,685,400	111,558,500		

Notes:

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

**Table 7. Calendar Year Projections of the Number of Split Refund Returns :
U.S., IRS Campuses, and Electronically Filed**

Item	Actual 2010	Projected									
		2011	2012	2013	2014	2015	2016	2017	2018		
United States Split Refund Returns	1,127,567	1,125,500	1,317,700	1,535,300	1,644,200	1,738,600	1,779,900	1,838,600	1,869,900		
Atlanta	36,150	17,000	-	-	-	-	-	-	-	-	
Austin	42,342	39,600	59,000	64,500	65,400	65,900	64,200	62,600	59,200		
Fresno	111,965	75,900	95,200	104,700	108,800	111,200	108,700	105,400	100,400		
Kansas City	91,032	71,200	87,600	97,300	99,500	100,200	96,600	93,300	87,100		
Electronically Filed	846,078	921,800	1,076,000	1,268,800	1,370,400	1,461,400	1,510,300	1,577,300	1,623,300		

Notes:

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

Internal Revenue Service
Office of Research, Forecasting and Data Analysis Group
Fall 2011 Publication 6187

Table 8. Fiscal Year Projections of the Number of Individual Refunds Returns : U.S., IRS Campuses, and Electronically Filed											
Item	Actual	Projected									
		2010	2011	2012	2013	2014	2015	2016	2017	2018	
United States Refund Returns	115,633,658	115,340,000	117,092,200	118,879,700	120,701,100	122,265,100	123,643,800	124,818,300	125,825,800		
Atlanta	3,683,986	1,446,800	-	-	-	-	-	-	-	-	-
Austin	4,314,936	3,371,200	4,324,200	4,153,700	4,018,000	3,898,500	3,778,500	3,624,400	3,424,200		
Fresno	11,410,106	6,450,700	6,979,200	6,741,100	6,683,700	6,581,000	6,397,900	6,107,400	5,806,800		
Kansas City	9,276,810	6,050,100	6,420,400	6,269,000	6,114,900	5,928,200	5,687,600	5,401,200	5,036,300		
Electronically Filed	86,947,821	98,021,100	99,368,400	101,716,000	103,884,500	105,857,400	107,779,800	109,685,400	111,558,500		

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

Internal Revenue Service
Office of Research, Forecasting and Data Analysis Group
Fall 2011 Publication 6187

Table 9A. Calendar Year Projections of Total Electronically Filed Individual Returns by Processing IRS Campus										
Item	Actual	Estimated	Projected							
	2010	2011	2012	2013	2014	2015	2016	2017	2018	
United States	98,598,134	110,743,200	114,867,000	118,125,700	121,148,000	123,863,200	126,473,900	128,887,500	131,112,600	
Andover	22,812,649	26,015,500	26,995,800	27,749,800	28,501,600	29,143,200	29,769,700	30,323,300	30,843,600	
Austin	17,775,879	19,971,600	20,715,600	21,323,400	21,915,600	22,434,300	22,924,000	23,385,500	23,786,900	
Fresno	19,860,811	21,933,900	22,895,900	23,669,400	24,283,200	24,806,300	25,321,300	25,802,900	26,256,400	
Kansas City	21,195,547	23,863,800	24,584,300	25,118,800	25,623,200	26,108,900	26,569,900	27,000,000	27,391,600	
Philadelphia	16,953,248	18,958,500	19,675,300	20,264,200	20,824,400	21,370,500	21,889,000	22,375,800	22,834,200	

Notes:

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

Internal Revenue Service
Office of Research, Forecasting and Data Analysis Group
Fall 2011 Publication 6187

Table 9B. Calendar Year Projections of Practitioner Electronically Filed Individual Returns by Processing IRS Campus

Item	Actual	Estimated	Projected						
	2010	2011	2012	2013	2014	2015	2016	2017	2018
United States	64,346,007	71,418,100	73,344,700	75,235,500	77,030,500	78,656,000	80,212,100	81,704,100	83,138,400
Andover	15,247,127	17,326,300	17,814,400	18,279,500	18,759,700	19,163,000	19,556,900	19,906,500	20,251,200
Austin	11,294,208	12,510,700	12,795,900	13,144,100	13,495,100	13,805,500	14,093,600	14,379,600	14,631,100
Fresno	13,442,418	14,543,600	15,091,600	15,610,100	15,992,900	16,309,900	16,625,400	16,932,400	17,237,200
Kansas City	13,699,077	15,280,000	15,579,100	15,814,200	16,052,700	16,299,000	16,530,200	16,759,300	16,979,200
Philadelphia	10,663,177	11,757,500	12,063,700	12,387,600	12,730,000	13,078,700	13,406,000	13,726,200	14,039,600

Notes: Detail may not add to total due to rounding.

Internal Revenue Service
Office of Research, Forecasting and Data Analysis Group
Fall 2011 Publication 6187

Table 9C. Calendar Year Projections of On-Line Filed Individual Returns by Processing IRS Campus

Item	Actual	Estimated	Projected						
	2010	2011	2012	2013	2014	2015	2016	2017	2018
United States	34,252,127	39,325,200	41,522,300	42,890,100	44,117,500	45,207,200	46,261,800	47,183,500	47,974,300
Andover	7,565,522	8,689,200	9,181,400	9,470,300	9,741,900	9,980,300	10,212,800	10,416,800	10,592,300
Austin	6,481,671	7,460,900	7,919,700	8,179,200	8,420,600	8,628,800	8,830,400	9,005,800	9,155,800
Fresno	6,418,393	7,390,300	7,804,300	8,059,300	8,290,300	8,496,400	8,695,900	8,870,500	9,019,200
Kansas City	7,496,470	8,583,800	9,005,300	9,304,700	9,570,500	9,809,900	10,039,700	10,240,700	10,412,300
Philadelphia	6,290,071	7,201,000	7,611,700	7,876,600	8,094,300	8,291,800	8,483,000	8,649,600	8,794,600

Notes:

Detail may not add to total due to rounding.

Internal Revenue Service
Office of Research, Forecasting and Data Analysis Group
Fall 2011 Publication 6187

Table 10. Calendar Year Projections of Total Electronically Filed Individual Returns by Return Type Taxpayer Could Use, by Processing IRS Campus													
Item	Actual		Estimated		Projected								
	2010	2011	2012	2013	2014	2015	2016	2017	2018				
I. Total Electronic Filings													
Andover	98,598,134	110,743,200	114,867,000	118,125,700	121,148,000	123,863,200	126,473,900	128,887,500	131,112,600				
Austin	22,812,649	26,015,500	26,995,800	27,749,800	28,501,600	29,143,200	29,769,700	30,323,300	30,843,600				
Fresno	17,775,879	19,971,600	20,715,600	21,323,400	21,915,600	22,434,300	22,924,000	23,385,500	23,786,900				
Kansas City	19,860,811	21,933,900	22,895,900	23,669,400	24,283,200	24,806,300	25,321,300	25,802,900	26,256,400				
Philadelphia	21,195,547	23,863,800	24,584,300	25,118,800	25,623,200	26,108,900	26,569,900	27,000,000	27,391,600				
	16,953,248	18,958,500	19,675,300	20,264,200	20,824,400	21,370,500	21,889,000	22,375,800	22,834,200				
II. Approximate Could Use Form 1040A Filings													
Andover	32,255,208	35,163,200	35,519,800	35,735,900	35,936,500	36,344,200	36,889,000	37,492,400	38,183,700				
Austin	6,675,254	7,224,400	7,276,300	7,302,300	7,330,200	7,405,800	7,517,600	7,645,600	7,794,800				
Fresno	6,618,880	7,165,300	7,230,500	7,276,500	7,318,500	7,400,300	7,513,400	7,643,400	7,797,300				
Kansas City	6,197,973	6,867,400	6,971,200	7,039,800	7,101,800	7,200,700	7,315,300	7,443,500	7,591,100				
Philadelphia	6,531,337	7,108,400	7,163,200	7,190,500	7,215,600	7,285,300	7,384,800	7,499,400	7,623,100				
	6,231,764	6,797,600	6,878,700	6,926,900	6,970,200	7,052,100	7,157,900	7,260,500	7,377,400				
III. Approximate Could Use Form 1040EZ Filings													
Andover	19,612,568	22,710,700	23,045,200	23,376,600	23,662,400	23,952,700	24,252,400	24,560,600	24,869,800				
Austin	4,525,064	5,235,700	5,297,600	5,358,400	5,408,200	5,458,900	5,511,900	5,574,400	5,636,800				
Fresno	3,690,838	4,257,000	4,334,700	4,418,900	4,485,000	4,563,300	4,639,300	4,704,400	4,771,600				
Kansas City	3,733,472	4,329,100	4,406,300	4,477,300	4,546,000	4,609,600	4,696,300	4,766,600	4,837,300				
Philadelphia	4,138,031	4,771,200	4,831,900	4,896,700	4,949,000	5,004,700	5,049,400	5,103,000	5,154,500				
	3,525,164	4,117,700	4,174,600	4,225,400	4,274,200	4,316,200	4,355,400	4,412,200	4,469,600				
IV. Approximate Could Use Form 1040 Filings													
Andover	46,730,358	52,869,400	56,301,900	59,013,200	61,549,100	63,566,300	65,332,500	66,834,600	68,059,300				
Austin	11,612,331	13,555,400	14,421,900	15,089,200	15,763,200	16,278,600	16,740,200	17,103,300	17,412,000				
Fresno	7,466,161	8,549,300	9,150,400	9,628,000	10,112,100	10,470,700	10,771,300	11,037,700	11,218,000				
Kansas City	9,929,366	10,737,300	11,518,300	12,152,300	12,635,300	12,985,900	13,309,600	13,592,900	13,828,100				
Philadelphia	10,526,180	11,984,200	12,589,200	13,031,700	13,458,600	13,818,800	14,135,700	14,397,700	14,614,000				
	7,196,321	8,043,200	8,622,100	9,112,000	9,579,900	10,002,300	10,375,700	10,703,000	10,987,200				

Internal Revenue Service
Office of Research, Forecasting and Data Analysis Group
Fall 2011 Publication 6187

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

Table 11A. Calendar Year Projections of Total Electronically Filed Individual Returns by State									
Item	Actual	Estimated	Projected						
	2010	2011	2012	2013	2014	2015	2016	2017	2018
United States	98,598,134	110,743,200	114,867,000	118,125,700	121,148,000	123,863,200	126,473,900	128,887,500	131,112,600
Alabama	1,547,941	1,729,200	1,779,200	1,819,700	1,857,100	1,890,700	1,923,800	1,955,200	1,984,100
Alaska	241,917	270,200	278,100	285,800	294,300	302,100	309,800	317,500	323,200
Arizona	1,808,856	2,032,700	2,121,500	2,195,800	2,272,300	2,336,200	2,401,200	2,465,600	2,529,200
Arkansas	891,332	998,900	1,031,400	1,055,600	1,081,000	1,101,300	1,116,600	1,132,700	1,148,500
California	11,379,815	12,418,100	13,001,100	13,452,700	13,756,200	14,024,500	14,299,800	14,557,300	14,793,400
Colorado	1,528,391	1,708,200	1,756,400	1,811,900	1,872,700	1,925,400	1,969,800	1,996,400	2,026,400
Connecticut	1,229,589	1,372,500	1,412,700	1,444,200	1,473,300	1,492,200	1,511,000	1,528,100	1,542,800
Delaware	287,146	325,600	339,800	351,600	363,800	373,700	381,900	389,100	396,900
District of Columbia	197,173	233,300	244,300	251,500	257,100	261,100	265,200	268,900	272,100
Florida	5,982,902	6,841,800	7,134,500	7,370,100	7,556,300	7,729,400	7,881,900	8,014,500	8,171,300
Georgia	3,152,676	3,462,300	3,598,700	3,715,600	3,831,200	3,952,300	4,077,300	4,195,200	4,318,200
Hawaii	380,541	427,000	448,000	464,000	476,700	488,700	498,100	508,000	517,500
Idaho	482,547	550,300	567,800	585,500	604,000	621,200	637,700	652,100	666,400
Illinois	3,932,772	4,590,800	4,771,800	4,935,200	5,089,800	5,235,000	5,369,100	5,491,500	5,610,200
Indiana	2,251,944	2,516,200	2,586,300	2,635,100	2,677,900	2,732,700	2,788,700	2,844,900	2,880,900
Iowa	1,118,234	1,244,400	1,280,400	1,296,500	1,310,000	1,321,700	1,333,200	1,343,100	1,351,800
Kansas	1,041,452	1,188,100	1,209,900	1,232,000	1,256,600	1,279,900	1,303,200	1,325,300	1,346,400
Kentucky	1,359,956	1,521,700	1,562,300	1,612,500	1,650,300	1,685,700	1,714,200	1,739,500	1,762,900
Louisiana	1,374,532	1,551,600	1,606,800	1,641,500	1,683,400	1,717,100	1,755,400	1,786,900	1,817,700
Maine	406,155	460,000	478,300	490,500	501,700	509,900	517,400	524,700	531,600
Maryland	1,776,039	2,028,300	2,120,400	2,198,600	2,256,200	2,309,600	2,358,600	2,407,100	2,452,500
Massachusetts	2,287,423	2,535,100	2,628,500	2,690,900	2,755,500	2,816,300	2,874,100	2,919,500	2,961,200
Michigan	3,481,933	3,773,200	3,893,700	3,944,300	3,985,600	4,023,900	4,060,500	4,091,300	4,117,500
Minnesota	1,980,035	2,184,900	2,248,100	2,298,100	2,344,400	2,388,100	2,431,900	2,473,600	2,513,400
Mississippi	917,831	1,025,800	1,065,300	1,089,000	1,110,900	1,131,700	1,152,400	1,172,100	1,191,000

(Table 12A continued on next page)

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

Internal Revenue Service
Office of Research, Forecasting and Data Analysis Group
Fall 2011 Publication 6187

Table 11A (continued). Calendar Year Projections of Total Electronically Filed Individual Returns by State											
Item	Actual	Projected									
	2010	2011	2012	2013	2014	2015	2016	2017	2018		
Missouri	1,929,433	2,179,800	2,244,300	2,290,400	2,339,500	2,386,200	2,420,700	2,452,700	2,484,700		
Montana	348,243	392,100	405,400	412,900	420,300	426,700	432,900	438,500	444,300		
Nebraska	662,491	766,100	782,500	792,200	800,300	807,400	814,200	820,200	825,300		
Nevada	845,851	945,200	981,600	1,012,800	1,033,200	1,052,500	1,071,800	1,090,200	1,107,700		
New Hampshire	439,520	493,600	510,900	524,400	536,300	548,200	559,800	569,800	580,900		
New Jersey	2,868,372	3,231,900	3,339,700	3,400,900	3,482,500	3,559,600	3,638,500	3,714,700	3,790,600		
New Mexico	635,301	714,500	741,000	762,400	786,700	810,300	830,000	849,400	867,800		
New York	6,263,184	7,137,100	7,433,400	7,665,200	7,880,700	8,040,400	8,178,600	8,295,200	8,395,800		
North Carolina	2,916,109	3,270,000	3,409,400	3,517,900	3,622,400	3,724,300	3,827,900	3,951,500	4,032,200		
North Dakota	239,987	269,100	277,000	282,100	285,800	289,300	293,400	295,700	297,500		
Ohio	3,909,037	4,483,700	4,593,900	4,681,300	4,764,900	4,839,700	4,915,100	4,984,800	5,049,100		
Oklahoma	1,154,567	1,299,700	1,356,800	1,392,800	1,427,800	1,454,500	1,481,200	1,506,500	1,530,700		
Oregon	1,204,168	1,350,200	1,397,600	1,442,100	1,484,900	1,512,600	1,540,300	1,566,700	1,591,900		
Pennsylvania	3,895,529	4,642,200	4,806,100	4,947,300	5,097,900	5,236,300	5,387,700	5,511,000	5,629,500		
Rhode Island	363,547	410,900	425,600	433,400	439,400	445,100	450,000	453,900	456,700		
South Carolina	1,546,590	1,627,500	1,671,000	1,702,500	1,764,000	1,823,600	1,886,300	1,929,000	1,964,400		
South Dakota	282,677	317,700	326,400	332,400	338,400	343,200	347,800	352,500	356,500		
Tennessee	1,995,015	2,235,200	2,299,500	2,345,700	2,400,200	2,455,300	2,501,400	2,546,200	2,585,200		
Texas	7,108,991	7,991,400	8,341,800	8,667,400	8,975,100	9,250,000	9,518,100	9,772,500	9,982,600		
Utah	829,658	936,600	974,500	1,008,100	1,044,200	1,063,600	1,083,100	1,100,600	1,117,300		
Vermont	209,812	236,600	246,200	254,000	258,700	262,800	266,600	269,000	272,500		
Virginia	2,589,160	2,908,300	3,009,800	3,097,300	3,198,500	3,288,000	3,380,400	3,472,200	3,560,200		
Washington	2,136,052	2,395,700	2,498,100	2,584,000	2,668,200	2,746,100	2,811,800	2,869,800	2,926,700		
West Virginia	549,228	617,500	635,900	647,500	659,200	670,500	680,300	690,200	700,300		
Wisconsin	2,119,713	2,329,700	2,400,500	2,454,900	2,505,200	2,552,800	2,600,400	2,645,700	2,689,000		
Wyoming	193,163	215,600	222,200	225,700	228,900	232,100	234,700	236,700	238,800		
International	313,604	355,000	370,600	380,000	386,200	391,600	397,200	402,200	407,000		

Notes:

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

Internal Revenue Service
Office of Research, Forecasting and Data Analysis Group
Fall 2011 Publication 6187

Table 11B. Calendar Year Projections of Practitioner Electronically Filed Individual Returns by State.

Item	Actual	Projected									
	2010	2011	2012	2013	2014	2015	2016	2017	2018		
United States	64,346,007	71,418,100	73,344,700	75,235,500	77,030,500	78,656,000	80,212,100	81,704,100	83,138,400		
Alabama	1,097,677	1,214,700	1,235,000	1,259,100	1,279,400	1,298,800	1,318,300	1,337,800	1,356,300		
Alaska	130,024	143,500	144,900	148,600	152,900	157,300	161,700	166,400	169,600		
Arizona	1,101,200	1,212,900	1,246,500	1,291,000	1,341,200	1,382,100	1,424,700	1,469,500	1,516,400		
Arkansas	638,869	705,700	718,900	732,300	749,100	761,200	768,600	777,800	787,700		
California	8,461,456	9,054,300	9,455,300	9,789,000	9,989,600	10,163,800	10,348,200	10,526,000	10,694,600		
Colorado	856,139	943,500	957,000	988,100	1,023,400	1,055,200	1,070,200	1,088,200	1,103,000		
Connecticut	826,063	917,900	940,300	958,900	975,000	981,700	988,600	995,400	1,001,200		
Delaware	166,962	185,400	189,900	196,800	204,500	210,400	214,800	218,700	223,700		
District of Columbia	110,709	135,300	141,000	144,700	147,400	148,800	150,300	151,700	153,000		
Florida	3,587,936	4,121,000	4,264,600	4,406,100	4,513,900	4,613,300	4,694,400	4,765,000	4,867,300		
Georgia	1,953,561	2,086,800	2,145,400	2,219,000	2,289,300	2,373,200	2,462,300	2,548,800	2,644,200		
Hawaii	239,719	263,400	275,700	284,600	292,600	300,100	305,200	311,300	317,500		
Idaho	308,897	339,500	343,600	354,300	365,600	376,800	387,500	396,900	406,900		
Illinois	2,527,659	2,958,500	3,032,500	3,141,400	3,241,100	3,340,300	3,429,800	3,513,300	3,598,800		
Indiana	1,443,628	1,605,900	1,640,300	1,659,500	1,679,700	1,709,800	1,741,900	1,777,400	1,795,500		
Iowa	817,115	900,200	921,400	926,300	928,300	930,500	932,800	934,700	936,500		
Kansas	690,429	791,500	798,700	804,300	816,800	829,300	842,200	855,300	868,500		
Kentucky	951,718	1,045,100	1,056,600	1,083,900	1,107,500	1,129,400	1,145,000	1,158,900	1,172,600		
Louisiana	921,986	1,039,100	1,071,300	1,087,700	1,114,900	1,134,800	1,159,600	1,179,500	1,200,100		
Maine	240,099	269,400	278,600	284,600	289,300	292,300	294,700	297,500	300,600		
Maryland	1,060,321	1,193,800	1,226,700	1,273,700	1,302,200	1,331,900	1,358,000	1,386,500	1,414,700		
Massachusetts	1,545,326	1,685,000	1,734,900	1,769,400	1,805,100	1,842,100	1,876,800	1,902,000	1,926,600		
Michigan	2,340,032	2,467,600	2,525,400	2,528,400	2,531,600	2,533,900	2,535,800	2,536,100	2,536,200		
Minnesota	1,344,651	1,464,700	1,499,400	1,524,500	1,548,200	1,571,900	1,596,400	1,621,100	1,646,600		
Mississippi	655,841	725,600	745,600	758,500	771,700	784,200	797,000	809,900	822,600		

(Table 12B continued on next page)

Notes: Detail may not add to total due to rounding.

Internal Revenue Service
Office of Research, Forecasting and Data Analysis Group
Fall 2011 Publication 6187

Table 11B (continued). Calendar Year Projections of Practitioner Electronically Filed Individual Returns by State.

Item	Actual 2010	Estimated 2011	Projected						
			2012	2013	2014	2015	2016	2017	2018
Missouri	1,263,280	1,422,600	1,451,900	1,472,200	1,497,700	1,523,600	1,538,100	1,552,500	1,569,400
Montana	237,623	263,700	270,200	273,000	275,600	278,400	281,100	283,700	286,900
Nebraska	440,647	511,200	516,100	517,400	517,500	517,700	517,900	518,800	519,900
Nevada	535,638	588,000	603,100	621,100	631,000	640,300	649,900	659,900	670,200
New Hampshire	233,294	258,600	263,600	269,000	273,500	278,900	284,100	288,700	295,100
New Jersey	2,130,620	2,392,700	2,462,900	2,498,100	2,556,600	2,611,500	2,668,800	2,725,800	2,785,200
New Mexico	395,696	440,900	450,800	463,400	478,500	494,500	506,900	519,900	532,800
New York	4,777,999	5,428,400	5,623,000	5,798,700	5,958,600	6,071,300	6,164,200	6,241,300	6,307,400
North Carolina	1,858,719	2,065,900	2,138,600	2,203,000	2,272,300	2,340,900	2,412,300	2,507,700	2,564,300
North Dakota	167,286	186,800	191,400	193,800	195,100	196,400	198,300	198,800	198,900
Ohio	2,362,714	2,709,900	2,739,100	2,766,200	2,789,900	2,813,600	2,841,500	2,869,600	2,898,400
Oklahoma	756,715	836,000	862,700	881,300	902,600	916,100	930,100	944,300	959,100
Oregon	717,111	795,500	816,900	843,500	869,000	881,500	894,600	908,100	922,300
Pennsylvania	2,339,653	2,851,700	2,896,800	2,975,600	3,074,400	3,165,000	3,268,200	3,349,500	3,431,700
Rhode Island	264,090	297,600	307,900	311,800	314,300	317,000	318,800	320,100	320,700
South Carolina	1,067,349	1,076,600	1,085,300	1,094,900	1,137,700	1,181,900	1,229,800	1,259,500	1,283,700
South Dakota	186,462	206,700	208,800	210,000	212,200	213,900	215,400	217,500	219,200
Tennessee	1,243,894	1,362,200	1,373,300	1,380,800	1,409,300	1,439,900	1,462,200	1,486,300	1,507,400
Texas	4,178,197	4,597,000	4,706,500	4,911,800	5,107,800	5,287,500	5,463,400	5,637,500	5,778,300
Utah	488,823	539,300	552,200	571,800	595,200	603,400	612,000	620,000	628,600
Vermont	125,719	140,400	143,800	148,400	149,900	151,300	152,500	152,600	154,300
Virginia	1,426,272	1,570,000	1,604,900	1,649,800	1,708,800	1,760,700	1,816,900	1,876,700	1,937,100
Washington	1,100,539	1,210,300	1,247,300	1,296,300	1,343,000	1,387,900	1,421,800	1,451,900	1,485,000
West Virginia	342,325	380,800	388,400	391,500	396,500	401,400	404,900	409,500	414,900
Wisconsin	1,384,359	1,478,400	1,503,400	1,526,100	1,551,300	1,575,000	1,599,600	1,624,700	1,650,800
Wyoming	121,388	133,200	135,900	136,900	137,300	138,300	138,700	138,800	139,200
International	181,578	203,400	210,400	214,400	214,500	214,600	214,900	215,100	216,700

Notes: Detail may not add to total due to rounding.

Internal Revenue Service
Office of Research, Forecasting and Data Analysis Group
Fall 2011 Publication 6187

Table 11C. Calendar Year Projections of On-Line Filed Individual Returns by State

Item	Actual		Estimated		Projected					
	2010	2011	2012	2013	2014	2015	2016	2017	2018	
United States	34,252,127	39,325,200	41,522,300	42,890,100	44,117,500	45,207,200	46,261,800	47,183,500	47,974,300	
Alabama	450,264	514,500	544,200	560,600	577,700	591,800	605,500	617,400	627,700	
Alaska	111,893	126,600	133,200	137,200	141,400	144,800	148,200	151,100	153,600	
Arizona	707,656	819,800	874,900	904,800	931,000	954,200	976,500	996,100	1,012,800	
Arkansas	252,463	293,200	312,400	323,300	331,900	340,100	348,000	354,900	360,800	
California	2,918,359	3,363,800	3,545,800	3,663,700	3,766,700	3,860,700	3,951,600	4,031,300	4,098,900	
Colorado	672,252	764,700	799,400	823,900	849,300	870,200	890,500	908,200	923,400	
Connecticut	403,526	454,600	472,400	485,300	498,200	510,500	522,300	532,700	541,600	
Delaware	120,184	140,200	149,900	154,800	159,300	163,200	167,100	170,400	173,300	
District of Columbia	86,464	98,000	103,300	106,800	109,700	112,300	114,900	117,100	119,100	
Florida	2,394,966	2,720,800	2,869,900	2,964,000	3,042,400	3,116,100	3,187,500	3,249,600	3,304,000	
Georgia	1,199,115	1,375,500	1,453,400	1,496,600	1,541,900	1,579,100	1,615,100	1,646,400	1,673,900	
Hawaii	140,822	163,700	172,300	179,300	184,100	188,600	192,900	196,700	200,000	
Idaho	183,650	210,800	224,200	231,200	238,400	244,400	250,100	255,200	259,500	
Illinois	1,405,113	1,632,300	1,739,300	1,793,800	1,848,800	1,894,800	1,939,200	1,978,200	2,011,300	
Indiana	808,316	910,300	946,100	975,600	998,300	1,022,900	1,046,700	1,067,500	1,085,400	
Iowa	301,119	344,200	359,000	370,100	381,700	391,200	400,400	408,500	415,300	
Kansas	351,023	396,600	411,200	427,700	439,900	450,600	461,000	470,000	477,900	
Kentucky	408,238	476,600	505,700	528,600	542,800	556,200	569,200	580,600	590,300	
Louisiana	452,546	512,500	535,500	553,800	568,500	582,400	595,800	607,400	617,600	
Maine	166,056	190,700	199,700	205,900	212,300	217,600	222,700	227,200	231,000	
Maryland	715,718	834,500	893,700	924,900	954,000	977,700	1,000,600	1,020,700	1,037,800	
Massachusetts	742,097	850,100	893,600	921,500	950,400	974,200	997,300	1,017,500	1,034,600	
Michigan	1,141,901	1,305,600	1,368,300	1,415,900	1,454,000	1,490,000	1,524,800	1,555,200	1,581,300	
Minnesota	635,384	720,200	748,700	773,600	796,200	816,200	835,500	852,500	866,800	
Mississippi	261,990	300,200	319,700	330,500	339,200	347,400	355,400	362,300	368,400	

(Table 12C continued on next page)

Notes: Detail may not add to total due to rounding.

Internal Revenue Service
Office of Research, Forecasting and Data Analysis Group
Fall 2011 Publication 6187

Table 11C (continued). Calendar Year Projections of On-Line Filed Individual Returns by State										
Item	Actual 2010	Estimated 2011	Projected							
			2012	2013	2014	2015	2016	2017	2018	
Missouri	666,153	757,200	792,300	818,200	841,800	862,600	882,700	900,200	915,300	
Montana	110,620	128,400	135,200	140,000	144,800	148,300	151,800	154,800	157,400	
Nebraska	221,844	254,900	266,400	274,800	282,800	289,600	296,300	301,300	305,500	
Nevada	310,213	357,200	378,500	391,700	402,300	412,200	421,900	430,300	437,500	
New Hampshire	206,226	235,000	247,300	255,400	262,800	269,300	275,600	281,100	285,800	
New Jersey	737,752	839,300	876,800	902,800	925,900	948,100	969,600	988,900	1,005,500	
New Mexico	239,605	273,600	290,200	299,000	308,200	315,800	323,200	329,600	335,100	
New York	1,485,185	1,708,700	1,810,400	1,866,500	1,922,100	1,969,000	2,014,400	2,054,000	2,088,400	
North Carolina	1,057,390	1,204,100	1,270,900	1,314,900	1,350,100	1,383,400	1,415,600	1,443,700	1,467,900	
North Dakota	72,701	82,300	85,600	88,300	90,700	92,900	95,100	97,000	98,600	
Ohio	1,546,323	1,773,700	1,854,800	1,915,200	1,974,900	2,026,100	2,073,600	2,115,200	2,150,700	
Oklahoma	397,852	463,700	494,000	511,400	525,300	538,400	551,100	562,200	571,600	
Oregon	487,057	554,700	580,700	598,600	615,900	631,100	645,700	658,600	669,600	
Pennsylvania	1,555,876	1,790,500	1,909,200	1,971,700	2,023,600	2,071,300	2,119,500	2,161,600	2,197,800	
Rhode Island	99,457	113,300	117,700	121,600	125,100	128,200	131,100	133,800	136,000	
South Carolina	479,241	550,900	585,700	607,700	626,300	641,600	656,500	669,400	680,600	
South Dakota	96,215	111,100	117,700	122,400	126,200	129,300	132,400	135,000	137,300	
Tennessee	751,121	873,000	926,200	964,900	990,900	1,015,400	1,039,200	1,060,000	1,077,700	
Texas	2,930,794	3,394,400	3,635,300	3,755,500	3,867,400	3,962,500	4,054,600	4,135,000	4,204,300	
Utah	340,835	397,400	422,300	436,300	449,000	460,200	471,100	480,600	488,700	
Vermont	84,093	96,100	102,500	105,600	108,800	111,500	114,100	116,300	118,300	
Virginia	1,162,888	1,338,300	1,404,900	1,447,500	1,489,700	1,527,200	1,563,400	1,595,500	1,623,200	
Washington	1,035,513	1,185,400	1,250,800	1,287,800	1,325,200	1,358,100	1,390,000	1,417,900	1,441,700	
West Virginia	206,903	236,700	247,500	256,000	262,800	269,200	275,400	280,800	285,500	
Wisconsin	735,354	851,200	897,100	928,700	953,900	977,700	1,000,800	1,021,000	1,038,100	
Wyoming	71,775	82,400	86,200	88,800	91,600	93,800	96,000	97,900	99,500	
International	132,026	151,600	160,200	165,600	171,600	177,000	182,300	187,100	190,200	

Notes:
Detail may not add to total due to rounding.

Internal Revenue Service
Office of Research, Forecasting and Data Analysis Group
Fall 2011 Publication 6187

Table 12. Calendar Year Projections of Total Electronically Filed Individual Returns by Form Type Coded by Transmitter, by Processing IRS Campus

Item	Actual	Estimated	Projected
	2010	2011	2012
I. Total Electronic Filings	98,598,134	110,743,200	114,867,000
Andover	22,812,649	26,015,500	26,995,800
Austin	17,775,879	19,971,600	20,715,600
Fresno	19,860,811	21,933,900	22,895,900
Kansas City	21,195,547	23,863,800	24,584,300
Philadelphia	16,953,248	18,958,500	19,675,300
II. Approximate Coded Form 1040A Filings	20,667,156	23,548,800	24,065,400
Andover	4,123,782	4,638,600	4,613,300
Austin	4,312,370	4,789,600	4,887,800
Fresno	4,026,849	4,710,600	4,934,800
Kansas City	4,173,828	4,744,400	4,896,800
Philadelphia	4,030,327	4,665,600	4,732,700
III. Approximate Coded Form 1040EZ Filings	10,175,618	13,360,900	13,377,700
Andover	2,322,339	3,050,600	2,907,000
Austin	1,914,308	2,500,600	2,521,700
Fresno	2,006,593	2,552,800	2,752,200
Kansas City	2,071,217	2,751,300	2,799,300
Philadelphia	1,861,162	2,505,600	2,397,500
IV. Approximate Coded Form 1040 Filings	67,755,359	73,833,500	77,423,900
Andover	16,366,528	18,326,300	19,475,500
Austin	11,549,201	12,681,300	13,306,100
Fresno	13,827,369	14,670,500	15,208,900
Kansas City	14,950,503	16,368,100	16,888,300
Philadelphia	11,061,759	11,787,300	12,545,100

Notes:

Detail may not add to total due to rounding.

Internal Revenue Service
Office of Research, Forecasting and Data Analysis Group
Fall 2011 Publication 6187

**Table 13. 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 2010 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 *	231,032					
MAPE		1.11%	2.81%	3.59%	3.32%	3.38%
Number of Overprojections		2	2	2	3	3
Grand Total - Paper	119,254					
MAPE		4.08%	7.46%	8.74%	7.63%	5.05%
Number of Overprojections		2	2	2	2	3
Grand Total - E-file/ Mag Tape	111,778					
MAPE		1.53%	2.43%	2.00%	0.89%	1.52%
Number of Overprojections		2	1	1	2	2
Total Primary - Selected Returns *	211,733					
MAPE		2.17%	3.26%	2.26%	2.22%	3.31%
Number of Overprojections		1	1	2	0	1
Primary Total - Paper	99,955					
MAPE		2.11%	5.81%	9.57%	8.28%	7.39%
Number of Overprojections		3	2	2	2	3
Primary Total - E-file/ Mag Tape	111,778					
MAPE		1.19%	2.80%	3.65%	3.74%	4.52%
Number of Overprojections		2	1	1	1	1
Individual Total	141,459					
MAPE		1.04%	3.82%	3.40%	3.72%	3.89%
Number of Overprojections		1	1	1	0	1
Individual Total - Paper	42,001					
MAPE		0.79%	7.03%	9.21%	7.81%	10.89%
Number of Overprojections		2	1	2	3	3
Individual Total - E-file	98,598					
MAPE		0.91%	2.46%	2.94%	4.16%	5.61%
Number of Overprojections		0	1	0	0	0
Individual Estimated Tax	23,380					
MAPE		6.76%	14.57%	18.52%	16.74%	19.35%
Number of Overprojections		4	3	3	4	4
Fiduciary Total	3,051					
MAPE		1.23%	5.98%	14.34%	22.29%	27.17%
Number of Overprojections		4	4	4	4	4
Partnership Total	3,435					
MAPE		1.67%	5.60%	5.78%	7.31%	9.25%
Number of Overprojections		3	2	2	1	0
Corporation Total	6,698					
MAPE		1.58%	3.36%	2.99%	1.82%	3.52%
Number of Overprojections		2	2	2	2	2
Employment Total	29,478					
MAPE		1.00%	3.51%	3.93%	3.88%	2.57%
Number of Overprojections		3	3	3	3	2
Exempt Organization Total	976					
MAPE		3.81%	3.84%	2.73%	6.20%	5.03%
Number of Overprojections		1	2	2	2	1
Excise Total	806					
MAPE		5.24%	10.89%	10.70%	10.08%	6.94%
Number of Overprojections		3	3	2	3	3

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

Internal Revenue Service
Office of Research, Forecasting and Data Analysis
2011

Statement of Methodology

This section summarizes the methods used to generate the various U.S., campus and state level forecasts of individual income tax returns by major processing categories as presented in this update. These projections incorporate the available year-to-date 2011 filing volumes through August. The published campus volumes are aligned to include the movement of various states into new IRS campus configurations for CY 2010 through 2018. These state-to-campus alignments are summarized in tables starting on page 33.

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

The Individual Return Series

The U.S. and IRS campus forecasts of the total Form 1040 series, defined as the sum of paper Forms 1040, 1040A, 1040EZ, standard electronically filed returns and on-line as grouped by the addresses on the taxpayers' returns, resulted from regression models. Specifically, the total series forecasts were the result of regression models using total employment, lagged one year, and several step dummy variables. The U.S. level returns are projected independently from the former IRS district offices. Once all models are run to generate baseline projections, the district office level projections are forced to the U.S. level estimates. The base periods used in the models were generally CY 1990 through 2010. IHS Global Insight Inc. provided the forecasts of economic variables used in our forecasting models. Once solid baseline projections have been established, additional adjustments are made in order to account for administrative and legislative developments that were not captured through the use of historical trends and economic variables.

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

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

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

The paper return volumes at the U.S. and state levels were then derived by subtracting the corresponding e-file forecasts (by return type) from the analogous adjusted level projections. In general, IRS campus level paper return volumes for these classifications (as presented in Tables 2 through 5) were derived by summing the respective state volumes per their pre-defined IRS campus alignments. However, some additional adjustments were applied at the district office or campus level to account for the unique “ITIN” returns processed centrally at the Austin Campus, regardless of the state location of the filers.

Refunds

The calendar year and fiscal year refund volumes in Tables 6 and 8 reflect a count of refunds arising from the initial filing of a return. Regression analysis with time and dummy variables was used to derive the U.S. level refund projections in total. Comparable state level refund projections were derived using the ratio of refunds to total other-than-full-paid returns based on recent historical experience. The e-file refund pieces at the US and state levels were then derived and subtracted from the total refund volumes to derive the remaining paper refund volumes. The state level projections were summed to compute the IRS campus volumes through 2018. Fiscal year refunds were derived from the calendar year forecasts based on historical quarterly filing experiences.

Computer Generated Paper Returns

Computer generated paper returns are tax returns that are prepared using tax preparation software and are submitted on paper. The historical data used in the projection model are from the Compliance Data Warehouse and IRS master file. A time-series model was used to project the computer generated paper returns. Additional adjustments and forcing were performed to the baseline projections in order to account for the drop in computer generated paper returns from the paid preparer community as a result of the mandate.

Practitioner Electronically Filed Returns

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

On-Line Filed Returns

The on-line filed returns were derived in a manner similar to practitioner e-file. A diffusion growth model was used in order to trend past participation rates for the United States. The participation rate was defined as the ratio of on-line filed returns to the estimated number of taxpayers that file self-prepared returns and have access to the Internet. As part of the process, a combination of the historical IRS on-line electronic filing experience through August 2011, Statistics of Income Division data on the volume of self-prepared returns, and external data on electronic commerce in the U.S. were utilized.

Electronic Returns by Form Type

The distribution of standard electronically filed returns by Forms 1040, 1040A, and 1040EZ was based on data taken from the report titled *Counts of Electronic Filings—Type of Individual Return (Form) Taxpayer Could Have Filed*. This report shows the simplest traditional paper return an e-filer could have used. From this report, filing data through May 2011 were used to derive the percent of electronically filed returns that could have been filed as a Form 1040, Form 1040A or Form 1040EZ by state. These historical percentages were then forecasted using the diffusion of innovation model. The projected nominal volumes were derived by multiplying the projected ratios by the total electronic return volumes. The resulting e-file forecasts, by form type the taxpayer could have used, are presented in Table 10.

Also, this update includes the distribution of standard electronically filed returns by form type as were coded by their e-file transmitter. These forecasts are presented in Table 12. For various reasons, transmitters tend to code more e-file returns as Form 1040 and fewer Forms 1040A and 1040EZ compared to the analysis of the simplest form the taxpayer could have used. The e-file form type forecasts, as coded by the transmitter, were derived as a ratio of the “could have used” e-file forecasts. The ratios were based on recent filing experience.

Table Notes

Data Sources

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

Definitions

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

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

Individual Returns

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

Table 1B reports national level calendar year projections of individual return volumes associated with the IRS's Wage and Investment and Small Business/Self Employed business operating divisions (BODs). This table reports total return volumes for these two categories, plus separate counts for their respective paper and electronic return subsets. In addition, Table 1B presents total US level volumes for Form 1040NR/NR-EZ/C (*U.S. Nonresident Alien Income Tax Return*), and Forms 1040PR and 1040SS (*U.S. Self-Employment Tax Return from Puerto Rico and other International area*). These volumes are essentially associated with the IRS's Small Business/Self Employed Division. Note, however, that the Forms 1040NR/NR-EZ/C and 1040PR/SS counts are only included in Table 1B and are not reflected in any other table within Publication 6187.

Tables 2 through 5 report the projections of individual returns by IRS processing campus. These tables do not include e-filed returns and only represent the historical and projected paper returns. These tables reflect the impact of IRS's most current modernization campus alignment plans through 2014.

Individual Refunds

Tables 6 and 8 report the calendar year and fiscal year projections, respectively, of individual refunds for the U.S. and IRS campuses. The total electronically filed refund returns are included in the U.S. total and itemized separately at the bottom of Tables 6 and 8. The IRS campus figures reflect refunds arising from paper returns only. They also reflect the impact of IRS's most current modernization campus alignment plans (and concept maps) through 2018.

Table 7 reports the calendar year projections of the number of split refund returns for the U.S. and IRS campuses. The total electronically filed refund returns are included in the U.S. total and itemized separately at the bottom of the table. The IRS campus figures reflect the split refunds arising from paper returns only. They also reflect the impact of IRS's most current modernization campus alignment plans (and concept maps) through 2018.

Electronically Filed Returns

Tables 9A through 9C display the sites where electronic returns are processed from CY 2010 through 2018. **Table 10A** reports historical and projected total individual electronic filing for the U.S. and IRS processing campuses, while **Tables 9B and 9C** show projections of practitioner e-file and on-line filed returns, respectively.

Table 10 shows the historical and projected standard electronic filings by the simplest form type the taxpayer could have used (had they filed on paper) for the U.S. and IRS processing campuses.

Tables 11A through 11C show the electronic filing counts by state. **Table 11A** reports historical and projected total e-filed returns. **Tables 11B and 11C** display the practitioner and on-line filed electronic returns, respectively.

Table 12 shows historical and projected standard electronic filings by estimated form type as coded by e-file transmitter for the U.S. and IRS processing campuses.

**Configuration of IRS Campuses for Paper Individual Returns—
2010 Alignment**

Atlanta IRS Campus
Florida
Georgia
North Carolina
South Carolina

Austin IRS Campus
Alabama
International
Kentucky
Louisiana
Mississippi
Tennessee
Texas

Fresno IRS Campus
Alaska
Arizona
California
Colorado
Hawaii
Idaho
Illinois
Indiana
Iowa
Kansas
Michigan
Minnesota
Montana
Nebraska

Fresno IRS Campus Cont.
Nevada
New Mexico
North Dakota
Oklahoma
Oregon
South Dakota
Utah
Washington
Wisconsin
Wyoming

Kansas City IRS Campus
Arkansas
Connecticut
Delaware
District of Columbia
Maine
Maryland
Massachusetts
Missouri
New Hampshire
New Jersey
New York
Ohio
Pennsylvania
Rhode Island
Vermont
Virginia
West Virginia

**Configuration of IRS Campuses for Paper Individual Returns—
2011 Alignment**

Atlanta IRS Campus*

Florida
Georgia

Austin IRS Campus

Alabama
International
Kentucky
Louisiana
Mississippi
Tennessee
Texas

Fresno IRS Campus

Alaska
Arizona
Arkansas
California
Colorado
Hawaii
Idaho
Illinois
Indiana
Iowa
Kansas
Michigan
Minnesota
Montana
Nebraska
Nevada

Fresno IRS Campus Cont.

New Mexico
North Dakota
Oklahoma
Oregon
South Dakota
Utah
Washington
Wisconsin
Wyoming

Kansas City IRS Campus

Connecticut
Delaware
District of Columbia
Maine
Maryland
Massachusetts
Missouri
New Hampshire
New Jersey
New York
North Carolina
Ohio
Pennsylvania
Rhode Island
South Carolina
Vermont
Virginia
West Virginia

* Atlanta ceases processing returns in 2011.

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

Austin IRS Campus
Florida
International
Louisiana
Mississippi
Texas

Fresno IRS Campus Cont.
South Dakota
Utah
Washington
Wisconsin
Wyoming

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

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

**Configuration of IRS Campuses for Electronic Individual Returns—
2010 Alignment and on**

Andover IRS Campus

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

Fresno IRS Campus

Alaska
Arizona
California
Hawaii
Idaho
Montana
Nevada
Oregon
Utah
Washington
Wyoming

Austin IRS Campus

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

Kansas City IRS Campus

Illinois
Indiana
Kansas
Michigan
Minnesota
Missouri
Ohio
West Virginia
Wisconsin

Philadelphia IRS Campus

Florida
Georgia
Kentucky
North Carolina
South Carolina
Tennessee

Other Projection Publications

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

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

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