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# *Publication 6187*

*Fall 2012 Update*

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## *Calendar Year Projections of Individual Returns by Major Processing Categories*



*Office of Research  
Research, Analysis, and Statistics*

**Publication 6187 (revised 10-2012) is produced by the IRS Office of Research, within the Research, Analysis, and Statistics organization.**

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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](http://www.irs.gov) website, select the "Tax Stats, Facts & Figures" link, then "Projections" (under the Other IRS Data and Research heading) or search from the "Forms & Pubs" link on [www.irs.gov](http://www.irs.gov). IRS employees can access this projection product on the IRWeb intranet site by selecting the "Research" link, followed by "Research, Analysis and Statistics," then "Publications," and then "Projections and Forecasting Publications."

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## **Overview**

The Calendar Year Projections of Individual Returns by Major Processing Categories (IRS Publication 6187) is published semi-annually and 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 publication 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 are based on the information available as of late August 2012, including enacted tax law changes and confirmed administrative plans. Legislative or administrative initiatives under consideration are generally not included in the projections due to the uncertain nature of their eventual outcome.

## **Impacts of Recent Legislative and Administrative Changes**

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

### *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 required preparers who expected to file more than ten individual tax returns (including forms 1040, 1040A, 1040EZ, and 1041) to file them electronically. The IRS implementation plan required preparers filing more than 100 individual tax returns to file them electronically starting in CY 2011. The threshold dropped to more than ten returns for 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 followed by the Atlanta Campus in 2011. The realignment plan leaves Austin Campus, Fresno Campus, and Kansas City Campus to process all paper returns from 2012 and beyond. The CY 2013 campus volumes are based on the approved IRS plans whereas the campus volumes for 2014 and beyond are based on "concept maps" supplied by resource planning staff in the IRS submission processing function.

The CY 2013 e-file campus volumes are also based on the approved IRS plans. The volumes for CY 2014 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. The 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 required 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 to ensure ITIN returns are properly aligned.

*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 more than quadrupled in volume from 24.6 million in CY 1998 to almost 112.0 million in CY 2011. It is projected that the IRS will continue to experience steady growth in the individual e-file area with about 4.8 percent growth in CY 2012 to around 117.3 million returns and reaching 135.0 million returns in CY 2019. Based on the current projections, IRS will reach 80 percent individual taxpayer e-file participation rate by the end of CY 2012.

**Track Record of Projection Accuracy**

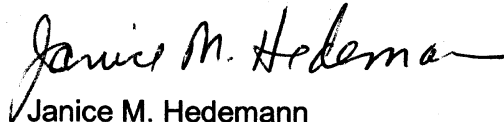
In an effort to measure the quality of our products and services, this section, along with Table 13, provides a brief analysis of the accuracy of prior projections. Using four years of actual data from 2008 through 2011, Table 13 presents the accuracy of our national level projections by major return 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 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 2011 made in 2008 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) 874-0831.



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  |             |             |             |
|---|-------------|-------------|-------------|-------------|-------------|
|   | 2011        | 2012        | 2013        | 2014        | 2015        |
| Forms 1040/A/EZ and Electronic Returns    | 143,173,207 | 145,823,300 | 147,598,300 | 149,660,500 | 151,567,800 |
| Full-Paid, Total                          | 4,458,480   | 3,547,100   | 3,414,100   | 3,286,100   | 3,162,800   |
| Other-Than-Full-Paid, Total               | 138,714,727 | 142,276,200 | 144,184,200 | 146,374,400 | 148,405,000 |
| Refund Returns                            | 115,805,847 | 117,144,100 | 118,536,000 | 120,496,200 | 122,191,500 |
| Business Returns (Schedule C or F)        | 24,434,499  | 25,182,300  | 25,604,800  | 26,041,100  | 26,481,400  |
| Paper Returns, Total                      | 31,250,528  | 28,526,500  | 27,557,600  | 26,597,500  | 25,789,500  |
| Computer Generated Paper Returns, Total   | 17,744,299  | 13,773,100  | 11,664,100  | 10,208,600  | 9,379,800   |
| Form 1040                                 | 21,534,744  | 20,408,700  | 20,362,800  | 20,273,100  | 20,220,400  |
| Full-Paid                                 | 3,583,388   | 2,866,900   | 2,774,500   | 2,684,900   | 2,597,700   |
| Other-Than-Full-Paid                      | 17,951,356  | 17,541,800  | 17,588,300  | 17,588,300  | 17,622,600  |
| Form 1040A                                | 5,306,375   | 4,899,800   | 4,326,400   | 3,692,300   | 3,294,200   |
| Full-Paid                                 | 509,435     | 400,800     | 381,700     | 363,600     | 346,500     |
| Other-Than-Full-Paid                      | 4,796,940   | 4,498,900   | 3,944,700   | 3,328,700   | 2,947,700   |
| Form 1040EZ                               | 4,409,409   | 3,218,000   | 2,868,400   | 2,632,100   | 2,275,000   |
| Full-Paid                                 | 365,657     | 279,400     | 257,900     | 237,700     | 218,600     |
| Other-Than-Full-Paid                      | 4,043,752   | 2,938,600   | 2,610,500   | 2,394,400   | 2,056,400   |
| Electronically Filed Returns, Total       | 111,922,679 | 117,296,800 | 120,040,700 | 123,063,000 | 125,778,300 |
| Practitioner                              | 72,838,842  | 74,145,100  | 75,776,400  | 77,309,000  | 78,509,700  |
| On-Line                                   | 39,083,837  | 43,151,700  | 44,264,300  | 45,754,000  | 47,268,600  |
| Electronically Filed, Refunds             | 90,692,307  | 95,293,400  | 96,619,600  | 98,781,900  | 100,528,500 |
| Electronically Filed, Balance Due Returns | 21,230,372  | 22,003,400  | 23,421,100  | 24,482,300  | 25,527,400  |

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Notes:

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

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**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   |             |             |             |             |             |             |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
|  |             |             | 2011        | 2012        | 2013        | 2014        | 2015        | 2016        | 2017        |
| Forms 1040, 1040A, and 1040EZ          | 143,173,207 | 145,823,200 | 147,598,300 | 149,660,600 | 151,567,800 | 153,523,800 | 155,720,100 | 157,549,600 | 159,187,900 |
| Wage and Investment Returns            | 99,837,118  | 101,729,400 | 102,877,900 | 104,394,300 | 105,759,900 | 107,254,700 | 108,926,900 | 110,276,600 | 111,437,000 |
| Paper Returns                          | 20,537,729  | 19,381,800  | 18,846,400  | 18,450,900  | 18,178,400  | 17,853,900  | 17,726,600  | 17,611,100  | 17,439,700  |
| Electronically Filed Returns           | 79,299,389  | 82,347,600  | 84,031,500  | 85,943,400  | 87,581,500  | 89,400,800  | 91,200,300  | 92,665,500  | 93,997,300  |
| Small Business/Self Employed Returns   | 43,336,089  | 44,093,800  | 44,720,400  | 45,266,300  | 45,807,900  | 46,269,100  | 46,793,200  | 47,273,000  | 47,750,900  |
| Paper Returns                          | 10,712,799  | 9,144,700   | 8,711,100   | 8,146,700   | 7,611,200   | 7,281,000   | 7,190,900   | 6,910,800   | 6,749,100   |
| Electronically Filed Returns           | 32,623,290  | 34,949,100  | 36,009,200  | 37,119,600  | 38,196,800  | 38,988,100  | 39,602,300  | 40,362,200  | 41,001,800  |
| Forms 1040-NR/NR-EZ/C                  | 602,692     | 643,200     | 647,800     | 653,200     | 660,200     | 668,200     | 678,200     | 689,200     | 701,200     |
| Forms 1040-PR and 1040-SS              | 226,531     | 228,300     | 238,600     | 240,400     | 242,700     | 245,500     | 248,900     | 252,500     | 255,600     |
| Electronic Forms 1040-NR/NR-EZ/C/PR/SS | 74,733      | 76,600      | 77,300      | 78,300      | 79,600      | 81,300      | 83,300      | 85,600      | 87,100      |

## Notes:

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

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**Table 2. Calendar Year Projections of Paper Individual Returns  
by Major Processing Categories  
for the Atlanta IRS Campus**

| Type of Return / Processing Category | Actual<br>2011 | Estimated<br>2012 | Projected |      |      |
|--------------------------------------|----------------|-------------------|-----------|------|------|
|                                      |                |                   | 2013      | 2014 | 2015 |
| Forms 1040, 1040A, and 1040EZ        | 2,556,357      | -                 | -         | -    | -    |
| Full-Paid, Total                     | 411,191        | -                 | -         | -    | -    |
| Other-Than-Full-Paid, Total          | 2,145,166      | -                 | -         | -    | -    |
| Refund, Total                        | 2,098,015      | -                 | -         | -    | -    |
| Form 1040                            | 1,793,175      | -                 | -         | -    | -    |
| Full-Paid                            | 355,042        | -                 | -         | -    | -    |
| Other-Than-Full-Paid                 | 1,438,133      | -                 | -         | -    | -    |
| Form 1040A                           | 424,641        | -                 | -         | -    | -    |
| Full-Paid                            | 48,957         | -                 | -         | -    | -    |
| Other-Than-Full-Paid                 | 375,684        | -                 | -         | -    | -    |
| Form 1040EZ                          | 338,541        | -                 | -         | -    | -    |
| Full-Paid                            | 7,192          | -                 | -         | -    | -    |
| Other-Than-Full-Paid                 | 331,349        | -                 | -         | -    | -    |

Notes:

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

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

| Type of Return / Processing Category | Actual     | Estimated  | Projected  |           |           |
|--------------------------------------|------------|------------|------------|-----------|-----------|
|                                      | 2011       | 2012       | 2013       | 2014      | 2015      |
| Forms 1040, 1040A, and 1040EZ        | 10,831,583 | 10,707,700 | 10,064,700 | 9,640,600 | 9,283,000 |
| Full-Paid, Total                     | 1,587,099  | 1,304,800  | 1,288,900  | 1,214,800 | 1,146,700 |
| Other-Than-Full-Paid, Total          | 9,244,484  | 9,402,800  | 8,775,800  | 8,425,800 | 8,136,300 |
| Refund, Total                        | 8,773,097  | 7,915,300  | 8,004,900  | 7,895,700 | 7,827,000 |
| Form 1040                            | 7,698,202  | 7,826,800  | 7,597,800  | 7,458,100 | 7,369,000 |
| Full-Paid                            | 1,288,112  | 1,065,600  | 1,067,600  | 1,008,800 | 952,900   |
| Other-Than-Full-Paid                 | 6,410,090  | 6,761,200  | 6,530,200  | 6,449,300 | 6,416,200 |
| Form 1040A                           | 1,590,490  | 1,681,600  | 1,366,600  | 1,145,500 | 996,100   |
| Full-Paid                            | 174,988    | 146,700    | 138,500    | 130,100   | 124,100   |
| Other-Than-Full-Paid                 | 1,415,502  | 1,534,900  | 1,228,100  | 1,015,300 | 872,000   |
| Form 1040EZ                          | 1,542,891  | 1,199,300  | 1,100,300  | 1,037,000 | 917,800   |
| Full-Paid                            | 123,999    | 92,600     | 82,700     | 75,800    | 69,800    |
| Other-Than-Full-Paid                 | 1,418,892  | 1,106,700  | 1,017,600  | 961,200   | 848,000   |

Notes:

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**Table 4A. Calendar Year Projections of Paper Individual Returns  
by Major Processing Categories  
for the Austin IRS Campus  
Including International**

| Type of Return / Processing Category | Actual    | Estimated | Projected |           |           |
|--------------------------------------|-----------|-----------|-----------|-----------|-----------|
|                                      | 2011      | 2012      | 2013      | 2014      | 2015      |
| Forms 1040, 1040A, and 1040EZ        | 5,876,972 | 6,021,000 | 6,239,500 | 6,104,300 | 5,996,800 |
| Full-Paid, Total                     | 668,940   | 678,700   | 602,200   | 590,500   | 570,600   |
| Other-Than-Full-Paid, Total          | 5,208,032 | 5,342,300 | 5,637,300 | 5,513,700 | 5,426,200 |
| Refund, Total                        | 4,888,475 | 5,331,100 | 5,303,800 | 5,188,200 | 5,147,200 |
| Form 1040                            | 3,902,530 | 4,303,900 | 4,570,400 | 4,601,100 | 4,649,900 |
| Full-Paid                            | 537,755   | 560,900   | 497,500   | 489,700   | 475,500   |
| Other-Than-Full-Paid                 | 3,364,775 | 3,743,000 | 4,072,900 | 4,111,400 | 4,174,500 |
| Form 1040A                           | 1,285,585 | 1,191,800 | 1,215,300 | 1,084,200 | 989,500   |
| Full-Paid                            | 82,016    | 74,900    | 72,200    | 70,900    | 67,600    |
| Other-Than-Full-Paid                 | 1,203,569 | 1,116,900 | 1,143,100 | 1,013,300 | 921,900   |
| Form 1040EZ                          | 688,857   | 525,300   | 453,800   | 418,900   | 357,300   |
| Full-Paid                            | 49,169    | 43,000    | 32,600    | 29,900    | 27,500    |
| Other-Than-Full-Paid                 | 639,688   | 482,300   | 421,300   | 389,000   | 329,800   |

Notes:

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**Table 4B. Calendar Year Projections of Paper Individual Returns  
by Major Processing Categories  
for the Austin IRS Campus  
Not Including International**

| Type of Return / Processing Category | Actual    | Estimated | Projected |           |           |
|--------------------------------------|-----------|-----------|-----------|-----------|-----------|
|                                      | 2011      | 2012      | 2013      | 2014      | 2015      |
| Forms 1040, 1040A, and 1040EZ        | 5,396,893 | 5,549,500 | 5,767,900 | 5,627,100 | 5,512,200 |
| Full-Paid, Total                     | 647,479   | 661,500   | 584,300   | 572,900   | 553,200   |
| Other-Than-Full-Paid, Total          | 4,749,414 | 4,888,000 | 5,183,600 | 5,054,200 | 4,959,000 |
| Refund, Total                        | 4,367,969 | 4,902,200 | 4,869,600 | 4,744,700 | 4,692,600 |
| Form 1040                            | 3,474,136 | 3,880,400 | 4,145,300 | 4,169,600 | 4,210,200 |
| Full-Paid                            | 516,844   | 544,600   | 480,200   | 472,600   | 458,600   |
| Other-Than-Full-Paid                 | 2,957,292 | 3,335,800 | 3,665,100 | 3,697,100 | 3,751,600 |
| Form 1040A                           | 1,245,560 | 1,153,400 | 1,177,300 | 1,046,900 | 952,600   |
| Full-Paid                            | 81,580    | 74,400    | 71,900    | 70,700    | 67,400    |
| Other-Than-Full-Paid                 | 1,163,980 | 1,079,000 | 1,105,400 | 976,200   | 885,200   |
| Form 1040EZ                          | 677,197   | 515,600   | 445,200   | 410,600   | 349,500   |
| Full-Paid                            | 49,055    | 42,500    | 32,200    | 29,600    | 27,200    |
| Other-Than-Full-Paid                 | 628,142   | 473,100   | 413,000   | 381,000   | 322,300   |

Notes:

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**Table 5. Calendar Year Projections of Paper Individual Returns  
by Major Processing Categories  
for the Fresno IRS Campus**

| Type of Return / Processing Category | Actual     | Estimated  | Projected  |            |            |
|--------------------------------------|------------|------------|------------|------------|------------|
|                                      |            |            | 2011       | 2012       | 2013       |
| Forms 1040, 1040A, and 1040EZ        | 11,985,616 | 11,797,800 | 11,253,300 | 10,852,700 | 10,509,800 |
| Full-Paid, Total                     | 1,791,250  | 1,563,500  | 1,523,000  | 1,480,900  | 1,445,500  |
| Other-Than-Full-Paid, Total          | 10,194,366 | 10,234,300 | 9,730,300  | 9,371,800  | 9,064,200  |
| Refund, Total                        | 9,353,954  | 8,604,200  | 8,607,700  | 8,630,300  | 8,688,800  |
| Form 1040                            | 8,140,837  | 8,278,100  | 8,194,700  | 8,213,900  | 8,201,400  |
| Full-Paid                            | 1,402,479  | 1,240,500  | 1,209,400  | 1,186,400  | 1,169,400  |
| Other-Than-Full-Paid                 | 6,738,358  | 7,037,600  | 6,985,200  | 7,027,500  | 7,032,000  |
| Form 1040A                           | 2,005,659  | 2,026,300  | 1,744,500  | 1,462,600  | 1,308,500  |
| Full-Paid                            | 203,474    | 179,200    | 171,000    | 162,600    | 154,800    |
| Other-Than-Full-Paid                 | 1,802,185  | 1,847,100  | 1,573,500  | 1,300,000  | 1,153,800  |
| Form 1040EZ                          | 1,839,120  | 1,493,400  | 1,314,200  | 1,176,200  | 999,800    |
| Full-Paid                            | 185,297    | 143,800    | 142,600    | 131,900    | 121,300    |
| Other-Than-Full-Paid                 | 1,653,823  | 1,349,600  | 1,171,600  | 1,044,300  | 878,500    |

Notes:

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**Table 6. Calendar Year Projections of the Number of Individual Refund Returns :  
U.S., IRS Campuses, and Electronically Filed**

| Item                         | Actual      | Projected   |             |             |             |             |             |             |             |
|------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
|                              | 2011        | 2012        | 2013        | 2014        | 2015        | 2016        | 2017        | 2018        | 2019        |
| United States Refund Returns | 115,805,847 | 117,144,100 | 118,536,000 | 120,496,200 | 122,191,500 | 123,904,900 | 125,928,900 | 127,153,300 | 127,973,600 |
| Atlanta                      | 2,098,015   | -           | -           | -           | -           | -           | -           | -           | -           |
| Austin                       | 4,888,475   | 5,331,100   | 5,303,800   | 5,188,200   | 5,147,200   | 5,123,600   | 5,152,400   | 5,134,900   | 5,121,600   |
| Fresno                       | 9,353,954   | 8,604,200   | 8,607,700   | 8,630,300   | 8,688,800   | 8,675,500   | 8,682,200   | 8,707,800   | 8,685,300   |
| Kansas City                  | 8,773,097   | 7,915,300   | 8,004,900   | 7,895,700   | 7,827,000   | 7,712,400   | 7,678,200   | 7,552,500   | 7,532,900   |
| Electronically Filed         | 90,692,307  | 95,293,400  | 96,619,600  | 98,781,900  | 100,528,500 | 102,393,400 | 104,416,100 | 105,758,000 | 106,633,700 |

## 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.

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

| Item                               | Actual  | Projected |         |         |         |         |         |         |         |
|------------------------------------|---------|-----------|---------|---------|---------|---------|---------|---------|---------|
|                                    | 2011    | 2012      | 2013    | 2014    | 2015    | 2016    | 2017    | 2018    | 2019    |
| United States Split Refund Returns | 871,603 | 881,700   | 892,200 | 903,500 | 915,100 | 925,600 | 933,900 | 940,300 | 946,100 |
| Atlanta                            | 4,600   | -         | -       | -       | -       | -       | -       | -       | -       |
| Austin                             | 10,800  | 13,700    | 13,700  | 13,700  | 13,800  | 14,000  | 14,200  | 14,300  | 14,300  |
| Fresno                             | 20,600  | 22,100    | 22,300  | 22,800  | 23,300  | 23,700  | 24,000  | 24,300  | 24,300  |
| Kansas City                        | 19,400  | 20,500    | 21,000  | 21,200  | 21,300  | 21,300  | 21,300  | 21,100  | 21,200  |
| Electronically Filed               | 816,197 | 825,600   | 835,400 | 846,100 | 857,000 | 866,800 | 874,500 | 880,600 | 885,900 |

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.

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**Table 8. Fiscal Year Projections of the Number of Individual Refund Returns:  
U.S., IRS Campuses, and Electronically Filed**

| Item                         | Actual<br>2011 | Projected   |             |             |             |             |             |             |             |
|------------------------------|----------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
|                              |                | 2012        | 2013        | 2014        | 2015        | 2016        | 2017        | 2018        | 2019        |
| United States Refund Returns | 115,564,419    | 116,899,900 | 118,288,900 | 120,245,500 | 121,937,400 | 123,647,600 | 125,668,300 | 126,890,500 | 127,709,200 |
| Atlanta                      | 2,077,846      | -           | -           | -           | -           | -           | -           | -           | -           |
| Austin                       | 4,841,480      | 5,271,500   | 5,244,000   | 5,128,300   | 5,086,800   | 5,062,300   | 5,089,900   | 5,071,900   | 5,058,200   |
| Fresno                       | 9,264,030      | 8,508,100   | 8,510,700   | 8,530,700   | 8,586,900   | 8,571,800   | 8,577,100   | 8,600,900   | 8,577,700   |
| Kansas City                  | 8,688,757      | 7,826,900   | 7,914,700   | 7,804,600   | 7,735,200   | 7,620,100   | 7,585,200   | 7,459,700   | 7,439,600   |
| Electronically Filed         | 90,692,307     | 95,293,400  | 96,619,500  | 98,781,900  | 100,528,500 | 102,393,400 | 104,416,100 | 105,758,000 | 106,633,700 |

## 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.

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**Table 9A. Calendar Year Projections of Total Electronically Filed Individual Returns by Processing IRS Campus**

| Item          | Actual<br>2011 | Estimated<br>2012 | Projected   |             |             |             |             |             |             |
|---------------|----------------|-------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
|               |                |                   | 2013        | 2014        | 2015        | 2016        | 2017        | 2018        | 2019        |
| United States | 111,922,679    | 117,296,800       | 120,040,700 | 123,063,000 | 125,778,300 | 128,389,000 | 130,802,600 | 133,027,700 | 134,999,100 |
| Andover       | 26,144,408     | 27,386,300        | 28,005,900  | 28,744,000  | 29,379,600  | 30,018,200  | 30,589,600  | 31,121,000  | 31,580,900  |
| Austin        | 20,341,041     | 21,330,300        | 21,813,900  | 22,421,200  | 22,956,900  | 23,461,300  | 23,934,400  | 24,340,900  | 24,697,300  |
| Fresno        | 22,122,629     | 23,208,100        | 23,836,700  | 24,452,600  | 24,975,600  | 25,490,500  | 25,973,300  | 26,432,100  | 26,839,400  |
| Kansas City   | 23,447,471     | 24,566,600        | 25,076,400  | 25,591,600  | 26,112,500  | 26,583,400  | 27,010,400  | 27,405,000  | 27,813,900  |
| Philadelphia  | 19,867,130     | 20,805,400        | 21,307,800  | 21,853,600  | 22,353,700  | 22,835,600  | 23,294,900  | 23,728,700  | 24,067,600  |

## Notes:

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

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

| Item          | Actual     | Estimated  | Projected  |            |            |            |            |            |            |
|---------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
|               | 2011       | 2012       | 2013       | 2014       | 2015       | 2016       | 2017       | 2018       | 2019       |
| United States | 72,838,842 | 74,145,100 | 75,776,400 | 77,309,000 | 78,509,700 | 79,648,700 | 80,781,500 | 81,856,500 | 82,777,300 |
| Andover       | 17,543,636 | 17,905,600 | 18,263,600 | 18,675,400 | 18,978,100 | 19,289,000 | 19,575,800 | 19,849,800 | 20,088,000 |
| Austin        | 13,007,180 | 13,213,600 | 13,506,400 | 13,835,700 | 14,088,100 | 14,313,000 | 14,547,700 | 14,739,700 | 14,900,000 |
| Fresno        | 14,992,427 | 15,333,700 | 15,759,800 | 16,105,600 | 16,352,400 | 16,596,700 | 16,844,000 | 17,090,300 | 17,314,800 |
| Kansas City   | 15,091,183 | 15,322,000 | 15,618,800 | 15,809,200 | 16,004,500 | 16,167,200 | 16,332,500 | 16,492,300 | 16,647,300 |
| Philadelphia  | 12,204,416 | 12,370,200 | 12,627,800 | 12,883,200 | 13,086,600 | 13,282,700 | 13,481,600 | 13,684,400 | 13,827,300 |

## Notes:

Detail may not add to total due to rounding.

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

| Item          | Actual     | Estimated  | Projected  |            |            |            |            |            |            |
|---------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
|               |            |            | 2011       | 2012       | 2013       | 2014       | 2015       | 2016       | 2017       |
| United States | 39,083,837 | 43,151,700 | 44,264,300 | 45,754,000 | 47,268,600 | 48,740,300 | 50,021,100 | 51,171,200 | 52,221,800 |
| Andover       | 8,600,772  | 9,480,700  | 9,742,300  | 10,068,600 | 10,401,500 | 10,729,200 | 11,013,800 | 11,271,200 | 11,492,900 |
| Austin        | 7,333,861  | 8,116,700  | 8,307,500  | 8,585,500  | 8,868,800  | 9,148,300  | 9,386,800  | 9,601,100  | 9,797,300  |
| Fresno        | 7,130,202  | 7,874,500  | 8,076,900  | 8,347,100  | 8,623,200  | 8,893,700  | 9,129,300  | 9,341,900  | 9,524,600  |
| Kansas City   | 8,356,288  | 9,244,600  | 9,457,500  | 9,782,400  | 10,108,000 | 10,416,100 | 10,677,900 | 10,912,700 | 11,166,600 |
| Philadelphia  | 7,662,714  | 8,435,200  | 8,680,000  | 8,970,500  | 9,267,200  | 9,552,900  | 9,813,300  | 10,044,300 | 10,240,300 |

## Notes:

Detail may not add to total due to rounding.

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**Table 10. Calendar Year Projections of Total Electronically Filed Individual Returns by Return Type Taxpayer Could Use, by Processing IRS Campus**

| Item   | Actual<br>2011 | Estimated<br>2012 | Projected   |             |             |             |             |             |             |
|--|----------------|-------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
|  |                |                   | 2013        | 2014        | 2015        | 2016        | 2017        | 2018        | 2019        |
| I. Total Electronic Filings                    | 111,922,679    | 117,296,800       | 120,040,700 | 123,063,000 | 125,778,300 | 128,389,000 | 130,802,600 | 133,027,700 | 134,999,100 |
| Andover  | 26,144,408     | 27,386,300        | 28,005,900  | 28,744,000  | 29,379,600  | 30,018,200  | 30,589,600  | 31,121,000  | 31,580,900  |
| Austin   | 20,341,041     | 21,330,300        | 21,813,900  | 22,421,200  | 22,956,900  | 23,461,300  | 23,934,400  | 24,340,900  | 24,697,300  |
| Fresno   | 22,122,629     | 23,208,100        | 23,836,700  | 24,452,600  | 24,975,600  | 25,490,500  | 25,973,300  | 26,432,100  | 26,839,400  |
| Kansas City                                    | 23,447,471     | 24,566,600        | 25,076,400  | 25,591,600  | 26,112,500  | 26,583,400  | 27,010,400  | 27,405,000  | 27,813,900  |
| Philadelphia                                   | 19,867,130     | 20,805,400        | 21,307,800  | 21,853,600  | 22,353,700  | 22,835,600  | 23,294,900  | 23,728,700  | 24,067,600  |
| II. Approximate Could Use Form 1040A Filings   | 35,232,484     | 36,829,700        | 37,571,100  | 38,489,700  | 39,224,400  | 39,772,900  | 40,603,000  | 41,352,400  | 42,022,500  |
| Andover  | 7,369,473      | 7,708,800         | 7,842,200   | 8,017,000   | 8,167,700   | 8,268,400   | 8,440,000   | 8,598,300   | 8,736,800   |
| Austin   | 7,042,320      | 7,365,800         | 7,514,100   | 7,706,700   | 7,855,100   | 7,985,400   | 8,164,300   | 8,327,000   | 8,457,100   |
| Fresno   | 6,832,537      | 7,150,700         | 7,311,300   | 7,503,400   | 7,652,900   | 7,771,100   | 7,943,500   | 8,098,400   | 8,228,700   |
| Kansas City                                    | 7,077,580      | 7,398,200         | 7,534,500   | 7,710,400   | 7,852,100   | 7,948,900   | 8,102,500   | 8,232,500   | 8,376,200   |
| Philadelphia                                   | 6,910,574      | 7,206,200         | 7,369,000   | 7,552,300   | 7,696,600   | 7,799,100   | 7,952,600   | 8,096,300   | 8,223,700   |
| III. Approximate Could Use Form 1040EZ Filings | 22,947,868     | 25,452,000        | 26,074,600  | 26,682,700  | 27,343,400  | 27,959,100  | 28,468,000  | 28,968,000  | 29,464,800  |
| Andover  | 5,408,336      | 5,987,200         | 6,128,000   | 6,251,900   | 6,397,100   | 6,525,800   | 6,627,300   | 6,730,900   | 6,840,400   |
| Austin   | 4,264,722      | 4,718,500         | 4,833,500   | 4,953,700   | 5,086,300   | 5,214,100   | 5,321,900   | 5,429,400   | 5,522,400   |
| Fresno   | 4,312,488      | 4,787,500         | 4,919,600   | 5,052,300   | 5,186,300   | 5,336,000   | 5,454,800   | 5,564,000   | 5,657,700   |
| Kansas City                                    | 4,746,600      | 5,267,400         | 5,397,000   | 5,520,400   | 5,657,200   | 5,776,100   | 5,862,800   | 5,951,400   | 6,057,100   |
| Philadelphia                                   | 4,215,722      | 4,691,500         | 4,796,500   | 4,904,300   | 5,016,500   | 5,107,100   | 5,201,200   | 5,292,300   | 5,387,200   |
| IV. Approximate Could Use Form 1040 Filings    | 53,742,327     | 55,015,200        | 56,395,000  | 57,890,600  | 59,210,400  | 60,657,000  | 61,731,600  | 62,707,400  | 63,511,800  |
| Andover  | 13,366,599     | 13,690,300        | 14,035,600  | 14,475,100  | 14,814,800  | 15,224,000  | 15,522,300  | 15,791,800  | 16,003,700  |
| Austin   | 9,033,999      | 9,246,100         | 9,466,300   | 9,760,700   | 10,015,500  | 10,261,800  | 10,448,200  | 10,584,500  | 10,717,800  |
| Fresno   | 10,977,604     | 11,270,000        | 11,605,900  | 11,896,900  | 12,136,400  | 12,383,400  | 12,574,900  | 12,769,800  | 12,953,000  |
| Kansas City                                    | 11,623,291     | 11,901,100        | 12,144,900  | 12,360,900  | 12,603,100  | 12,858,300  | 13,045,100  | 13,221,100  | 13,380,700  |
| Philadelphia                                   | 8,740,834      | 8,907,700         | 9,142,300   | 9,397,000   | 9,640,600   | 9,929,500   | 10,141,100  | 10,340,200  | 10,456,600  |

## 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.

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**Table 11A. Calendar Year Projections of Total Electronically Filed Individual Returns by State**

| Item                 | Actual      | Estimated   | Projected   |             |             |             |             |             |             |
|----------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
|                      | 2011        | 2012        | 2013        | 2014        | 2015        | 2016        | 2017        | 2018        | 2019        |
| United States        | 111,922,679 | 117,296,800 | 120,040,700 | 123,063,000 | 125,778,300 | 128,389,000 | 130,802,600 | 133,027,700 | 134,999,100 |
| Alabama              | 1,685,632   | 1,768,900   | 1,801,600   | 1,839,200   | 1,872,300   | 1,905,300   | 1,936,600   | 1,967,500   | 1,995,500   |
| Alaska               | 290,197     | 304,400     | 310,700     | 319,200     | 327,000     | 334,800     | 342,400     | 348,200     | 353,000     |
| Arizona              | 2,051,617   | 2,152,000   | 2,211,100   | 2,288,300   | 2,352,100   | 2,417,400   | 2,482,000   | 2,545,900   | 2,586,200   |
| Arkansas             | 1,003,964   | 1,053,200   | 1,072,700   | 1,098,300   | 1,118,300   | 1,133,500   | 1,149,500   | 1,165,300   | 1,182,600   |
| California           | 12,489,187  | 13,116,800  | 13,473,100  | 13,779,300  | 14,047,800  | 14,321,800  | 14,579,300  | 14,819,200  | 15,050,900  |
| Colorado             | 1,788,107   | 1,873,200   | 1,920,400   | 1,981,700   | 2,034,200   | 2,069,400   | 2,105,000   | 2,135,000   | 2,165,600   |
| Connecticut          | 1,347,283   | 1,412,000   | 1,440,700   | 1,466,400   | 1,491,000   | 1,515,600   | 1,532,600   | 1,547,100   | 1,570,400   |
| Delaware             | 330,869     | 346,900     | 356,300     | 368,600     | 377,900     | 386,700     | 393,900     | 401,700     | 408,700     |
| District of Columbia | 230,925     | 242,400     | 248,500     | 254,100     | 258,000     | 262,100     | 265,800     | 269,000     | 272,100     |
| Florida              | 7,476,180   | 7,829,200   | 8,033,800   | 8,221,100   | 8,397,900   | 8,545,000   | 8,677,200   | 8,834,200   | 8,958,700   |
| Georgia              | 3,570,037   | 3,736,000   | 3,836,700   | 3,931,900   | 4,028,600   | 4,123,900   | 4,211,900   | 4,305,300   | 4,370,600   |
| Hawaii               | 449,138     | 470,700     | 482,600     | 495,500     | 507,400     | 516,800     | 526,700     | 536,200     | 544,000     |
| Idaho                | 541,980     | 566,100     | 581,300     | 599,900     | 617,100     | 633,700     | 648,100     | 662,500     | 672,500     |
| Illinois             | 4,663,615   | 4,878,900   | 5,001,000   | 5,156,900   | 5,301,800   | 5,436,200   | 5,559,000   | 5,678,000   | 5,760,700   |
| Indiana              | 2,455,325   | 2,581,900   | 2,629,200   | 2,672,100   | 2,726,400   | 2,782,300   | 2,838,600   | 2,876,400   | 2,918,000   |
| Iowa                 | 1,214,014   | 1,271,800   | 1,300,200   | 1,325,800   | 1,348,200   | 1,370,600   | 1,391,400   | 1,404,900   | 1,425,300   |
| Kansas               | 1,105,030   | 1,159,000   | 1,180,800   | 1,200,700   | 1,223,700   | 1,247,000   | 1,269,100   | 1,290,200   | 1,310,500   |
| Kentucky             | 1,531,200   | 1,601,500   | 1,644,700   | 1,682,700   | 1,717,800   | 1,746,200   | 1,773,400   | 1,800,800   | 1,821,400   |
| Louisiana            | 1,559,809   | 1,635,700   | 1,667,100   | 1,705,300   | 1,738,600   | 1,776,900   | 1,808,400   | 1,839,200   | 1,866,700   |
| Maine                | 466,399     | 488,500     | 498,500     | 509,700     | 517,800     | 525,300     | 532,500     | 539,400     | 547,400     |
| Maryland             | 2,025,850   | 2,121,300   | 2,170,400   | 2,228,400   | 2,281,500   | 2,330,500   | 2,379,100   | 2,424,500   | 2,461,600   |
| Massachusetts        | 2,502,950   | 2,628,000   | 2,678,800   | 2,743,800   | 2,804,200   | 2,861,900   | 2,907,200   | 2,949,800   | 2,993,600   |
| Michigan             | 3,755,793   | 3,930,200   | 4,023,500   | 4,084,700   | 4,151,900   | 4,198,000   | 4,228,000   | 4,253,500   | 4,315,700   |
| Minnesota            | 2,104,149   | 2,203,800   | 2,244,100   | 2,290,700   | 2,333,900   | 2,377,600   | 2,419,200   | 2,459,000   | 2,497,000   |
| Mississippi          | 1,039,007   | 1,087,800   | 1,109,300   | 1,128,700   | 1,149,200   | 1,169,900   | 1,189,600   | 1,208,400   | 1,226,400   |

(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.

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**Table 11A (continued). Calendar Year Projections of Total Electronically Filed Individual Returns by State**

| Item           | Actual    | Estimated | Projected |           |           |           |            |            |            |
|----------------|-----------|-----------|-----------|-----------|-----------|-----------|------------|------------|------------|
|                | 2011      | 2012      | 2013      | 2014      | 2015      | 2016      | 2017       | 2018       | 2019       |
| Missouri       | 2,170,645 | 2,276,400 | 2,319,000 | 2,361,600 | 2,407,900 | 2,442,200 | 2,473,900  | 2,505,800  | 2,543,400  |
| Montana        | 388,854   | 406,800   | 413,600   | 419,900   | 426,200   | 433,300   | 439,900    | 446,700    | 453,500    |
| Nebraska       | 730,905   | 765,400   | 776,800   | 789,800   | 802,600   | 810,400   | 816,200    | 821,200    | 832,700    |
| Nevada         | 968,911   | 1,008,500 | 1,037,300 | 1,057,800 | 1,076,900 | 1,096,100 | 1,114,500  | 1,132,000  | 1,148,700  |
| New Hampshire  | 512,932   | 536,000   | 546,800   | 557,100   | 566,900   | 578,400   | 588,400    | 599,600    | 608,300    |
| New Jersey     | 3,239,246 | 3,400,200 | 3,453,000 | 3,519,800 | 3,596,400 | 3,680,400 | 3,759,800  | 3,835,900  | 3,893,200  |
| New Mexico     | 705,379   | 740,400   | 758,600   | 783,000   | 806,600   | 826,400   | 845,800    | 864,300    | 877,400    |
| New York       | 7,276,335 | 7,623,300 | 7,811,800 | 8,028,800 | 8,192,000 | 8,328,800 | 8,444,800  | 8,549,800  | 8,674,700  |
| North Carolina | 3,329,900 | 3,488,700 | 3,561,700 | 3,667,100 | 3,768,700 | 3,871,700 | 3,995,900  | 4,076,700  | 4,137,600  |
| North Dakota   | 274,939   | 286,900   | 293,100   | 297,900   | 302,400   | 307,000   | 309,200    | 310,900    | 315,400    |
| Ohio           | 4,333,730 | 4,535,000 | 4,618,700 | 4,704,200 | 4,787,900 | 4,862,900 | 4,932,300  | 4,997,400  | 5,072,700  |
| Oklahoma       | 1,289,456 | 1,354,900 | 1,384,900 | 1,420,200 | 1,446,600 | 1,473,200 | 1,498,500  | 1,522,700  | 1,545,900  |
| Oregon         | 1,347,902 | 1,411,900 | 1,450,300 | 1,493,400 | 1,520,800 | 1,548,500 | 1,574,800  | 1,600,500  | 1,625,000  |
| Pennsylvania   | 4,685,707 | 4,896,500 | 5,020,400 | 5,172,300 | 5,299,100 | 5,454,100 | 5,585,800  | 5,704,700  | 5,789,700  |
| Rhode Island   | 406,319   | 423,400   | 431,900   | 439,300   | 445,900   | 452,700   | 459,600    | 467,400    | 470,300    |
| South Carolina | 1,673,204 | 1,757,500 | 1,796,000 | 1,858,000 | 1,898,400 | 1,960,400 | 2,003,200  | 2,038,600  | 2,068,300  |
| South Dakota   | 330,311   | 345,600   | 351,700   | 357,000   | 362,700   | 368,300   | 370,900    | 374,900    | 380,300    |
| Tennessee      | 2,286,609 | 2,392,500 | 2,434,900 | 2,492,700 | 2,542,400 | 2,588,400 | 2,633,200  | 2,673,000  | 2,711,100  |
| Texas          | 8,348,860 | 8,759,000 | 8,982,200 | 9,292,800 | 9,567,300 | 9,836,300 | 10,091,800 | 10,302,500 | 10,455,400 |
| Utah           | 918,402   | 964,500   | 991,000   | 1,024,400 | 1,043,600 | 1,063,100 | 1,080,500  | 1,097,200  | 1,114,100  |
| Vermont        | 243,280   | 255,500   | 262,200   | 266,900   | 270,900   | 274,700   | 277,000    | 280,600    | 284,700    |
| Virginia       | 2,876,313 | 3,012,200 | 3,086,700 | 3,188,800 | 3,278,000 | 3,367,000 | 3,463,100  | 3,551,500  | 3,606,100  |
| Washington     | 2,452,048 | 2,571,300 | 2,646,200 | 2,731,100 | 2,808,800 | 2,874,600 | 2,932,700  | 2,989,700  | 3,035,900  |
| West Virginia  | 616,852   | 647,100   | 661,600   | 671,800   | 682,900   | 693,700   | 701,500    | 712,600    | 723,200    |
| Wisconsin      | 2,242,332 | 2,354,400 | 2,398,400 | 2,449,000 | 2,496,000 | 2,543,600 | 2,588,800  | 2,632,100  | 2,672,700  |
| Wyoming        | 224,393   | 235,000   | 239,500   | 243,700   | 247,900   | 250,400   | 252,500    | 254,100    | 255,500    |
| International  | 370,658   | 387,700   | 395,300   | 401,500   | 407,800   | 414,300   | 421,300    | 424,000    | 428,200    |

Notes:

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

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

| Item                 | Actual<br>2011 | Estimated<br>2012 | Projected  |            |            |            |            |            |            |
|----------------------|----------------|-------------------|------------|------------|------------|------------|------------|------------|------------|
|                      |                |                   | 2013       | 2014       | 2015       | 2016       | 2017       | 2018       | 2019       |
| United States        | 72,838,842     | 74,145,100        | 75,776,400 | 77,309,000 | 78,509,700 | 79,648,700 | 80,781,500 | 81,856,500 | 82,777,300 |
| Alabama              | 1,169,826      | 1,194,200         | 1,217,300  | 1,235,300  | 1,248,500  | 1,261,800  | 1,276,000  | 1,291,500  | 1,306,100  |
| Alaska               | 156,608        | 158,600           | 159,300    | 162,900    | 165,500    | 168,100    | 171,300    | 173,100    | 174,500    |
| Arizona              | 1,284,468      | 1,301,900         | 1,342,100  | 1,390,200  | 1,424,300  | 1,460,400  | 1,499,500  | 1,540,500  | 1,561,000  |
| Arkansas             | 722,547        | 741,400           | 753,900    | 768,900    | 778,000    | 782,400    | 789,100    | 796,500    | 806,600    |
| California           | 9,255,714      | 9,523,500         | 9,810,400  | 9,994,000  | 10,137,300 | 10,288,200 | 10,438,300 | 10,581,400 | 10,729,800 |
| Colorado             | 1,050,066      | 1,061,500         | 1,084,400  | 1,117,700  | 1,141,600  | 1,148,700  | 1,159,900  | 1,167,700  | 1,179,300  |
| Connecticut          | 885,667        | 900,500           | 917,800    | 926,000    | 932,700    | 939,800    | 941,400    | 942,100    | 953,500    |
| Delaware             | 196,111        | 199,700           | 203,700    | 210,800    | 215,000    | 218,500    | 221,300    | 225,100    | 228,600    |
| District of Columbia | 127,412        | 129,700           | 131,200    | 132,900    | 133,100    | 133,100    | 133,200    | 133,300    | 133,800    |
| Florida              | 4,254,654      | 4,307,300         | 4,384,600  | 4,449,800  | 4,501,800  | 4,532,300  | 4,551,600  | 4,611,500  | 4,653,500  |
| Georgia              | 2,164,974      | 2,189,200         | 2,245,100  | 2,287,100  | 2,329,300  | 2,371,100  | 2,412,500  | 2,463,900  | 2,492,900  |
| Hawaii               | 292,772        | 297,500           | 305,500    | 312,400    | 318,300    | 321,800    | 326,400    | 331,300    | 335,100    |
| Idaho                | 342,229        | 346,800           | 355,000    | 366,100    | 375,500    | 384,500    | 392,300    | 400,700    | 405,600    |
| Illinois             | 3,074,714      | 3,115,100         | 3,201,200  | 3,296,900  | 3,380,200  | 3,454,100  | 3,524,100  | 3,595,500  | 3,637,300  |
| Indiana              | 1,552,047      | 1,580,900         | 1,606,000  | 1,614,600  | 1,633,900  | 1,655,500  | 1,681,800  | 1,692,600  | 1,710,800  |
| Iowa                 | 892,574        | 915,600           | 936,100    | 949,500    | 959,500    | 969,600    | 979,800    | 983,600    | 995,800    |
| Kansas               | 727,849        | 741,000           | 753,600    | 759,200    | 767,600    | 776,400    | 786,000    | 795,800    | 806,500    |
| Kentucky             | 1,079,958      | 1,101,400         | 1,133,600  | 1,154,500  | 1,172,100  | 1,183,300  | 1,195,500  | 1,209,400  | 1,218,300  |
| Louisiana            | 1,041,740      | 1,061,600         | 1,080,300  | 1,098,800  | 1,112,100  | 1,130,600  | 1,144,900  | 1,160,200  | 1,174,400  |
| Maine                | 274,019        | 278,300           | 280,600    | 284,500    | 285,100    | 285,300    | 286,200    | 287,300    | 290,300    |
| Maryland             | 1,229,484      | 1,243,900         | 1,268,300  | 1,296,100  | 1,318,400  | 1,337,100  | 1,359,300  | 1,380,800  | 1,397,400  |
| Massachusetts        | 1,655,324      | 1,687,700         | 1,718,600  | 1,751,500  | 1,779,100  | 1,804,500  | 1,821,700  | 1,838,900  | 1,860,800  |
| Michigan             | 2,486,389      | 2,522,500         | 2,585,500  | 2,598,700  | 2,614,700  | 2,616,400  | 2,616,500  | 2,616,800  | 2,619,300  |
| Minnesota            | 1,396,015      | 1,419,100         | 1,442,000  | 1,461,700  | 1,477,500  | 1,494,300  | 1,512,400  | 1,530,900  | 1,550,600  |
| Mississippi          | 723,685        | 738,400           | 752,200    | 759,500    | 767,800    | 776,500    | 785,700    | 795,100    | 805,000    |

(Table 12B continued on next page)

## Notes:

Detail may not add to total due to rounding.

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

| Item           | Actual    | Estimated | Projected |           |           |           |           |           |           |
|----------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
|                |           |           | 2011      | 2012      | 2013      | 2014      | 2015      | 2016      | 2017      |
| Missouri       | 1,433,273 | 1,459,300 | 1,483,700 | 1,498,400 | 1,516,100 | 1,522,300 | 1,529,600 | 1,539,400 | 1,558,000 |
| Montana        | 266,337   | 271,000   | 274,800   | 276,500   | 278,000   | 280,500   | 283,000   | 286,200   | 289,700   |
| Nebraska       | 488,156   | 496,400   | 501,900   | 505,600   | 507,700   | 508,100   | 509,400   | 510,000   | 511,300   |
| Nevada         | 612,758   | 621,000   | 633,900   | 640,900   | 646,200   | 651,800   | 658,300   | 665,200   | 672,800   |
| New Hampshire  | 276,203   | 278,900   | 279,000   | 279,900   | 280,600   | 283,000   | 285,300   | 289,300   | 292,000   |
| New Jersey     | 2,395,856 | 2,465,600 | 2,497,600 | 2,532,500 | 2,576,400 | 2,628,300 | 2,679,700 | 2,730,500 | 2,766,100 |
| New Mexico     | 439,693   | 446,000   | 457,600   | 472,000   | 485,300   | 495,000   | 505,600   | 516,100   | 522,400   |
| New York       | 5,576,955 | 5,740,200 | 5,886,800 | 6,039,400 | 6,136,800 | 6,208,800 | 6,268,500 | 6,322,600 | 6,403,700 |
| North Carolina | 2,162,184 | 2,194,700 | 2,239,000 | 2,300,000 | 2,356,500 | 2,415,000 | 2,500,500 | 2,545,300 | 2,577,100 |
| North Dakota   | 191,929   | 194,900   | 199,100   | 200,800   | 202,000   | 203,400   | 203,900   | 204,100   | 204,500   |
| Ohio           | 2,602,136 | 2,635,600 | 2,665,300 | 2,677,000 | 2,693,700 | 2,708,900 | 2,723,900 | 2,740,100 | 2,759,200 |
| Oklahoma       | 862,139   | 881,300   | 900,900   | 920,000   | 929,800   | 940,100   | 951,300   | 962,700   | 974,800   |
| Oregon         | 805,723   | 816,200   | 836,100   | 858,700   | 865,100   | 872,100   | 880,500   | 889,900   | 900,500   |
| Pennsylvania   | 2,905,943 | 2,938,600 | 3,004,400 | 3,088,700 | 3,146,600 | 3,233,900 | 3,306,400 | 3,372,100 | 3,411,300 |
| Rhode Island   | 289,622   | 294,100   | 299,700   | 302,700   | 304,800   | 307,200   | 310,200   | 314,500   | 315,300   |
| South Carolina | 1,132,148 | 1,151,800 | 1,183,100 | 1,224,600 | 1,244,000 | 1,285,500 | 1,310,300 | 1,329,500 | 1,345,200 |
| South Dakota   | 216,073   | 219,000   | 222,300   | 223,300   | 224,500   | 225,800   | 225,900   | 226,200   | 227,600   |
| Tennessee      | 1,410,498 | 1,425,700 | 1,442,400 | 1,467,100 | 1,482,800 | 1,495,500 | 1,511,200 | 1,524,800 | 1,540,200 |
| Texas          | 4,982,916 | 5,035,200 | 5,169,400 | 5,352,400 | 5,498,500 | 5,637,400 | 5,781,200 | 5,891,100 | 5,957,200 |
| Utah           | 543,754   | 549,300   | 566,600   | 585,800   | 590,500   | 595,700   | 600,700   | 606,100   | 613,400   |
| Vermont        | 146,129   | 147,900   | 152,100   | 153,200   | 153,400   | 153,500   | 153,600   | 154,300   | 154,900   |
| Virginia       | 1,584,911 | 1,600,600 | 1,623,800 | 1,677,000 | 1,716,200 | 1,756,000 | 1,809,200 | 1,859,000 | 1,880,300 |
| Washington     | 1,292,572 | 1,305,900 | 1,332,700 | 1,373,700 | 1,406,500 | 1,428,200 | 1,447,800 | 1,470,100 | 1,486,400 |
| West Virginia  | 379,540   | 384,100   | 392,800   | 394,000   | 395,900   | 397,600   | 397,800   | 401,600   | 406,000   |
| Wisconsin      | 1,439,220 | 1,464,400 | 1,488,700 | 1,508,800 | 1,524,700 | 1,541,700 | 1,560,300 | 1,579,500 | 1,599,500 |
| Wyoming        | 139,492   | 141,900   | 143,400   | 144,300   | 145,200   | 145,500   | 145,800   | 145,900   | 146,100   |
| International  | 225,836   | 228,200   | 231,200   | 231,900   | 232,700   | 233,600   | 234,900   | 235,000   | 235,100   |

Notes:

Detail may not add to total due to rounding.

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

| Item                 | Actual     | Estimated  | Projected  |            |            |            |            |            |            |
|----------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
|                      | 2011       | 2012       | 2013       | 2014       | 2015       | 2016       | 2017       | 2018       | 2019       |
| United States        | 39,083,837 | 43,151,700 | 44,264,300 | 45,754,000 | 47,268,600 | 48,740,300 | 50,021,100 | 51,171,200 | 52,221,800 |
| Alabama              | 515,806    | 574,600    | 584,300    | 603,800    | 623,800    | 643,500    | 660,600    | 676,000    | 689,300    |
| Alaska               | 133,589    | 145,800    | 151,300    | 156,400    | 161,600    | 166,600    | 171,100    | 175,100    | 178,500    |
| Arizona              | 767,149    | 850,100    | 869,000    | 898,100    | 927,800    | 957,000    | 982,500    | 1,005,400  | 1,025,200  |
| Arkansas             | 281,417    | 311,900    | 318,800    | 329,400    | 340,300    | 351,100    | 360,400    | 368,800    | 376,100    |
| California           | 3,233,473  | 3,593,300  | 3,662,800  | 3,785,300  | 3,910,500  | 4,033,700  | 4,141,000  | 4,237,800  | 4,321,200  |
| Colorado             | 738,041    | 811,700    | 836,000    | 864,000    | 892,600    | 920,700    | 945,200    | 967,300    | 986,300    |
| Connecticut          | 461,616    | 511,500    | 522,900    | 540,400    | 558,300    | 575,900    | 591,200    | 605,000    | 616,900    |
| Delaware             | 134,758    | 147,300    | 152,600    | 157,800    | 163,000    | 168,100    | 172,600    | 176,600    | 180,100    |
| District of Columbia | 103,513    | 112,700    | 117,300    | 121,200    | 125,000    | 129,000    | 132,600    | 135,700    | 138,300    |
| Florida              | 3,221,526  | 3,521,800  | 3,649,200  | 3,771,300  | 3,896,100  | 4,012,700  | 4,125,700  | 4,222,700  | 4,305,200  |
| Georgia              | 1,405,063  | 1,546,800  | 1,591,600  | 1,644,900  | 1,699,300  | 1,752,800  | 1,799,400  | 1,841,500  | 1,877,700  |
| Hawaii               | 156,366    | 173,300    | 177,100    | 183,100    | 189,100    | 195,100    | 200,300    | 204,900    | 209,000    |
| Idaho                | 199,751    | 219,300    | 226,300    | 233,800    | 241,600    | 249,200    | 255,800    | 261,800    | 266,900    |
| Illinois             | 1,588,901  | 1,763,800  | 1,799,800  | 1,860,100  | 1,921,600  | 1,982,100  | 2,034,800  | 2,082,400  | 2,123,400  |
| Indiana              | 903,278    | 1,001,000  | 1,023,200  | 1,057,400  | 1,092,400  | 1,126,800  | 1,156,800  | 1,183,800  | 1,207,100  |
| Iowa                 | 321,440    | 356,200    | 364,100    | 376,300    | 388,700    | 401,000    | 411,700    | 421,300    | 429,600    |
| Kansas               | 377,181    | 418,000    | 427,300    | 441,600    | 456,200    | 470,500    | 483,000    | 494,300    | 504,100    |
| Kentucky             | 451,242    | 500,000    | 511,100    | 528,300    | 545,700    | 562,900    | 577,900    | 591,400    | 603,000    |
| Louisiana            | 518,069    | 574,100    | 586,800    | 606,500    | 626,500    | 646,300    | 663,500    | 679,000    | 692,300    |
| Maine                | 192,380    | 210,100    | 217,900    | 225,200    | 232,700    | 240,000    | 246,400    | 252,100    | 257,100    |
| Maryland             | 796,366    | 877,400    | 902,100    | 932,300    | 963,100    | 993,400    | 1,019,900  | 1,043,700  | 1,064,300  |
| Massachusetts        | 847,626    | 940,300    | 960,200    | 992,300    | 1,025,100  | 1,057,400  | 1,085,500  | 1,110,900  | 1,132,800  |
| Michigan             | 1,269,404  | 1,407,700  | 1,437,900  | 1,486,000  | 1,537,200  | 1,581,500  | 1,611,400  | 1,636,800  | 1,696,400  |
| Minnesota            | 708,134    | 784,700    | 802,100    | 829,000    | 856,400    | 883,400    | 906,900    | 928,100    | 946,300    |
| Mississippi          | 315,322    | 349,400    | 357,200    | 369,100    | 381,300    | 393,400    | 403,800    | 413,300    | 421,400    |

(Table 12C continued on next page)

Notes:

Detail may not add to total due to rounding.

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

| Item           | Actual<br>2011 | Estimated<br>2012 | Projected |           |           |           |           |           |           |
|----------------|----------------|-------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
|                |                |                   | 2013      | 2014      | 2015      | 2016      | 2017      | 2018      | 2019      |
| Missouri       | 737,372        | 817,100           | 835,300   | 863,200   | 891,800   | 919,900   | 944,300   | 966,400   | 985,400   |
| Montana        | 122,517        | 135,800           | 138,800   | 143,400   | 148,200   | 152,800   | 156,900   | 160,600   | 163,700   |
| Nebraska       | 242,749        | 269,000           | 275,000   | 284,200   | 294,900   | 302,300   | 306,800   | 311,200   | 321,400   |
| Nevada         | 356,153        | 387,500           | 403,400   | 416,900   | 430,700   | 444,300   | 456,100   | 466,800   | 476,000   |
| New Hampshire  | 236,729        | 257,100           | 267,900   | 277,100   | 286,300   | 295,300   | 303,200   | 310,300   | 316,400   |
| New Jersey     | 843,390        | 934,600           | 955,400   | 987,300   | 1,020,000 | 1,052,100 | 1,080,100 | 1,105,400 | 1,127,100 |
| New Mexico     | 265,686        | 294,400           | 301,000   | 311,000   | 321,300   | 331,400   | 340,300   | 348,200   | 355,100   |
| New York       | 1,699,380      | 1,883,200         | 1,925,000 | 1,989,400 | 2,055,200 | 2,119,900 | 2,176,300 | 2,227,200 | 2,271,000 |
| North Carolina | 1,167,716      | 1,294,000         | 1,322,700 | 1,367,000 | 1,412,200 | 1,456,700 | 1,495,400 | 1,531,400 | 1,560,500 |
| North Dakota   | 83,010         | 92,000            | 94,000    | 97,200    | 100,400   | 103,600   | 105,300   | 106,900   | 110,900   |
| Ohio           | 1,731,594      | 1,899,400         | 1,953,300 | 2,027,100 | 2,094,200 | 2,154,000 | 2,208,400 | 2,257,200 | 2,313,500 |
| Oklahoma       | 427,317        | 473,500           | 484,000   | 500,200   | 516,800   | 533,100   | 547,200   | 560,000   | 571,100   |
| Oregon         | 542,179        | 595,700           | 614,200   | 634,700   | 655,700   | 676,400   | 694,300   | 710,600   | 724,600   |
| Pennsylvania   | 1,779,764      | 1,957,900         | 2,016,000 | 2,083,500 | 2,152,400 | 2,220,200 | 2,279,500 | 2,332,600 | 2,378,400 |
| Rhode Island   | 116,697        | 129,300           | 132,200   | 136,600   | 141,100   | 145,600   | 149,400   | 152,900   | 154,900   |
| South Carolina | 541,056        | 605,700           | 612,900   | 633,400   | 654,300   | 675,000   | 692,900   | 709,100   | 723,100   |
| South Dakota   | 114,238        | 126,600           | 129,400   | 133,700   | 138,200   | 142,500   | 145,000   | 148,700   | 152,700   |
| Tennessee      | 876,111        | 966,800           | 992,400   | 1,025,600 | 1,059,600 | 1,092,900 | 1,122,000 | 1,148,200 | 1,170,800 |
| Texas          | 3,365,944      | 3,723,800         | 3,812,800 | 3,940,400 | 4,068,700 | 4,198,900 | 4,310,600 | 4,411,400 | 4,498,200 |
| Utah           | 374,648        | 415,200           | 424,400   | 438,600   | 453,100   | 467,400   | 479,800   | 491,000   | 500,700   |
| Vermont        | 97,151         | 107,700           | 110,000   | 113,700   | 117,500   | 121,200   | 123,400   | 126,300   | 129,800   |
| Virginia       | 1,291,402      | 1,411,600         | 1,462,800 | 1,511,800 | 1,561,800 | 1,611,000 | 1,653,800 | 1,692,500 | 1,725,800 |
| Washington     | 1,159,476      | 1,265,400         | 1,313,500 | 1,357,400 | 1,402,300 | 1,446,400 | 1,484,900 | 1,519,600 | 1,549,500 |
| West Virginia  | 237,312        | 263,000           | 268,800   | 277,800   | 287,000   | 296,000   | 303,700   | 311,000   | 317,100   |
| Wisconsin      | 803,112        | 890,000           | 909,700   | 940,200   | 971,300   | 1,001,900 | 1,028,500 | 1,052,600 | 1,073,300 |
| Wyoming        | 84,901         | 93,100            | 96,200    | 99,400    | 102,700   | 104,900   | 106,700   | 108,200   | 109,400   |
| International  | 144,822        | 159,500           | 164,000   | 169,500   | 175,100   | 180,700   | 186,500   | 189,000   | 193,000   |

Notes:

Detail may not add to total due to rounding.

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**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   |
|--|-------------|-------------|-------------|
|  | 2011        | 2012        | 2013        |
| I. Total Electronic Filings                | 111,922,679 | 117,296,700 | 120,040,800 |
| Andover                                    | 26,144,408  | 27,386,300  | 28,005,900  |
| Austin                                     | 20,341,041  | 21,330,300  | 21,813,900  |
| Fresno                                     | 22,122,629  | 23,208,100  | 23,836,700  |
| Kansas City                                | 23,447,471  | 24,566,600  | 25,076,500  |
| Philadelphia                               | 19,867,130  | 20,805,400  | 21,307,800  |
| II. Approximate Coded Form 1040A Filings   | 21,803,548  | 23,188,600  | 23,416,900  |
| Andover                                    | 4,388,127   | 4,559,600   | 4,577,400   |
| Austin                                     | 4,437,593   | 4,607,200   | 4,658,000   |
| Fresno                                     | 4,272,638   | 4,465,200   | 4,522,800   |
| Kansas City                                | 4,321,795   | 4,521,000   | 4,566,000   |
| Philadelphia                               | 4,383,396   | 5,035,600   | 5,092,700   |
| III. Approximate Coded Form 1040EZ Filings | 12,423,446  | 14,042,900  | 14,880,300  |
| Andover                                    | 2,903,756   | 3,246,200   | 3,426,700   |
| Austin                                     | 2,319,357   | 2,613,400   | 2,772,900   |
| Fresno                                     | 2,317,432   | 2,585,900   | 2,751,100   |
| Kansas City                                | 2,505,708   | 2,814,300   | 2,988,500   |
| Philadelphia                               | 2,377,193   | 2,783,100   | 2,941,100   |
| IV. Approximate Coded Form 1040 Filings    | 77,695,686  | 80,065,200  | 81,743,600  |
| Andover                                    | 18,852,525  | 19,580,500  | 20,001,800  |
| Austin                                     | 13,584,091  | 14,109,700  | 14,383,000  |
| Fresno                                     | 15,532,560  | 16,157,000  | 16,562,800  |
| Kansas City                                | 16,619,969  | 17,231,300  | 17,522,000  |
| Philadelphia                               | 13,106,541  | 12,986,700  | 13,274,000  |

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

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**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<br>2011 Actual *<br>(thousands) | Projection Error on Forecasts for: |                         |                         |                         |                         |
|---|---|------------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
|   |   | 1 Year<br>Ahead<br>N=4             | 2 Years<br>Ahead<br>N=4 | 3 Years<br>Ahead<br>N=4 | 4 Years<br>Ahead<br>N=4 | 5 Years<br>Ahead<br>N=4 |
| <b>Grand Total - Selected Returns *</b>   | 232,561                                       |                                    |                         |                         |                         |                         |
| MAPE                                      |   | 1.27%                              | 2.73%                   | 4.10%                   | 4.50%                   | 4.31%                   |
| Number of Overprojections                 |   | 3                                  | 3                       | 3                       | 3                       | 3                       |
| <b>Grand Total - Paper</b>                | 104,414                                       |                                    |                         |                         |                         |                         |
| MAPE                                      |   | 3.53%                              | 8.12%                   | 12.18%                  | 12.24%                  | 11.02%                  |
| Number of Overprojections                 |   | 3                                  | 3                       | 3                       | 3                       | 3                       |
| <b>Grand Total - E-file/ Mag Tape</b>     | 128,147                                       |                                    |                         |                         |                         |                         |
| MAPE                                      |   | 1.55%                              | 3.18%                   | 4.11%                   | 3.12%                   | 3.68%                   |
| Number of Overprojections                 |   | 1                                  | 0                       | 0                       | 1                       | 1                       |
| <b>Total Primary - Selected Returns *</b> | 213,280                                       |                                    |                         |                         |                         |                         |
| MAPE                                      |   | 3.79%                              | 4.26%                   | 3.50%                   | 2.22%                   | 2.42%                   |
| Number of Overprojections                 |   | 1                                  | 1                       | 2                       | 1                       | 0                       |
| <b>Primary Total - Paper</b>              | 86,701  |                                    |                         |                         |                         |                         |
| MAPE                                      |   | 2.08%                              | 6.66%                   | 12.62%                  | 15.24%                  | 13.51%                  |
| Number of Overprojections                 |   | 4                                  | 3                       | 3                       | 3                       | 3                       |
| <b>Primary Total - E-file/ Mag Tape</b>   | 126,578                                       |                                    |                         |                         |                         |                         |
| MAPE                                      |   | 1.15%                              | 3.46%                   | 5.06%                   | 5.02%                   | 6.44%                   |
| Number of Overprojections                 |   | 0                                  | 0                       | 0                       | 0                       | 0                       |
| <b>Individual Total</b>                   | 144,002                                       |                                    |                         |                         |                         |                         |
| MAPE                                      |   | 1.43%                              | 4.32%                   | 4.23%                   | 3.68%                   | 4.15%                   |
| Number of Overprojections                 |   | 1                                  | 1                       | 1                       | 1                       | 0                       |
| <b>Individual Total - Paper</b>           | 31,251  |                                    |                         |                         |                         |                         |
| MAPE                                      |   | 0.87%                              | 8.85%                   | 14.24%                  | 17.60%                  | 18.36%                  |
| Number of Overprojections                 |   | 3                                  | 2                       | 3                       | 3                       | 3                       |
| <b>Individual Total - E-file</b>          | 111,923                                       |                                    |                         |                         |                         |                         |
| MAPE                                      |   | 1.05%                              | 3.62%                   | 5.22%                   | 6.14%                   | 7.56%                   |
| Number of Overprojections                 |   | 0                                  | 0                       | 0                       | 0                       | 0                       |
| <b>Individual Estimated Tax</b>           | 23,309  |                                    |                         |                         |                         |                         |
| MAPE                                      |   | 6.04%                              | 15.53%                  | 22.71%                  | 26.64%                  | 26.36%                  |
| Number of Overprojections                 |   | 3                                  | 4                       | 4                       | 4                       | 4                       |
| <b>Fiduciary Total</b>                    | 3,037   |                                    |                         |                         |                         |                         |
| MAPE                                      |   | 0.62%                              | 5.45%                   | 13.39%                  | 22.59%                  | 30.80%                  |
| Number of Overprojections                 |   | 3                                  | 4                       | 4                       | 4                       | 4                       |
| <b>Partnership Total</b>                  | 3,525   |                                    |                         |                         |                         |                         |
| MAPE                                      |   | 1.40%                              | 6.06%                   | 7.55%                   | 7.53%                   | 7.07%                   |
| Number of Overprojections                 |   | 3                                  | 3                       | 3                       | 2                       | 1                       |
| <b>Corporation Total</b>                  | 6,701   |                                    |                         |                         |                         |                         |
| MAPE                                      |   | 1.35%                              | 3.33%                   | 4.54%                   | 4.06%                   | 3.87%                   |
| Number of Overprojections                 |   | 3                                  | 3                       | 3                       | 3                       | 3                       |
| <b>Employment Total</b>                   | 29,171  |                                    |                         |                         |                         |                         |
| MAPE                                      |   | 1.00%                              | 2.02%                   | 5.09%                   | 5.23%                   | 4.39%                   |
| Number of Overprojections                 |   | 3                                  | 4                       | 3                       | 3                       | 3                       |
| <b>Exempt Organization Total</b>          | 936   |                                    |                         |                         |                         |                         |
| MAPE                                      |   | 4.41%                              | 3.06%                   | 2.23%                   | 6.55%                   | 4.81%                   |
| Number of Overprojections                 |   | 2                                  | 2                       | 1                       | 2                       | 2                       |
| <b>Excise Total</b>                       | 666   |                                    |                         |                         |                         |                         |
| MAPE                                      |   | 10.46%                             | 15.25%                  | 19.38%                  | 19.48%                  | 20.97%                  |
| Number of Overprojections                 |   | 3                                  | 4                       | 3                       | 4                       | 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.

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## **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 as presented in this update. These projections incorporate the available year-to-date 2012 filing volumes through late August. The published campus volumes are aligned to the latest official IRS campus configurations for CY 2011 through 2019.

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 are based on 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 1991 through 2011. IHS Global Inc. provided the forecasts of economic variables used in our forecasting models. Additional adjustments are made in order to account for administrative and legislative developments.

### *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 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.

## *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 2019. 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 were made 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 captures 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 estimated impacts of the mandate are primarily based on survey data and IRS data on the paid preparer community.

## *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, 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 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. 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 are presented in Table 10.

This update also includes the distribution of 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. 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*. 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*.

### *Definitions*

A number of IRS workload processing categories are projected in this publication. 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.  |
| Electronically Filed Balance Due Returns: | Non-refund electronically filed returns including fully paid, partially paid, even returns, and returns with balance due.  |
| 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 and are only included in Table 1B.

**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 2015.

## *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 2019.

**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 2019.

## *Electronically Filed Returns*

**Tables 9A through 9C** display the sites where electronic returns are processed from CY 2011 through 2019. **Table 9A** 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 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 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—  
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 ceased 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—  
2011 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

**Austin IRS Campus**

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

**Fresno IRS Campus**

Alaska  
Arizona  
California  
Hawaii  
Idaho  
Montana  
Nevada  
Oregon  
Utah  
Washington  
Wyoming

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

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