

# Publication 6187

Fall 2015

Calendar Year Projections of Individual Returns  
by Major Processing Categories

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Office of Research  
Research, Analysis and Statistics

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**John Guyton**

Acting Director, Office of Research

**Michelle Chu**

Acting Chief, Forecasting and Data Analysis Group

**Andre Palmer**

Team Leader, Forecasting

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

|   |  |  |
|---|--|--|
| Form 1040, Form 1040A,<br>Form 1040EZ, Full-Paid and<br>Other-Than-Full-Paid; and Refunds<br>Electronically Filed Returns<br>Form 1040NR/NR-EZ/C, and<br>Form 1040PR/SS | <b>Andre Palmer</b><br><b>Michelle Chu</b><br><b>Jeff Matsuo</b> | (202) 803-9368<br>(202) 803-9369<br>(202) 803-9363 |
| Other Comments or Questions   | <b>Michelle Chu</b><br><b>Andre Palmer</b>                       | (202) 803-9369<br>(202) 803-9368                   |

**Forecasts Available Electronically**

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

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# Calendar Year Projections of Individual Returns by Major Processing Categories

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## Overview

The Calendar Year Projections of Individual Returns by Major Processing Categories 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 August 2015, 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.

## Summary of Significant Trends and Revisions

A summary of the major trends and other significant factors embedded in the return forecasts for this edition of Publication 6187 are noted below.

### Campus Modernization Alignment

As part of the IRS modernization plans, IRS has streamlined 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 current plan leaves Austin Campus, Fresno Campus, and Kansas City Campus to process all individual paper returns from 2015 and beyond. The e-file campus volumes for CY 2015 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 increased in volume from 24.6 million in CY 1998 to 124.7 million in CY 2014 which represents 85 percent of the total number of individual returns. It is projected that individual e-file will continue to grow at about 2.8 percent growth in CY 2015 to around 128.2 million returns and reaching 149.1 million returns in CY 2022 (over 91 percent of total individual returns).

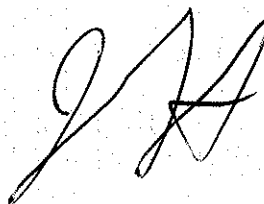
## Track Record of Projection Accuracy

In an effort to measure the quality of our products and services, this section, along with Table 12, provides a brief analysis of the accuracy of prior projections. Using four years of actual data from 2011 through 2014, Table 12 presents the accuracy of our national level projections by major return categories. This analysis covers only the major return categories projected on a calendar year basis and serves as a general measure for gauging the overall reliability of our U.S. level return projections.

The table presents two measures of projection accuracy; the mean absolute percent error (MAPE) and the number of over-projections. The MAPE is computed as the average percent projection error regardless of whether they were over- or under-projections over the four projection cycles. The number of over-projections can show whether projections are consistently over- or under- projected. A value of two indicates balanced forecasts over the four cycles. The table groups these two measures by time horizon. The time horizon is determined by when the forecast was made and for what future year. For example, a forecast for 2014 made in 2011 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 Michelle Chu, Acting Chief, Forecasting and Data Analysis Group at (202) 803-9369.



John Guyton  
Acting 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<br>2014 | Projected   |             |             |             |
|---|----------------|-------------|-------------|-------------|-------------|
|   |                | 2015        | 2016        | 2017        | 2018        |
| Forms 1040/A/EZ and Electronic Returns              | 146,660,119    | 148,477,600 | 150,647,500 | 153,244,000 | 155,644,800 |
| Full-Paid, Total                                    | 3,016,087      | 3,069,300   | 2,804,900   | 2,791,600   | 2,717,300   |
| Other-Than-Full-Paid, Total                         | 143,644,032    | 145,408,300 | 147,842,600 | 150,452,400 | 152,927,500 |
| Refund Returns                                      | 115,350,000    | 116,445,900 | 117,733,700 | 119,061,200 | 120,322,400 |
| Business Returns (Schedule C or F)                  | 25,704,287     | 26,420,900  | 26,989,800  | 27,512,200  | 28,009,500  |
| Paper Returns, Total                                | 21,948,665     | 20,297,200  | 19,032,600  | 18,102,500  | 17,230,900  |
| Computer Generated Paper Returns, Total             | 10,969,400     | 10,281,400  | 9,603,500   | 9,019,700   | 8,516,000   |
| Form 1040   | 15,211,099     | 14,328,700  | 13,586,700  | 13,038,000  | 12,478,900  |
| Full-Paid   | 2,549,405      | 2,608,500   | 2,367,700   | 2,363,900   | 2,302,200   |
| Other-Than-Full-Paid                                | 12,661,694     | 11,720,200  | 11,219,000  | 10,674,000  | 10,176,700  |
| Form 1040A  | 3,504,664      | 3,220,800   | 2,899,900   | 2,685,200   | 2,520,600   |
| Full-Paid   | 314,101        | 314,800     | 297,000     | 291,200     | 281,200     |
| Other-Than-Full-Paid                                | 3,190,563      | 2,906,000   | 2,602,900   | 2,394,000   | 2,239,400   |
| Form 1040EZ   | 3,232,892      | 2,747,700   | 2,545,900   | 2,379,400   | 2,231,500   |
| Full-Paid   | 152,581        | 146,000     | 140,200     | 136,500     | 133,900     |
| Other-Than-Full-Paid                                | 3,080,311      | 2,601,700   | 2,405,800   | 2,242,900   | 2,097,500   |
| Electronically Filed Returns, Total                 | 124,711,454    | 128,180,400 | 131,614,900 | 135,141,400 | 138,413,900 |
| Practitioner  | 77,419,149     | 77,662,500  | 78,281,300  | 79,074,200  | 79,794,700  |
| On-Line   | 47,292,305     | 50,517,800  | 53,333,600  | 56,067,200  | 58,619,200  |
| Electronically Filed, Refunds                       | 104,726,743    | 105,954,600 | 107,361,800 | 108,810,500 | 110,203,800 |
| Electronically Filed, Evens and Balance Due Returns | 19,984,711     | 22,225,800  | 24,253,100  | 26,330,900  | 28,210,100  |

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   |             |             |             |             |             |             |
|--------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
|                                      | 2014        | 2015        | 2016        | 2017        | 2018        | 2019        | 2020        | 2021        | 2022        |
| Forms 1040, 1040A, and 1040EZ        | 146,660,119 | 148,477,600 | 150,647,500 | 153,244,000 | 155,644,800 | 157,751,500 | 159,612,600 | 161,501,200 | 163,311,700 |
| Wage and Investment Returns          | 101,178,529 | 102,649,400 | 104,492,600 | 106,780,000 | 108,887,600 | 110,715,400 | 112,310,500 | 113,945,000 | 115,512,200 |
| Paper Returns                        | 15,042,420  | 14,779,000  | 14,532,700  | 14,301,600  | 14,083,700  | 13,900,200  | 13,078,100  | 12,244,000  | 11,399,100  |
| Electronically Filed Returns         | 86,136,109  | 87,870,400  | 89,959,900  | 92,478,400  | 94,803,900  | 96,815,200  | 99,232,400  | 101,701,000 | 104,113,100 |
| Small Business/Self Employed Returns | 45,481,590  | 45,828,200  | 46,154,900  | 46,464,000  | 46,757,200  | 47,036,100  | 47,302,100  | 47,556,200  | 47,799,500  |
| Paper Returns                        | 6,906,245   | 5,518,200   | 4,499,900   | 3,801,000   | 3,147,200   | 2,419,600   | 2,388,700   | 2,549,900   | 2,795,400   |
| Electronically Filed Returns         | 38,575,345  | 40,310,000  | 41,655,000  | 42,663,000  | 43,610,000  | 44,616,500  | 44,913,400  | 45,006,300  | 45,004,100  |
| Forms 1040-NR/NR-EZ/C                | 659,167     | 674,900     | 690,600     | 706,300     | 722,000     | 737,700     | 753,400     | 769,100     | 784,800     |
| Forms 1040-PR and 1040-SS            | 201,098     | 172,900     | 157,800     | 149,100     | 142,500     | 136,500     | 130,800     | 125,100     | 119,500     |
| Electronic Forms 1040-PR and 1040-SS | 45,730      | 39,200      | 34,800      | 31,900      | 29,900      | 28,600      | 27,700      | 27,100      | 26,700      |

Notes:

Detail may not add to total due to rounding.  
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**Table 2. 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 |           |           |
|--------------------------------------|-----------|-----------|-----------|-----------|-----------|
|                                      | 2014      | 2015      | 2016      | 2017      | 2018      |
| Forms 1040, 1040A, and 1040EZ        | 7,989,588 | 7,344,100 | 6,775,100 | 6,373,200 | 6,048,700 |
| Full-Paid, Total                     | 1,110,835 | 1,112,600 | 981,600   | 1,018,300 | 988,000   |
| Other-Than-Full-Paid, Total          | 6,878,753 | 6,231,500 | 5,793,500 | 5,354,900 | 5,060,700 |
| Refund, Total                        | 3,866,998 | 3,905,500 | 3,635,200 | 3,582,600 | 3,530,200 |
| Form 1040                            | 5,597,699 | 5,229,000 | 4,900,500 | 4,649,900 | 4,439,600 |
| Full-Paid                            | 948,954   | 946,200   | 828,500   | 870,100   | 844,000   |
| Other-Than-Full-Paid                 | 4,648,745 | 4,282,900 | 4,072,000 | 3,779,800 | 3,595,600 |
| Form 1040A                           | 1,225,242 | 1,128,900 | 1,014,600 | 937,400   | 882,400   |
| Full-Paid                            | 112,146   | 111,100   | 106,000   | 102,800   | 99,500    |
| Other-Than-Full-Paid                 | 1,113,096 | 1,017,800 | 908,600   | 834,600   | 782,900   |
| Form 1040EZ                          | 1,166,647 | 986,100   | 860,000   | 786,000   | 726,700   |
| Full-Paid                            | 49,735    | 55,300    | 47,100    | 45,500    | 44,600    |
| Other-Than-Full-Paid                 | 1,116,912 | 930,800   | 812,900   | 740,500   | 682,100   |

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 3A. Calendar Year Projections of Paper Individual Returns by Major Processing Categories for the Austin IRS Campus Including International**

| Type of Return / Processing Category | Actual<br>2014 | Estimated<br>2015 | Projected |           |           |
|--------------------------------------|----------------|-------------------|-----------|-----------|-----------|
|                                      |                |                   | 2016      | 2017      | 2018      |
| Forms 1040, 1040A, and 1040EZ        | 4,664,655      | 4,269,100         | 4,040,000 | 3,928,700 | 3,728,500 |
| Full-Paid, Total                     | 544,463        | 609,300           | 519,900   | 499,100   | 489,500   |
| Other-Than-Full-Paid, Total          | 4,120,192      | 3,659,800         | 3,520,000 | 3,429,600 | 3,239,000 |
| Refund, Total                        | 2,257,715      | 2,199,300         | 2,293,000 | 2,251,600 | 2,207,100 |
| Form 1040                            | 3,362,486      | 3,097,800         | 3,009,700 | 2,949,800 | 2,818,200 |
| Full-Paid                            | 461,383        | 518,400           | 442,100   | 421,200   | 413,800   |
| Other-Than-Full-Paid                 | 2,901,103      | 2,579,400         | 2,567,600 | 2,528,600 | 2,404,400 |
| Form 1040A                           | 746,999        | 685,400           | 587,300   | 554,300   | 511,300   |
| Full-Paid                            | 59,532         | 59,400            | 56,100    | 56,100    | 54,200    |
| Other-Than-Full-Paid                 | 687,467        | 626,000           | 531,200   | 498,200   | 457,000   |
| Form 1040EZ                          | 555,170        | 485,800           | 443,000   | 424,600   | 398,900   |
| Full-Paid                            | 23,548         | 31,500            | 21,800    | 21,800    | 21,400    |
| Other-Than-Full-Paid                 | 531,622        | 454,400           | 421,200   | 402,800   | 377,500   |

Notes:

Above figures exclude electronically filed returns.  
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**Table 3B. 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 |           |           |
|--------------------------------------|-----------|-----------|-----------|-----------|-----------|
|                                      | 2014      | 2015      | 2016      | 2017      | 2018      |
| Forms 1040, 1040A, and 1040EZ        | 4,204,442 | 3,820,400 | 3,608,900 | 3,511,100 | 3,326,400 |
| Full-Paid, Total                     | 525,365   | 590,800   | 502,400   | 496,700   | 487,100   |
| Other-Than-Full-Paid, Total          | 3,679,077 | 3,229,600 | 3,106,400 | 3,014,400 | 2,839,400 |
| Refund, Total                        | 2,010,588 | 1,943,800 | 2,033,900 | 1,990,200 | 1,945,700 |
| Form 1040                            | 2,934,248 | 2,677,400 | 2,605,400 | 2,557,300 | 2,440,000 |
| Full-Paid                            | 442,591   | 500,800   | 425,400   | 419,500   | 412,100   |
| Other-Than-Full-Paid                 | 2,491,657 | 2,176,600 | 2,180,000 | 2,137,900 | 2,027,800 |
| Form 1040A                           | 723,723   | 664,600   | 568,200   | 536,600   | 494,700   |
| Full-Paid                            | 59,266    | 58,900    | 55,700    | 55,700    | 53,800    |
| Other-Than-Full-Paid                 | 664,457   | 605,700   | 512,600   | 480,900   | 440,800   |
| Form 1040EZ                          | 546,471   | 478,400   | 435,200   | 417,100   | 391,800   |
| Full-Paid                            | 23,508    | 31,100    | 21,400    | 21,500    | 21,100    |
| Other-Than-Full-Paid                 | 522,963   | 447,300   | 413,800   | 395,600   | 370,700   |

Notes:

Above figures exclude electronically filed returns.  
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See Table Notes section for more detail.

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**Table 4. Calendar Year Projections of Paper Individual Returns by Major Processing Categories for the Fresno IRS Campus**

| Type of Return / Processing Category | Actual    | Estimated | Projected |           |           |
|--------------------------------------|-----------|-----------|-----------|-----------|-----------|
|                                      | 2014      | 2015      | 2016      | 2017      | 2018      |
| Forms 1040, 1040A, and 1040EZ        | 9,294,412 | 8,684,100 | 8,217,500 | 7,800,600 | 7,453,700 |
| Full-Paid, Total                     | 1,360,789 | 1,347,500 | 1,303,300 | 1,274,100 | 1,239,800 |
| Other-Than-Full-Paid, Total          | 7,933,623 | 7,336,600 | 6,914,200 | 6,526,500 | 6,213,900 |
| Refund, Total                        | 4,498,539 | 4,386,500 | 4,443,700 | 4,416,400 | 4,381,300 |
| Form 1040                            | 6,250,914 | 6,001,800 | 5,676,500 | 5,438,300 | 5,221,000 |
| Full-Paid                            | 1,139,068 | 1,144,000 | 1,097,100 | 1,072,700 | 1,044,400 |
| Other-Than-Full-Paid                 | 5,111,846 | 4,857,900 | 4,579,400 | 4,365,600 | 4,176,600 |
| Form 1040A                           | 1,532,423 | 1,406,400 | 1,298,000 | 1,193,500 | 1,126,900 |
| Full-Paid                            | 142,423   | 144,300   | 134,900   | 132,200   | 127,500   |
| Other-Than-Full-Paid                 | 1,390,000 | 1,262,100 | 1,163,100 | 1,061,300 | 999,400   |
| Form 1040EZ                          | 1,511,075 | 1,275,800 | 1,242,900 | 1,168,800 | 1,105,800 |
| Full-Paid                            | 79,298    | 59,200    | 71,300    | 69,200    | 68,000    |
| Other-Than-Full-Paid                 | 1,431,777 | 1,216,600 | 1,171,600 | 1,099,600 | 1,037,900 |

Notes:

Above figures exclude electronically filed returns.  
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**Table 5. Calendar Year Projections of the Number of Individual Refund Returns Filed for U.S., IRS Campuses, and Electronically Filed**

|                              | 2014        | Projected   |             |             |             |             |             |             |             |
|------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
|                              | 2014        | 2015        | 2016        | 2017        | 2018        | 2019        | 2020        | 2021        | 2022        |
| United States Refund Returns | 115,350,000 | 116,445,900 | 117,733,700 | 119,061,200 | 120,322,400 | 121,455,500 | 122,481,500 | 123,509,500 | 124,493,100 |
| Austin                       | 2,257,715   | 2,199,300   | 2,293,000   | 2,251,600   | 2,207,100   | 2,163,100   | 2,119,600   | 2,067,900   | 2,015,600   |
| Fresno                       | 4,498,539   | 4,386,500   | 4,443,700   | 4,416,400   | 4,381,300   | 4,334,200   | 4,274,800   | 4,214,000   | 4,146,500   |
| Kansas City                  | 3,866,998   | 3,905,500   | 3,635,200   | 3,582,600   | 3,530,200   | 3,473,700   | 3,415,900   | 3,363,700   | 3,311,300   |
| Electronically Filed         | 104,726,743 | 105,954,600 | 107,361,800 | 108,810,500 | 110,203,800 | 111,484,500 | 112,671,200 | 113,863,900 | 115,019,700 |

Notes:

CY 2014 volumes were estimated based on multiple data sources.  
 "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."

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

|                                    | Actual  | Projected |         |           |           |           |           |           |           |
|------------------------------------|---------|-----------|---------|-----------|-----------|-----------|-----------|-----------|-----------|
|                                    | 2014    | 2015      | 2016    | 2017      | 2018      | 2019      | 2020      | 2021      | 2022      |
| United States Split Refund Returns | 948,862 | 970,100   | 989,500 | 1,007,400 | 1,023,900 | 1,039,300 | 1,053,700 | 1,067,200 | 1,079,900 |
| Austin                             | 7,499   | 7,600     | 8,100   | 8,200     | 8,300     | 8,400     | 8,500     | 8,500     | 8,500     |
| Fresno                             | 14,942  | 15,100    | 15,800  | 16,100    | 16,500    | 16,800    | 17,100    | 17,300    | 17,600    |
| Kansas City                        | 12,844  | 13,400    | 12,900  | 13,100    | 13,300    | 13,500    | 13,600    | 13,800    | 14,000    |
| Electronically Filed               | 913,577 | 934,000   | 952,700 | 969,900   | 985,800   | 1,000,600 | 1,014,500 | 1,027,500 | 1,039,800 |

## 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 7. Fiscal Year Projections of the Number of Individual Refund Returns Filed for U.S., IRS Campuses, and Electronically Filed**

|                              | 2014        | 2015        | 2016        | 2017        | 2018        | Projected<br>2019 | 2020        | 2021        | 2022        |
|------------------------------|-------------|-------------|-------------|-------------|-------------|-------------------|-------------|-------------|-------------|
| United States Refund Returns | 115,461,707 | 116,558,700 | 117,847,700 | 119,176,500 | 120,439,000 | 121,573,200       | 122,600,100 | 123,629,100 | 124,613,700 |
| Austin                       | 2,302,989   | 2,244,500   | 2,341,100   | 2,300,100   | 2,255,800   | 2,212,100         | 2,168,800   | 2,117,200   | 2,065,000   |
| Fresno                       | 4,588,748   | 4,476,500   | 4,537,100   | 4,511,500   | 4,477,900   | 4,432,200         | 4,374,000   | 4,314,400   | 4,248,000   |
| Kansas City                  | 3,944,543   | 3,985,600   | 3,711,500   | 3,659,700   | 3,608,100   | 3,552,200         | 3,495,100   | 3,443,800   | 3,392,300   |
| Electronically Filed         | 104,625,422 | 105,852,100 | 107,258,000 | 108,705,300 | 110,097,200 | 111,376,700       | 112,562,200 | 113,753,800 | 114,908,400 |

## Notes:

FY 2014 volumes were estimated based on multiple data sources.

"Refund Returns" reflect a count of refunds arising from, and issued shortly after, the initial filing of a return.

IRS Campus refunds plus Electronically Filed refunds sum to U.S. "Refund Returns."

Detail may not add to total due to rounding.

See Table Notes section for more detail.

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**Table 8A. Calendar Year Projections of Total Electronically Filed Individual Returns by Processing IRS Campus**

|               | <b>Actual<br/>2014</b> | <b>Estimated<br/>2015</b> | 2016        | 2017        | 2018        | <b>Projected<br/>2019</b> | 2020        | 2021        | 2022        |
|---------------|------------------------|---------------------------|-------------|-------------|-------------|---------------------------|-------------|-------------|-------------|
| United States | 124,711,454            | 128,180,400               | 131,614,900 | 135,141,400 | 138,413,900 | 141,431,700               | 144,145,800 | 146,707,300 | 149,117,200 |
| Andover       | 29,477,737             | 30,263,600                | 31,059,000  | 31,849,800  | 32,554,100  | 33,208,400                | 33,790,300  | 34,317,700  | 34,801,600  |
| Austin        | 23,035,391             | 23,715,200                | 24,356,000  | 25,008,300  | 25,643,400  | 26,229,600                | 26,764,500  | 27,257,400  | 27,731,100  |
| Fresno        | 25,167,945             | 25,963,200                | 26,688,200  | 27,449,900  | 28,170,000  | 28,836,600                | 29,456,400  | 30,038,600  | 30,600,500  |
| Kansas City   | 25,659,351             | 26,257,800                | 26,822,100  | 27,448,200  | 28,027,700  | 28,551,700                | 29,032,100  | 29,473,100  | 29,889,500  |
| Philadelphia  | 21,371,030             | 21,980,600                | 22,689,600  | 23,385,300  | 24,018,600  | 24,605,400                | 25,102,600  | 25,620,500  | 26,094,500  |

## Notes:

Table 8A equals the sum of Tables 8B and 8C.  
Detail may not add to total due to rounding.

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**Table 8B. Calendar Year Projections of Practitioner Electronically Filed Individual Returns by Processing IRS Campus**

|               | <b>Actual<br/>2014</b> | <b>Estimated<br/>2015</b> | 2016       | 2017       | 2018       | <b>Projected<br/>2019</b> | 2020       | 2021       | 2022       |
|---------------|------------------------|---------------------------|------------|------------|------------|---------------------------|------------|------------|------------|
| United States | 77,419,149             | 77,662,500                | 78,281,300 | 79,074,200 | 79,794,700 | 80,342,000                | 80,766,600 | 81,319,100 | 81,900,100 |
| Andover       | 19,029,073             | 19,100,000                | 19,301,600 | 19,536,400 | 19,747,500 | 19,888,400                | 19,998,900 | 20,135,500 | 20,303,600 |
| Austin        | 13,741,091             | 13,786,400                | 13,880,500 | 14,008,700 | 14,125,400 | 14,228,400                | 14,319,600 | 14,436,200 | 14,541,000 |
| Fresno        | 16,151,336             | 16,250,300                | 16,408,000 | 16,586,200 | 16,758,000 | 16,890,700                | 16,997,600 | 17,116,900 | 17,231,300 |
| Kansas City   | 15,648,544             | 15,640,600                | 15,685,700 | 15,790,900 | 15,888,300 | 15,962,100                | 16,023,300 | 16,107,000 | 16,200,400 |
| Philadelphia  | 12,849,105             | 12,885,100                | 13,005,400 | 13,152,000 | 13,275,500 | 13,372,300                | 13,427,200 | 13,523,400 | 13,623,900 |

## Notes:

Detail may not add to total due to rounding.

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**Table 8C. Calendar Year Projections of On-Line Filed Individual Returns by Processing IRS Campus**

|               | <b>Actual<br/>2014</b> | <b>Estimated<br/>2015</b> | 2016       | 2017       | 2018       | <b>Projected<br/>2019</b> | 2020       | 2021       | 2022       |
|---------------|------------------------|---------------------------|------------|------------|------------|---------------------------|------------|------------|------------|
| United States | 47,292,305             | 50,517,800                | 53,333,600 | 56,067,200 | 58,619,200 | 61,089,700                | 63,379,300 | 65,388,300 | 67,217,100 |
| Andover       | 10,448,664             | 11,163,500                | 11,757,400 | 12,313,400 | 12,806,500 | 13,320,000                | 13,791,400 | 14,182,100 | 14,498,000 |
| Austin        | 9,294,300              | 9,928,700                 | 10,475,500 | 10,999,600 | 11,518,100 | 12,001,200                | 12,444,800 | 12,821,200 | 13,190,100 |
| Fresno        | 9,016,609              | 9,712,900                 | 10,280,200 | 10,863,600 | 11,412,100 | 11,945,900                | 12,458,800 | 12,921,700 | 13,369,300 |
| Kansas City   | 10,010,807             | 10,617,200                | 11,136,300 | 11,657,300 | 12,139,400 | 12,589,500                | 13,008,800 | 13,366,100 | 13,689,100 |
| Philadelphia  | 8,521,925              | 9,095,500                 | 9,684,100  | 10,233,400 | 10,743,100 | 11,233,100                | 11,675,400 | 12,097,100 | 12,470,600 |

## Notes:

Detail may not add to total due to rounding.

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**Table 9. Calendar Year Projections of Total Electronically Filed Individual Returns by Return Type Taxpayer Could Use, by Processing IRS Campus**

|  | Actual      | Estimated   | Projected   |             |             |             |             |             |             |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
|  | 2014        | 2015        | 2016        | 2017        | 2018        | 2019        | 2020        | 2021        | 2022        |
| I. Total Electronic Filings                    | 124,711,454 | 128,180,400 | 131,614,900 | 135,141,400 | 138,413,900 | 141,431,700 | 144,145,800 | 146,707,300 | 149,117,200 |
| Andover  | 29,477,737  | 30,263,600  | 31,059,000  | 31,849,800  | 32,554,100  | 33,208,400  | 33,790,300  | 34,317,700  | 34,801,600  |
| Austin   | 23,035,391  | 23,715,200  | 24,356,000  | 25,008,300  | 25,643,400  | 26,229,600  | 26,764,500  | 27,257,400  | 27,731,100  |
| Fresno   | 25,167,945  | 25,963,200  | 26,688,200  | 27,449,900  | 28,170,000  | 28,836,600  | 29,456,400  | 30,038,600  | 30,600,500  |
| Kansas City                                    | 25,659,351  | 26,257,800  | 26,822,100  | 27,448,200  | 28,027,700  | 28,551,700  | 29,032,100  | 29,473,100  | 29,889,500  |
| Philadelphia                                   | 21,371,030  | 21,980,600  | 22,689,600  | 23,385,300  | 24,018,600  | 24,605,400  | 25,102,600  | 25,620,500  | 26,094,500  |
| II. Approximate Could Use Form 1040A Filings   | 37,696,454  | 38,707,100  | 39,606,900  | 40,667,200  | 41,522,600  | 42,346,800  | 43,350,200  | 43,988,300  | 44,645,000  |
| Andover  | 8,154,941   | 8,395,800   | 8,600,200   | 8,858,100   | 9,052,300   | 9,240,700   | 9,473,100   | 9,613,500   | 9,763,400   |
| Austin   | 7,587,288   | 7,777,900   | 7,948,800   | 8,147,400   | 8,311,200   | 8,468,400   | 8,656,900   | 8,777,700   | 8,898,200   |
| Fresno   | 7,389,648   | 7,622,600   | 7,817,900   | 8,039,200   | 8,218,000   | 8,390,800   | 8,600,900   | 8,737,500   | 8,875,900   |
| Kansas City                                    | 7,569,639   | 7,751,800   | 7,922,700   | 8,135,400   | 8,307,500   | 8,470,600   | 8,667,100   | 8,798,500   | 8,933,000   |
| Philadelphia                                   | 6,994,938   | 7,159,100   | 7,317,400   | 7,487,200   | 7,633,700   | 7,776,300   | 7,952,200   | 8,061,000   | 8,174,500   |
| III. Approximate Could Use Form 1040EZ Filings | 26,974,736  | 27,776,500  | 28,472,500  | 29,100,500  | 29,638,700  | 30,129,700  | 30,615,600  | 31,078,700  | 31,521,600  |
| Andover  | 6,276,711   | 6,455,000   | 6,612,400   | 6,757,500   | 6,878,600   | 6,988,400   | 7,092,200   | 7,191,000   | 7,288,700   |
| Austin   | 5,234,351   | 5,398,800   | 5,544,800   | 5,665,000   | 5,767,300   | 5,857,400   | 5,951,400   | 6,039,400   | 6,121,600   |
| Fresno   | 5,212,173   | 5,407,900   | 5,565,500   | 5,704,800   | 5,827,000   | 5,937,000   | 6,043,500   | 6,142,100   | 6,238,800   |
| Kansas City                                    | 5,548,055   | 5,691,800   | 5,817,900   | 5,944,100   | 6,056,900   | 6,159,700   | 6,262,700   | 6,363,500   | 6,457,700   |
| Philadelphia                                   | 4,703,446   | 4,823,000   | 4,931,900   | 5,029,100   | 5,108,800   | 5,187,200   | 5,265,800   | 5,342,800   | 5,414,700   |
| IV. Approximate Could Use Form 1040 Filings    | 60,040,263  | 61,696,700  | 63,535,500  | 65,373,700  | 67,252,500  | 68,955,200  | 70,180,000  | 71,640,300  | 72,950,700  |
| Andover  | 15,046,084  | 15,412,700  | 15,846,300  | 16,234,200  | 16,623,200  | 16,979,300  | 17,224,900  | 17,513,200  | 17,749,500  |
| Austin   | 10,213,751  | 10,538,500  | 10,862,500  | 11,195,900  | 11,565,000  | 11,903,700  | 12,156,100  | 12,440,300  | 12,711,400  |
| Fresno   | 12,566,124  | 12,932,700  | 13,304,900  | 13,705,900  | 14,125,000  | 14,508,900  | 14,812,000  | 15,159,000  | 15,485,800  |
| Kansas City                                    | 12,541,657  | 12,814,300  | 13,081,400  | 13,368,700  | 13,663,300  | 13,921,400  | 14,102,400  | 14,311,100  | 14,498,800  |
| Philadelphia                                   | 9,672,646   | 9,998,500   | 10,440,400  | 10,869,000  | 11,276,100  | 11,641,800  | 11,884,600  | 12,216,700  | 12,505,200  |

## 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 10A. Calendar Year Projections of Total Electronically Filed Individual Returns by State**

|                      | <b>Actual<br/>2014</b> | <b>Estimated<br/>2015</b> | 2016        | 2017        | 2018        | <b>Projected<br/>2019</b> | 2020        | 2021        | 2022        |
|----------------------|------------------------|---------------------------|-------------|-------------|-------------|---------------------------|-------------|-------------|-------------|
| United States        | 124,711,454            | 128,180,400               | 131,614,900 | 135,141,400 | 138,413,900 | 141,431,700               | 144,145,800 | 146,707,300 | 149,117,200 |
| Alabama              | 1,787,211              | 1,825,700                 | 1,868,200   | 1,908,400   | 1,942,900   | 1,972,400                 | 2,006,700   | 2,034,400   | 2,062,200   |
| Alaska               | 301,849                | 308,500                   | 314,400     | 320,500     | 327,000     | 333,800                   | 339,600     | 345,400     | 350,700     |
| Arizona              | 2,342,194              | 2,426,800                 | 2,501,000   | 2,574,900   | 2,646,200   | 2,708,600                 | 2,766,300   | 2,819,000   | 2,867,100   |
| Arkansas             | 1,069,482              | 1,091,500                 | 1,116,500   | 1,138,600   | 1,158,600   | 1,177,700                 | 1,197,400   | 1,212,700   | 1,227,100   |
| California           | 14,296,977             | 14,747,300                | 15,147,500  | 15,568,200  | 15,968,200  | 16,349,300                | 16,717,500  | 17,060,300  | 17,405,200  |
| Colorado             | 2,086,722              | 2,162,000                 | 2,242,700   | 2,315,100   | 2,381,400   | 2,443,100                 | 2,494,800   | 2,542,200   | 2,586,600   |
| Connecticut          | 1,487,655              | 1,524,500                 | 1,562,600   | 1,607,100   | 1,650,000   | 1,692,100                 | 1,731,000   | 1,772,400   | 1,806,900   |
| Delaware             | 369,842                | 379,800                   | 390,400     | 401,500     | 411,600     | 420,700                   | 428,700     | 436,500     | 442,600     |
| District of Columbia | 267,820                | 275,600                   | 283,100     | 290,700     | 297,900     | 304,800                   | 311,100     | 316,200     | 321,500     |
| Florida              | 7,847,483              | 8,118,000                 | 8,432,100   | 8,721,300   | 8,995,800   | 9,245,700                 | 9,458,300   | 9,678,400   | 9,873,400   |
| Georgia              | 3,763,082              | 3,860,100                 | 3,979,400   | 4,120,500   | 4,238,600   | 4,332,900                 | 4,405,300   | 4,492,500   | 4,586,400   |
| Hawaii               | 531,651                | 553,400                   | 574,800     | 596,000     | 614,800     | 631,600                   | 646,200     | 658,800     | 670,500     |
| Idaho                | 601,376                | 623,000                   | 643,200     | 663,300     | 681,200     | 696,900                   | 710,400     | 723,200     | 735,100     |
| Illinois             | 5,184,724              | 5,318,500                 | 5,441,600   | 5,574,800   | 5,696,100   | 5,799,800                 | 5,894,700   | 5,987,600   | 6,080,400   |
| Indiana              | 2,688,070              | 2,747,800                 | 2,809,300   | 2,882,900   | 2,950,500   | 3,011,200                 | 3,061,700   | 3,115,300   | 3,161,500   |
| Iowa                 | 1,308,908              | 1,340,500                 | 1,364,700   | 1,390,300   | 1,413,100   | 1,433,200                 | 1,452,900   | 1,468,900   | 1,481,800   |
| Kansas               | 1,186,301              | 1,207,700                 | 1,231,000   | 1,256,200   | 1,278,400   | 1,300,000                 | 1,320,200   | 1,334,800   | 1,348,300   |
| Kentucky             | 1,668,685              | 1,700,700                 | 1,731,600   | 1,764,300   | 1,792,100   | 1,818,500                 | 1,850,300   | 1,876,200   | 1,900,300   |
| Louisiana            | 1,709,874              | 1,747,800                 | 1,782,100   | 1,813,900   | 1,849,600   | 1,878,800                 | 1,907,800   | 1,932,800   | 1,954,700   |
| Maine                | 527,247                | 547,700                   | 565,600     | 580,300     | 593,300     | 606,600                   | 621,000     | 631,800     | 641,100     |
| Maryland             | 2,339,526              | 2,415,800                 | 2,496,500   | 2,577,100   | 2,640,700   | 2,714,500                 | 2,782,500   | 2,851,700   | 2,921,300   |
| Massachusetts        | 2,804,198              | 2,877,300                 | 2,969,100   | 3,056,900   | 3,143,900   | 3,218,300                 | 3,267,300   | 3,321,700   | 3,362,200   |
| Michigan             | 4,026,745              | 4,108,900                 | 4,191,200   | 4,282,900   | 4,378,700   | 4,458,300                 | 4,523,300   | 4,591,900   | 4,651,300   |
| Minnesota            | 2,316,854              | 2,383,600                 | 2,434,600   | 2,493,300   | 2,548,700   | 2,598,500                 | 2,650,900   | 2,694,000   | 2,732,300   |
| Mississippi          | 1,092,792              | 1,112,700                 | 1,130,700   | 1,150,600   | 1,169,700   | 1,187,400                 | 1,200,800   | 1,213,200   | 1,224,700   |

(Table 10A continued on next page)

Notes:

Table 10A equals the sum of Tables 10B and 10C .  
Detail may not add to total due to rounding.

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**Table 10A (continued). Calendar Year Projections of Total Electronically Filed Individual Returns by State**

|                | Actual    | Estimated  | Projected  |            |            |            |            |            |            |
|----------------|-----------|------------|------------|------------|------------|------------|------------|------------|------------|
|                | 2014      | 2015       | 2016       | 2017       | 2018       | 2019       | 2020       | 2021       | 2022       |
| Missouri       | 2,372,196 | 2,425,100  | 2,470,900  | 2,528,600  | 2,576,300  | 2,620,700  | 2,669,500  | 2,710,400  | 2,752,600  |
| Montana        | 426,884   | 437,600    | 448,800    | 460,400    | 470,700    | 479,500    | 487,100    | 494,400    | 499,900    |
| Nebraska       | 799,656   | 818,500    | 834,200    | 851,800    | 869,400    | 884,500    | 900,200    | 911,700    | 921,700    |
| Nevada         | 1,098,377 | 1,133,300  | 1,164,200  | 1,196,700  | 1,229,400  | 1,258,800  | 1,280,800  | 1,304,900  | 1,327,400  |
| New Hampshire  | 576,509   | 590,800    | 606,400    | 622,300    | 636,800    | 649,500    | 661,500    | 672,200    | 682,100    |
| New Jersey     | 3,648,096 | 3,742,200  | 3,823,200  | 3,912,900  | 3,985,900  | 4,055,600  | 4,121,300  | 4,173,800  | 4,222,400  |
| New Mexico     | 765,449   | 784,700    | 803,200    | 822,200    | 839,100    | 855,100    | 870,900    | 885,800    | 899,900    |
| New York       | 8,312,991 | 8,534,900  | 8,762,300  | 8,976,700  | 9,164,700  | 9,332,700  | 9,472,600  | 9,605,300  | 9,723,000  |
| North Carolina | 3,735,691 | 3,830,400  | 3,949,700  | 4,067,200  | 4,161,900  | 4,260,500  | 4,340,400  | 4,424,300  | 4,490,800  |
| North Dakota   | 319,969   | 330,500    | 339,700    | 349,200    | 357,800    | 365,600    | 373,000    | 379,600    | 386,400    |
| Ohio           | 4,768,898 | 4,875,900  | 4,987,100  | 5,110,300  | 5,222,300  | 5,330,400  | 5,422,900  | 5,503,400  | 5,579,500  |
| Oklahoma       | 1,424,748 | 1,454,400  | 1,478,900  | 1,506,600  | 1,533,700  | 1,557,200  | 1,582,100  | 1,601,500  | 1,621,000  |
| Oregon         | 1,501,766 | 1,545,400  | 1,581,900  | 1,620,200  | 1,654,200  | 1,684,200  | 1,717,500  | 1,742,500  | 1,768,400  |
| Pennsylvania   | 5,175,017 | 5,302,900  | 5,418,100  | 5,535,500  | 5,643,400  | 5,740,700  | 5,839,900  | 5,915,500  | 5,997,400  |
| Rhode Island   | 447,626   | 459,600    | 469,600    | 478,500    | 486,600    | 495,100    | 503,000    | 509,100    | 515,200    |
| South Carolina | 1,823,736 | 1,870,200  | 1,916,300  | 1,961,800  | 2,008,000  | 2,050,900  | 2,087,400  | 2,123,700  | 2,154,800  |
| South Dakota   | 370,797   | 377,600    | 384,700    | 394,000    | 402,300    | 409,600    | 415,800    | 421,800    | 428,500    |
| Tennessee      | 2,532,353 | 2,601,200  | 2,680,500  | 2,750,400  | 2,822,200  | 2,896,900  | 2,961,000  | 3,025,500  | 3,088,800  |
| Texas          | 9,819,696 | 10,152,600 | 10,460,500 | 10,781,800 | 11,102,300 | 11,406,700 | 11,673,900 | 11,934,600 | 12,193,400 |
| Utah           | 1,044,222 | 1,079,000  | 1,120,400  | 1,159,100  | 1,196,300  | 1,229,600  | 1,259,200  | 1,289,600  | 1,315,000  |
| Vermont        | 273,768   | 281,900    | 287,800    | 293,800    | 298,900    | 303,600    | 308,400    | 312,000    | 315,600    |
| Virginia       | 3,247,442 | 3,330,700  | 3,424,200  | 3,516,600  | 3,600,200  | 3,674,000  | 3,741,900  | 3,799,400  | 3,850,300  |
| Washington     | 2,771,729 | 2,852,000  | 2,930,100  | 3,023,400  | 3,110,100  | 3,187,800  | 3,250,600  | 3,315,300  | 3,371,800  |
| West Virginia  | 671,101   | 684,800    | 696,700    | 708,400    | 720,500    | 732,200    | 744,800    | 755,300    | 765,900    |
| Wisconsin      | 2,444,462 | 2,505,500  | 2,559,600  | 2,610,600  | 2,656,300  | 2,700,600  | 2,744,300  | 2,780,400  | 2,817,700  |
| Wyoming        | 250,920   | 256,700    | 261,800    | 267,200    | 272,000    | 276,500    | 281,100    | 285,200    | 289,400    |
| International  | 480,087   | 516,600    | 550,000    | 585,900    | 623,500    | 658,400    | 688,000    | 718,100    | 743,300    |

Notes:

Table 10A equals the sum of Tables 10B and 10C .  
Detail may not add to total due to rounding.

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**Table 10B. Calendar Year Projections of Practitioner Electronically Filed Individual Returns by State.**

|                      | Actual<br>2014 | Estimated<br>2015 | 2016       | 2017       | 2018       | Projected<br>2019 | 2020       | 2021       | 2022       |
|----------------------|----------------|-------------------|------------|------------|------------|-------------------|------------|------------|------------|
| United States        | 77,419,149     | 77,662,500        | 78,281,300 | 79,074,200 | 79,794,700 | 80,342,000        | 80,766,600 | 81,319,100 | 81,900,100 |
| Alabama              | 1,174,899      | 1,170,200         | 1,171,000  | 1,184,900  | 1,192,100  | 1,196,600         | 1,205,200  | 1,221,100  | 1,232,900  |
| Alaska               | 150,768        | 150,300           | 151,000    | 154,300    | 159,100    | 161,900           | 164,600    | 167,800    | 171,200    |
| Arizona              | 1,364,824      | 1,369,800         | 1,386,000  | 1,400,600  | 1,415,300  | 1,424,500         | 1,432,100  | 1,441,400  | 1,450,500  |
| Arkansas             | 720,031        | 719,800           | 720,300    | 720,700    | 721,200    | 721,700           | 722,800    | 723,300    | 724,300    |
| California           | 10,117,843     | 10,197,900        | 10,312,600 | 10,437,100 | 10,550,800 | 10,637,800        | 10,715,800 | 10,790,700 | 10,859,800 |
| Colorado             | 1,147,349      | 1,156,500         | 1,173,400  | 1,190,400  | 1,204,900  | 1,216,700         | 1,224,300  | 1,234,000  | 1,244,400  |
| Connecticut          | 942,289        | 945,200           | 951,100    | 959,000    | 967,200    | 973,200           | 976,000    | 982,000    | 988,700    |
| Delaware             | 204,151        | 205,300           | 206,600    | 207,500    | 208,300    | 209,400           | 210,200    | 211,600    | 212,600    |
| District of Columbia | 141,393        | 142,300           | 144,100    | 145,900    | 147,600    | 149,800           | 150,700    | 151,600    | 152,600    |
| Florida              | 4,686,471      | 4,725,800         | 4,799,900  | 4,871,000  | 4,934,300  | 4,982,400         | 5,003,600  | 5,043,500  | 5,082,800  |
| Georgia              | 2,245,454      | 2,248,700         | 2,281,600  | 2,341,100  | 2,383,400  | 2,411,900         | 2,431,400  | 2,466,700  | 2,509,600  |
| Hawaii               | 328,530        | 332,000           | 337,200    | 342,900    | 347,500    | 350,800           | 353,100    | 355,400    | 357,600    |
| Idaho                | 358,332        | 361,900           | 368,500    | 377,200    | 383,600    | 388,600           | 392,700    | 397,500    | 402,300    |
| Illinois             | 3,284,538      | 3,293,000         | 3,327,100  | 3,375,600  | 3,411,500  | 3,439,000         | 3,462,900  | 3,494,000  | 3,526,200  |
| Indiana              | 1,562,554      | 1,558,400         | 1,555,800  | 1,557,200  | 1,559,500  | 1,560,700         | 1,562,800  | 1,566,200  | 1,570,100  |
| Iowa                 | 913,154        | 914,200           | 916,000    | 918,000    | 919,800    | 921,800           | 921,900    | 922,400    | 922,900    |
| Kansas               | 742,930        | 738,900           | 737,900    | 740,600    | 743,500    | 746,100           | 748,600    | 750,000    | 751,900    |
| Kentucky             | 1,098,134      | 1,096,900         | 1,097,300  | 1,097,000  | 1,098,100  | 1,099,600         | 1,100,800  | 1,102,200  | 1,102,600  |
| Louisiana            | 1,055,578      | 1,055,100         | 1,055,700  | 1,057,600  | 1,058,400  | 1,060,900         | 1,061,400  | 1,062,100  | 1,062,900  |
| Maine                | 293,922        | 294,800           | 298,200    | 303,400    | 306,000    | 308,400           | 311,500    | 314,000    | 316,200    |
| Maryland             | 1,365,941      | 1,376,800         | 1,389,300  | 1,404,300  | 1,416,300  | 1,429,400         | 1,436,100  | 1,447,600  | 1,463,400  |
| Massachusetts        | 1,784,201      | 1,790,200         | 1,828,900  | 1,870,000  | 1,907,300  | 1,936,600         | 1,951,800  | 1,974,900  | 1,992,000  |
| Michigan             | 2,563,985      | 2,565,400         | 2,577,600  | 2,595,900  | 2,619,200  | 2,632,100         | 2,638,900  | 2,656,200  | 2,671,300  |
| Minnesota            | 1,473,487      | 1,477,300         | 1,480,400  | 1,491,300  | 1,502,300  | 1,510,100         | 1,520,700  | 1,530,100  | 1,539,100  |
| Mississippi          | 715,309        | 714,400           | 713,900    | 714,300    | 715,600    | 716,400           | 717,500    | 718,100    | 719,500    |

(Table 10B continued on next page)

Notes:

Detail may not add to total due to rounding.

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**Table 10B (continued). Calendar Year Projections of Practitioner Electronically Filed Individual Returns by State.**

|                | Actual    | Estimated | Projected |           |           |           |           |           |           |
|----------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
|                | 2014      | 2015      | 2016      | 2017      | 2018      | 2019      | 2020      | 2021      | 2022      |
| Missouri       | 1,447,782 | 1,438,900 | 1,435,700 | 1,442,800 | 1,446,400 | 1,448,300 | 1,454,100 | 1,459,900 | 1,469,000 |
| Montana        | 275,333   | 275,600   | 277,700   | 280,600   | 283,000   | 284,600   | 285,600   | 287,300   | 288,200   |
| Nebraska       | 505,039   | 505,500   | 505,800   | 506,300   | 506,800   | 507,400   | 507,800   | 508,500   | 509,100   |
| Nevada         | 658,931   | 660,700   | 664,700   | 671,000   | 678,300   | 683,800   | 685,900   | 691,200   | 696,900   |
| New Hampshire  | 290,613   | 289,700   | 291,300   | 291,800   | 292,100   | 292,400   | 292,600   | 293,000   | 293,300   |
| New Jersey     | 2,652,940 | 2,669,100 | 2,694,800 | 2,725,400 | 2,755,500 | 2,776,000 | 2,795,200 | 2,810,100 | 2,825,300 |
| New Mexico     | 445,815   | 445,400   | 448,900   | 455,800   | 460,300   | 464,400   | 468,800   | 473,300   | 479,200   |
| New York       | 6,124,093 | 6,150,800 | 6,242,300 | 6,332,900 | 6,414,200 | 6,454,400 | 6,490,300 | 6,540,700 | 6,616,600 |
| North Carolina | 2,249,975 | 2,251,200 | 2,262,000 | 2,275,600 | 2,287,700 | 2,299,700 | 2,308,900 | 2,323,600 | 2,334,400 |
| North Dakota   | 212,127   | 214,400   | 216,900   | 219,800   | 222,400   | 224,400   | 226,400   | 228,300   | 230,600   |
| Ohio           | 2,705,548 | 2,703,500 | 2,706,300 | 2,721,300 | 2,737,000 | 2,754,500 | 2,760,600 | 2,771,500 | 2,787,400 |
| Oklahoma       | 878,566   | 878,900   | 879,700   | 880,800   | 881,700   | 883,400   | 885,300   | 887,400   | 889,600   |
| Oregon         | 820,451   | 821,200   | 821,700   | 823,200   | 823,700   | 824,500   | 825,600   | 826,200   | 828,700   |
| Pennsylvania   | 3,105,195 | 3,107,600 | 3,120,800 | 3,140,700 | 3,158,000 | 3,169,600 | 3,182,400 | 3,192,300 | 3,209,200 |
| Rhode Island   | 307,623   | 308,800   | 311,700   | 315,000   | 317,800   | 320,500   | 322,700   | 325,500   | 327,400   |
| South Carolina | 1,130,057 | 1,128,300 | 1,128,800 | 1,129,800 | 1,132,900 | 1,138,300 | 1,140,700 | 1,144,900 | 1,149,700 |
| South Dakota   | 229,015   | 232,300   | 235,200   | 240,000   | 244,500   | 248,400   | 251,900   | 256,000   | 260,800   |
| Tennessee      | 1,439,014 | 1,434,200 | 1,435,800 | 1,437,500 | 1,439,100 | 1,440,300 | 1,441,700 | 1,442,600 | 1,444,700 |
| Texas          | 5,450,186 | 5,470,300 | 5,518,900 | 5,578,600 | 5,638,100 | 5,691,100 | 5,738,300 | 5,799,400 | 5,850,900 |
| Utah           | 591,136   | 595,200   | 601,300   | 608,200   | 614,900   | 620,300   | 624,200   | 630,500   | 635,400   |
| Vermont        | 155,169   | 155,600   | 156,000   | 156,900   | 157,700   | 158,400   | 159,300   | 160,300   | 161,700   |
| Virginia       | 1,661,543 | 1,663,700 | 1,666,700 | 1,683,800 | 1,699,500 | 1,710,200 | 1,720,000 | 1,732,000 | 1,744,700 |
| Washington     | 1,340,152 | 1,341,300 | 1,343,200 | 1,347,100 | 1,357,100 | 1,368,400 | 1,371,700 | 1,382,200 | 1,392,500 |
| West Virginia  | 379,984   | 377,200   | 375,400   | 373,800   | 374,100   | 374,500   | 375,000   | 375,600   | 376,100   |
| Wisconsin      | 1,487,736 | 1,488,000 | 1,489,400 | 1,492,400 | 1,494,800 | 1,496,700 | 1,499,800 | 1,503,300 | 1,509,100 |
| Wyoming        | 145,036   | 144,400   | 144,000   | 144,300   | 144,800   | 145,500   | 146,300   | 146,900   | 148,200   |
| International  | 294,023   | 309,600   | 324,700   | 341,500   | 359,400   | 375,300   | 388,200   | 402,200   | 413,800   |

Notes:

Detail may not add to total due to rounding.

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**Table 10C. Calendar Year Projections of On-Line Filed Individual Returns by State**

|                      | <b>Actual<br/>2014</b> | <b>Estimated<br/>2015</b> | <b>2016</b> | <b>2017</b> | <b>2018</b> | <b>Projected<br/>2019</b> | <b>2020</b> | <b>2021</b> | <b>2022</b> |
|----------------------|------------------------|---------------------------|-------------|-------------|-------------|---------------------------|-------------|-------------|-------------|
| United States        | 47,292,305             | 50,517,800                | 53,333,600  | 56,067,200  | 58,619,200  | 61,089,700                | 63,379,300  | 65,388,300  | 67,217,100  |
| Alabama              | 612,312                | 655,500                   | 697,200     | 723,500     | 750,800     | 775,800                   | 801,500     | 813,300     | 829,300     |
| Alaska               | 151,081                | 158,200                   | 163,400     | 166,200     | 167,900     | 171,800                   | 175,100     | 177,600     | 179,600     |
| Arizona              | 977,370                | 1,057,000                 | 1,115,000   | 1,174,300   | 1,230,900   | 1,284,100                 | 1,334,200   | 1,377,600   | 1,416,600   |
| Arkansas             | 349,451                | 371,700                   | 396,200     | 417,900     | 437,400     | 455,900                   | 474,700     | 489,400     | 502,800     |
| California           | 4,179,134              | 4,549,400                 | 4,835,000   | 5,131,100   | 5,417,400   | 5,711,500                 | 6,001,800   | 6,269,600   | 6,545,400   |
| Colorado             | 939,373                | 1,005,600                 | 1,069,300   | 1,124,700   | 1,176,400   | 1,226,500                 | 1,270,500   | 1,308,200   | 1,342,200   |
| Connecticut          | 545,366                | 579,300                   | 611,500     | 648,200     | 682,700     | 719,000                   | 755,000     | 790,400     | 818,100     |
| Delaware             | 165,691                | 174,400                   | 183,800     | 194,000     | 203,400     | 211,300                   | 218,500     | 224,900     | 230,100     |
| District of Columbia | 126,427                | 133,300                   | 139,100     | 144,700     | 150,300     | 155,000                   | 160,300     | 164,700     | 168,800     |
| Florida              | 3,161,012              | 3,392,200                 | 3,632,200   | 3,850,300   | 4,061,400   | 4,263,300                 | 4,454,600   | 4,634,900   | 4,790,500   |
| Georgia              | 1,517,628              | 1,611,400                 | 1,697,700   | 1,779,300   | 1,855,200   | 1,921,000                 | 1,973,900   | 2,025,900   | 2,076,900   |
| Hawaii               | 203,121                | 221,400                   | 237,500     | 253,100     | 267,400     | 280,800                   | 293,100     | 303,400     | 312,900     |
| Idaho                | 243,044                | 261,100                   | 274,700     | 286,100     | 297,600     | 308,300                   | 317,700     | 325,700     | 332,700     |
| Illinois             | 1,900,186              | 2,025,500                 | 2,114,600   | 2,199,300   | 2,284,600   | 2,360,800                 | 2,431,800   | 2,493,600   | 2,554,100   |
| Indiana              | 1,125,516              | 1,189,400                 | 1,253,400   | 1,325,700   | 1,391,100   | 1,450,400                 | 1,498,900   | 1,549,100   | 1,591,400   |
| Iowa                 | 395,754                | 426,300                   | 448,700     | 472,300     | 493,300     | 511,400                   | 530,900     | 546,400     | 558,900     |
| Kansas               | 443,371                | 468,700                   | 493,100     | 515,700     | 534,900     | 553,900                   | 571,600     | 584,800     | 596,300     |
| Kentucky             | 570,551                | 603,700                   | 634,300     | 667,300     | 694,000     | 718,900                   | 749,500     | 774,000     | 797,600     |
| Louisiana            | 654,296                | 692,700                   | 726,400     | 756,300     | 791,200     | 817,900                   | 846,400     | 870,800     | 891,700     |
| Maine                | 233,325                | 252,900                   | 267,400     | 276,900     | 287,300     | 298,100                   | 309,500     | 317,900     | 324,900     |
| Maryland             | 973,585                | 1,039,000                 | 1,107,200   | 1,172,800   | 1,224,400   | 1,285,100                 | 1,346,400   | 1,404,100   | 1,457,900   |
| Massachusetts        | 1,019,997              | 1,087,100                 | 1,140,200   | 1,186,900   | 1,236,600   | 1,281,700                 | 1,315,500   | 1,346,800   | 1,370,200   |
| Michigan             | 1,462,760              | 1,543,500                 | 1,613,600   | 1,687,000   | 1,759,500   | 1,826,200                 | 1,884,300   | 1,935,700   | 1,980,000   |
| Minnesota            | 843,367                | 906,300                   | 954,200     | 1,002,000   | 1,046,400   | 1,088,400                 | 1,130,200   | 1,163,900   | 1,193,200   |
| Mississippi          | 377,483                | 398,300                   | 416,800     | 436,200     | 454,100     | 471,100                   | 483,400     | 495,100     | 505,100     |

(Table 10C continued on next page)

## Notes:

Detail may not add to total due to rounding.



**Table 10C (continued). Calendar Year Projections of On-Line Filed Individual Returns by State**

|                | Actual    | Estimated | Projected |           |           |           |           |           |           |
|----------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
|                | 2014      | 2015      | 2016      | 2017      | 2018      | 2019      | 2020      | 2021      | 2022      |
| Missouri       | 924,414   | 986,200   | 1,035,200 | 1,085,700 | 1,129,800 | 1,172,400 | 1,215,400 | 1,250,400 | 1,283,600 |
| Montana        | 151,551   | 162,000   | 171,100   | 179,800   | 187,700   | 195,000   | 201,500   | 207,200   | 211,600   |
| Nebraska       | 294,617   | 313,000   | 328,300   | 345,500   | 362,600   | 377,100   | 392,500   | 403,200   | 412,600   |
| Nevada         | 439,446   | 472,600   | 499,600   | 525,800   | 551,100   | 575,000   | 595,000   | 613,700   | 630,500   |
| New Hampshire  | 285,896   | 301,100   | 315,100   | 330,500   | 344,600   | 357,100   | 368,900   | 379,200   | 388,800   |
| New Jersey     | 995,156   | 1,073,100 | 1,128,500 | 1,187,400 | 1,230,500 | 1,279,600 | 1,326,100 | 1,363,600 | 1,397,100 |
| New Mexico     | 319,634   | 339,300   | 354,300   | 366,400   | 378,800   | 390,700   | 402,100   | 412,500   | 420,700   |
| New York       | 2,188,898 | 2,384,100 | 2,520,000 | 2,643,800 | 2,750,600 | 2,878,300 | 2,982,300 | 3,064,500 | 3,106,400 |
| North Carolina | 1,485,716 | 1,579,300 | 1,687,700 | 1,791,600 | 1,874,200 | 1,960,800 | 2,031,500 | 2,100,700 | 2,156,400 |
| North Dakota   | 107,842   | 116,100   | 122,800   | 129,300   | 135,400   | 141,100   | 146,700   | 151,300   | 155,800   |
| Ohio           | 2,063,350 | 2,172,400 | 2,280,800 | 2,389,100 | 2,485,300 | 2,575,900 | 2,662,300 | 2,731,900 | 2,792,100 |
| Oklahoma       | 546,182   | 575,600   | 599,200   | 625,800   | 652,000   | 673,700   | 696,800   | 714,000   | 731,400   |
| Oregon         | 681,315   | 724,300   | 760,200   | 797,000   | 830,500   | 859,700   | 891,900   | 916,400   | 939,700   |
| Pennsylvania   | 2,069,822 | 2,195,200 | 2,297,400 | 2,394,800 | 2,485,500 | 2,571,100 | 2,657,500 | 2,723,200 | 2,788,200 |
| Rhode Island   | 140,003   | 150,800   | 157,900   | 163,500   | 168,900   | 174,600   | 180,300   | 183,600   | 187,800   |
| South Carolina | 693,679   | 741,800   | 787,500   | 831,900   | 875,100   | 912,500   | 946,600   | 978,700   | 1,005,100 |
| South Dakota   | 141,782   | 145,300   | 149,500   | 154,000   | 157,800   | 161,200   | 163,900   | 165,800   | 167,600   |
| Tennessee      | 1,093,339 | 1,167,000 | 1,244,700 | 1,312,900 | 1,383,100 | 1,456,500 | 1,519,300 | 1,582,900 | 1,644,000 |
| Texas          | 4,369,510 | 4,682,300 | 4,941,500 | 5,203,200 | 5,464,200 | 5,715,600 | 5,935,600 | 6,135,200 | 6,342,500 |
| Utah           | 453,086   | 483,700   | 519,100   | 551,000   | 581,400   | 609,300   | 635,000   | 659,000   | 679,600   |
| Vermont        | 118,599   | 126,400   | 131,800   | 136,900   | 141,200   | 145,200   | 149,100   | 151,700   | 153,900   |
| Virginia       | 1,585,899 | 1,667,000 | 1,757,500 | 1,832,800 | 1,900,700 | 1,963,800 | 2,021,900 | 2,067,400 | 2,105,600 |
| Washington     | 1,431,577 | 1,510,800 | 1,586,800 | 1,676,400 | 1,753,000 | 1,819,400 | 1,878,900 | 1,933,100 | 1,979,400 |
| West Virginia  | 291,117   | 307,600   | 321,300   | 334,700   | 346,400   | 357,700   | 369,700   | 379,600   | 389,800   |
| Wisconsin      | 956,726   | 1,017,500 | 1,070,300 | 1,118,200 | 1,161,400 | 1,203,900 | 1,244,500 | 1,277,100 | 1,308,600 |
| Wyoming        | 105,884   | 112,400   | 117,800   | 122,900   | 127,200   | 131,000   | 134,800   | 138,300   | 141,200   |
| International  | 186,064   | 207,000   | 225,300   | 244,400   | 264,100   | 283,100   | 299,900   | 315,900   | 329,500   |

Notes:

Detail may not add to total due to rounding.

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**Table 11. Calendar Year Projections of Total Electronically Filed Individual Returns  
by Form Type Coded by Transmitter, by Processing IRS Campus**

|  | Actual<br>2014 | Estimated<br>2015 | Projected<br>2016 |
|--|----------------|-------------------|-------------------|
| I. Total Electronic Filings                | 124,711,454    | 128,180,400       | 131,614,900       |
| Andover                                    | 29,477,737     | 30,263,600        | 31,059,000        |
| Austin                                     | 23,035,391     | 23,715,200        | 24,356,000        |
| Fresno                                     | 25,167,945     | 25,963,200        | 26,688,200        |
| Kansas City                                | 25,659,351     | 26,257,800        | 26,822,100        |
| Philadelphia                               | 21,371,030     | 21,980,600        | 22,689,600        |
| II. Approximate Coded Form 1040A Filings   | 24,363,966     | 25,456,900        | 26,147,300        |
| Andover                                    | 5,083,956      | 5,401,800         | 5,552,700         |
| Austin                                     | 4,973,953      | 5,072,900         | 5,159,000         |
| Fresno                                     | 4,799,386      | 5,026,300         | 5,187,600         |
| Kansas City                                | 4,850,588      | 5,136,800         | 5,345,900         |
| Philadelphia                               | 4,656,083      | 4,819,000         | 4,901,900         |
| III. Approximate Coded Form 1040EZ Filings | 14,754,205     | 15,258,400        | 15,727,400        |
| Andover                                    | 3,324,291      | 3,469,600         | 3,579,100         |
| Austin                                     | 2,895,136      | 2,962,100         | 3,052,700         |
| Fresno                                     | 2,899,639      | 3,033,600         | 3,128,200         |
| Kansas City                                | 3,009,538      | 3,148,200         | 3,287,000         |
| Philadelphia                               | 2,625,600      | 2,644,900         | 2,680,400         |
| IV. Approximate Coded Form 1040 Filings    | 85,593,283     | 87,465,100        | 89,740,200        |
| Andover                                    | 21,069,491     | 21,392,200        | 21,927,100        |
| Austin                                     | 15,166,301     | 15,680,200        | 16,144,300        |
| Fresno                                     | 17,468,920     | 17,903,200        | 18,372,400        |
| Kansas City                                | 17,799,225     | 17,972,800        | 18,189,100        |
| Philadelphia                               | 14,089,347     | 14,516,600        | 15,107,300        |

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

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**Table 12. 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>2014 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>   | 240,101                                       |                                    |                         |                         |                         |                         |
| MAPE                                      |   | 1.26%                              | 1.55%                   | 2.63%                   | 3.66%                   | 5.21%                   |
| Number of Overprojections                 |   | 4                                  | 4                       | 4                       | 4                       | 4                       |
| <b>Grand Total - Paper</b>                | 84,632  |                                    |                         |                         |                         |                         |
| MAPE                                      |   | 6.39%                              | 14.38%                  | 22.65%                  | 30.55%                  | 36.28%                  |
| Number of Overprojections                 |   | 4                                  | 4                       | 4                       | 4                       | 4                       |
| <b>Grand Total - E-file</b>               | 111,778                                       |                                    |                         |                         |                         |                         |
| MAPE                                      |   | 3.33%                              | 6.87%                   | 10.04%                  | 13.16%                  | 14.17%                  |
| Number of Overprojections                 |   | 1                                  | 0                       | 0                       | 0                       | 0                       |
| <b>Total Primary - Selected Returns *</b> | 218,678                                       |                                    |                         |                         |                         |                         |
| MAPE                                      |   | 0.62%                              | 0.92%                   | 2.07%                   | 3.86%                   | 5.55%                   |
| Number of Overprojections                 |   | 3                                  | 4                       | 4                       | 4                       | 4                       |
| <b>Primary Total - Paper</b>              | 75,407  |                                    |                         |                         |                         |                         |
| MAPE                                      |   | 5.64%                              | 12.82%                  | 20.56%                  | 29.08%                  | 34.56%                  |
| Number of Overprojections                 |   | 3                                  | 4                       | 4                       | 4                       | 4                       |
| <b>Primary Total - E-file</b>             | 143,272                                       |                                    |                         |                         |                         |                         |
| MAPE                                      |   | 3.63%                              | 6.36%                   | 8.89%                   | 10.90%                  | 12.07%                  |
| Number of Overprojections                 |   | 1                                  | 0                       | 0                       | 0                       | 0                       |
| <b>Individual Total</b>                   | 147,520                                       |                                    |                         |                         |                         |                         |
| MAPE                                      |   | 1.08%                              | 1.14%                   | 1.21%                   | 0.89%                   | 0.50%                   |
| Number of Overprojections                 |   | 4                                  | 3                       | 2                       | 3                       | 2                       |
| <b>Individual Total - Paper</b>           | 21,949  |                                    |                         |                         |                         |                         |
| MAPE                                      |   | 6.94%                              | 14.82%                  | 22.03%                  | 34.51%                  | 47.16%                  |
| Number of Overprojections                 |   | 4                                  | 4                       | 4                       | 4                       | 4                       |
| <b>Individual Total - E-file</b>          | 124,711                                       |                                    |                         |                         |                         |                         |
| MAPE                                      |   | 2.47%                              | 5.34%                   | 7.35%                   | 10.11%                  | 11.59%                  |
| Number of Overprojections                 |   | 1                                  | 0                       | 0                       | 0                       | 0                       |
| <b>Individual Estimated Tax</b>           | 23,760  |                                    |                         |                         |                         |                         |
| MAPE                                      |   | 2.17%                              | 7.55%                   | 14.44%                  | 26.87%                  | 33.88%                  |
| Number of Overprojections                 |   | 2                                  | 3                       | 3                       | 4                       | 4                       |
| <b>Fiduciary Total</b>                    | 3,216   |                                    |                         |                         |                         |                         |
| MAPE                                      |   | 2.61%                              | 3.66%                   | 5.05%                   | 8.78%                   | 9.92%                   |
| Number of Overprojections                 |   | 2                                  | 2                       | 2                       | 2                       | 3                       |
| <b>Partnership Total</b>                  | 3,767   |                                    |                         |                         |                         |                         |
| MAPE                                      |   | 3.59%                              | 6.41%                   | 10.58%                  | 13.51%                  | 12.43%                  |
| Number of Overprojections                 |   | 3                                  | 4                       | 3                       | 4                       | 4                       |
| <b>Corporation Total</b>                  | 6,767   |                                    |                         |                         |                         |                         |
| MAPE                                      |   | 2.77%                              | 5.46%                   | 7.84%                   | 10.28%                  | 11.63%                  |
| Number of Overprojections                 |   | 3                                  | 4                       | 4                       | 4                       | 4                       |
| <b>Employment Total</b>                   | 30,206  |                                    |                         |                         |                         |                         |
| MAPE                                      |   | 1.34%                              | 2.75%                   | 3.33%                   | 4.55%                   | 6.16%                   |
| Number of Overprojections                 |   | 2                                  | 1                       | 2                       | 3                       | 4                       |
| <b>Exempt Organization Total</b>          | 1,508   |                                    |                         |                         |                         |                         |
| MAPE                                      |   | 3.82%                              | 5.03%                   | 8.65%                   | 11.15%                  | 15.67%                  |
| Number of Overprojections                 |   | 3                                  | 1                       | 1                       | 1                       | 1                       |
| <b>Excise Total</b>                       | 983   |                                    |                         |                         |                         |                         |
| MAPE                                      |   | 14.71%                             | 21.62%                  | 16.57%                  | 20.20%                  | 12.68%                  |
| Number of Overprojections                 |   | 1                                  | 1                       | 1                       | 2                       | 3                       |

\* 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.

## 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 2015 filing volumes through August. The published campus volumes are aligned to the latest official IRS campus configurations for CY 2014 through 2022.

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 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 1973 through 2014. 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 by form type were forecasted as were corresponding projections for paper returns. Generally, the adjusted level full-paid and other-than-full-paid categories for each form type were projected at the U.S. level using regression models. The state level projections for these categories were estimated using time-series forecasting models.

The paper returns by form type were projected, in general, using ARIMA models. The IRS campus level paper return volumes for these classifications (as presented in Tables 2 through 4) were derived by summing the respective projected state volumes per their pre-defined IRS campus alignments. However, some additional adjustments were applied at the district office 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 5 and 7 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. Comparable state level refund projections were derived using the ratio of refunds to total other-than-full-paid returns based on historical experience. The electronic refund pieces at the U.S. and state levels were then derived and subtracted from the total refund volumes to derive the paper refund volumes. The state level projections were summed to compute the IRS campus volumes through 2022. 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 forecasting model are from the Compliance Data Warehouse and IRS master file. A time-series model was used to project the computer generated paper returns.

## Practitioner and On-Line Electronically Filed Returns

The U.S. level practitioner and on-line electronic volumes were projected by using diffusion growth models. The diffusion model captures the growth patterns typically associated with the introduction of new technology-related products. The district office level projections were also derived by using diffusion growth models. Once all models are run to generate baseline projections, the district office level projections are forced to the U.S. level estimates. These district office level volumes were then summed to the appropriate IRS campus alignments.

## Electronic Returns by Form Type

The historical 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 electronic filer could have used. The electronic return volumes at the U.S. and state levels were derived by subtracting the corresponding paper forecasts (by return type) from the analogous adjusted level projections. The IRS campus level electronic return volumes (as presented in Tables 8A through 9) were derived by summing the respective projected state volumes per their pre-defined IRS campus alignments.

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 11. For various reasons, transmitters tend to code more electronic returns as Form 1040 and fewer Forms 1040A and 1040EZ compared to the analysis of the simplest form the taxpayer could have used. The electronic form type forecasts, as coded by the transmitter, were based on regression models.

## 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 IT staff 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 were collected from the Compliance Data Warehouse and 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 4** 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 2018.

## Individual Refunds

**Tables 5 and 7** 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 5 and 7. 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 through 2022.

**Table 6** 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.

## Electronically Filed Returns

**Tables 8A through 8C** display the sites where electronic returns are processed from CY 2014 through 2022. **Table 8A** reports historical and projected total individual electronic filing for the U.S. and IRS processing campuses, while **Tables 8B and 8C** show projections of practitioner e-file and on-line filed returns, respectively.

**Table 9** shows the historical and projected electronic filings by the simplest form type the taxpayer could have used for the U.S. and IRS processing campuses.

**Tables 10A through 10C** show the electronic filing counts by state. **Table 10A** reports historical and projected total e-filed returns. **Tables 10B and 10C** display the practitioner and on-line filed electronic returns, respectively.

**Table 11** 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—  
2014 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—  
2014 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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