

Publication 6187

Fall 2014

Calendar Year Projections of Individual Returns
by Major Processing Categories



Office of Research
Research, Analysis and Statistics

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Janice M. Hedemann

Director, Office of Research

Michael Sebastiani

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, Form 1040EZ, Full-Paid and Other-Than-Full-Paid; and Refunds	Andre Palmer Michelle Chu	(202) 803-9368 (202) 803-9369
Electronically Filed Returns Form 1040NR/NR-EZ/C, and Form 1040PR/SS	Leann Weyl	(202) 803-9364
Other Comments or Questions	Michael Sebastiani Andre Palmer	(202) 803-9155 (202) 803-9368

Forecasts Available Electronically

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

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 early August 2014, 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 2014 and beyond. The e-file campus 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 increased in volume from 24.6 million in CY 1998 to 121.2 million in CY 2013. It is projected that individual e-file will continue to grow at about 3.0 percent growth in CY 2014 to around 124.8 million returns and reaching 142.0 million returns in CY 2021.

Track Record of Projection Accuracy

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

The table presents two measures of projection accuracy; the mean absolute percent error (MAPE) and the number of over-projections. The MAPE is computed as the average percent projection error 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 2013 made in 2010 would be part of the "3-years-ahead" time horizon.

Comments and Questions

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



Janice M. Hedemann
Director, Office of Research

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

Type of Return / Processing Category	Actual 2013	Projected			
		2014	2015	2016	2017
Forms 1040/A/EZ and Electronic Returns	145,021,067	147,323,700	149,382,700	151,523,100	153,493,600
Full-Paid, Total	3,426,335	3,323,800	3,195,600	3,072,100	2,952,900
Other-Than-Full-Paid, Total	141,594,732	143,999,900	146,187,100	148,451,000	150,540,700
Refund Returns	115,016,584	116,241,300	117,638,800	118,953,800	120,176,400
Business Returns (Schedule C or F)	25,294,498	25,720,000	26,508,200	26,983,500	27,455,500
Paper Returns, Total	23,810,660	22,529,300	21,265,900	20,691,100	20,050,900
Computer Generated Paper Returns, Total	12,072,975	10,984,200	10,107,400	9,409,000	8,935,700
Form 1040	16,248,704	15,400,700	14,822,300	14,728,300	14,172,500
Full-Paid	2,897,001	2,814,300	2,718,900	2,608,900	2,504,900
Other-Than-Full-Paid	13,351,703	12,586,400	12,103,400	12,119,400	11,667,600
Form 1040A	3,973,861	3,581,600	3,340,100	2,921,300	2,888,200
Full-Paid	352,438	331,100	324,400	317,200	308,600
Other-Than-Full-Paid	3,621,423	3,250,500	3,015,700	2,604,100	2,579,600
Form 1040EZ	3,588,095	3,547,000	3,103,600	3,041,500	2,990,200
Full-Paid	176,896	178,300	152,300	146,100	139,400
Other-Than-Full-Paid	3,411,199	3,368,700	2,951,300	2,895,400	2,850,800
Electronically Filed Returns, Total	121,210,407	124,794,400	128,116,700	130,832,000	133,442,700
Practitioner	76,689,577	77,433,500	78,766,100	79,966,800	81,105,800
On-Line	44,520,830	47,360,900	49,350,600	50,865,200	52,336,900
Electronically Filed, Refunds	102,862,632	105,133,300	107,336,800	108,951,000	110,481,100
Electronically Filed, Balance Due Returns	18,590,027	19,661,100	20,779,900	21,881,000	22,961,600

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						
	2013	2014	2015	2016	2017	2018	2019	2020	2021
Forms 1040, 1040A, and 1040EZ	145,021,067	147,323,700	149,382,700	151,523,100	153,493,600	154,753,800	155,702,500	156,797,500	157,572,000
Wage and Investment Returns	100,035,838	100,348,300	102,060,700	103,874,400	105,535,800	106,502,700	107,172,600	108,001,600	108,522,000
Paper Returns	15,468,571	15,052,200	14,491,600	15,049,400	13,938,200	13,553,800	12,855,800	12,414,500	11,540,200
Electronically Filed Returns	84,567,267	85,296,000	87,569,100	88,825,000	91,597,500	92,948,900	94,316,700	95,587,200	96,981,900
Small Business/Self Employed Returns	44,985,229	46,975,400	47,322,000	47,648,700	47,957,800	48,251,100	48,530,000	48,795,900	49,050,000
Paper Returns	8,342,089	7,477,000	6,774,400	5,641,800	6,112,600	5,343,600	4,765,200	4,330,200	4,032,500
Electronically Filed Returns	36,643,140	39,498,400	40,547,600	42,007,000	41,845,200	42,907,500	43,764,700	44,465,700	45,017,500
Forms 1040-NR/NR-EZ/C	615,384	664,200	677,300	690,300	703,200	716,000	728,600	741,200	753,700
Forms 1040-PR and 1040-SS	215,362	201,800	207,200	212,600	217,900	223,200	228,500	233,700	238,900
Electronic Forms 1040-PR and 1040-SS	55,872	68,800	69,700	71,000	72,700	74,700	77,000	78,500	79,800

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 2013	Estimated 2014	Projected		
			2015	2016	2017
Forms 1040, 1040A, and 1040EZ	8,745,287	8,200,900	7,406,900	7,127,600	6,828,100
Full-Paid, Total	1,265,423	1,203,800	1,200,800	1,128,800	1,064,000
Other-Than-Full-Paid, Total	7,479,864	6,997,000	6,206,100	5,998,800	5,764,100
Refund, Total	4,463,958	4,681,100	4,231,400	4,210,700	4,136,500
Form 1040	6,016,035	5,671,600	5,172,300	5,092,700	4,847,500
Full-Paid	1,077,654	1,027,800	1,039,800	975,500	915,600
Other-Than-Full-Paid	4,938,381	4,643,800	4,132,500	4,117,200	3,931,900
Form 1040A	1,405,095	1,251,000	1,141,600	985,800	971,200
Full-Paid	129,344	118,000	114,200	109,000	106,200
Other-Than-Full-Paid	1,275,751	1,133,000	1,027,400	876,800	865,000
Form 1040EZ	1,324,158	1,278,200	1,093,000	1,049,200	1,009,400
Full-Paid	58,426	58,000	46,700	44,300	42,300
Other-Than-Full-Paid	1,265,732	1,220,200	1,046,200	1,004,900	967,100

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 2013	Estimated 2014	2015	Projected 2016	2017
Forms 1040, 1040A, and 1040EZ	4,954,250	4,797,400	4,885,900	4,893,100	4,875,000
Full-Paid, Total	623,262	643,100	568,300	557,800	538,300
Other-Than-Full-Paid, Total	4,330,988	4,154,300	4,317,600	4,335,300	4,336,700
Refund, Total	2,528,855	2,462,000	2,942,700	3,048,100	3,115,700
Form 1040	3,511,948	3,423,700	3,631,100	3,728,900	3,723,400
Full-Paid	533,406	552,200	483,100	471,800	455,000
Other-Than-Full-Paid	2,978,542	2,871,500	3,148,000	3,257,100	3,268,500
Form 1040A	849,160	763,000	733,300	643,200	625,100
Full-Paid	63,055	63,000	61,200	62,800	61,100
Other-Than-Full-Paid	786,105	700,000	672,100	580,500	564,000
Form 1040EZ	593,142	610,700	521,500	521,000	526,400
Full-Paid	26,801	27,800	24,000	23,300	22,200
Other-Than-Full-Paid	566,341	582,800	497,500	497,700	504,200

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 2013	Estimated 2014	Projected		
			2015	2016	2017
Forms 1040, 1040A, and 1040EZ	4,493,246	4,317,100	4,390,600	4,381,700	4,352,200
Full-Paid, Total	602,573	629,200	554,000	543,800	524,600
Other-Than-Full-Paid, Total	3,890,673	3,687,900	3,836,600	3,837,900	3,827,600
Refund, Total	2,321,742	2,260,400	2,701,700	2,798,500	2,860,500
Form 1040	3,084,788	2,974,100	3,164,500	3,243,500	3,223,000
Full-Paid	513,831	539,500	469,800	458,800	442,200
Other-Than-Full-Paid	2,570,957	2,434,600	2,694,800	2,784,700	2,780,800
Form 1040A	824,282	741,300	712,600	625,400	610,800
Full-Paid	62,055	62,000	60,400	61,900	60,200
Other-Than-Full-Paid	762,227	679,300	652,300	563,600	550,600
Form 1040EZ	584,176	601,800	513,400	512,800	518,400
Full-Paid	26,687	27,700	23,900	23,200	22,100
Other-Than-Full-Paid	557,489	574,100	489,500	489,600	496,200

Notes:

Above figures exclude electronically filed returns.
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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 2013	Estimated 2014	Projected		
			2015	2016	2017
Forms 1040, 1040A, and 1040EZ	10,111,124	9,531,100	8,973,100	8,670,400	8,347,700
Full-Paid, Total	1,537,650	1,476,900	1,426,500	1,385,400	1,350,600
Other-Than-Full-Paid, Total	8,573,474	8,054,200	7,546,600	7,284,900	6,997,200
Refund, Total	5,161,138	5,356,500	5,146,200	5,143,000	5,078,800
Form 1040	6,720,722	6,305,400	6,018,900	5,906,700	5,601,600
Full-Paid	1,285,942	1,234,400	1,196,000	1,161,500	1,134,400
Other-Than-Full-Paid	5,434,780	5,071,000	4,822,900	4,745,200	4,467,200
Form 1040A	1,719,607	1,567,500	1,465,100	1,292,300	1,291,800
Full-Paid	160,039	150,100	148,900	145,400	141,300
Other-Than-Full-Paid	1,559,568	1,417,500	1,316,200	1,146,900	1,150,600
Form 1040EZ	1,670,795	1,658,100	1,489,100	1,471,400	1,454,300
Full-Paid	91,669	92,400	81,600	78,500	74,900
Other-Than-Full-Paid	1,579,126	1,565,700	1,407,500	1,392,800	1,379,400

Notes:

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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

	Actual 2013	Projected							
		2014	2015	2016	2017	2018	2019	2020	2021
United States Refund Returns	115,016,584	116,241,300	117,638,800	118,953,800	120,176,400	121,063,200	121,795,900	122,583,500	123,214,400
Austin	2,528,855	2,462,000	2,942,700	3,048,100	3,115,700	3,223,900	3,323,100	3,419,200	3,539,700
Fresno	5,161,138	5,356,500	5,146,200	5,143,000	5,078,800	5,009,000	4,925,400	4,854,700	4,756,700
Kansas City	4,463,958	4,681,100	4,231,400	4,210,700	4,136,500	4,057,200	3,946,200	3,847,200	3,723,600
Electronically Filed	102,862,632	103,741,600	105,318,400	106,552,000	107,845,400	108,773,100	109,601,200	110,462,400	111,194,500

Notes:

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

Figures for IRS Campuses reflect those refunds arising from paper returns.

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

Detail may not add to total due to rounding.

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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							
	2013	2014	2015	2016	2017	2018	2019	2020	2021
United States Split Refund Returns	835,907	845,100	855,600	865,500	874,700	881,400	886,900	892,900	897,600
Austin	10,031	10,900	11,700	12,000	12,200	12,400	12,600	12,900	13,000
Fresno	23,351	23,200	22,900	23,300	23,600	24,100	24,300	24,700	24,900
Kansas City	19,755	19,700	19,800	19,800	19,800	19,600	19,400	19,200	19,200
Electronically Filed	782,770	791,400	801,300	810,500	819,100	825,400	830,600	836,100	840,500

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

	Actual 2013	Projected							
		2014	2015	2016	2017	2018	2019	2020	2021
United States Refund Returns	115,127,968	116,353,900	117,752,700	119,069,000	120,292,800	121,180,400	121,913,900	122,702,200	123,333,800
Austin	2,531,304	2,464,400	2,945,600	3,051,000	3,118,700	3,227,000	3,326,400	3,422,500	3,543,100
Fresno	5,166,136	5,361,700	5,151,200	5,148,000	5,083,800	5,013,900	4,930,200	4,859,400	4,761,300
Kansas City	4,468,281	4,685,700	4,235,500	4,214,700	4,140,500	4,061,100	3,950,000	3,850,900	3,727,200
Electronically Filed	102,962,246	103,842,100	105,420,400	106,655,200	107,949,800	108,878,500	109,707,300	110,569,300	111,302,200

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.
 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

	Actual 2013	Estimated 2014	2015	2016	2017	Projected 2018	2019	2020	2021
United States	121,210,407	124,794,400	128,116,700	130,832,000	133,442,700	135,856,300	138,081,400	140,052,800	141,999,400
Andover	28,690,711	29,599,800	30,447,100	31,146,100	31,820,100	32,427,300	32,987,200	33,490,700	33,988,000
Austin	22,365,863	23,014,000	23,613,800	24,099,300	24,565,500	25,002,900	25,403,800	25,753,700	26,098,500
Fresno	24,262,584	25,028,000	25,741,000	26,332,100	26,902,100	27,414,800	27,885,500	28,306,500	28,722,000
Kansas City	25,133,221	25,840,600	26,493,700	27,028,400	27,541,600	28,033,200	28,489,900	28,893,100	29,290,700
Philadelphia	20,758,028	21,312,000	21,821,200	22,226,200	22,613,300	22,978,100	23,315,100	23,608,800	23,900,300

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

	Actual 2013	Estimated 2014	2015	2016	2017	Projected 2018	2019	2020	2021
United States	76,689,577	77,433,500	78,766,100	79,966,800	81,105,800	82,238,600	83,313,600	84,234,400	85,158,000
Andover	18,838,501	19,109,900	19,506,100	19,848,300	20,180,400	20,493,000	20,791,700	21,050,400	21,314,000
Austin	13,654,492	13,752,400	13,958,500	14,153,400	14,331,800	14,521,200	14,698,600	14,844,300	14,986,900
Fresno	15,789,143	16,007,200	16,330,500	16,615,200	16,897,900	17,159,000	17,401,400	17,613,700	17,831,900
Kansas City	15,667,817	15,766,300	16,011,200	16,234,800	16,439,900	16,665,900	16,883,700	17,065,900	17,244,100
Philadelphia	12,739,624	12,797,800	12,959,800	13,115,100	13,255,700	13,399,400	13,538,000	13,660,000	13,781,100

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

	Actual 2013	Estimated 2014	2015	2016	2017	Projected 2018	2019	2020	2021
United States	44,520,830	47,360,900	49,350,600	50,865,200	52,336,900	53,617,700	54,767,800	55,818,400	56,841,400
Andover	9,852,210	10,490,000	10,941,000	11,297,800	11,639,700	11,934,200	12,195,500	12,440,300	12,673,900
Austin	8,711,371	9,261,600	9,655,300	9,945,900	10,233,700	10,481,700	10,705,100	10,909,400	11,111,600
Fresno	8,473,441	9,020,800	9,410,500	9,716,900	10,004,200	10,255,900	10,484,000	10,692,700	10,890,100
Kansas City	9,465,404	10,074,300	10,482,400	10,793,600	11,101,600	11,367,300	11,606,200	11,827,200	12,046,600
Philadelphia	8,018,404	8,514,300	8,861,400	9,111,000	9,357,600	9,578,700	9,777,000	9,948,800	10,119,200

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 2013	Estimated 2014	2015	2016	2017	Projected 2018	2019	2020	2021
I. Total Electronic Filings	121,210,407	124,794,400	128,116,700	130,832,000	133,442,700	135,856,300	138,081,400	140,052,800	141,999,400
Andover	28,690,711	29,599,800	30,447,100	31,146,100	31,820,100	32,427,300	32,987,200	33,490,700	33,988,000
Austin	22,365,863	23,014,000	23,613,800	24,099,300	24,565,500	25,002,900	25,403,800	25,753,700	26,098,500
Fresno	24,262,584	25,028,000	25,741,000	26,332,100	26,902,100	27,414,800	27,885,500	28,306,500	28,722,000
Kansas City	25,133,221	25,840,600	26,493,700	27,028,400	27,541,600	28,033,200	28,489,900	28,893,100	29,290,700
Philadelphia	20,758,028	21,312,000	21,821,200	22,226,200	22,613,300	22,978,100	23,315,100	23,608,800	23,900,300
II. Approximate Could Use Form 1040A Filings	36,717,666	38,143,600	38,437,400	39,002,200	39,540,700	40,055,300	40,548,000	41,020,600	41,374,600
Andover	7,900,380	8,207,200	8,270,400	8,391,900	8,507,800	8,618,500	8,724,500	8,826,200	8,904,400
Austin	7,405,784	7,693,400	7,752,600	7,866,600	7,975,200	8,079,000	8,178,300	8,273,700	8,337,100
Fresno	7,159,824	7,437,900	7,495,200	7,605,300	7,710,300	7,810,700	7,906,700	7,998,900	8,067,900
Kansas City	7,408,981	7,696,700	7,756,000	7,870,000	7,978,600	8,082,500	8,181,900	8,277,200	8,351,700
Philadelphia	6,842,697	7,108,400	7,163,200	7,268,400	7,368,800	7,464,700	7,556,500	7,644,600	7,713,600
III. Approximate Could Use Form 1040EZ Filings	26,129,165	26,296,300	26,844,600	27,176,000	27,501,900	27,828,400	28,158,600	28,492,800	28,830,800
Andover	6,113,340	6,153,600	6,282,000	6,358,800	6,434,400	6,510,100	6,586,700	6,664,200	6,742,600
Austin	5,016,828	5,046,000	5,147,900	5,208,300	5,267,900	5,327,500	5,387,800	5,449,000	5,504,900
Fresno	4,966,276	4,999,400	5,106,200	5,171,900	5,236,500	5,301,200	5,366,600	5,432,700	5,499,600
Kansas City	5,420,455	5,453,200	5,566,000	5,634,100	5,701,100	5,768,200	5,836,200	5,904,900	5,985,400
Philadelphia	4,612,265	4,644,100	4,742,500	4,802,800	4,862,000	4,921,300	4,981,300	5,042,000	5,098,400
IV. Approximate Could Use Form 1040 Filings	58,363,576	60,354,600	62,834,700	64,653,900	66,400,200	67,972,800	69,374,800	70,539,500	71,793,900
Andover	14,676,991	15,239,100	15,894,700	16,395,300	16,877,900	17,298,700	17,676,000	18,000,300	18,341,000
Austin	9,943,251	10,274,600	10,713,300	11,024,400	11,322,500	11,596,500	11,837,600	12,031,000	12,256,500
Fresno	12,136,484	12,590,700	13,139,600	13,554,900	13,955,400	14,303,000	14,612,100	14,874,900	15,154,500
Kansas City	12,303,785	12,690,700	13,171,600	13,524,300	13,861,800	14,182,500	14,471,900	14,711,000	14,953,600
Philadelphia	9,303,065	9,559,500	9,915,500	10,155,000	10,382,600	10,592,100	10,777,200	10,922,300	11,088,300

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

	Actual 2013	Estimated 2014	2015	2016	2017	Projected 2018	2019	2020	2021
United States	121,210,407	124,794,400	128,116,700	130,832,000	133,442,700	135,856,300	138,081,400	140,052,800	141,999,400
Alabama	1,763,545	1,811,600	1,855,800	1,888,700	1,920,000	1,949,800	1,976,800	2,000,100	2,022,900
Alaska	301,163	309,200	316,600	322,000	327,100	332,000	336,500	340,200	344,000
Arizona	2,256,572	2,321,300	2,381,100	2,432,000	2,480,900	2,528,200	2,572,100	2,611,400	2,650,200
Arkansas	1,054,572	1,082,300	1,107,800	1,131,300	1,153,800	1,175,600	1,195,700	1,213,800	1,231,600
California	13,711,138	14,134,900	14,529,000	14,858,200	15,175,500	15,463,800	15,730,900	15,970,100	16,206,200
Colorado	2,004,175	2,052,300	2,096,100	2,131,000	2,164,200	2,195,600	2,223,700	2,247,600	2,271,000
Connecticut	1,455,204	1,495,000	1,531,600	1,558,800	1,584,800	1,609,500	1,631,900	1,651,200	1,670,200
Delaware	357,660	367,500	376,600	383,800	390,700	397,300	403,400	408,700	414,000
District of Columbia	259,228	266,900	274,000	280,100	285,900	291,000	296,200	300,900	305,600
Florida	7,578,614	7,774,200	7,953,300	8,088,000	8,216,100	8,337,500	8,446,600	8,539,700	8,632,600
Georgia	3,674,530	3,770,200	3,857,900	3,921,800	3,982,600	4,039,900	4,091,400	4,135,000	4,178,500
Hawaii	509,024	524,100	538,100	549,400	560,300	570,700	580,400	589,100	597,600
Idaho	580,759	598,600	615,200	628,100	640,500	652,500	663,600	673,500	683,300
Illinois	5,067,502	5,215,900	5,353,400	5,464,600	5,571,500	5,674,400	5,769,700	5,854,600	5,938,300
Indiana	2,637,018	2,716,600	2,790,600	2,850,600	2,908,400	2,962,700	3,014,500	3,061,000	3,106,900
Iowa	1,287,699	1,323,200	1,355,800	1,383,000	1,409,000	1,433,900	1,451,900	1,462,200	1,472,300
Kansas	1,175,089	1,205,700	1,233,700	1,256,900	1,279,000	1,300,200	1,319,500	1,336,300	1,353,100
Kentucky	1,640,500	1,684,000	1,723,900	1,758,000	1,790,600	1,822,000	1,850,800	1,876,200	1,901,300
Louisiana	1,677,204	1,717,500	1,754,200	1,786,900	1,818,200	1,848,000	1,875,300	1,899,000	1,922,400
Maine	511,868	529,000	545,000	557,800	570,200	581,000	591,100	600,200	609,100
Maryland	2,255,383	2,343,700	2,427,100	2,497,300	2,565,500	2,622,100	2,667,400	2,708,000	2,748,000
Massachusetts	2,729,026	2,826,300	2,917,700	2,992,600	3,065,000	3,120,400	3,174,600	3,223,200	3,271,200
Michigan	3,943,502	4,052,100	4,152,200	4,235,200	4,314,900	4,391,300	4,461,800	4,524,100	4,585,500
Minnesota	2,252,078	2,321,000	2,385,000	2,437,700	2,488,500	2,537,500	2,583,300	2,624,600	2,665,400
Mississippi	1,078,442	1,110,400	1,140,100	1,164,000	1,187,000	1,209,200	1,229,700	1,248,100	1,266,200

(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						
	2013	2014	2015	2016	2017	2018	2019	2020	2021
Missouri	2,328,817	2,395,200	2,456,500	2,505,800	2,553,200	2,598,600	2,640,600	2,677,700	2,714,300
Montana	418,116	432,700	446,400	457,500	468,300	477,300	485,700	493,300	500,700
Nebraska	784,431	806,500	826,800	843,800	860,100	875,800	890,300	903,200	915,900
Nevada	1,064,283	1,092,300	1,118,000	1,139,500	1,160,000	1,179,600	1,197,600	1,213,300	1,228,900
New Hampshire	564,886	582,400	598,700	611,400	623,600	635,500	646,400	656,200	665,900
New Jersey	3,547,726	3,646,500	3,737,700	3,821,000	3,901,300	3,979,100	4,051,700	4,117,200	4,181,900
New Mexico	752,179	772,900	792,000	806,200	819,800	832,800	844,500	854,700	864,700
New York	8,082,264	8,327,400	8,555,100	8,735,100	8,908,100	9,068,800	9,223,300	9,361,500	9,497,700
North Carolina	3,626,034	3,743,400	3,852,900	3,939,700	4,023,500	4,099,800	4,175,600	4,244,100	4,311,800
North Dakota	309,352	318,500	327,000	334,200	341,100	347,300	353,500	359,100	364,700
Ohio	4,670,303	4,796,700	4,912,900	5,004,500	5,092,000	5,175,600	5,253,800	5,320,300	5,385,800
Oklahoma	1,397,264	1,439,600	1,479,000	1,512,400	1,544,700	1,576,000	1,605,200	1,631,700	1,657,800
Oregon	1,455,501	1,503,100	1,547,600	1,583,100	1,617,300	1,650,400	1,681,500	1,709,700	1,737,500
Pennsylvania	5,059,377	5,202,900	5,335,500	5,447,500	5,555,100	5,658,900	5,755,000	5,840,900	5,925,600
Rhode Island	436,950	450,300	462,800	472,500	481,800	490,800	499,100	506,500	513,900
South Carolina	1,771,000	1,813,700	1,852,600	1,890,000	1,925,800	1,960,200	1,992,000	2,020,100	2,047,900
South Dakota	369,880	381,500	392,400	401,000	409,200	417,200	424,600	431,200	437,800
Tennessee	2,467,350	2,526,600	2,580,600	2,628,700	2,674,700	2,718,600	2,758,700	2,793,700	2,828,100
Texas	9,440,546	9,738,900	10,017,000	10,238,400	10,451,600	10,647,100	10,830,600	10,994,800	11,156,700
Utah	1,009,508	1,048,700	1,085,800	1,116,800	1,147,000	1,170,400	1,191,600	1,210,600	1,229,500
Vermont	267,371	277,300	286,700	294,500	302,100	307,900	311,200	316,000	320,800
Virginia	3,163,768	3,284,500	3,398,500	3,493,600	3,586,000	3,665,100	3,735,800	3,800,100	3,864,000
Washington	2,690,387	2,790,500	2,884,900	2,963,100	3,038,900	3,099,900	3,152,600	3,199,600	3,245,900
West Virginia	663,543	681,800	698,700	712,800	726,400	739,500	751,600	762,300	772,900
Wisconsin	2,395,369	2,455,600	2,510,700	2,560,300	2,607,700	2,653,300	2,695,200	2,732,100	2,768,500
Wyoming	266,133	272,500	278,300	282,400	286,300	289,900	293,000	295,600	298,200
International	446,574	458,600	469,800	478,500	486,800	494,700	501,900	508,200	514,400

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 2013	Estimated 2014	2015	2016	2017	Projected 2018	2019	2020	2021
United States	76,689,577	77,433,500	78,766,100	79,966,800	81,105,800	82,238,600	83,313,600	84,234,400	85,158,000
Alabama	1,187,572	1,198,300	1,214,000	1,229,400	1,243,400	1,257,400	1,270,200	1,281,700	1,292,600
Alaska	152,098	153,600	154,500	155,500	156,200	157,000	157,900	158,700	159,500
Arizona	1,342,795	1,351,800	1,370,100	1,389,800	1,407,800	1,428,400	1,448,200	1,464,800	1,482,000
Arkansas	729,649	738,200	749,700	762,200	773,800	786,200	797,900	808,000	818,200
California	9,816,358	9,991,000	10,206,400	10,396,900	10,582,900	10,756,200	10,919,200	11,062,300	11,208,400
Colorado	1,120,984	1,121,700	1,122,300	1,131,600	1,139,600	1,147,100	1,153,800	1,160,800	1,167,400
Connecticut	936,672	945,500	962,000	973,600	984,200	994,900	1,004,800	1,013,500	1,022,000
Delaware	202,057	202,800	204,000	206,200	208,200	210,600	212,900	214,800	216,600
District of Columbia	139,735	140,000	142,200	144,200	145,800	147,600	149,800	151,500	153,200
Florida	4,568,486	4,588,800	4,634,100	4,679,900	4,720,300	4,760,200	4,796,300	4,830,200	4,863,800
Georgia	2,237,426	2,240,800	2,266,700	2,288,900	2,308,500	2,326,800	2,343,300	2,359,500	2,375,600
Hawaii	319,266	322,600	327,800	332,700	337,200	342,200	346,900	351,000	354,900
Idaho	352,731	356,200	362,000	367,200	371,900	377,300	382,500	386,800	391,000
Illinois	3,262,146	3,296,800	3,358,400	3,409,100	3,456,200	3,507,700	3,556,600	3,598,100	3,638,300
Indiana	1,576,566	1,589,900	1,614,200	1,637,700	1,659,400	1,683,100	1,707,200	1,727,200	1,746,600
Iowa	914,425	925,700	941,600	956,600	970,500	985,100	993,800	995,400	996,900
Kansas	747,106	750,500	760,100	769,900	778,800	788,300	797,100	804,700	812,200
Kentucky	1,110,032	1,121,000	1,137,900	1,154,900	1,170,500	1,187,400	1,203,200	1,216,500	1,229,200
Louisiana	1,060,039	1,061,200	1,072,600	1,086,100	1,098,400	1,111,400	1,123,600	1,134,100	1,144,200
Maine	291,620	294,300	299,300	304,000	308,400	312,600	316,800	320,400	323,800
Maryland	1,334,496	1,359,300	1,398,300	1,429,300	1,464,300	1,490,400	1,509,800	1,527,200	1,545,000
Massachusetts	1,760,216	1,791,900	1,837,800	1,875,000	1,909,800	1,937,600	1,967,000	1,991,200	2,014,800
Michigan	2,562,847	2,576,700	2,620,800	2,658,600	2,693,500	2,731,600	2,767,800	2,798,100	2,827,500
Minnesota	1,450,266	1,464,700	1,490,600	1,515,100	1,537,900	1,562,600	1,586,400	1,606,900	1,628,700
Mississippi	719,694	729,400	742,500	754,300	765,300	777,100	788,300	797,900	807,300

(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						
	2013	2014	2015	2016	2017	2018	2019	2020	2021
Missouri	1,467,012	1,476,600	1,498,700	1,519,700	1,539,000	1,560,400	1,580,800	1,597,800	1,614,300
Montana	275,323	280,300	286,700	292,300	297,700	302,400	306,900	310,800	314,600
Nebraska	505,685	510,900	518,700	526,500	533,600	541,400	548,900	555,100	561,200
Nevada	647,491	650,200	657,900	666,200	673,600	681,900	689,700	696,200	702,600
New Hampshire	291,536	291,800	295,000	298,400	301,300	305,300	308,900	312,000	315,200
New Jersey	2,611,543	2,649,200	2,698,400	2,748,800	2,796,300	2,845,700	2,892,500	2,933,600	2,974,900
New Mexico	447,078	448,000	453,500	458,400	462,700	467,400	471,600	475,500	479,100
New York	6,045,973	6,163,000	6,302,800	6,415,400	6,521,700	6,624,100	6,725,900	6,816,000	6,905,900
North Carolina	2,238,003	2,255,800	2,314,600	2,352,200	2,387,200	2,422,900	2,462,000	2,494,100	2,527,200
North Dakota	209,010	211,900	216,300	220,000	223,500	226,900	230,600	233,600	236,700
Ohio	2,725,014	2,730,700	2,766,400	2,797,400	2,824,900	2,855,600	2,886,400	2,911,100	2,934,800
Oklahoma	885,346	895,600	911,000	926,200	940,400	956,000	970,800	983,800	998,000
Oregon	819,294	825,600	838,600	851,200	862,700	876,000	889,000	900,100	912,600
Pennsylvania	3,101,021	3,125,600	3,169,900	3,215,800	3,258,000	3,305,500	3,350,700	3,388,900	3,427,500
Rhode Island	305,257	310,300	316,600	321,800	326,700	331,900	336,800	341,000	345,300
South Carolina	1,133,965	1,135,700	1,148,400	1,164,900	1,180,000	1,196,700	1,212,600	1,225,800	1,238,800
South Dakota	230,726	233,500	237,700	241,400	244,800	248,700	252,300	255,400	258,400
Tennessee	1,451,712	1,455,700	1,458,000	1,474,400	1,489,100	1,505,400	1,520,700	1,533,800	1,546,400
Texas	5,372,778	5,404,600	5,501,800	5,580,900	5,652,900	5,730,700	5,807,800	5,871,400	5,932,600
Utah	580,765	589,600	605,500	618,300	633,400	643,400	652,300	660,100	668,700
Vermont	155,018	157,200	161,100	164,300	168,000	170,500	170,700	172,700	174,700
Virginia	1,663,357	1,678,900	1,718,700	1,751,400	1,787,400	1,816,500	1,845,000	1,867,700	1,895,200
Washington	1,336,498	1,337,900	1,371,600	1,394,900	1,423,500	1,442,700	1,457,400	1,470,800	1,484,800
West Virginia	388,954	390,800	395,500	400,600	405,200	410,700	415,900	420,100	424,300
Wisconsin	1,487,906	1,489,700	1,506,600	1,526,800	1,545,100	1,565,900	1,585,600	1,601,800	1,617,500
Wyoming	146,524	148,300	149,300	150,200	151,000	151,300	151,600	152,200	152,800
International	271,506	273,100	276,700	279,900	282,900	286,000	289,000	291,500	294,000

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

	Actual 2013	Estimated 2014	2015	2016	2017	Projected 2018	2019	2020	2021
United States	44,520,830	47,360,900	49,350,600	50,865,200	52,336,900	53,617,700	54,767,800	55,818,400	56,841,400
Alabama	575,973	613,300	641,800	659,300	676,600	692,400	706,600	718,400	730,300
Alaska	149,065	155,600	162,100	166,500	170,900	175,000	178,600	181,500	184,500
Arizona	913,777	969,500	1,011,000	1,042,200	1,073,100	1,099,800	1,123,900	1,146,600	1,168,200
Arkansas	324,923	344,100	358,100	369,100	380,000	389,400	397,800	405,800	413,400
California	3,894,780	4,143,900	4,322,600	4,461,300	4,592,600	4,707,600	4,811,700	4,907,800	4,997,800
Colorado	883,191	930,600	973,800	999,400	1,024,600	1,048,500	1,069,900	1,086,800	1,103,600
Connecticut	518,532	549,500	569,600	585,200	600,600	614,600	627,100	637,700	648,200
Delaware	155,603	164,700	172,600	177,600	182,500	186,700	190,500	193,900	197,400
District of Columbia	119,493	126,900	131,800	135,900	140,100	143,400	146,400	149,400	152,400
Florida	3,010,128	3,185,400	3,319,200	3,408,100	3,495,800	3,577,300	3,650,300	3,709,500	3,768,800
Georgia	1,437,104	1,529,400	1,591,200	1,632,900	1,674,100	1,713,100	1,748,100	1,775,500	1,802,900
Hawaii	189,758	201,500	210,300	216,700	223,100	228,500	233,500	238,100	242,700
Idaho	228,028	242,400	253,200	260,900	268,600	275,200	281,100	286,700	292,300
Illinois	1,805,356	1,919,100	1,995,000	2,055,500	2,115,300	2,166,700	2,213,100	2,256,500	2,300,000
Indiana	1,060,452	1,126,700	1,176,400	1,212,900	1,249,000	1,279,600	1,307,300	1,333,800	1,360,300
Iowa	373,274	397,500	414,200	426,400	438,500	448,800	458,100	466,800	475,400
Kansas	427,983	455,200	473,600	487,000	500,200	511,900	522,400	531,600	540,900
Kentucky	530,468	563,000	586,000	603,100	620,100	634,600	647,600	659,700	672,100
Louisiana	617,165	656,300	681,600	700,800	719,800	736,600	751,700	764,900	778,200
Maine	220,248	234,700	245,700	253,800	261,800	268,400	274,300	279,800	285,300
Maryland	920,887	984,400	1,028,800	1,068,000	1,101,200	1,131,700	1,157,600	1,180,800	1,203,000
Massachusetts	968,810	1,034,400	1,079,900	1,117,600	1,155,200	1,182,800	1,207,600	1,232,000	1,256,400
Michigan	1,380,655	1,475,400	1,531,400	1,576,600	1,621,400	1,659,700	1,694,000	1,726,000	1,758,000
Minnesota	801,812	856,300	894,400	922,600	950,600	974,900	996,900	1,017,700	1,036,700
Mississippi	358,748	381,000	397,600	409,700	421,700	432,100	441,400	450,200	458,900

(Table 10C continued on next page)

Notes:

Detail may not add to total due to rounding.

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

	Actual	Estimated	Projected						
	2013	2014	2015	2016	2017	2018	2019	2020	2021
Missouri	861,805	918,600	957,800	986,100	1,014,200	1,038,200	1,059,800	1,079,900	1,100,000
Montana	142,793	152,400	159,700	165,200	170,600	174,900	178,800	182,500	186,100
Nebraska	278,746	295,600	308,100	317,300	326,500	334,400	341,400	348,100	354,700
Nevada	416,792	442,100	460,100	473,300	486,400	497,700	507,900	517,100	526,300
New Hampshire	273,350	290,600	303,700	313,000	322,300	330,200	337,500	344,200	350,700
New Jersey	936,183	997,300	1,039,300	1,072,200	1,105,000	1,133,400	1,159,200	1,183,600	1,207,000
New Mexico	305,101	324,900	338,500	347,800	357,100	365,400	372,900	379,200	385,600
New York	2,036,291	2,164,400	2,252,300	2,319,700	2,386,400	2,444,700	2,497,400	2,545,500	2,591,800
North Carolina	1,388,031	1,487,600	1,538,300	1,587,500	1,636,300	1,676,900	1,713,600	1,750,000	1,784,600
North Dakota	100,342	106,600	110,700	114,200	117,600	120,400	122,900	125,500	128,000
Ohio	1,945,289	2,066,000	2,146,500	2,207,100	2,267,100	2,320,000	2,367,400	2,409,200	2,451,000
Oklahoma	511,918	544,000	568,000	586,200	604,300	620,000	634,400	647,900	659,800
Oregon	636,207	677,500	709,000	731,900	754,600	774,400	792,500	809,600	824,900
Pennsylvania	1,958,356	2,077,300	2,165,600	2,231,700	2,297,100	2,353,400	2,404,300	2,452,000	2,498,100
Rhode Island	131,693	140,000	146,200	150,700	155,100	158,900	162,300	165,500	168,600
South Carolina	637,035	678,000	704,200	725,100	745,800	763,500	779,400	794,300	809,100
South Dakota	139,154	148,000	154,700	159,600	164,400	168,500	172,300	175,800	179,400
Tennessee	1,015,638	1,070,900	1,122,600	1,154,300	1,185,600	1,213,200	1,238,000	1,259,900	1,281,700
Texas	4,067,768	4,334,300	4,515,200	4,657,500	4,798,700	4,916,400	5,022,800	5,123,400	5,224,100
Utah	428,743	459,100	480,300	498,500	513,600	527,000	539,300	550,500	560,800
Vermont	112,353	120,100	125,600	130,200	134,100	137,400	140,500	143,300	146,100
Virginia	1,500,411	1,605,600	1,679,800	1,742,200	1,798,600	1,848,600	1,890,800	1,932,400	1,968,800
Washington	1,353,889	1,452,600	1,513,300	1,568,200	1,615,400	1,657,200	1,695,200	1,728,800	1,761,100
West Virginia	274,589	291,000	303,200	312,200	321,200	328,800	335,700	342,200	348,600
Wisconsin	907,463	965,900	1,004,100	1,033,500	1,062,600	1,087,400	1,109,600	1,130,300	1,151,000
Wyoming	119,609	124,200	129,000	132,200	135,300	138,600	141,400	143,400	145,400
International	175,068	185,500	193,100	198,600	203,900	208,700	212,900	216,700	220,400

Notes:

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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 2013	Estimated 2014	Projected 2015
I. Total Electronic Filings	121,210,407	124,794,500	128,116,700
Andover	28,690,711	29,599,700	30,447,100
Austin	22,365,863	23,014,100	23,613,900
Fresno	24,262,584	25,028,000	25,740,900
Kansas City	25,133,221	25,840,600	26,493,700
Philadelphia	20,758,028	21,312,100	21,821,100
II. Approximate Coded Form 1040A Filings	23,911,228	24,626,600	24,779,500
Andover	4,939,844	5,181,700	5,160,400
Austin	4,942,272	5,054,400	5,102,700
Fresno	4,705,301	4,799,200	4,849,900
Kansas City	4,773,436	4,892,600	4,937,700
Philadelphia	4,550,374	4,698,700	4,728,800
III. Approximate Coded Form 1040EZ Filings	14,667,756	14,949,600	15,077,100
Andover	3,342,337	3,336,700	3,396,500
Austin	2,884,725	2,964,200	2,973,700
Fresno	2,807,289	2,913,200	2,912,700
Kansas City	3,021,179	3,046,200	3,089,600
Philadelphia	2,612,226	2,689,300	2,704,600
IV. Approximate Coded Form 1040 Filings	82,631,423	85,218,300	88,260,100
Andover	20,408,529	21,081,300	21,890,200
Austin	14,538,866	14,995,500	15,537,500
Fresno	16,749,994	17,315,600	17,978,300
Kansas City	17,338,606	17,901,800	18,466,400
Philadelphia	13,595,428	13,924,100	14,387,700

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

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

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2014

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 2014 filing volumes through mid-May. The published campus volumes are aligned to the latest official IRS campus configurations for CY 2013 through 2021.

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 2013. 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 4) 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 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 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 2021. 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.

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 9.

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 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 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 2017.

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 2021.

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 2013 through 2021. **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 (had they filed on paper) 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—
2013 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—
2013 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

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

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

