



**STATISTICS OF INCOME DIVISION
RESEARCH, APPLIED ANALYTICS, AND STATISTICS**

Publication 6187

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

2017 Update

Publication 6187 (revised 10–2017) is a product of the IRS Statistics of Income Division within the Research, Applied Analytics, and Statistics organization.

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Principal Contacts

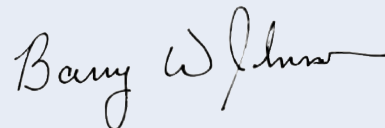
Questions or comments regarding these return forecasts or related matters can be directed to the corresponding staff member listed below.

| | | |
|--|--|--|
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Online Availability of Forecasts

Forecasts from the most recent edition of this publication may be found on the IRS Internet site. The World Wide Web address is: www.irs.gov/statistics. From the Web site, select "All Topics" in the "Products, Publications & Papers" section. Under "Periodic Publications" select "Projections."

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 Timothy Castle, Chief, Servicewide Support Section, at (202) 803-9106.



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Overview

The *Calendar Year Projections of Individual Returns by Major Processing Categories* is published annually and contains U.S. and IRS campus level projections of full-paid and other-than-full-paid categories of Forms 1040, 1040-A, and 1040-EZ returns. The publication also includes estimates of individual refunds, Forms 1040-NR/NR-EZ/C, 1040-PR and 1040-SS, 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 2017, 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 Realignment

IRS modernization efforts, built in part on the strong growth in electronic filing, have resulted in a major redistribution and consolidation of returns processing operations among the traditional IRS submission processing campuses. In CY 2002, the IRS began processing most paper individual returns at eight campuses. IRS closed the Brookhaven, New York, Submission Processing Center in December 2003 and moved to a configuration where seven campuses handled all returns associated with individual tax returns. IRS consolidation efforts continued with the closure of the Memphis campus at the end of September 2005. The Philadelphia and Andover campuses ended their paper individual returns processing operations in September 2007 and September 2009, respectively. The Atlanta campus ended paper processing in September 2011. The Austin, Fresno, and Kansas City campuses have processed all individual paper returns since 2012.

Plans were announced in September 2016 to further streamline the current three-site configuration for individual paper returns processing. The Fresno Campus will cease submission processing operations in September 2021 followed by the Austin Campus in September 2024. Kansas City will process most individual paper returns after 2024. The campus-level CY 2018 through CY 2020 volumes in this update of Publication 6187 reflect our estimates made in collaboration with Headquarters, Submission Processing, of how workload might migrate from consolidating submission processing sites. The alignments may change in future years based on updated return volume projections and other considerations. The current submission processing consolidation plan envisions the majority of individual returns will be processed in Kansas City at end-state in CY 2025. The alignments of e-file returns to IRS campuses are shown in this publication as not changing from the current alignments. Individual e-file returns will continue to be processed at all five individual e-file submission processing campuses in CY 2017 through CY 2024. In future publications, those alignments will likely change; however, the changes have not yet been determined.

Adjustments for Returns with “ITIN” Request

Individuals who are ineligible to obtain valid Social Security numbers (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 an 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 for CY 2017 through CY 2020. 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 131.1 million in CY 2016, which represents 88 percent of the total number of individual returns. It is projected that individual e-file will continue to grow at about 1.5 percent in CY 2017 to around 133.0 million returns and reaching 153.1 million returns by CY 2024 (almost 94 percent of total individual returns).

Accuracy of Prior Projections

In an effort to measure the quality of our products and services, this section, along with Table 13, provides a brief analysis of the accuracy of prior projections. Using 4 years of actual data from 2013 through 2016, Table 13 presents the accuracy of our national-level projections by major return categories. This analysis covers only the major return categories projected on a calendar-year basis and serves as a general measure for approximating 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 overprojections. The MAPE is computed as the average percent projection error regardless of whether the projections were over or under actual filings in each of the four projection cycles. The number of overprojections can show whether projections are consistently over- or underprojected. A value of “2” indicates balanced forecasts over the four cycles.

The table groups these two measures by time horizon. The time horizon is determined based on the year a forecast was made and the year projected. For example, a forecast for 2015 made in 2012 would be part of the “3-years-ahead” time horizon.

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 2017 filing volumes through August. The published campus volumes are aligned to the latest official IRS campus configurations.

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 CY 2016. IHS Global Inc. provided the forecasts of economic variables used in our forecasting models. Additional adjustments are made 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, 1040-A and 1040-EZ), 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 reflect 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 autoregressive integrated moving average models. The IRS campus-level paper return volumes for these classifications (as presented in Tables 2 through 5) were derived by summing the respective projected State volumes per their predefined 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 from CY 2017 through CY 2020.

Refunds

The calendar year and fiscal year refund volumes in Tables 6 and 8 reflect a count of refunds arising from the initial filing of a return. Regression analysis with time and dummy variables was used to derive the U.S.-level refund projections. 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 2020. 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.

Total and Online Electronically Filed Returns

The U.S.-level total and online electronic volumes were projected by using diffusion growth models. The practitioner return volumes represent the difference between the total electronically filed returns and the online filed returns. 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, 1040-A, and 1040-EZ 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 9A through 10) were derived by summing the respective projected State volumes per their predefined 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 12. For various reasons, transmitters tend to code more electronic returns as Form 1040 and fewer Forms 1040-A and 1040-EZ 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 1A. Calendar Year Projections of Individual Returns by Major Processing Categories for the United States

| Type of Return / Processing Category | Actual | | Projected | | |
|--|-------------|-------------|-------------|-------------|-------------|
| | 2016 | 2017 | 2018 | 2019 | 2020 |
| | (1) | (2) | (3) | (4) | (5) |
| Forms 1040/A/EZ and Electronic Returns | 149,735,733 | 151,568,500 | 153,329,500 | 155,063,500 | 156,734,100 |
| Full-Paid, Total | 2,705,967 | 2,596,500 | 2,476,700 | 2,367,500 | 2,261,700 |
| Other-Than-Full-Paid, Total | 147,029,766 | 148,972,000 | 150,852,700 | 152,695,900 | 154,472,300 |
| Refund Returns | 115,196,027 | 116,093,500 | 116,418,800 | 116,924,400 | 117,412,200 |
| Business Returns (Schedule C or F) | 26,737,338 | 27,167,000 | 27,591,900 | 28,015,100 | 28,434,200 |
| Computer Generated Paper Returns, Total | 9,807,878 | 7,834,300 | 6,596,900 | 5,551,200 | 4,589,200 |
| Paper Returns, Total | 18,683,141 | 18,594,700 | 17,246,800 | 15,990,800 | 14,734,700 |
| Form 1040 | 13,366,816 | 13,071,200 | 12,265,300 | 11,488,100 | 10,697,700 |
| Full-Paid | 2,283,587 | 2,183,600 | 2,093,400 | 2,006,600 | 1,922,900 |
| Other-Than-Full-Paid | 11,083,229 | 10,887,500 | 10,171,900 | 9,481,500 | 8,774,800 |
| Form 1040-A | 2,904,330 | 2,964,400 | 2,660,500 | 2,380,300 | 2,106,300 |
| Full-Paid | 292,631 | 286,200 | 275,400 | 265,000 | 255,000 |
| Other-Than-Full-Paid | 2,611,699 | 2,678,200 | 2,385,100 | 2,115,300 | 1,851,400 |
| Form 1040-EZ | 2,411,995 | 2,559,100 | 2,321,100 | 2,122,400 | 1,930,700 |
| Full-Paid | 129,749 | 126,700 | 107,900 | 96,000 | 83,900 |
| Other-Than-Full-Paid | 2,282,246 | 2,432,400 | 2,213,100 | 2,026,400 | 1,846,800 |
| Electronically Filed Returns, Total | 131,052,592 | 132,973,800 | 136,082,600 | 139,072,700 | 141,999,300 |
| Practitioner | 78,435,967 | 79,113,300 | 79,774,100 | 80,415,600 | 80,982,300 |
| Online | 52,616,625 | 53,860,500 | 56,308,500 | 58,657,100 | 61,017,000 |
| Electronically Filed, Refund Returns | 106,936,089 | 108,616,400 | 110,096,300 | 111,587,400 | 111,909,000 |
| Electronically Filed, Non-Refund Returns | 24,116,503 | 24,357,400 | 25,986,300 | 27,485,300 | 30,090,300 |

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

See Table Notes section for more detail.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2017 Publication 6187.

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

| Type of Return / Processing Category | Actual | | Projected | | | | | | |
|--------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| Forms 1040, 1040-A, and 1040-EZ | 149,735,733 | 151,568,500 | 153,329,500 | 155,063,500 | 156,734,100 | 158,328,200 | 159,853,800 | 161,420,100 | 162,991,700 |
| Wage and Investment Returns | 102,882,831 | 104,360,400 | 105,521,700 | 106,665,600 | 107,754,700 | 108,775,200 | 109,734,400 | 110,740,700 | 111,758,400 |
| Paper Returns | 11,940,003 | 11,989,300 | 10,936,200 | 9,916,900 | 8,832,700 | 7,730,500 | 6,594,200 | 5,437,400 | 4,427,200 |
| Electronically Filed Returns | 90,942,828 | 92,371,100 | 94,585,500 | 96,748,700 | 98,922,000 | 101,044,700 | 103,140,200 | 105,303,300 | 107,331,200 |
| Small Business/Self Employed Returns | 46,852,902 | 47,208,100 | 47,807,800 | 48,397,900 | 48,979,400 | 49,553,000 | 50,119,500 | 50,679,400 | 51,233,300 |
| Paper Returns | 6,743,138 | 6,605,300 | 6,310,600 | 6,073,900 | 5,902,000 | 5,748,100 | 5,628,400 | 5,529,100 | 5,441,000 |
| Electronically Filed Returns | 40,109,764 | 40,602,800 | 41,497,200 | 42,324,000 | 43,077,400 | 43,804,800 | 44,491,000 | 45,150,300 | 45,792,300 |
| Forms 1040-NR/NR-EZ/C | 720,674 | 739,700 | 758,800 | 777,800 | 796,900 | 815,900 | 834,900 | 854,000 | 873,000 |
| Electronic Form 1040-NR | n.a. | 130,800 | 213,300 | 292,000 | 357,200 | 406,800 | 443,500 | 470,900 | 492,300 |
| Forms 1040-PR and 1040-SS | 183,682 | 176,100 | 169,300 | 162,700 | 156,300 | 149,900 | 143,500 | 137,200 | 130,800 |
| Electronic Forms 1040-PR and 1040-SS | 41,785 | 42,900 | 43,900 | 44,600 | 45,300 | 45,800 | 46,200 | 46,600 | 46,800 |

n.a.—Not available

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

See Table Notes section for more detail.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2017 Publication 6187.

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 | | |
|--------------------------------------|-----------|-----------|-----------|-----------|-----------|
| | 2016 | 2017 | 2018 | 2019 | 2020 |
| | (1) | (2) | (3) | (4) | (5) |
| Forms 1040, 1040-A, and 1040-EZ | 6,589,209 | 6,443,000 | 4,429,700 | 4,069,800 | 3,716,400 |
| Full-Paid, Total | 982,867 | 918,300 | 647,500 | 615,600 | 585,600 |
| Other-Than-Full-Paid, Total | 5,606,342 | 5,524,700 | 3,782,200 | 3,454,100 | 3,130,800 |
| Refund, Total | 2,913,132 | 2,590,800 | 1,676,200 | 1,406,000 | 1,441,400 |
| Form 1040 | 4,756,887 | 4,543,000 | 3,165,600 | 2,935,900 | 2,707,700 |
| Full-Paid | 838,530 | 776,800 | 552,300 | 525,900 | 501,200 |
| Other-Than-Full-Paid | 3,918,357 | 3,766,200 | 2,613,300 | 2,410,000 | 2,206,600 |
| Form 1040-A | 989,061 | 1,009,600 | 668,700 | 593,300 | 519,700 |
| Full-Paid | 103,446 | 101,000 | 70,300 | 67,600 | 65,100 |
| Other-Than-Full-Paid | 885,615 | 908,600 | 598,400 | 525,700 | 454,600 |
| Form 1040-EZ | 843,261 | 890,300 | 595,300 | 540,600 | 489,000 |
| Full-Paid | 40,891 | 40,400 | 24,800 | 22,100 | 19,300 |
| Other-Than-Full-Paid | 802,370 | 849,900 | 570,500 | 518,500 | 469,700 |

NOTES: Above figures exclude electronically filed returns.

Detail may not add to total due to rounding.

See Table Notes section for more detail.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2017 Publication 6187.

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 | Estimated | Projected | | |
|--------------------------------------|-----------|-----------|-----------|-----------|-----------|
| | 2016 | 2017 | 2018 | 2019 | 2020 |
| | (1) | (2) | (3) | (4) | (5) |
| Forms 1040, 1040-A, and 1040-EZ | 4,064,639 | 3,965,200 | 4,070,700 | 3,850,600 | 3,621,100 |
| Full-Paid, Total | 402,398 | 273,300 | 456,300 | 439,700 | 423,700 |
| Other-Than-Full-Paid, Total | 3,662,241 | 3,691,900 | 3,614,300 | 3,410,900 | 3,197,400 |
| Refund, Total | 1,797,003 | 1,594,500 | 1,338,500 | 1,145,200 | 1,195,800 |
| Form 1040 | 3,005,945 | 2,821,100 | 3,021,500 | 2,884,000 | 2,736,300 |
| Full-Paid | 327,362 | 198,900 | 387,100 | 374,400 | 362,200 |
| Other-Than-Full-Paid | 2,678,583 | 2,622,300 | 2,634,400 | 2,509,700 | 2,374,100 |
| Form 1040-A | 637,976 | 674,000 | 629,500 | 579,300 | 529,000 |
| Full-Paid | 55,323 | 54,400 | 52,300 | 50,300 | 48,400 |
| Other-Than-Full-Paid | 582,653 | 619,600 | 577,200 | 529,000 | 480,700 |
| Form 1040-EZ | 420,718 | 470,000 | 419,700 | 387,200 | 355,800 |
| Full-Paid | 19,713 | 20,000 | 16,900 | 15,000 | 13,100 |
| Other-Than-Full-Paid | 401,005 | 450,000 | 402,800 | 372,200 | 342,600 |

NOTES: Above figures exclude electronically filed returns.

Detail may not add to total due to rounding.

See Table Notes section for more detail.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2017 Publication 6187.

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 | | |
|--------------------------------------|-----------|-----------|-----------|-----------|-----------|
| | 2016 | 2017 | 2018 | 2019 | 2020 |
| | (1) | (2) | (3) | (4) | (5) |
| Forms 1040, 1040-A, and 1040-EZ | 3,630,521 | 3,559,200 | 3,676,900 | 3,472,400 | 3,262,300 |
| Full-Paid, Total | 388,397 | 259,900 | 443,900 | 427,800 | 413,000 |
| Other-Than-Full-Paid, Total | 3,242,124 | 3,299,300 | 3,233,000 | 3,044,700 | 2,849,300 |
| Refund, Total | 1,653,243 | 1,466,900 | 1,231,400 | 1,053,500 | 1,100,100 |
| Form 1040 | 2,599,059 | 2,442,800 | 2,653,400 | 2,529,800 | 2,399,600 |
| Full-Paid | 313,589 | 185,700 | 374,900 | 362,700 | 351,700 |
| Other-Than-Full-Paid | 2,285,470 | 2,257,100 | 2,278,500 | 2,167,100 | 2,047,900 |
| Form 1040-A | 618,539 | 654,700 | 611,800 | 563,000 | 514,200 |
| Full-Paid | 55,143 | 54,300 | 52,100 | 50,100 | 48,200 |
| Other-Than-Full-Paid | 563,396 | 600,400 | 559,600 | 512,900 | 466,000 |
| Form 1040-EZ | 412,923 | 461,700 | 411,700 | 379,600 | 348,500 |
| Full-Paid | 19,665 | 20,000 | 16,900 | 15,000 | 13,100 |
| Other-Than-Full-Paid | 393,258 | 441,800 | 394,900 | 364,600 | 335,400 |

NOTES: Above figures exclude electronically filed returns.

Detail may not add to total due to rounding.

See Table Notes section for more detail.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2017 Publication 6187.

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 | | |
|--------------------------------------|-----------|-----------|-----------|-----------|-----------|
| | 2016 | 2017 | 2018 | 2019 | 2020 |
| | (1) | (2) | (3) | (4) | (5) |
| Forms 1040, 1040-A, and 1040-EZ | 8,029,293 | 8,186,500 | 7,154,100 | 6,600,000 | 5,279,200 |
| Full-Paid, Total | 1,320,702 | 1,405,000 | 1,127,200 | 1,077,200 | 899,000 |
| Other-Than-Full-Paid, Total | 6,708,591 | 6,781,500 | 6,026,900 | 5,522,700 | 4,380,200 |
| Refund, Total | 3,549,803 | 3,291,900 | 2,705,400 | 2,278,100 | 2,046,700 |
| Form 1040 | 5,603,984 | 5,707,000 | 4,925,600 | 4,594,200 | 3,705,800 |
| Full-Paid | 1,117,694 | 1,208,000 | 942,800 | 903,900 | 757,700 |
| Other-Than-Full-Paid | 4,486,290 | 4,499,000 | 3,982,800 | 3,690,300 | 2,948,100 |
| Form 1040-A | 1,277,293 | 1,280,700 | 1,136,300 | 1,007,500 | 771,000 |
| Full-Paid | 133,862 | 130,700 | 126,900 | 122,100 | 102,800 |
| Other-Than-Full-Paid | 1,143,431 | 1,150,000 | 1,009,500 | 885,400 | 668,300 |
| Form 1040-EZ | 1,148,016 | 1,198,700 | 1,092,200 | 998,300 | 802,400 |
| Full-Paid | 69,146 | 66,300 | 57,500 | 51,200 | 38,500 |
| Other-Than-Full-Paid | 1,078,870 | 1,132,400 | 1,034,700 | 947,000 | 763,900 |

NOTES: Above figures exclude electronically filed returns.

Detail may not add to total due to rounding.

See Table Notes section for more detail.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2017 Publication 6187.

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

| Type of Return / Processing Category | Actual | Estimated | Projected | | |
|--------------------------------------|--------|-----------|-----------|-----------|-----------|
| | 2016 | 2017 | 2018 | 2019 | 2020 |
| | (1) | (2) | (3) | (4) | (5) |
| Forms 1040, 1040-A, and 1040-EZ | n.a. | n.a. | 1,592,400 | 1,470,500 | 2,118,100 |
| Full-Paid, Total | n.a. | n.a. | 245,700 | 235,000 | 353,400 |
| Other-Than-Full-Paid, Total | n.a. | n.a. | 1,346,700 | 1,235,500 | 1,764,600 |
| Refund, Total | n.a. | n.a. | 602,400 | 507,700 | 819,300 |
| Form 1040 | n.a. | n.a. | 1,152,600 | 1,074,000 | 1,547,900 |
| Full-Paid | n.a. | n.a. | 211,200 | 202,500 | 301,800 |
| Other-Than-Full-Paid | n.a. | n.a. | 941,400 | 871,500 | 1,246,100 |
| Form 1040-A | n.a. | n.a. | 226,000 | 200,200 | 286,600 |
| Full-Paid | n.a. | n.a. | 25,900 | 25,000 | 38,700 |
| Other-Than-Full-Paid | n.a. | n.a. | 200,100 | 175,200 | 247,900 |
| Form 1040-EZ | n.a. | n.a. | 213,900 | 196,300 | 283,500 |
| Full-Paid | n.a. | n.a. | 8,700 | 7,600 | 12,900 |
| Other-Than-Full-Paid | n.a. | n.a. | 205,200 | 188,700 | 270,600 |

n.a.—Not available.

NOTES: Above figures exclude electronically filed returns.

Detail may not add to total due to rounding.

See Table Notes section for more detail.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2017 Publication 6187.

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

| Item | Actual | Projected | | | |
|------------------------------|-------------|-------------|-------------|-------------|-------------|
| | 2016 | 2017 | 2018 | 2019 | 2020 |
| | (1) | (2) | (3) | (4) | (5) |
| United States Refund Returns | 115,196,027 | 116,093,600 | 116,418,800 | 116,924,400 | 117,412,200 |
| Austin | 1,797,003 | 1,594,500 | 1,338,500 | 1,145,200 | 1,195,800 |
| Fresno | 3,549,803 | 3,291,900 | 2,705,400 | 2,278,100 | 2,046,700 |
| Kansas City | 2,913,132 | 2,590,800 | 1,676,200 | 1,406,000 | 1,441,400 |
| Ogden | n.a. | n.a. | 602,400 | 507,700 | 819,300 |
| Electronically Filed | 106,936,089 | 108,616,400 | 110,096,300 | 111,587,400 | 111,909,000 |

n.a.—Not available.

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

See Table Notes section for more detail.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2017 Publication 6187.

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

| Item | Actual | Projected | | | |
|------------------------------|---------|-----------|---------|---------|---------|
| | 2016 | 2017 | 2018 | 2019 | 2020 |
| | (1) | (2) | (3) | (4) | (5) |
| United States Refund Returns | 535,984 | 530,700 | 529,900 | 528,100 | 529,300 |
| Austin | 5,822 | 5,700 | 5,600 | 5,600 | 5,700 |
| Fresno | 11,501 | 11,700 | 11,300 | 11,200 | 9,800 |
| Kansas City | 9,438 | 9,200 | 7,000 | 6,900 | 6,900 |
| Ogden | n.a. | n.a. | 2,500 | 2,500 | 3,900 |
| Electronically Filed | 509,223 | 504,200 | 503,500 | 501,900 | 503,000 |

n.a.—Not available.

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.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2017 Publication 6187.

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

| Item | Actual | Projected | | | |
|------------------------------|-------------|-------------|-------------|-------------|-------------|
| | 2016 | 2017 | 2018 | 2019 | 2020 |
| | (1) | (2) | (3) | (4) | (5) |
| United States Refund Returns | 115,156,859 | 116,093,600 | 116,418,800 | 116,924,400 | 117,412,200 |
| Austin | 1,788,482 | 1,586,100 | 1,330,100 | 1,136,600 | 1,187,100 |
| Fresno | 3,532,970 | 3,274,600 | 2,688,500 | 2,261,200 | 2,031,900 |
| Kansas City | 2,899,318 | 2,577,200 | 1,665,700 | 1,395,500 | 1,430,900 |
| Ogden | n.a. | n.a. | 598,600 | 503,900 | 813,400 |
| Electronically Filed | 106,936,089 | 108,655,800 | 110,135,800 | 111,627,200 | 111,948,900 |

n.a.—Not available.

NOTES: "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.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2017 Publication 6187.

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

| IRS campus | Actual | Estimated | Projected | | | | | | |
|---------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| United States | 131,052,592 | 132,973,800 | 136,082,600 | 139,072,700 | 141,999,300 | 144,849,600 | 147,631,200 | 150,453,500 | 153,123,500 |
| Andover | 30,849,979 | 31,357,700 | 32,052,300 | 32,697,100 | 33,327,100 | 33,926,200 | 34,501,400 | 35,080,300 | 35,620,800 |
| Austin | 24,223,372 | 24,433,400 | 25,039,000 | 25,657,500 | 26,254,600 | 26,842,600 | 27,421,900 | 28,011,900 | 28,572,300 |
| Fresno | 26,928,035 | 27,446,400 | 28,155,800 | 28,849,800 | 29,540,400 | 30,221,800 | 30,893,400 | 31,573,100 | 32,225,900 |
| Kansas City | 26,594,066 | 26,835,000 | 27,355,200 | 27,833,600 | 28,291,100 | 28,732,500 | 29,157,600 | 29,589,000 | 29,990,900 |
| Philadelphia | 22,457,112 | 22,901,400 | 23,480,300 | 24,034,600 | 24,586,100 | 25,126,400 | 25,656,900 | 26,199,300 | 26,713,700 |

NOTES: Table 9A equals the sum of Tables 9B and 9C.

Detail may not add to total due to rounding.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2017 Publication 6187.

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

| IRS campus | Actual | Estimated | Projected | | | | | | |
|---------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| United States | 78,435,967 | 79,113,300 | 79,774,100 | 80,415,600 | 80,982,300 | 81,613,600 | 82,207,700 | 82,835,000 | 83,446,800 |
| Andover | 19,261,567 | 19,469,600 | 19,626,200 | 19,778,500 | 19,945,600 | 20,122,900 | 20,281,500 | 20,447,100 | 20,602,600 |
| Austin | 13,822,270 | 13,837,300 | 13,930,200 | 14,046,500 | 14,110,300 | 14,190,100 | 14,270,600 | 14,349,700 | 14,418,900 |
| Fresno | 16,706,741 | 16,862,100 | 17,080,700 | 17,271,100 | 17,440,000 | 17,630,800 | 17,813,000 | 18,005,500 | 18,196,400 |
| Kansas City | 15,622,222 | 15,693,800 | 15,785,100 | 15,849,500 | 15,908,100 | 15,967,700 | 16,019,000 | 16,074,100 | 16,131,800 |
| Philadelphia | 13,023,167 | 13,250,600 | 13,352,000 | 13,470,100 | 13,578,200 | 13,702,100 | 13,823,600 | 13,958,700 | 14,097,100 |

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

SOURCE: Internal Revenue Service, Statistics of Income Division, 2017 Publication 6187.

Table 9C. Calendar Year Projections of Online Filed Individual Returns by Processing IRS Campus

| IRS campus | Actual | Estimated | Projected | | | | | | |
|---------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| United States | 52,616,625 | 53,860,500 | 56,308,500 | 58,657,100 | 61,017,000 | 63,235,900 | 65,423,500 | 67,618,500 | 69,676,800 |
| Andover | 11,588,412 | 11,888,100 | 12,426,100 | 12,918,700 | 13,381,500 | 13,803,300 | 14,219,900 | 14,633,200 | 15,018,200 |
| Austin | 10,401,102 | 10,596,000 | 11,108,800 | 11,611,000 | 12,144,200 | 12,652,500 | 13,151,300 | 13,662,200 | 14,153,400 |
| Fresno | 10,221,294 | 10,584,300 | 11,075,200 | 11,578,800 | 12,100,400 | 12,590,900 | 13,080,400 | 13,567,600 | 14,029,500 |
| Kansas City | 10,971,844 | 11,141,300 | 11,570,100 | 11,984,100 | 12,383,000 | 12,764,800 | 13,138,600 | 13,514,900 | 13,859,100 |
| Philadelphia | 9,433,973 | 9,650,800 | 10,128,300 | 10,564,500 | 11,007,900 | 11,424,300 | 11,833,300 | 12,240,600 | 12,616,600 |

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

SOURCE: Internal Revenue Service, Statistics of Income Division, 2017 Publication 6187.

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

| Return type by IRS campus | Estimated | Estimated | Projected | | | | | | |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| Total Electronic Filings | 131,052,592 | 132,973,800 | 136,082,600 | 139,072,700 | 141,999,300 | 144,849,600 | 147,631,200 | 150,453,500 | 153,123,500 |
| Andover | 30,849,979 | 31,357,700 | 32,052,300 | 32,697,100 | 33,327,100 | 33,926,200 | 34,501,400 | 35,080,300 | 35,620,800 |
| Austin | 24,223,372 | 24,433,400 | 25,039,000 | 25,657,500 | 26,254,600 | 26,842,600 | 27,421,900 | 28,011,900 | 28,572,300 |
| Fresno | 26,928,035 | 27,446,400 | 28,155,800 | 28,849,800 | 29,540,400 | 30,221,800 | 30,893,400 | 31,573,100 | 32,225,900 |
| Kansas City | 26,594,066 | 26,835,000 | 27,355,200 | 27,833,600 | 28,291,100 | 28,732,500 | 29,157,600 | 29,589,000 | 29,990,900 |
| Philadelphia | 22,457,140 | 22,901,400 | 23,480,300 | 24,034,600 | 24,586,100 | 25,126,400 | 25,656,900 | 26,199,300 | 26,713,700 |
| Approximate Could Use Form 1040 Filings | 62,002,349 | 63,496,700 | 65,365,500 | 67,133,900 | 68,697,500 | 70,016,300 | 71,115,300 | 72,334,800 | 73,431,300 |
| Andover | 15,549,666 | 15,894,100 | 16,311,300 | 16,693,700 | 17,030,600 | 17,316,500 | 17,557,900 | 17,809,700 | 18,029,000 |
| Austin | 10,693,970 | 10,912,600 | 11,309,600 | 11,705,900 | 12,045,800 | 12,342,100 | 12,590,300 | 12,878,100 | 13,143,000 |
| Fresno | 13,276,780 | 13,721,300 | 14,131,900 | 14,539,500 | 14,910,400 | 15,227,100 | 15,481,800 | 15,773,300 | 16,035,700 |
| Kansas City | 12,498,880 | 12,659,300 | 12,937,600 | 13,180,200 | 13,387,500 | 13,557,800 | 13,712,400 | 13,869,900 | 14,005,200 |
| Philadelphia | 9,983,053 | 10,309,400 | 10,675,100 | 11,014,700 | 11,323,100 | 11,572,800 | 11,772,900 | 12,003,800 | 12,218,400 |
| Approximate Could Use Form 1040-A Filings | 39,770,202 | 40,086,900 | 40,761,500 | 41,463,900 | 42,257,500 | 43,160,100 | 44,157,800 | 45,076,800 | 45,955,300 |
| Andover | 8,548,798 | 8,686,500 | 8,827,100 | 8,968,000 | 9,130,200 | 9,304,300 | 9,486,300 | 9,662,500 | 9,831,500 |
| Austin | 7,907,951 | 7,932,100 | 8,047,900 | 8,177,000 | 8,327,700 | 8,502,200 | 8,708,500 | 8,884,000 | 9,051,800 |
| Fresno | 7,833,255 | 7,840,600 | 8,005,700 | 8,168,800 | 8,357,400 | 8,575,300 | 8,832,000 | 9,066,000 | 9,292,700 |
| Kansas City | 8,087,577 | 8,176,200 | 8,308,400 | 8,445,400 | 8,589,300 | 8,743,000 | 8,888,000 | 9,031,500 | 9,167,500 |
| Philadelphia | 7,392,622 | 7,451,500 | 7,572,400 | 7,704,600 | 7,852,900 | 8,035,300 | 8,243,100 | 8,432,800 | 8,611,800 |
| Approximate Could Use Form 1040-EZ Filings | 29,280,013 | 29,390,200 | 29,955,600 | 30,474,900 | 31,044,300 | 31,673,100 | 32,358,100 | 33,041,900 | 33,737,000 |
| Andover | 6,751,516 | 6,777,100 | 6,913,900 | 7,035,500 | 7,166,300 | 7,305,400 | 7,457,100 | 7,608,100 | 7,760,300 |
| Austin | 5,621,451 | 5,588,700 | 5,681,500 | 5,774,600 | 5,881,000 | 5,998,300 | 6,123,200 | 6,249,800 | 6,377,500 |
| Fresno | 5,818,000 | 5,884,500 | 6,018,200 | 6,141,500 | 6,272,600 | 6,419,400 | 6,579,600 | 6,733,800 | 6,897,400 |
| Kansas City | 6,007,610 | 5,999,500 | 6,109,200 | 6,208,000 | 6,314,400 | 6,431,700 | 6,557,200 | 6,687,600 | 6,818,300 |
| Philadelphia | 5,081,437 | 5,140,500 | 5,232,800 | 5,315,400 | 5,410,100 | 5,518,300 | 5,640,900 | 5,762,700 | 5,883,500 |

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.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2017 Publication 6187.

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

| State or area | Actual 2016 | Estimated 2017 | Projected | | | | | | |
|----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | | | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| United States | 131,052,564 | 132,973,800 | 136,082,600 | 139,072,700 | 141,999,300 | 144,849,600 | 147,631,200 | 150,453,500 | 153,123,500 |
| Alabama | 1,827,930 | 1,833,600 | 1,866,100 | 1,898,900 | 1,931,500 | 1,962,600 | 1,992,400 | 2,022,700 | 2,050,800 |
| Alaska | 306,767 | 300,800 | 306,900 | 312,700 | 318,800 | 324,800 | 330,400 | 336,200 | 341,800 |
| Arizona | 2,502,428 | 2,557,000 | 2,638,100 | 2,718,500 | 2,798,600 | 2,877,600 | 2,955,600 | 3,035,100 | 3,111,000 |
| Arkansas | 1,102,028 | 1,103,800 | 1,131,700 | 1,156,700 | 1,178,300 | 1,199,600 | 1,221,200 | 1,243,200 | 1,261,100 |
| California | 15,297,274 | 15,573,800 | 15,973,800 | 16,365,400 | 16,752,200 | 17,132,100 | 17,505,900 | 17,882,000 | 18,246,900 |
| Colorado | 2,266,769 | 2,312,000 | 2,356,800 | 2,420,500 | 2,483,400 | 2,544,800 | 2,604,900 | 2,665,900 | 2,723,700 |
| Connecticut | 1,536,250 | 1,556,700 | 1,597,700 | 1,627,300 | 1,655,900 | 1,683,000 | 1,708,600 | 1,734,100 | 1,757,100 |
| Delaware | 391,158 | 398,200 | 406,800 | 415,600 | 424,600 | 433,600 | 442,600 | 451,900 | 460,900 |
| District of Columbia | 288,338 | 296,500 | 306,300 | 315,900 | 325,500 | 334,900 | 344,300 | 353,800 | 362,900 |
| Florida | 8,273,775 | 8,507,700 | 8,739,100 | 8,971,200 | 9,206,900 | 9,440,900 | 9,673,500 | 9,912,100 | 10,139,400 |
| Georgia | 3,932,578 | 3,978,700 | 4,081,300 | 4,179,200 | 4,274,300 | 4,369,400 | 4,461,800 | 4,555,200 | 4,643,500 |
| Hawaii | 565,170 | 572,900 | 588,900 | 604,200 | 619,200 | 633,700 | 647,900 | 662,300 | 675,500 |
| Idaho | 643,459 | 660,900 | 677,200 | 693,300 | 709,400 | 725,400 | 741,500 | 758,000 | 773,700 |
| Illinois | 5,360,589 | 5,397,900 | 5,523,700 | 5,629,500 | 5,728,100 | 5,821,200 | 5,911,400 | 6,004,000 | 6,089,500 |
| Indiana | 2,795,649 | 2,817,500 | 2,866,100 | 2,913,200 | 2,959,300 | 3,003,400 | 3,045,700 | 3,088,700 | 3,128,800 |
| Iowa | 1,344,581 | 1,356,800 | 1,372,800 | 1,389,500 | 1,405,700 | 1,420,900 | 1,435,500 | 1,450,500 | 1,464,500 |
| Kansas | 1,222,558 | 1,223,700 | 1,245,400 | 1,265,100 | 1,284,000 | 1,301,800 | 1,318,600 | 1,335,500 | 1,351,200 |
| Kentucky | 1,725,032 | 1,745,400 | 1,785,500 | 1,817,600 | 1,853,600 | 1,882,300 | 1,909,700 | 1,937,700 | 1,964,000 |
| Louisiana | 1,750,610 | 1,730,500 | 1,779,200 | 1,822,100 | 1,854,900 | 1,885,800 | 1,914,800 | 1,943,900 | 1,970,300 |
| Maine | 554,144 | 563,500 | 573,300 | 582,700 | 593,100 | 603,200 | 613,100 | 623,200 | 632,400 |
| Maryland | 2,458,961 | 2,498,800 | 2,554,100 | 2,620,300 | 2,687,300 | 2,752,400 | 2,815,500 | 2,879,200 | 2,937,700 |
| Massachusetts | 2,956,656 | 3,024,400 | 3,069,800 | 3,114,000 | 3,162,600 | 3,214,900 | 3,265,700 | 3,318,000 | 3,366,100 |
| Michigan | 4,154,199 | 4,203,800 | 4,263,700 | 4,323,100 | 4,384,000 | 4,446,900 | 4,511,100 | 4,579,600 | 4,642,400 |
| Minnesota | 2,431,202 | 2,473,700 | 2,524,200 | 2,573,700 | 2,621,900 | 2,668,500 | 2,713,700 | 2,759,700 | 2,803,300 |
| Mississippi | 1,114,885 | 1,113,500 | 1,138,600 | 1,163,100 | 1,187,000 | 1,210,200 | 1,230,300 | 1,249,600 | 1,267,800 |
| Missouri | 2,462,215 | 2,483,900 | 2,538,700 | 2,590,300 | 2,632,400 | 2,672,700 | 2,710,500 | 2,750,000 | 2,786,500 |
| Montana | 446,618 | 450,700 | 462,400 | 471,400 | 480,400 | 489,200 | 497,800 | 506,600 | 515,000 |
| Nebraska | 828,759 | 837,700 | 848,500 | 857,600 | 869,500 | 880,800 | 891,700 | 902,900 | 913,400 |
| Nevada | 1,166,889 | 1,196,000 | 1,235,500 | 1,274,500 | 1,313,500 | 1,352,000 | 1,390,200 | 1,429,200 | 1,466,700 |
| New Hampshire | 600,784 | 609,700 | 623,700 | 637,100 | 650,600 | 663,900 | 677,100 | 690,700 | 703,600 |
| New Jersey | 3,820,306 | 3,886,700 | 3,967,500 | 4,044,300 | 4,118,200 | 4,188,200 | 4,254,400 | 4,319,800 | 4,381,400 |
| New Mexico | 795,947 | 797,500 | 818,800 | 837,400 | 855,400 | 872,500 | 888,900 | 905,200 | 921,000 |
| New York | 8,722,957 | 8,875,500 | 9,066,800 | 9,247,500 | 9,413,300 | 9,567,800 | 9,713,300 | 9,856,400 | 9,992,700 |
| North Carolina | 3,942,872 | 4,016,800 | 4,114,700 | 4,210,700 | 4,300,600 | 4,388,300 | 4,474,000 | 4,561,400 | 4,644,200 |
| North Dakota | 334,070 | 332,300 | 339,700 | 347,000 | 354,100 | 360,900 | 367,600 | 374,500 | 381,400 |
| Ohio | 4,947,928 | 4,988,800 | 5,075,300 | 5,155,600 | 5,233,700 | 5,310,400 | 5,384,700 | 5,455,600 | 5,522,700 |
| Oklahoma | 1,470,779 | 1,463,000 | 1,498,800 | 1,534,200 | 1,567,600 | 1,593,500 | 1,618,300 | 1,643,200 | 1,666,500 |
| Oregon | 1,638,769 | 1,674,400 | 1,709,600 | 1,742,900 | 1,776,000 | 1,811,800 | 1,848,300 | 1,885,000 | 1,919,200 |
| Pennsylvania | 5,368,569 | 5,434,000 | 5,569,500 | 5,680,100 | 5,788,200 | 5,882,700 | 5,973,800 | 6,067,400 | 6,153,200 |
| Rhode Island | 466,560 | 475,800 | 482,900 | 489,900 | 497,900 | 506,700 | 515,400 | 524,500 | 533,100 |
| South Carolina | 1,931,164 | 1,968,100 | 2,011,300 | 2,054,100 | 2,094,400 | 2,136,300 | 2,177,500 | 2,220,000 | 2,260,400 |
| South Dakota | 378,082 | 382,000 | 391,400 | 398,700 | 405,800 | 412,800 | 419,600 | 426,600 | 433,300 |
| Tennessee | 2,651,691 | 2,684,600 | 2,748,400 | 2,801,800 | 2,856,300 | 2,909,200 | 2,960,500 | 3,012,800 | 3,062,100 |
| Texas | 10,469,182 | 10,597,900 | 10,898,600 | 11,203,800 | 11,496,800 | 11,795,700 | 12,093,100 | 12,395,900 | 12,689,600 |
| Utah | 1,127,294 | 1,155,600 | 1,175,700 | 1,198,000 | 1,223,100 | 1,247,500 | 1,271,500 | 1,296,100 | 1,319,500 |
| Vermont | 285,405 | 287,900 | 293,200 | 298,300 | 303,800 | 309,100 | 314,200 | 319,400 | 324,200 |
| Virginia | 3,399,891 | 3,449,900 | 3,540,600 | 3,624,000 | 3,706,100 | 3,785,900 | 3,863,400 | 3,941,900 | 4,015,500 |
| Washington | 2,984,594 | 3,060,700 | 3,139,400 | 3,215,900 | 3,291,600 | 3,365,600 | 3,438,000 | 3,512,000 | 3,582,000 |
| West Virginia | 686,263 | 680,400 | 696,700 | 709,600 | 723,300 | 736,600 | 746,600 | 756,900 | 766,600 |
| Wisconsin | 2,533,463 | 2,565,400 | 2,621,400 | 2,673,500 | 2,724,200 | 2,770,800 | 2,815,300 | 2,858,900 | 2,899,900 |
| Wyoming | 248,773 | 243,500 | 248,300 | 253,100 | 257,700 | 262,100 | 266,300 | 270,600 | 274,600 |
| International | 539,750 | 572,800 | 597,900 | 628,100 | 664,500 | 702,400 | 743,500 | 787,600 | 828,900 |

NOTES: Table 11A equals the sum of Tables 11B and 11C .

Detail may not add to total due to rounding.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2017 Publication 6187.

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

| State or area | Actual 2016 | Estimated 2017 | Projected | | | | | | |
|----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| United States | 78,435,939 | 79,113,300 | 79,774,100 | 80,415,600 | 80,982,300 | 81,613,600 | 82,207,700 | 82,835,000 | 83,446,800 |
| Alabama | 1,150,149 | 1,144,100 | 1,136,500 | 1,132,300 | 1,125,600 | 1,117,800 | 1,111,500 | 1,106,400 | 1,099,600 |
| Alaska | 149,604 | 143,300 | 148,800 | 153,700 | 158,800 | 164,100 | 169,100 | 174,300 | 179,800 |
| Arizona | 1,384,429 | 1,398,700 | 1,412,300 | 1,426,000 | 1,442,700 | 1,456,500 | 1,470,300 | 1,487,200 | 1,501,300 |
| Arkansas | 707,248 | 705,800 | 703,600 | 701,400 | 699,400 | 698,200 | 697,000 | 695,300 | 692,900 |
| California | 10,530,961 | 10,624,000 | 10,757,000 | 10,883,000 | 10,985,600 | 11,108,100 | 11,226,800 | 11,348,500 | 11,468,800 |
| Colorado | 1,180,075 | 1,186,500 | 1,188,600 | 1,194,800 | 1,200,800 | 1,205,400 | 1,210,600 | 1,215,400 | 1,220,700 |
| Connecticut | 945,471 | 952,500 | 959,800 | 966,800 | 972,200 | 980,800 | 987,400 | 995,300 | 1,002,600 |
| Delaware | 206,221 | 209,700 | 210,200 | 213,700 | 217,100 | 221,000 | 224,800 | 228,900 | 233,400 |
| District of Columbia | 144,974 | 146,500 | 148,300 | 150,100 | 152,700 | 154,600 | 156,300 | 158,300 | 160,400 |
| Florida | 4,878,712 | 5,029,300 | 5,091,600 | 5,163,600 | 5,226,000 | 5,301,600 | 5,373,000 | 5,452,800 | 5,532,500 |
| Georgia | 2,259,146 | 2,272,100 | 2,287,200 | 2,304,500 | 2,321,100 | 2,334,600 | 2,349,600 | 2,366,900 | 2,388,900 |
| Hawaii | 338,348 | 342,700 | 343,000 | 343,600 | 346,200 | 349,000 | 351,200 | 353,800 | 355,900 |
| Idaho | 367,460 | 373,100 | 381,400 | 382,200 | 382,700 | 383,800 | 384,700 | 386,200 | 387,900 |
| Illinois | 3,300,487 | 3,313,400 | 3,340,500 | 3,361,700 | 3,375,800 | 3,392,100 | 3,407,900 | 3,424,600 | 3,440,600 |
| Indiana | 1,540,429 | 1,543,900 | 1,547,800 | 1,550,500 | 1,552,600 | 1,554,300 | 1,556,000 | 1,557,000 | 1,557,700 |
| Iowa | 904,815 | 905,300 | 903,300 | 902,500 | 901,800 | 901,100 | 900,500 | 899,900 | 899,400 |
| Kansas | 730,568 | 723,200 | 716,900 | 714,100 | 710,000 | 706,100 | 700,800 | 696,000 | 691,600 |
| Kentucky | 1,079,120 | 1,086,700 | 1,088,000 | 1,088,900 | 1,090,000 | 1,090,600 | 1,091,300 | 1,092,000 | 1,093,200 |
| Louisiana | 1,024,695 | 988,200 | 1,008,500 | 1,006,800 | 1,004,400 | 1,002,100 | 1,000,300 | 998,900 | 996,300 |
| Maine | 296,581 | 300,900 | 305,300 | 307,600 | 311,600 | 316,100 | 320,000 | 324,400 | 328,800 |
| Maryland | 1,388,952 | 1,403,100 | 1,409,300 | 1,419,200 | 1,433,800 | 1,449,600 | 1,462,500 | 1,476,600 | 1,489,100 |
| Massachusetts | 1,821,209 | 1,851,400 | 1,863,000 | 1,884,800 | 1,910,000 | 1,936,000 | 1,964,700 | 1,990,400 | 2,015,800 |
| Michigan | 2,559,102 | 2,578,200 | 2,590,600 | 2,601,200 | 2,612,800 | 2,621,800 | 2,630,900 | 2,639,200 | 2,648,100 |
| Minnesota | 1,506,900 | 1,521,400 | 1,539,000 | 1,546,300 | 1,553,300 | 1,561,300 | 1,567,100 | 1,574,200 | 1,582,100 |
| Mississippi | 699,523 | 693,900 | 700,500 | 708,000 | 714,700 | 721,700 | 725,300 | 728,500 | 731,700 |
| Missouri | 1,436,214 | 1,442,500 | 1,449,600 | 1,454,900 | 1,459,700 | 1,465,600 | 1,470,900 | 1,476,700 | 1,481,900 |
| Montana | 273,273 | 272,200 | 271,300 | 270,400 | 269,300 | 268,400 | 267,200 | 266,400 | 265,600 |
| Nebraska | 501,731 | 503,700 | 504,700 | 505,500 | 506,600 | 507,200 | 508,000 | 509,300 | 510,100 |
| Nevada | 679,832 | 693,400 | 714,200 | 729,300 | 743,900 | 759,400 | 774,200 | 790,100 | 806,000 |
| New Hampshire | 292,153 | 296,500 | 301,800 | 306,400 | 311,700 | 316,700 | 321,400 | 326,600 | 330,200 |
| New Jersey | 2,713,125 | 2,751,900 | 2,768,100 | 2,788,800 | 2,818,200 | 2,853,700 | 2,885,000 | 2,916,400 | 2,937,100 |
| New Mexico | 440,032 | 434,000 | 443,700 | 446,100 | 447,500 | 449,200 | 449,700 | 450,400 | 451,700 |
| New York | 6,212,247 | 6,260,000 | 6,313,600 | 6,363,000 | 6,413,300 | 6,468,300 | 6,521,100 | 6,573,600 | 6,629,900 |
| North Carolina | 2,252,961 | 2,274,800 | 2,280,600 | 2,287,400 | 2,294,600 | 2,302,800 | 2,309,900 | 2,317,200 | 2,325,100 |
| North Dakota | 211,621 | 208,800 | 207,000 | 207,600 | 207,900 | 208,200 | 208,300 | 208,700 | 209,400 |
| Ohio | 2,685,655 | 2,713,300 | 2,729,300 | 2,745,100 | 2,764,100 | 2,783,100 | 2,799,200 | 2,817,100 | 2,838,000 |
| Oklahoma | 861,880 | 850,500 | 849,400 | 848,200 | 847,100 | 845,400 | 842,900 | 841,000 | 840,500 |
| Oregon | 844,165 | 845,600 | 846,700 | 847,500 | 848,000 | 849,500 | 850,800 | 851,900 | 852,200 |
| Pennsylvania | 3,115,345 | 3,148,200 | 3,190,700 | 3,211,300 | 3,230,100 | 3,240,700 | 3,246,200 | 3,255,500 | 3,264,400 |
| Rhode Island | 306,224 | 308,600 | 309,700 | 310,700 | 312,100 | 313,000 | 314,200 | 315,300 | 316,400 |
| South Carolina | 1,124,464 | 1,138,800 | 1,147,600 | 1,157,600 | 1,166,100 | 1,174,400 | 1,183,200 | 1,193,700 | 1,205,000 |
| South Dakota | 230,197 | 233,100 | 242,100 | 248,500 | 254,700 | 261,100 | 267,300 | 273,800 | 280,300 |
| Tennessee | 1,428,736 | 1,448,800 | 1,457,000 | 1,468,000 | 1,480,500 | 1,498,100 | 1,516,600 | 1,536,000 | 1,552,400 |
| Texas | 5,571,646 | 5,627,500 | 5,664,600 | 5,738,300 | 5,778,400 | 5,824,400 | 5,870,700 | 5,920,100 | 5,963,100 |
| Utah | 609,586 | 615,100 | 620,800 | 625,200 | 630,900 | 635,200 | 640,600 | 645,000 | 651,000 |
| Vermont | 157,387 | 158,600 | 159,300 | 160,100 | 161,100 | 162,300 | 163,300 | 164,300 | 165,500 |
| Virginia | 1,661,678 | 1,681,700 | 1,687,100 | 1,696,000 | 1,701,800 | 1,710,200 | 1,714,700 | 1,721,400 | 1,729,000 |
| Washington | 1,389,337 | 1,419,800 | 1,446,900 | 1,467,800 | 1,485,800 | 1,506,600 | 1,524,300 | 1,544,400 | 1,566,200 |
| West Virginia | 359,459 | 345,000 | 353,500 | 351,600 | 349,200 | 347,400 | 345,900 | 343,900 | 341,400 |
| Wisconsin | 1,503,408 | 1,512,900 | 1,518,000 | 1,524,000 | 1,530,500 | 1,535,900 | 1,540,300 | 1,545,400 | 1,550,500 |
| Wyoming | 139,746 | 134,100 | 138,300 | 142,300 | 146,200 | 150,100 | 153,900 | 157,800 | 161,700 |
| International | 338,658 | 355,900 | 377,700 | 406,500 | 421,500 | 448,400 | 478,700 | 502,000 | 523,100 |

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

SOURCE: Internal Revenue Service, Statistics of Income Division, 2017 Publication 6187.

Table 11C. Calendar Year Projections of Online Filed Individual Returns by State

| State or area | Actual 2016 | Estimated 2017 | Projected | | | | | | |
|----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| United States | 52,616,625 | 53,860,500 | 56,308,500 | 58,657,100 | 61,017,000 | 63,235,900 | 65,423,500 | 67,618,500 | 69,676,800 |
| Alabama | 677,781 | 689,500 | 729,600 | 766,600 | 805,900 | 844,800 | 880,900 | 916,300 | 951,200 |
| Alaska | 157,163 | 157,600 | 158,100 | 159,000 | 160,100 | 160,700 | 161,400 | 161,900 | 162,000 |
| Arizona | 1,117,999 | 1,158,400 | 1,225,800 | 1,292,500 | 1,355,900 | 1,421,100 | 1,485,300 | 1,547,900 | 1,609,700 |
| Arkansas | 394,780 | 398,000 | 428,200 | 455,300 | 478,900 | 501,400 | 524,200 | 547,900 | 568,100 |
| California | 4,766,313 | 4,949,800 | 5,216,900 | 5,482,400 | 5,766,500 | 6,023,900 | 6,279,300 | 6,533,500 | 6,778,200 |
| Colorado | 1,086,694 | 1,125,500 | 1,168,200 | 1,225,700 | 1,282,600 | 1,339,400 | 1,394,300 | 1,450,500 | 1,503,000 |
| Connecticut | 590,779 | 604,200 | 637,900 | 660,500 | 683,700 | 702,200 | 721,200 | 738,800 | 754,400 |
| Delaware | 184,937 | 188,500 | 196,600 | 202,000 | 207,600 | 212,600 | 217,900 | 223,000 | 227,500 |
| District of Columbia | 143,364 | 150,100 | 158,000 | 165,900 | 172,800 | 180,400 | 188,000 | 195,500 | 202,600 |
| Florida | 3,395,063 | 3,478,400 | 3,647,500 | 3,807,500 | 3,980,900 | 4,139,300 | 4,300,400 | 4,459,300 | 4,607,000 |
| Georgia | 1,673,432 | 1,706,500 | 1,794,000 | 1,874,700 | 1,953,200 | 2,034,800 | 2,112,200 | 2,188,200 | 2,254,600 |
| Hawaii | 226,822 | 230,200 | 245,900 | 260,600 | 273,000 | 284,700 | 296,700 | 308,500 | 319,600 |
| Idaho | 275,999 | 287,800 | 295,700 | 311,100 | 326,800 | 341,700 | 356,800 | 371,800 | 385,900 |
| Illinois | 2,060,102 | 2,084,500 | 2,183,200 | 2,267,800 | 2,352,400 | 2,429,100 | 2,503,500 | 2,579,600 | 2,648,900 |
| Indiana | 1,255,220 | 1,273,600 | 1,318,300 | 1,362,800 | 1,406,700 | 1,449,100 | 1,489,700 | 1,531,600 | 1,571,100 |
| Iowa | 439,766 | 451,400 | 469,600 | 487,000 | 503,900 | 519,900 | 535,100 | 550,500 | 565,100 |
| Kansas | 491,990 | 500,500 | 528,500 | 551,000 | 574,000 | 595,700 | 617,800 | 639,500 | 659,600 |
| Kentucky | 645,912 | 658,700 | 697,600 | 728,700 | 763,600 | 791,700 | 818,400 | 845,700 | 870,800 |
| Louisiana | 725,915 | 742,200 | 770,800 | 815,300 | 850,500 | 883,700 | 914,600 | 945,000 | 973,900 |
| Maine | 257,563 | 262,600 | 268,000 | 275,100 | 281,500 | 287,200 | 293,000 | 298,800 | 303,600 |
| Maryland | 1,070,009 | 1,095,700 | 1,144,800 | 1,201,100 | 1,253,500 | 1,302,800 | 1,353,000 | 1,402,600 | 1,448,600 |
| Massachusetts | 1,135,447 | 1,173,000 | 1,206,900 | 1,229,100 | 1,252,600 | 1,278,800 | 1,301,100 | 1,327,600 | 1,350,300 |
| Michigan | 1,595,097 | 1,625,600 | 1,673,200 | 1,721,900 | 1,771,300 | 1,825,100 | 1,880,300 | 1,940,400 | 1,994,300 |
| Minnesota | 924,302 | 952,300 | 985,200 | 1,027,400 | 1,068,600 | 1,107,200 | 1,146,600 | 1,185,400 | 1,221,200 |
| Mississippi | 415,362 | 419,600 | 438,200 | 455,100 | 472,400 | 488,500 | 505,000 | 521,200 | 536,000 |
| Missouri | 1,026,001 | 1,041,400 | 1,089,100 | 1,135,300 | 1,172,700 | 1,207,100 | 1,239,600 | 1,273,400 | 1,304,600 |
| Montana | 173,345 | 178,500 | 191,100 | 201,000 | 211,100 | 220,800 | 230,600 | 240,300 | 249,400 |
| Nebraska | 327,028 | 334,000 | 343,800 | 352,200 | 362,900 | 373,700 | 383,700 | 393,600 | 403,400 |
| Nevada | 487,057 | 502,600 | 521,300 | 545,200 | 569,600 | 592,600 | 616,000 | 639,200 | 660,700 |
| New Hampshire | 308,631 | 313,100 | 321,900 | 330,700 | 338,900 | 347,200 | 355,700 | 364,000 | 373,300 |
| New Jersey | 1,107,181 | 1,134,800 | 1,199,400 | 1,255,400 | 1,300,100 | 1,334,400 | 1,369,300 | 1,403,400 | 1,444,300 |
| New Mexico | 355,915 | 363,500 | 375,100 | 391,300 | 407,800 | 423,400 | 439,200 | 454,800 | 469,300 |
| New York | 2,510,710 | 2,615,500 | 2,753,200 | 2,884,500 | 3,000,000 | 3,099,500 | 3,192,200 | 3,282,900 | 3,362,800 |
| North Carolina | 1,689,911 | 1,742,000 | 1,834,100 | 1,923,300 | 2,006,000 | 2,085,600 | 2,164,100 | 2,244,200 | 2,319,100 |
| North Dakota | 122,449 | 123,500 | 132,600 | 139,400 | 146,200 | 152,700 | 159,300 | 165,800 | 172,000 |
| Ohio | 2,262,273 | 2,275,500 | 2,346,100 | 2,410,500 | 2,469,500 | 2,527,400 | 2,585,500 | 2,638,500 | 2,684,700 |
| Oklahoma | 608,899 | 612,500 | 649,300 | 686,100 | 720,500 | 748,100 | 775,400 | 802,200 | 826,000 |
| Oregon | 794,604 | 828,800 | 862,900 | 895,400 | 928,000 | 962,300 | 997,400 | 1,033,100 | 1,067,000 |
| Pennsylvania | 2,253,224 | 2,285,900 | 2,378,800 | 2,468,900 | 2,558,100 | 2,642,000 | 2,727,700 | 2,811,900 | 2,888,800 |
| Rhode Island | 160,336 | 167,300 | 173,200 | 179,200 | 185,800 | 193,700 | 201,300 | 209,200 | 216,700 |
| South Carolina | 806,700 | 829,400 | 863,700 | 896,500 | 928,300 | 961,900 | 994,300 | 1,026,300 | 1,055,400 |
| South Dakota | 147,885 | 148,900 | 149,300 | 150,200 | 151,100 | 151,700 | 152,300 | 152,900 | 153,000 |
| Tennessee | 1,222,955 | 1,235,800 | 1,291,500 | 1,333,800 | 1,375,900 | 1,411,100 | 1,443,900 | 1,476,900 | 1,509,800 |
| Texas | 4,897,536 | 4,970,400 | 5,234,000 | 5,465,400 | 5,718,500 | 5,971,400 | 6,222,500 | 6,475,800 | 6,726,600 |
| Utah | 517,708 | 540,500 | 554,800 | 572,800 | 592,300 | 612,300 | 630,800 | 651,100 | 668,500 |
| Vermont | 128,018 | 129,400 | 133,900 | 138,200 | 142,700 | 146,700 | 150,900 | 155,000 | 158,700 |
| Virginia | 1,738,213 | 1,768,200 | 1,853,400 | 1,928,000 | 2,004,300 | 2,075,700 | 2,148,700 | 2,220,500 | 2,286,500 |
| Washington | 1,595,257 | 1,640,900 | 1,692,400 | 1,748,100 | 1,805,800 | 1,858,900 | 1,913,700 | 1,967,600 | 2,015,800 |
| West Virginia | 326,804 | 335,400 | 343,200 | 357,900 | 374,000 | 389,200 | 400,700 | 413,000 | 425,200 |
| Wisconsin | 1,030,055 | 1,052,500 | 1,103,400 | 1,149,500 | 1,193,700 | 1,234,900 | 1,275,000 | 1,313,400 | 1,349,500 |
| Wyoming | 109,027 | 109,400 | 110,100 | 110,700 | 111,500 | 111,900 | 112,400 | 112,800 | 112,900 |
| International | 201,092 | 216,900 | 220,200 | 221,600 | 243,100 | 253,900 | 264,900 | 285,600 | 305,800 |

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

SOURCE: Internal Revenue Service, Statistics of Income Division, 2017 Publication 6187.

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

| Item | Estimated 2016 | Estimated 2017 | Projected 2018 |
|--|-------------------|-------------------|-------------------|
| | (1) | (2) | (3) |
| I. Total Electronic Filings | 131,052,592 | 132,973,800 | 136,082,600 |
| Andover | 30,849,979 | 31,357,700 | 32,052,300 |
| Austin | 24,223,372 | 24,433,400 | 25,039,000 |
| Fresno | 26,928,035 | 27,446,400 | 28,155,800 |
| Kansas City | 26,594,066 | 26,835,000 | 27,355,200 |
| Philadelphia | 22,457,112 | 22,901,400 | 23,480,300 |
| II. Approximate Coded Form 1040 Filings | 88,901,193 | 89,677,500 | 90,822,900 |
| Andover | 21,824,042 | 21,940,100 | 22,378,700 |
| Austin | 15,846,209 | 15,939,000 | 16,093,400 |
| Fresno | 18,464,418 | 18,681,800 | 18,890,600 |
| Kansas City | 18,023,085 | 18,101,600 | 18,233,100 |
| Philadelphia | 14,743,429 | 15,015,000 | 15,227,100 |
| III. Approximate Coded Form 1040-A Filings | 26,195,154 | 26,908,700 | 28,328,700 |
| Andover | 5,438,171 | 5,634,900 | 5,802,200 |
| Austin | 5,276,250 | 5,363,100 | 5,707,000 |
| Fresno | 5,221,001 | 5,384,400 | 5,721,400 |
| Kansas City | 5,281,101 | 5,433,400 | 5,715,000 |
| Philadelphia | 4,978,630 | 5,092,900 | 5,383,100 |
| IV. Approximate Coded Form 1040-EZ Filings | 15,956,255 | 16,387,600 | 16,931,000 |
| Andover | 3,587,766 | 3,782,600 | 3,871,400 |
| Austin | 3,100,913 | 3,131,200 | 3,238,600 |
| Fresno | 3,242,616 | 3,380,200 | 3,543,800 |
| Kansas City | 3,289,879 | 3,300,100 | 3,407,000 |
| Philadelphia | 2,735,080 | 2,793,500 | 2,870,100 |

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

SOURCE: Internal Revenue Service, Statistics of Income Division, 2017 Publication 6187.

Table 13. Accuracy Measures for U.S. Forecasts of Major Return Categories—Mean Absolute Percent Error (MAPE) and Number of Overprojections for the 4 Most Recent Projection Cycles

| Item | Projection Error on Forecasts for: | | | | | |
|---|---|------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| | Calendar Year 2016 Actual * (thousands) | 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 * | 244,805 | | | | | |
| MAPE | | 1.57% | 1.80% | 1.94% | 2.31% | 3.29% |
| Number of Overprojections | | 4 | 4 | 4 | 4 | 4 |
| Grand Total—Paper | 78,017 | | | | | |
| MAPE | | 3.30% | 7.50% | 15.37% | 24.72% | 34.28% |
| Number of Overprojections | | 4 | 4 | 4 | 4 | 4 |
| Grand Total—E-file | 166,788 | | | | | |
| MAPE | | 1.86% | 2.59% | 5.37% | 9.73% | 13.11% |
| Number of Overprojections | | 3 | 2 | 0 | 0 | 0 |
| Total Primary—Selected Returns * | 222,596 | | | | | |
| MAPE | | 0.68% | 0.99% | 1.24% | 1.72% | 2.66% |
| Number of Overprojections | | 4 | 4 | 4 | 4 | 4 |
| Primary Total—Paper | 69,500 | | | | | |
| MAPE | | 2.26% | 3.93% | 10.78% | 19.49% | 27.76% |
| Number of Overprojections | | 1 | 4 | 4 | 4 | 4 |
| Primary Total—E-file | 153,096 | | | | | |
| MAPE | | 1.74% | 2.02% | 3.93% | 7.48% | 10.18% |
| Number of Overprojections | | 3 | 2 | 1 | 0 | 0 |
| Individual Total | 150,640 | | | | | |
| MAPE | | 0.88% | 1.42% | 1.81% | 1.61% | 1.45% |
| Number of Overprojections | | 4 | 4 | 4 | 4 | 3 |
| Individual Total—Paper | 18,683 | | | | | |
| MAPE | | 5.82% | 12.66% | 21.92% | 32.33% | 40.81% |
| Number of Overprojections | | 4 | 4 | 4 | 4 | 4 |
| Individual Total—E-file | 131,053 | | | | | |
| MAPE | | 0.49% | 1.14% | 3.03% | 5.84% | 7.95% |
| Number of Overprojections | | 2 | 2 | 0 | 0 | 0 |
| Individual Estimated Tax | 23,069 | | | | | |
| MAPE | | 1.55% | 1.71% | 3.08% | 7.41% | 13.99% |
| Number of Overprojections | | 2 | 2 | 2 | 3 | 4 |
| Fiduciary Total | 3,188 | | | | | |
| MAPE | | 2.85% | 3.43% | 3.54% | 3.36% | 3.83% |
| Number of Overprojections | | 2 | 1 | 0 | 0 | 1 |
| Partnership Total | 3,978 | | | | | |
| MAPE | | 1.51% | 2.24% | 5.44% | 8.06% | 13.26% |
| Number of Overprojections | | 1 | 2 | 2 | 2 | 3 |
| Corporation Total | 6,968 | | | | | |
| MAPE | | 2.20% | 3.49% | 6.54% | 9.00% | 10.98% |
| Number of Overprojections | | 2 | 3 | 3 | 4 | 4 |
| Employment Total | 30,533 | | | | | |
| MAPE | | 1.85% | 1.92% | 1.64% | 3.14% | 3.02% |
| Number of Overprojections | | 2 | 2 | 1 | 1 | 2 |
| Exempt Organization Total | 1,537 | | | | | |
| MAPE | | 3.23% | 5.31% | 4.71% | 5.82% | 10.52% |
| Number of Overprojections | | 3 | 3 | 2 | 1 | 1 |
| Excise Total | 1,001 | | | | | |
| MAPE | | 4.81% | 8.03% | 11.43% | 13.16% | 7.55% |
| Number of Overprojections | | 2 | 1 | 0 | 1 | 1 |

*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 cannot yet be evaluated.
SOURCE: Internal Revenue Service, Statistics of Income Division, 2017 Publication 6187.

Table Notes

Data Sources

The primary sources for actual calendar year filing counts for individual full-paid and other-than-full-paid Forms 1040, 1040-A, and 1040-EZ, and total electronic filings, as presented in this publication, are the IRS individual master files. Data from these sources are tallied by IRS IT staff and then sent electronically to members of the Statistics of Income Division staff 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 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 Online. |
| Electronically Filed Nonrefund Returns: | Nonrefund electronically filed returns include 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 1040-A, and Form 1040-EZ 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 online filing, as well as breakouts of electronically filed refund and nonrefund 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 U.S.-level volumes for Form 1040-NR/NR-EZ/C (*U.S. Nonresident Alien Income Tax Return*), and Forms 1040-PR and 1040-SS (*U.S. Self-Employment Tax Return from Puerto Rico and other International area*). These volumes are essentially associated with the IRS's Small Business/Self Employed Division and are only included in Table 1B.

Tables 2 through 5 report the projections of individual returns by IRS processing campus. These tables do not include e-filed returns and only represent the historical and projected paper returns. These tables reflect the impact of IRS's most current modernization campus alignment plans through 2020.

Individual Refunds

Tables 6 and 8 report the calendar year and fiscal year projections, respectively, of individual refunds for the U.S. and IRS campuses. The total electronically filed refund and "even" returns are included in the U.S. total and itemized separately at the bottom of Tables 6 and 8. The IRS campus figures reflect refunds arising from paper returns only. They also reflect the impact of IRS's most current modernization campus alignment plans through 2020.

Table 7 reports the calendar year projections of the number of split refund returns for the U.S. and IRS campuses. The total electronically filed refund returns are included in the U.S. total and itemized separately at the bottom of the table. The IRS campus figures reflect the split refunds arising from paper returns only.

Electronically Filed Returns

Tables 9A through 9C display the sites where electronic returns are processed from CY 2016 through CY 2024. **Table 9A** reports historical and projected total individual electronic filing for the U.S. and IRS processing campuses, while **Tables 9B and 9C** show projections of practitioner e-file and online filed returns, respectively.

Table 10 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 11A through 11C show the electronic filing counts by State. **Table 11A** reports historical and projected total e-filed returns. **Tables 11B and 11C** display the practitioner and online filed electronic returns, respectively.

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

**Approved Configuration of IRS Campuses for
Paper Individual Returns—CY 2017**

| Austin IRS Campus | Fresno IRS Campus | Kansas City IRS Campus |
|---|---|---|
| <p align="center"> Florida International Louisiana Mississippi Texas </p> | <p align="center"> Alaska Arizona Arkansas California Colorado Hawaii Idaho Illinois Indiana Iowa Kansas Michigan Minnesota Montana Nebraska Nevada New Mexico North Dakota Ohio Oklahoma Oregon South Dakota Utah Washington Wisconsin Wyoming </p> | <p align="center"> 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 </p> |

Approved Configuration of IRS Campuses for Paper Individual Returns—CY 2018 and CY 2019

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

**Approved Configuration of IRS Campuses for Paper
Individual Returns—CY 2020**

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

Approved Configuration of IRS Campuses for Electronic Individual Returns—CY 2017 Alignment Through CY 2024

| Andover IRS Campus | Austin IRS Campus | Fresno IRS Campus |
|---|---|--|
| Connecticut Delaware District of Columbia Maine Maryland Massachusetts New Hampshire New Jersey New York Pennsylvania Rhode Island Vermont Virginia | Alabama Arkansas Colorado International Iowa Louisiana Mississippi Nebraska New Mexico North Dakota Oklahoma South Dakota Texas | Alaska Arizona California Hawaii Idaho Montana Nevada Oregon Utah Washington Wyoming |
| Kansas City IRS Campus | Philadelphia IRS Campus | |
| Illinois Indiana Kansas Michigan Minnesota Missouri Ohio West Virginia Wisconsin | 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 Projections of Information and Withholding Documents for the United States and IRS Campuses | 6961 | Summer |
| Calendar Year Return Projections for the United States and IRS Campuses | 6186 | Fall |
| Calendar Year Return Projections by State | 6149 | Winter |

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

They may also be requested by:
phone at (202) 803-9369, fax at (202) 803-9154, or
writing to the following address:

**Internal Revenue Service
Statistics of Income Division RAAS:S
Attn: Chief, Servicewide Support Section
1111 Constitution Avenue, NW, K-4100
Washington, D.C. 20224**

