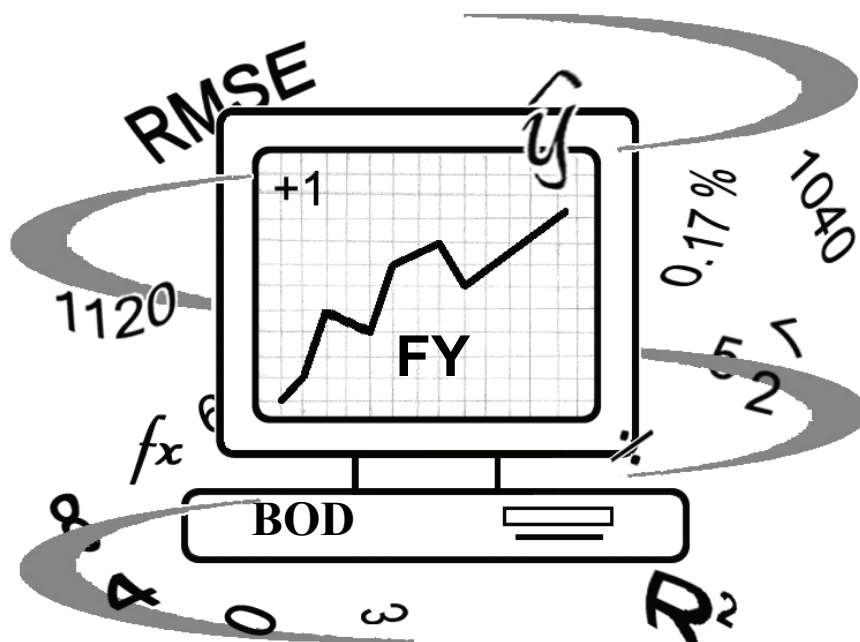

Publication 6292

Spring 2012 Update

Fiscal Year Return Projections for the United States 2012 - 2019



*Office of Research
Research, Analysis, and Statistics*

Publication 6292 (revised 6-2012) is produced by the IRS Office of Research, within the Research, Analysis, and Statistics organization.

Janice M. Hedemann
Director, Office of Research

Michael Sebastiani
Chief, Forecasting and Data Analysis

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.

| | | |
|--|---|--|
| Corporations, Employee Plans, Employment | Brett Collins | (202) 927-3177 |
| Excise, Exempt Organizations, Partnerships, Fiduciary, Government Entity/Bonds | Mark Stanton | (202) 874-1097 |
| Estate and Gift, Information Returns, Political Organizations | Jeff Matsuo | (202) 874-0601 |
| Individual (Income Tax, Estimated Tax, Extensions and Amended) | Andre Palmer Michelle Chu Leann Weyl | (202) 874-0588 (202) 874-0593 (202) 874-0559 |
| Other Comments or Questions | Michael Sebastiani Andre Palmer | (202) 874-0831 (202) 874-0588 |

Forecasts Available Electronically

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

**Fiscal Year Return Projections for the United States:
2012 – 2019**

Publication 6292
Spring 2012 Update

Suggested Citation

Internal Revenue Service
Research, Analysis and Statistics
Office of Research
Fiscal Year Return Projections for the United States:
2012 – 2019
Publication 6292 (Rev. 6-2012)
Washington, DC 20224

Table of Contents
(Spring 2012)

| | |
|---|--------------------|
| Staff Directory | Inside Front Cover |
| Forecasts Available Electronically | Inside Front Cover |
| Overview | 1 |
| Data Sources and Projection Methodology | 1 |
| Summary of Significant Trends and Revisions | 2 |
| Track Record of Projection Accuracy | 3 |
| Comments and Questions | 4 |
| | |
| Table 1. <i>Fiscal Year Projections of the Number of Returns to be Filed with IRS</i> | 5 |
| Table 2. <i>Selected Fiscal Year Return Filing Estimates by Business Operating Division</i> | 7 |
| Table 3. <i>Accuracy Measures for U.S. Forecasts of Major Return Categories</i> | 8 |
| Table Notes | 9 |
| | |
| Other Projection Publications | Inside Back Cover |

Overview

The following Spring 2012 edition of IRS Publication 6292 provides the most recent revisions to the U.S. level projections of tax returns to be filed for fiscal years (FY) 2011 through 2019 by the major return categories, including selected detail by IRS business operating divisions. Office of Research staff, within the IRS Research, Analysis, and Statistics organization prepare these projections semi-annually to incorporate changes in filing patterns, economic and demographic trends, legislative requirements, and IRS administrative processes. The projections are based on the information available as of early April 2012, including enacted tax law changes and confirmed administrative plans. Legislative or administrative initiatives under consideration are generally not used for projections due to the uncertain nature of their eventual outcome.

Data Sources and Projection Methodology

The reported actual values of returns filed in FY 2011 are based on returns processed and recorded on the IRS master files. In cases where master file return counts were not available, tallies of actual filings were supplied by program staff in the IRS operating divisions, generally from data capture systems located in the IRS processing campuses.

Depending on the properties of each filing category, the forecasting methods were selected to capture and extrapolate historical filing trends. In general, the projections are computed for the calendar year of filing and converted to the corresponding fiscal year based on the historical quarterly filing experience. These results are based on statistical models such as regression models incorporating key economic and demographic input variables provided by IHS Global Inc, time series techniques, growth rates and historical ratio methods. The projection method used depends on the form type, availability of historical data, and applicability of relevant economic and demographic forecasts. Customers interested in obtaining more detail on forecasting methodologies are welcome to contact the respective staff member listed on the inside front cover.

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 6292 are noted below.

Trend in Grand Total Return Filings

As presented in Table 1, grand total return filings were 234.7 million in fiscal year 2011, a decrease of 0.3 percent over FY 2010. After FY 2011, grand total return filings are projected to grow at an average annual rate of 0.8 percent, reaching 251 million by FY 2019. Within the steady increase in the grand total projection is a rather pronounced increase among selected e-file return volumes.

Detail by Business Operating Division

Table 2 presents estimates of selected return filings by IRS “Business Operating Divisions” (BODs). The selected returns include total individual income tax returns, corporation income tax returns, partnership returns, employment returns, excise returns, and exempt organization returns. As applicable, these volumes are broken out by their operating division components: “Wage and Investment” (W&I), “Small Business/Self Employed” (SB/SE), “Large Business and International” (LB&I) and “Tax Exempt/Government Entities” (TE/GE). Also included are the projected total filings of employee plans (EP) returns, including those processed by the Department of Labor, which comprise major return filings by taxpayers served by the TE/GE operating division.

E-file Mandates

E-file mandates on tax return preparers expanded under the Worker, Homeowner, and Business Assistance Act, which was signed into law in November 2009. The act ultimately requires preparers who expect to file more than ten individual tax returns (including forms 1040, 1040A, 1040EZ, and 1041) to file them electronically beginning in CY 2011. The current IRS implementation plan requires preparers filing more than 100 individual tax returns to file them electronically beginning in CY 2011. The threshold drops to ten returns in CY 2012. Adjustments have been made to forecasts for these forms in this edition of Publication 6292 to account for the impact of this mandate.

Changes in Estate Tax

Enacted in December of 2010, the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010 reinstated the estate tax for persons who died in 2010. Furthermore, for a death in 2011 or 2012, the estate tax exclusion amount is \$5 million and the highest marginal federal estate tax rate will be 35 percent. Under the current law, as of January 1, 2013, the generation-skipping tax rate is scheduled to revert to 55 percent, which is the pre-2001 rate. In addition, the generation-skipping tax exemption is scheduled to drop to approximately \$1.4 million. The estimates developed in this publication reflect the marginal adjustments of the current provisions. Analysts using these data are advised to monitor legislation in this area.


Track Record of Projection Accuracy

In an effort to measure the quality of our products and services, this section, along with Table 3, provides a brief analysis of the accuracy of prior projections. Using four years of actual data from 2008 through 2011, Table 3 presents the accuracy of our national level projections by major return categories. This analysis covers only the major return categories projected on a calendar year basis and serves as a general measure for gauging the overall reliability of our U.S. level return projections. The return categories considered in Table 3 consist of the following: Grand Total, Total Primary Returns, Individual (income tax) Total, Individual Estimated Tax, Fiduciary, Partnership, Corporation, Employment, Exempt Organization, and Excise. When there was sufficient data on prior forecasts, we also included selected breakouts of “paper” volumes versus “e-file/magnetic tape” filings.

The table presents two measures of projection accuracy; the mean absolute percent error (MAPE), and the number of over-projections. We also include the latest actual filing volumes for 2011 to provide perspective on the volume of returns being projected. The MAPE is computed as the average percent projection error regardless of whether they were over- or under- projected for the four most recently applicable projection cycles. The associated number of over-projections can show whether we consistently over- or under- project. A value of two indicates balanced forecasts over the four cycles. The table groups these two measures by time horizon. The time horizon is determined by when the forecast was made and for what future year. For example, a forecast for 2003 made in 2000 would be part of the “3-years-ahead” time horizon. The table presents time horizons from one to five years ahead and factors in the most current four observations. As an example, for the “3-years-ahead” information, we use the forecasts made in 2001 for 2004, those made in 2002 for 2005, those made in 2003 for 2006, and those made in 2004 for 2007.

Comments and Questions

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



Janice M. Hedemann
Director, Office of Research

Table 1. Fiscal Year Projections of the Number of Returns to be Filed with IRS

| Type of Return | Projected | | | | | | | | | |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--|
| | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | |
| Grand Total | 234,711,861 | 237,934,600 | 239,739,000 | 242,389,300 | 245,070,600 | 247,457,100 | 249,173,400 | 250,385,100 | 251,215,100 | |
| Paper Grand Total | 101,107,601 | 97,255,900 | 94,283,300 | 92,151,800 | 90,572,200 | 88,936,200 | 87,047,100 | 84,933,300 | 82,736,600 | |
| Electronic Grand Total | 133,604,260 | 140,678,700 | 145,445,700 | 150,237,500 | 154,498,400 | 158,520,800 | 162,126,300 | 165,451,800 | 168,478,500 | |
| Total Primary Returns | 212,970,442 | 215,729,900 | 217,069,900 | 219,264,600 | 221,519,500 | 223,500,100 | 224,831,300 | 225,674,300 | 226,143,200 | |
| Individual Income Tax, Total | 143,607,801 | 146,248,200 | 147,294,200 | 149,176,100 | 151,153,500 | 152,935,900 | 154,291,900 | 155,280,600 | 156,132,700 | |
| Forms 1040, 1040-A, and 1040-EZ, Total | 142,782,212 | 145,402,800 | 146,429,700 | 148,304,300 | 150,272,800 | 152,044,800 | 153,387,900 | 154,367,300 | 155,199,600 | |
| Paper Forms 1040/1040-A/1040-EZ | 31,849,255 | 29,810,800 | 28,059,200 | 26,925,300 | 26,170,000 | 25,328,400 | 24,252,400 | 22,996,500 | 21,855,300 | |
| Electronic Forms 1040/1040-A/1040-EZ | 110,932,957 | 115,591,800 | 118,370,500 | 121,379,000 | 124,102,800 | 126,716,400 | 129,135,500 | 131,365,800 | 133,344,300 | |
| Forms 1040-NR/NR-EZ/C | 600,705 | 617,500 | 626,200 | 631,400 | 638,000 | 645,700 | 652,000 | 665,900 | 677,600 | |
| Forms 1040-PR and 1040-SS | 224,884 | 228,100 | 236,300 | 240,400 | 242,700 | 248,800 | 248,800 | 252,400 | 255,500 | |
| Electronic Forms 1040-NR-EZ/C/PR/SS | 74,721 | 76,500 | 77,300 | 78,300 | 79,600 | 81,300 | 83,300 | 85,500 | 87,100 | |
| Individual Estimated Tax, Form 1040-ES, Total | 23,224,046 | 23,563,800 | 23,771,300 | 23,729,400 | 23,627,300 | 23,473,700 | 23,156,900 | 22,754,100 | 22,124,300 | |
| Paper Form 1040-ES | 23,123,617 | 23,458,200 | 23,662,700 | 23,618,200 | 23,513,700 | 23,357,800 | 23,038,900 | 22,634,200 | 22,002,100 | |
| Electronic (Credit Card) Form 1040-ES | 100,429 | 105,600 | 108,600 | 111,200 | 113,600 | 115,900 | 118,000 | 119,900 | 122,200 | |
| Fiduciary, Form 1041, Total | 3,106,016 | 3,022,600 | 3,007,300 | 2,982,000 | 2,980,400 | 2,972,000 | 2,965,800 | 2,961,200 | 2,957,800 | |
| Paper Form 1041 | 1,380,735 | 1,205,100 | 1,126,700 | 1,048,300 | 973,700 | 902,200 | 832,900 | 765,300 | 698,800 | |
| Electronic Form 1041 | 1,725,281 | 1,817,500 | 1,880,600 | 1,943,700 | 2,006,700 | 2,069,800 | 2,132,900 | 2,195,900 | 2,259,000 | |
| Fiduciary Estimated Tax, Form 1041-ES | 382,413 | 382,500 | 382,500 | 382,600 | 382,600 | 382,700 | 382,700 | 382,700 | 382,800 | |
| Partnership, Forms 1065/1065-B, Total | 3,573,550 | 3,604,400 | 3,694,200 | 3,763,900 | 3,873,700 | 3,963,400 | 4,053,200 | 4,142,900 | 4,232,700 | |
| Paper Forms 1065/1065-B | 1,800,788 | 1,850,000 | 1,980,800 | 1,511,600 | 1,442,700 | 1,373,900 | 1,305,200 | 1,236,700 | 1,168,300 | |
| Electronic Forms 1065/1065-B | 1,772,762 | 1,954,400 | 2,113,400 | 2,272,300 | 2,431,000 | 2,589,600 | 2,748,000 | 2,906,200 | 3,064,400 | |
| Corporation Income Tax, Total | 6,814,220 | 6,818,700 | 6,947,600 | 7,207,800 | 7,467,100 | 7,710,300 | 7,892,800 | 8,032,800 | 8,164,300 | |
| Paper Corporation Returns, Total | 3,754,125 | 3,205,200 | 2,826,500 | 2,639,300 | 2,522,300 | 2,434,200 | 2,357,100 | 2,286,100 | 2,225,200 | |
| Electronic Corporation Returns, Total | 3,060,095 | 3,613,600 | 4,121,100 | 4,568,600 | 4,944,800 | 5,276,200 | 5,535,700 | 5,746,600 | 5,939,100 | |
| Forms 1120 and 1120-A, Total * | 1,965,523 | 1,902,900 | 1,871,800 | 1,841,200 | 1,811,100 | 1,781,500 | 1,752,400 | 1,723,800 | 1,695,600 | |
| Electronic Form 1120 | 751,657 | 872,400 | 952,100 | 1,017,400 | 1,068,700 | 1,107,600 | 1,135,800 | 1,155,000 | 1,167,000 | |
| Form 1120-C ** | 9,256 | 9,300 | 9,800 | 10,400 | 10,900 | 11,400 | 11,900 | 12,400 | 13,000 | |
| Form 1120-F | 32,575 | 34,700 | 36,200 | 37,400 | 38,200 | 39,300 | 39,800 | 39,800 | 40,300 | |
| Electronic Form 1120-F | 5,105 | 8,800 | 11,600 | 13,800 | 16,000 | 18,200 | 20,500 | 22,700 | 25,000 | |
| Form 1120-H | 233,050 | 238,500 | 244,900 | 251,100 | 257,300 | 263,300 | 269,200 | 275,000 | 280,800 | |
| Forms 1120-F/SC/L/ND/PC/RE/IT/R/C/SF | 28,362 | 29,700 | 30,600 | 31,500 | 32,500 | 33,400 | 34,300 | 35,200 | 36,100 | |
| Form 1120-S | 4,545,454 | 4,603,700 | 4,754,200 | 5,036,200 | 5,317,200 | 5,582,000 | 5,785,500 | 5,946,500 | 6,098,600 | |
| Electronic Form 1120-S | 2,303,333 | 2,732,300 | 3,157,400 | 3,537,400 | 3,860,100 | 4,150,400 | 4,379,500 | 4,568,900 | 4,747,100 | |
| Small Corporation Election, Form 2553 | 395,132 | 377,600 | 371,000 | 361,000 | 352,000 | 343,500 | 335,300 | 327,500 | 320,200 | |
| "REMIC" Income Tax, Form 1066 | 38,298 | 36,200 | 37,700 | 39,200 | 40,800 | 42,300 | 43,800 | 45,300 | 46,900 | |
| Estate, Forms 706, 706NA/GS(D)/GS(T), Total | 11,128 | 23,200 | 16,100 | 71,700 | 103,600 | 112,100 | 117,300 | 122,100 | 127,200 | |
| Gift, Form 709 | 207,858 | 217,300 | 211,700 | 234,300 | 267,600 | 282,100 | 288,400 | 293,900 | 299,500 | |
| Employment Tax, Total | 29,409,786 | 29,071,900 | 28,934,500 | 28,854,500 | 28,812,900 | 28,795,300 | 28,789,200 | 28,785,400 | 28,782,000 | |
| Paper Employment Returns, Total | 22,011,834 | 21,251,400 | 20,781,100 | 20,398,500 | 20,132,800 | 19,912,200 | 19,803,700 | 19,710,100 | 19,623,700 | |
| Electronic Employment Returns, Total | 7,397,952 | 8,820,500 | 8,153,400 | 8,456,000 | 8,680,100 | 8,883,100 | 8,985,500 | 9,075,300 | 9,158,300 | |
| Forms 940, 940-EZ and 940-PR, Total | 5,695,325 | 5,539,400 | 5,530,400 | 5,535,900 | 5,552,400 | 5,574,700 | 5,596,100 | 5,611,700 | 5,622,000 | |
| Paper Forms 940, 940-EZ and 940-PR | 4,290,354 | 4,043,900 | 3,977,200 | 3,927,600 | 3,887,400 | 3,872,200 | 3,868,000 | 3,841,300 | 3,829,100 | |
| Form 940 E-File/On-line/XML | 1,404,971 | 1,495,500 | 1,553,300 | 1,608,300 | 1,665,000 | 1,702,500 | 1,738,100 | 1,770,400 | 1,792,900 | |
| Forms 941, 941-PR and 941-SS, Total | 23,189,942 | 23,058,500 | 22,949,700 | 22,880,400 | 22,837,000 | 22,810,600 | 22,787,100 | 22,775,800 | 22,763,800 | |
| Paper 941, 941-PR/SS, Total | 17,203,706 | 16,740,700 | 16,357,200 | 16,040,700 | 15,830,100 | 15,638,200 | 15,538,900 | 15,427,200 | 15,287,200 | |
| Form 941 E-File/On-line/XML | 5,986,236 | 6,317,800 | 6,592,600 | 6,839,900 | 7,007,000 | 7,172,400 | 7,238,900 | 7,296,300 | 7,356,600 | |
| Forms 943, 943 PR and 943SS | 217,781 | 212,400 | 208,700 | 205,100 | 201,500 | 198,100 | 194,700 | 191,500 | 188,300 | |
| Form 944, Total | 202,544 | 166,700 | 165,500 | 145,500 | 139,600 | 130,900 | 125,200 | 120,200 | 115,900 | |
| Paper Form 944 | 195,799 | 159,500 | 146,900 | 137,600 | 129,600 | 122,700 | 116,700 | 111,600 | 107,200 | |
| Electronic Form 944 | 6,745 | 7,200 | 8,600 | 7,900 | 8,100 | 8,200 | 8,500 | 8,600 | 8,700 | |
| Form 945 | 102,414 | 93,100 | 89,400 | 85,900 | 82,500 | 79,300 | 76,100 | 73,100 | 70,200 | |
| Form CT-1 | 1,780 | 1,800 | 1,800 | 1,800 | 1,800 | 1,700 | 1,700 | 1,700 | 1,700 | |

Notes:
 * Form 1120-A cannot be filed for tax years beginning after Dec. 31, 2006.
 Table does not contain Non-Master File counts.
 See Table Notes page for definitions of "Type of Return."
 Detail may not add to subtotal total due to rounding.
 Table continues on the next page.

Internal Revenue Service
 Office of Research, Forecasting and Service Analysis
 Spring 2012 Publication 6292

Table 1 (continued). Fiscal Year Projections of the Number of Returns to be Filed with IRS

| Type of Return | Actual - FY | Projected | | | | | | | | | |
|--|-------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|--|
| | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2019 | |
| Withholding on Foreign Persons, Form 1042 | 36,026 | 37,200 | 37,900 | 38,700 | 39,400 | 40,100 | 40,800 | 41,500 | 42,200 | 42,200 | |
| Exempt Organizations, Total | 1,381,318 | 1,370,800 | 1,413,900 | 1,449,300 | 1,481,100 | 1,510,800 | 1,539,200 | 1,566,600 | 1,593,300 | 1,593,300 | |
| Paper Exempt Organizations, Total | 776,208 | 724,500 | 718,900 | 713,300 | 707,600 | 701,900 | 696,300 | 690,600 | 685,000 | 685,000 | |
| Electronic Exempt Organizations, Total | 605,110 | 646,400 | 695,000 | 736,000 | 773,500 | 808,900 | 842,900 | 876,000 | 908,300 | 908,300 | |
| Form 990, Total | 276,481 | 287,800 | 290,100 | 292,400 | 294,700 | 297,000 | 299,200 | 301,500 | 303,800 | 303,800 | |
| Electronic Form 990 | 101,682 | 128,300 | 144,100 | 159,900 | 175,600 | 191,400 | 207,100 | 222,800 | 238,500 | 238,500 | |
| Form 990-EZ | 332,469 | 299,600 | 310,000 | 320,300 | 330,700 | 341,000 | 351,300 | 361,600 | 371,900 | 371,900 | |
| Electronic Form 990-EZ | 67,300 | 72,800 | 79,800 | 86,800 | 93,800 | 100,800 | 107,800 | 114,800 | 121,800 | 121,800 | |
| Form 990-N* | 414,038 | 417,200 | 438,900 | 453,000 | 463,600 | 472,200 | 479,400 | 485,600 | 491,100 | 491,100 | |
| Form 990-PF, Total | 109,461 | 111,800 | 115,400 | 119,000 | 122,600 | 126,200 | 129,800 | 133,300 | 136,900 | 136,900 | |
| Electronic Form 990-PF | 22,090 | 28,000 | 32,100 | 36,200 | 40,400 | 44,500 | 48,600 | 52,800 | 56,900 | 56,900 | |
| Form 990-T | 126,559 | 132,400 | 137,300 | 142,200 | 147,100 | 152,000 | 156,900 | 161,800 | 166,700 | 166,700 | |
| Form 4720 | 2,741 | 2,800 | 2,900 | 3,000 | 3,100 | 3,200 | 3,300 | 3,400 | 3,500 | 3,500 | |
| Form 5227 | 119,569 | 119,300 | 119,300 | 119,300 | 119,300 | 119,300 | 119,300 | 119,300 | 119,300 | 119,300 | |
| Form 1041-A | 11,445 | 11,100 | 10,900 | 10,700 | 10,600 | 10,400 | 10,300 | 10,100 | 10,000 | 10,000 | |
| Government Entity/Bonds | 49,439 | 50,000 | 50,300 | 50,700 | 51,100 | 51,700 | 52,300 | 52,900 | 53,600 | 53,600 | |
| Form 8038 | 3,692 | 3,600 | 3,600 | 3,600 | 3,600 | 3,600 | 3,600 | 3,600 | 3,600 | 3,600 | |
| Form 8038-B | 1,583 | 600 | 300 | 200 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Form 8038-CP | 8,545 | 10,500 | 10,900 | 11,200 | 11,700 | 12,100 | 12,500 | 13,000 | 13,500 | 13,500 | |
| Form 8038-G | 24,273 | 24,000 | 24,000 | 24,000 | 24,000 | 24,000 | 24,000 | 24,000 | 24,000 | 24,000 | |
| Form 8038-GC | 8,562 | 8,700 | 8,700 | 8,700 | 8,700 | 8,700 | 8,700 | 8,700 | 8,700 | 8,700 | |
| Form 8038-T | 1,447 | 1,500 | 1,600 | 1,600 | 1,600 | 1,600 | 1,600 | 1,700 | 1,700 | 1,700 | |
| Form 8038-TC | 1,160 | 1,000 | 1,100 | 1,200 | 1,400 | 1,500 | 1,700 | 1,800 | 2,000 | 2,000 | |
| Form 8328 | 177 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | |
| Political Organizations, Total | 11,453 | 12,300 | 10,400 | 12,400 | 10,500 | 12,600 | 10,600 | 12,800 | 10,700 | 10,700 | |
| Form 1120-POL, Total | 5,845 | 5,700 | 5,700 | 5,800 | 5,800 | 5,800 | 5,800 | 5,800 | 5,800 | 5,800 | |
| Electronic Form 1120-POL | 24 | 0 | 0 | 100 | 100 | 100 | 200 | 200 | 300 | 300 | |
| Form 8871** | 2,228 | 2,500 | 2,300 | 2,600 | 2,400 | 2,700 | 2,500 | 2,700 | 2,500 | 2,500 | |
| Form 8872, Total | 3,380 | 4,000 | 2,300 | 4,100 | 2,300 | 4,200 | 2,300 | 4,200 | 2,300 | 2,300 | |
| Electronic Form 8872 | 2,628 | 3,000 | 1,900 | 3,000 | 1,900 | 3,000 | 2,000 | 3,100 | 2,000 | 2,000 | |
| Excise, Total | 511,642 | 683,500 | 676,900 | 668,500 | 662,700 | 657,800 | 656,600 | 656,700 | 656,900 | 656,900 | |
| Form 11-C | 4,812 | 4,600 | 4,400 | 4,200 | 4,100 | 4,000 | 4,000 | 3,900 | 3,800 | 3,800 | |
| Form 720 | 121,152 | 129,800 | 123,700 | 115,600 | 109,900 | 104,800 | 103,200 | 103,200 | 103,000 | 103,000 | |
| Electronic Form 720 | 150 | 200 | 200 | 300 | 300 | 300 | 400 | 400 | 400 | 400 | |
| Form 730 | 32,529 | 30,700 | 29,300 | 28,100 | 27,200 | 26,300 | 25,500 | 24,800 | 24,100 | 24,100 | |
| Form 2290 | 342,751 | 508,100 | 509,100 | 510,200 | 511,300 | 512,400 | 513,500 | 514,500 | 515,600 | 515,600 | |
| Electronic Form 2290 | 39,765 | 124,800 | 146,700 | 180,200 | 216,700 | 253,400 | 290,000 | 326,700 | 363,400 | 363,400 | |
| Form 8849 | 10,398 | 10,300 | 10,300 | 10,300 | 10,300 | 10,300 | 10,300 | 10,300 | 10,300 | 10,300 | |
| Electronic Form 8849 | 900 | 1,100 | 1,200 | 1,300 | 1,400 | 1,400 | 1,500 | 1,600 | 1,700 | 1,700 | |
| Excise Taxes re Employee Plans, Form 5330 | 20,921 | 20,900 | 20,900 | 20,900 | 20,900 | 20,900 | 20,900 | 20,900 | 20,900 | 20,900 | |
| Form 5500-EZ, One-Participant Retirement Plans | 143,836 | 144,700 | 148,700 | 149,800 | 151,200 | 152,600 | 154,000 | 155,400 | 156,900 | 156,900 | |
| Payment or Refund under Sec. 7519, Form 8752 | 34,114 | 32,800 | 31,900 | 31,100 | 30,500 | 29,900 | 29,400 | 28,900 | 28,500 | 28,500 | |
| Supplemental Documents, Total | 21,741,419 | 22,204,800 | 22,669,100 | 23,124,700 | 23,551,100 | 23,957,000 | 24,342,100 | 24,710,800 | 25,071,900 | 25,071,900 | |
| Form 1040-X | 4,377,888 | 4,533,000 | 4,688,200 | 4,843,300 | 4,998,400 | 5,153,500 | 5,308,700 | 5,463,800 | 5,618,900 | 5,618,900 | |
| Form 4868, Total | 10,483,461 | 10,663,600 | 10,846,500 | 11,030,700 | 11,191,800 | 11,335,900 | 11,461,700 | 11,572,200 | 11,676,100 | 11,676,100 | |
| Electronic Form 4868 | 5,025,843 | 5,374,300 | 5,733,100 | 6,101,700 | 6,465,900 | 6,827,800 | 7,185,300 | 7,539,100 | 7,893,800 | 7,893,800 | |
| Form 1120-X | 4,401 | 5,000 | 5,400 | 5,800 | 6,200 | 6,600 | 6,900 | 7,300 | 7,700 | 7,700 | |
| Form 5558 | 531,933 | 543,900 | 561,000 | 578,200 | 595,300 | 612,400 | 629,600 | 646,700 | 663,900 | 663,900 | |
| Form 7004, Total | 5,770,736 | 5,878,700 | 5,981,600 | 6,074,600 | 6,161,500 | 6,244,700 | 6,325,700 | 6,405,300 | 6,484,200 | 6,484,200 | |
| Electronic Form 7004 | 4,702,361 | 3,355,000 | 3,824,000 | 4,162,700 | 4,412,100 | 4,600,700 | 4,747,900 | 4,867,100 | 4,967,400 | 4,967,400 | |
| Form 8868, Total | 573,000 | 580,600 | 586,400 | 592,200 | 598,000 | 603,800 | 609,600 | 615,400 | 621,100 | 621,100 | |
| Electronic Form 8868 | 161,054 | 191,500 | 216,200 | 240,900 | 265,600 | 290,300 | 314,900 | 339,600 | 364,300 | 364,300 | |

Notes:
 * Form 990-N is all electronic.
 ** Form 8871 is all electronic.
 Table does not contain Non-Master File counts.
 See Table Notes page for definitions of "Type of Return."
 Detail may not add to subtotal/total due to rounding.

Office of Research, Forecasting and Service Analysis
 Spring 2012 Publication 6292

Table 2. Selected Fiscal Year Return Filing Estimates by Business Operating Division (BOD)

| Type of Return/BOD | Actual - FY 2011 | Projected | | | | | | | | | |
|--|---------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--|--|
| | | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | | |
| Individual Income Tax, Total | 142,782,212 | 145,402,600 | 146,429,700 | 148,304,300 | 150,272,800 | 152,044,800 | 153,387,900 | 154,362,300 | 155,199,600 | | |
| Small Business/Self Employed | 43,225,634 | 43,674,900 | 43,948,300 | 44,214,200 | 44,476,100 | 44,737,400 | 45,001,300 | 45,270,600 | 45,547,800 | | |
| Wage and Investment | 99,556,578 | 101,727,700 | 102,481,400 | 104,090,100 | 105,796,600 | 107,307,400 | 108,386,600 | 109,091,700 | 109,651,900 | | |
| Corporation Income Tax, Total | 6,814,220 | 6,818,700 | 6,947,600 | 7,207,800 | 7,467,100 | 7,710,300 | 7,892,800 | 8,032,800 | 8,164,300 | | |
| Small Business/Self Employed | 6,687,665 | 6,687,500 | 6,812,800 | 7,067,200 | 7,320,800 | 7,558,700 | 7,736,900 | 7,873,600 | 8,002,000 | | |
| Large and Mid-Sized Business | 115,375 | 119,400 | 122,700 | 128,000 | 133,300 | 138,300 | 142,200 | 145,300 | 148,300 | | |
| Tax Exempt/Government Entities | 11,180 | 11,800 | 12,100 | 12,500 | 13,000 | 13,400 | 13,600 | 13,900 | 14,000 | | |
| Partnership Returns | 3,573,550 | 3,604,400 | 3,694,200 | 3,783,900 | 3,873,700 | 3,963,400 | 4,053,200 | 4,142,900 | 4,232,700 | | |
| Small Business/Self Employed | 3,427,289 | 3,458,700 | 3,544,800 | 3,630,900 | 3,717,000 | 3,803,100 | 3,889,200 | 3,975,300 | 4,061,500 | | |
| Large and Mid-Sized Business | 145,794 | 145,300 | 148,900 | 152,500 | 156,100 | 159,800 | 163,400 | 167,000 | 170,600 | | |
| Tax Exempt/Government Entities | 467 | 500 | 500 | 500 | 500 | 500 | 500 | 600 | 600 | | |
| Employment Tax, Total | 29,409,786 | 29,071,900 | 28,934,500 | 28,854,500 | 28,812,900 | 28,795,300 | 28,789,200 | 28,785,400 | 28,782,000 | | |
| Small Business/Self Employed | 26,773,512 | 26,402,600 | 26,249,200 | 26,157,300 | 26,104,700 | 26,077,100 | 26,062,100 | 26,051,100 | 26,041,700 | | |
| Large and Mid-Sized Business | 657,924 | 670,200 | 672,900 | 675,600 | 678,500 | 681,500 | 684,400 | 687,100 | 689,800 | | |
| Tax Exempt/Government Entities | 1,978,350 | 1,999,100 | 2,012,400 | 2,021,600 | 2,029,700 | 2,036,800 | 2,042,600 | 2,047,100 | 2,050,600 | | |
| Excise, Total | 511,642 | 683,500 | 676,900 | 668,500 | 662,700 | 657,800 | 656,600 | 656,700 | 656,900 | | |
| Small Business/Self Employed | 442,908 | 604,100 | 598,200 | 590,800 | 585,800 | 581,400 | 580,400 | 580,400 | 580,600 | | |
| Large and Mid-Sized Business | 40,852 | 51,600 | 51,100 | 50,500 | 50,100 | 49,700 | 49,600 | 49,600 | 49,600 | | |
| Tax Exempt/Government Entities | 27,882 | 27,700 | 27,500 | 27,100 | 26,900 | 26,700 | 26,700 | 26,700 | 26,700 | | |
| Exempt Organization, Total | 1,381,318 | 1,370,800 | 1,413,900 | 1,449,300 | 1,481,100 | 1,510,800 | 1,539,200 | 1,566,600 | 1,593,300 | | |
| Tax Exempt/Government Entities | 1,381,318 | 1,370,800 | 1,413,900 | 1,449,300 | 1,481,100 | 1,510,800 | 1,539,200 | 1,566,600 | 1,593,300 | | |
| Employee Plans, Forms 5500, 5500EZ, and 5500SF | 1,120,828 | 1,070,800 | 1,099,800 | 1,107,500 | 1,118,300 | 1,128,700 | 1,139,100 | 1,149,500 | 1,160,000 | | |
| Tax Exempt/Government Entities | 1,120,828 | 1,070,800 | 1,099,800 | 1,107,500 | 1,118,300 | 1,128,700 | 1,139,100 | 1,149,500 | 1,160,000 | | |

Note:

Detail may not add to total due to rounding.

Internal Revenue Service
Office of Research, Forecasting and Service Analysis
Spring 2012 Publication 6292

Table Notes

- Projected volumes are rounded to the nearest hundredth, therefore counts of 49 or fewer are rounded to zero. However, some forms can report zero filings because they are associated with only selected areas, or because their filing options were just established or recently eliminated.
- Actual and forecasted return counts for the major categories are based on IRS master file processing, as recorded in the electronic versions of the “Report of Returns Posted to the IRS Master Files.”

Notes below are grouped by applicable table.

Table 1:

- “Grand Total” is the sum of “Total Primary Returns” and “Supplemental Documents.” The “Total Primary Returns” category is the sum of all forms shown on the tables, excluding “Supplemental Documents.”
- “Individual Income Tax, Total” is the sum of paper and electronic Forms 1040, 1040-A, 1040-EZ, 1040-NR, 1040-NR-EZ, 1040-PR 1040-SS and 1040-C.
- The “Forms 1040, 1040-A, and 1040-EZ” line item includes the additional Form 1040 filings due primarily to the “Economic Stimulus Act of 2008.”
- Various return categories, such as Form 1040-ES (Individual Estimated Tax) and other business and individual returns, include line items to account for alternative methods of tax filing. The “paper only” components can be derived by subtracting the electronic counts from their respective return totals.
- “Fiduciary, Form 1041” includes both paper and electronic Form 1041.
- “Fiduciary Estimated Tax, Form 1041-ES” is the Estimated Income Tax for Estate and Trust.
- “Partnership, Forms 1065/1065-B” includes both paper and electronic Forms 1065 and 1065-B.
- “Corporation Income Tax, Total” includes Forms 1120/1120-A (paper and electronic), 1120-F (paper and electronic), 1120-H, 1120-L, 1120-ND, 1120-PC, 1120-SF, 1120-FSC, 1120-REIT, 1120-RIC, and 1120-S (paper and electronic). Form 1120-POL volumes are reported separately under the forms for “Political Organizations.” Form 1120-IC-DISC is not included in these corporation projections.

- “Form 1120-C” is the U.S. Income Tax Return for Cooperative Associations. This form replaced Form 990-C starting from CY 2007.
- “Form 2553” is the Election (to file Form 1120-S) by a Small Business Corporation.
- “Form 1066” is the U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return.
- “Estate” includes Forms 706, 706-NA, 706-GS(D), and 706-GS(T).
- “Gift, Form 709” is the United States Gift (and Generation-Skipping Transfer) Tax Return.
- “Employment Tax, Total” includes paper, magnetic tape and electronic Forms 940, 940-EZ, 940-PR, 941, 941-PR, 941-SS, 943, 943-PR, 943-SS, 944, 945 and CT-1. CT-2 is excluded since the return counts were only available on the Non-Master File.
- “Form 1042” is the Annual Withholding Tax Return for U.S. Source Income of Foreign Persons. This form is assigned to the International area. It is sometimes considered an employment tax return, but listed separately here.
- “Exempt Organization, Total” includes Forms 990 (paper and electronic), 990-EZ (paper and electronic), 990-N (only available electronically), 990-PF (paper and electronic), 990-T, 4720, and 5227.
- “Form 1041-A” is the U.S. Information Return Trust Accumulation of Charitable Amounts Return.
- “Government Entities/Bonds” includes Forms 8038, 8038B, 8038CP, 8038G, 8038GC, 8038T, 8038TC, and 8328.
- “Political Organizations” includes both paper and electronic Forms 1120-POL, 8871 and 8872.
- “Excise, Total” includes Forms 11-C, 730, paper and electronic Forms 720, and 2290.
- “Form 5330” is the Return of Excise Taxes Related to Employee Benefit Plans.
- “Form 5500-EZ” is the Annual Return for One-Participant (Owners and Their Spouses) Retirement Plans.
- “Form 8752” is the Required Payment or Refund Under Section 7519.
- “Supplemental Documents” consist mainly of applications for extensions of time to file and amended tax returns, which include Forms 1040X, 4868 (both paper and electronic), 1120X, 5558, 7004 (both paper and electronic), and 8868 (both paper and electronic).

Table 2:

Individual filers classified as “Small Business/Self Employed” reflect those taxpayers filing a Form 1040 return with a Schedule C, Schedule F, Schedule E and/or Form 2106 attached, or with mailing addresses or forms considered “International.” All other individual filers are classified as “Wage and Investment.”

In general, corporation filers (Form 1120 series returns including Form 1120S) and partnership filers are classified as “Large Business and International” if their reported total assets are \$10 million or more. Corporation and partnership returns with assets below \$10 million are generally classified as “Small Business/Self Employed.” However, there are also some partnership and corporation returns classified as part of the “Tax Exempt/Government Entities” operating division.

Non-profit organizations, pension plan filers, tribal authorities, and governmental units comprise the “Tax Exempt/Government Entities” classification.

“Employee Plans” returns include paper and electronic Forms 5500, 5500EZ and 5500SF (starting from CY2010). Counts by operating division in this table are based primarily upon the IRS master file “BOD indicator.” This indicator is a single, point-in-time, taxpayer level identifier (in contrast to a return-by-return identifier).

Other Projection Publications

| <u>Title</u> | <u>IRS Publication Number</u> | <u>Typical Updates</u> |
|---|---------------------------------------|----------------------------|
| <i>Calendar Year Return Projections for the United States and IRS Campuses</i> | 6186 | Fall |
| <i>Calendar Year Projections of Individual Returns by Major Processing Categories</i> | 6187 | Spring Fall |
| <i>Calendar Year Projections of Information and Withholding Documents for the United States And IRS Campuses</i> | 6961 | Summer |
| <i>Calendar Year Return Projections by State</i> | 6149 | Winter |

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

These publications may also be requested

(1) by phone at (202) 874-0831,

(2) by fax at (202) 874-0660, or

(3) by writing to the following address

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



Department of the Treasury
Internal Revenue Service

publish.no.irs.gov

Publication 6292 (6-2012)
Catalog Number 59069P
