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Publication 6292

Spring 2013

Fiscal Year Return Projections for the United States
2013 - 2020



Office of Research
Research, Analysis, and Statistics

Publication 6292 (revised 6-2013) is produced by the IRS Office of Research, within the Research, Analysis, and Statistics organization.

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Forecasts Available Electronically

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

**Fiscal Year Return Projections for the United States:
2013 – 2020**

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Overview

The following Spring 2013 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) 2012 through 2020 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 2013, 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 2012 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.

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 237.9 million in fiscal year 2012, a decrease of 1.36 percent over FY 2011. After FY 2012, grand total return filings are projected to grow at an average annual rate of 0.8 percent, reaching 254.6 million by FY 2020. 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.

Changes in Estate and Gift Tax

Enacted in January of 2013, the American Taxpayer Relief Act (ATRA) of 2012 extended a modified version of the estate tax parameters that were enacted as part of the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010. Specifically, ATRA extended the \$5 million per decedent exemption amount as well as the gift tax parameters of \$5 million exemption level (both indexed for inflation). In addition, ATRA extended portability rules related to the passing of an exemption amount from a decedent to a surviving spouse. The estimates developed in this publication reflect the marginal adjustments based on the current provisions.

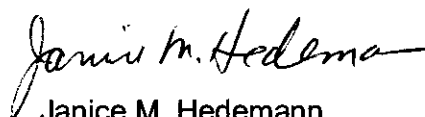
Track Record of Projection Accuracy

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 2009 through 2012, 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 table presents two measures of projection accuracy; the mean absolute percent error (MAPE) and the number of over-projections. The MAPE is computed as the average percent projection error regardless of whether they were over- or under-projections over the four projection cycles. The number of over-projections can show whether projections are consistently over- or under- projected. A value of two indicates balanced forecasts over the four cycles. The table groups these two measures by time horizon. The time horizon is determined by when the forecast was made and for what future year. For example, a forecast for 2012 made in 2009 would be part of the “3-years-ahead” time horizon.

Comments and Questions

We thank our customers for their support as we continually seek to improve our products and services wherever possible. We welcome customer feedback at any time. Comments and suggestions regarding this publication can be directed to Michael Sebastiani, Chief, Forecasting and Data Analysis Group at (202) 874-0831.

A handwritten signature in black ink that reads "Janice M. Hedemann". The signature is written in a cursive style with a long, sweeping underline.

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	Actual - FY										Projected
	2012	2013	2014	2015	2016	2017	2018	2019	2020		
Grand Total	237,925,638	243,772,300	246,100,800	248,041,300	249,755,500	251,285,300	252,700,700	253,722,700	254,641,600		
Paper Grand Total	92,924,977	89,471,900	86,908,800	84,958,700	83,157,400	81,615,100	79,641,600	77,685,000	75,960,800		
Electronic Grand Total	145,000,661	154,300,400	159,192,000	163,082,600	166,598,100	169,670,200	173,059,100	176,037,700	178,680,800		
Total Primary Returns	215,391,009	217,930,400	220,674,000	223,041,700	225,182,400	227,082,600	228,123,700	228,742,900	229,259,400		
Individual Income Tax, Total	146,243,886	148,243,900	150,561,700	152,802,100	154,907,400	156,853,300	158,120,300	159,065,700	160,132,900		
Forms 1040, 1040-A, and 1040-EZ, Total	145,400,111	147,375,600	149,678,400	151,905,900	153,996,600	155,932,900	157,191,600	158,128,200	159,188,300		
Paper Forms 1040/1040-A/1040-EZ	27,025,185	23,975,900	22,914,200	22,408,100	21,885,200	21,401,900	20,429,900	19,387,600	18,716,700		
Electronic Forms 1040/1040-A/1040-EZ	118,374,926	123,398,700	126,764,500	129,497,800	132,111,600	134,531,000	136,761,700	138,740,600	140,472,600		
Forms 1040-NR-EZ/C	624,637	647,200	659,500	670,500	682,300	689,700	695,900	702,600	706,700		
Forms 1040-PR and 1040-SS	219,138	221,100	223,200	225,700	228,300	230,700	232,800	234,900	236,900		
Electronic Forms 1040-NR-EZ/C/PR/SS	76,223	77,600	78,600	79,900	81,600	83,600	85,800	87,400	88,700		
Individual Estimated Tax, Form 1040-ES, Total	22,157,924	22,338,400	22,536,100	22,496,200	22,399,600	22,253,900	21,953,600	21,571,700	20,974,700		
Paper Form 1040-ES	22,057,495	22,233,800	22,427,500	22,385,200	22,286,000	22,138,000	21,835,600	21,451,800	20,852,500		
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	3,061,029	3,034,000	3,026,000	3,021,500	3,018,800	3,017,100	3,016,000	3,015,300	3,014,900		
Paper Form 1041	992,538	929,900	894,500	862,800	832,800	803,900	775,600	747,700	720,200		
Electronic Form 1041	2,068,491	2,104,100	2,131,400	2,158,700	2,186,000	2,213,200	2,240,400	2,267,600	2,294,700		
Fiduciary Estimated Tax, Form 1041-ES	400,464	419,500	419,500	419,500	419,500	419,500	419,500	419,500	419,500		
Partnership, Forms 1065/1065-B, Total	3,625,937	3,647,800	3,666,000	3,681,300	3,694,000	3,704,700	3,713,600	3,721,100	3,727,300		
Paper Forms 1065/1065-B	1,363,096	1,064,900	864,000	726,300	634,100	575,200	539,600	519,500	509,100		
Electronic Forms 1065/1065-B	2,262,851	2,582,900	2,802,000	2,954,900	3,059,900	3,129,500	3,174,000	3,201,600	3,218,200		
Corporation Income Tax, Total	6,802,325	6,759,600	6,738,900	6,717,900	6,696,400	6,674,600	6,652,500	6,630,400	6,608,100		
Paper Corporation Returns, Total	2,979,025	2,398,000	1,974,900	1,443,800	1,281,500	1,162,600	1,074,500	1,074,500	1,008,100		
Electronic Corporation Returns, Total	3,823,300	4,361,600	4,764,000	5,050,900	5,252,600	5,393,100	5,480,000	5,555,800	5,599,600		
Forms 1120 Total	1,912,012	1,856,000	1,824,400	1,793,300	1,762,800	1,732,700	1,703,200	1,674,200	1,645,700		
Electronic Form 1120	954,070	1,074,600	1,163,300	1,229,900	1,276,100	1,308,900	1,330,600	1,343,900	1,350,600		
Form 1120-C	8,797	8,900	9,000	9,000	9,000	9,100	9,200	9,300	9,300		
Form 1120-F	35,630	36,300	37,000	38,100	39,000	39,800	40,600	41,300	42,000		
Electronic Form 1120-F	8,708	11,300	14,000	16,600	18,900	21,100	23,100	25,000	26,700		
Form 1120-H	236,643	241,500	245,700	249,700	253,400	256,900	260,200	263,300	266,300		
Forms 1120-F/SC/LND/PC/REIT/R/O/SF	29,574	31,200	32,100	33,100	34,000	35,000	35,900	36,900	37,800		
Form 1120-S	4,579,669	4,595,700	4,590,600	4,584,800	4,578,200	4,601,100	4,603,500	4,605,400	4,607,100		
Electronic Form 1120-S	2,860,522	3,275,700	3,586,600	3,805,300	3,957,600	4,063,100	4,136,300	4,187,000	4,222,300		
Small Corporation Election, Form 2553	399,160	391,900	392,700	393,600	394,400	395,300	396,200	397,000	397,900		
"REMIC" Income Tax, Form 1086	35,159	37,200	38,500	39,800	41,100	42,400	43,600	44,900	46,200		
Estate, Forms 706, 706NA/GS(D)/GS(T), Total	26,859	30,100	32,300	34,200	36,100	37,900	39,600	41,200	42,700		
Gift, Form 709	249,451	265,500	271,500	276,400	281,300	286,100	290,800	295,300	299,800		
Employment Tax, Total	29,551,005	29,857,400	29,977,300	30,067,400	30,137,100	30,188,100	30,222,200	30,246,500	30,271,000		
Paper Employment Returns, Total	21,498,008	21,219,100	21,007,500	20,848,400	20,711,100	20,644,600	20,527,100	20,474,200	20,446,100		
Electronic Employment Returns, Total	8,052,997	8,638,300	8,969,800	9,219,000	9,426,000	9,543,500	9,695,200	9,774,300	9,824,900		
Forms 940, 940-EZ and 940-PR, Total	5,609,341	5,666,500	5,678,100	5,689,000	5,699,800	5,710,700	5,721,600	5,732,400	5,743,300		
Paper Forms 940, 940-EZ and 940-PR	4,111,477	4,006,300	3,940,100	3,907,000	3,875,900	3,846,900	3,801,800	3,776,500	3,753,200		
Form 940 E-File/On-line/XML	1,497,864	1,660,200	1,738,000	1,782,000	1,823,900	1,863,800	1,919,800	1,955,900	1,990,100		
Forms 941, 941-PR and 941-SS, Total	23,482,781	23,756,300	23,889,000	23,987,500	24,063,800	24,119,600	24,157,500	24,186,100	24,210,000		
Paper 941, 941-PR/SS, Total	16,934,866	16,788,700	16,665,900	16,559,300	16,470,600	16,448,100	16,377,200	16,337,200	16,384,800		
Form 941 E-File/On-line/XML	6,547,915	6,968,600	7,223,200	7,428,200	7,593,200	7,670,500	7,756,100	7,808,900	7,825,300		
Forms 943, 943-PR and 943SS	206,244	201,700	196,300	191,500	186,400	181,200	176,000	170,300	164,700		
Form 944, Total	165,083	146,000	132,900	122,100	113,000	105,400	99,000	93,700	89,200		
Paper Form 944	157,865	137,500	124,200	113,200	104,000	96,300	89,700	84,200	79,700		
Electronic Form 944	7,218	8,500	8,600	8,800	9,000	9,100	9,300	9,500	9,500		
Form 945	85,773	83,100	79,100	75,600	72,300	69,300	66,700	64,200	62,000		
Form CT-1	1,783	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800		

Notes:
 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.

Office of Research, Forecasting and Data Analysis
 Spring 2013 Publication 6292
 Internal Revenue Service

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

Type of Return	Projected									
	Actual - FY 2012	2013	2014	2015	2016	2017	2018	2019	2020	
Withholding on Foreign Persons, Form 1042	38,886	39,500	40,400	41,200	42,100	43,000	43,900	44,800	45,700	
Exempt Organizations, Total	1,364,529	1,474,400	1,550,100	1,614,300	1,666,900	1,710,600	1,746,700	1,776,400	1,800,900	
Paper Exempt Organizations, Total	683,959	676,500	683,500	693,000	683,800	637,100	632,500	629,400	627,500	
Electronic Exempt Organizations, Total	680,970	797,900	866,600	961,300	1,023,000	1,073,400	1,114,200	1,147,000	1,173,300	
Form 990, Total	301,887	318,200	328,100	336,800	342,100	346,100	349,000	351,000	352,400	
Electronic Form 990	134,333	160,400	186,500	208,800	227,100	241,600	252,900	261,500	268,000	
Form 990-EZ	250,157	257,700	263,200	267,400	270,800	273,400	275,400	277,000	278,300	
Electronic Form 990-EZ	72,110	81,100	86,700	90,900	94,100	96,500	98,400	99,800	100,900	
Form 990-N*	443,691	517,300	567,500	610,600	647,000	673,600	703,100	724,200	741,700	
Form 990-PF, Total	106,957	112,200	115,900	117,900	119,600	120,900	122,000	122,900	123,600	
Electronic Form 990-PF	30,836	39,100	45,800	51,000	54,800	57,700	59,900	61,500	62,700	
Form 990-T	145,131	153,300	161,100	168,200	174,500	180,000	184,900	189,100	192,900	
Form 4720	2,311	2,600	2,700	2,700	2,800	2,800	2,800	2,800	2,800	
Form 5227	114,395	113,100	111,600	110,700	110,100	109,700	109,500	109,400	109,300	
Form 1041-A	10,473	9,700	9,200	8,900	8,700	8,600	8,500	8,500	8,500	
Government Entity/Bonds	52,337	52,900	52,400	52,100	51,900	51,700	51,600	51,500	51,400	
Form 8038	3,088	3,200	3,200	3,100	3,000	3,000	2,900	2,900	2,800	
Form 8038-B	28	0	0	0	0	0	0	0	0	
Form 8038-CP	10,471	10,600	10,700	10,700	10,700	10,700	10,700	10,700	10,700	
Form 8038-G	26,329	26,400	26,000	25,800	25,700	25,600	25,500	25,500	25,500	
Form 8038-GC	10,532	10,900	10,800	10,700	10,700	10,700	10,700	10,700	10,700	
Form 8038-T	1,301	1,000	1,000	1,000	900	900	900	900	900	
Form 8038-TC	412	500	600	600	600	600	600	600	600	
Form 8328	176	200	200	200	200	200	200	200	200	
Political Organizations, Total	10,630	10,900	11,800	11,100	11,900	11,100	12,000	11,200	12,000	
Form 1120-POL, Total	5,146	5,700	5,800	5,800	5,700	5,700	5,700	5,700	5,700	
Electronic Form 1120-POL	51	100	200	300	400	600	800	1,100	1,400	
Form 8871**	2,579	2,300	2,600	2,400	2,600	2,400	2,700	2,500	2,700	
Form 8872, Total	2,905	2,900	3,400	2,900	3,400	3,000	3,600	3,000	3,600	
Electronic Form 8872	2,187	2,200	1,900	1,800	1,900	1,900	2,000	1,900	2,000	
Excise, Total	1,186,218	1,149,600	1,184,000	1,199,200	1,211,400	1,221,900	1,231,100	1,239,100	1,246,000	
Form 11-C	4,862	4,700	4,400	4,100	3,900	3,700	3,500	3,300	3,100	
Form 720	122,757	173,600	196,400	204,700	208,700	211,900	214,400	216,300	217,900	
Electronic Form 720	277	500	900	1,200	1,600	1,900	2,300	2,600	2,900	
Form 730	29,886	29,200	28,400	27,900	27,600	27,400	27,400	27,300	27,300	
Form 2290	1,018,856	932,400	943,400	953,300	962,100	970,000	977,000	983,300	988,900	
Electronic Form 2290	226,124	228,300	270,400	303,700	328,000	345,600	368,500	367,900	374,800	
Form 8849	9,857	9,700	9,500	9,300	9,100	9,000	8,900	8,700	8,700	
Electronic Form 8849	1,618	1,900	2,200	2,600	3,100	3,600	4,200	5,000	5,800	
Excise Taxes re Employee Plans, Form 5330	20,428	20,600	20,500	20,300	20,200	20,000	19,900	19,800	19,600	
Form 5500-EZ, One-Participant Retirement Plans	121,140	114,400	114,400	114,400	114,400	114,400	114,400	114,400	114,400	
Payment or Refund under Sec. 7519, Form 8752	33,169	32,100	31,100	30,200	29,300	28,400	27,500	26,600	25,800	
Supplemental Documents, Total	22,534,529	25,841,900	25,426,800	24,989,500	24,573,100	24,202,700	24,577,000	24,979,800	25,382,200	
Form 1040-X	4,643,932	4,788,100	4,932,300	5,076,500	5,220,700	5,364,900	5,509,100	5,653,200	5,797,400	
Form 4868, Total	11,010,227	14,066,700	13,398,100	12,717,000	12,036,700	11,412,700	11,533,300	11,683,800	11,832,800	
Electronic Form 4868	5,891,709	7,942,900	7,917,000	7,891,200	7,865,300	7,839,400	8,400,800	8,962,100	9,523,500	
Form 1120-X	5,229	6,000	6,500	7,000	7,500	8,000	8,500	9,000	9,500	
Form 5558	467,905	478,000	484,000	490,000	496,000	502,000	508,000	514,000	520,000	
Form 7004, Total	5,818,682	5,892,400	5,969,100	6,045,800	6,122,500	6,199,200	6,275,900	6,352,600	6,429,300	
Electronic Form 7004	3,228,745	3,806,700	4,192,200	4,497,000	4,742,900	4,942,900	5,109,900	5,251,800	5,374,700	
Form 8868, Total	588,554	610,700	636,700	663,200	689,600	715,800	741,800	767,600	793,200	
Electronic Form 8868	207,084	250,700	299,200	348,800	398,700	448,600	498,600	548,500	598,500	

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 Data Analysis
 Spring 2013 Publication 6292

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

Type of Return/BOD	Actual - FY 2012	Projected									
		2013	2014	2015	2016	2017	2018	2019	2020		
Individual Income Tax, Total	145,400,111	147,375,600	149,678,700	151,905,900	153,996,800	155,932,900	157,191,600	158,128,200	159,189,300		
Small Business/Self Employed	44,048,636	45,002,200	45,675,200	46,302,600	46,877,700	47,440,800	47,836,800	48,163,900	48,473,400		
Wage and Investment	101,351,275	102,373,400	104,003,500	105,603,200	107,119,100	108,492,100	109,354,900	109,964,300	110,715,900		
Corporation Income Tax, Total	6,802,325	6,759,600	6,738,900	6,717,900	6,696,400	6,674,600	6,652,500	6,630,400	6,608,100		
Small Business/Self Employed	6,672,436	6,624,900	6,603,600	6,582,300	6,560,600	6,538,700	6,516,500	6,494,200	6,472,300		
Large and Mid-Sized Business	117,503	121,000	121,600	122,000	122,200	122,300	122,500	122,600	122,200		
Tax Exempt/Government Entities	12,386	13,700	13,600	13,600	13,600	13,600	13,600	13,600	13,500		
Partnership Returns	3,625,937	3,647,800	3,666,000	3,681,300	3,694,000	3,704,700	3,713,600	3,721,100	3,727,300		
Small Business/Self Employed	3,475,091	3,499,500	3,517,000	3,531,600	3,543,900	3,554,100	3,562,700	3,569,800	3,575,800		
Large and Mid-Sized Business	150,401	147,800	148,500	149,100	149,700	150,100	150,500	150,800	151,000		
Tax Exempt/Government Entities	445	500	500	500	500	500	500	500	500		
Employment Tax, Total	29,551,005	29,857,400	29,977,300	30,067,400	30,137,100	30,188,100	30,222,200	30,248,500	30,271,000		
Small Business/Self Employed	26,857,375	27,120,500	27,225,100	27,297,700	27,351,700	27,389,300	27,412,600	27,429,600	27,444,300		
Large and Mid-Sized Business	660,249	683,600	683,400	683,700	684,300	684,800	685,200	685,600	686,000		
Tax Exempt/Government Entities	2,033,381	2,053,400	2,068,700	2,085,900	2,101,100	2,113,900	2,124,400	2,133,200	2,140,700		
Excise, Total	1,186,218	1,149,600	1,184,000	1,199,200	1,211,400	1,221,900	1,231,100	1,239,100	1,246,000		
Small Business/Self Employed	1,089,003	1,055,400	1,087,000	1,100,900	1,112,100	1,121,800	1,130,200	1,137,500	1,143,900		
Large and Mid-Sized Business	69,638	67,500	69,500	70,400	71,100	71,700	72,300	72,700	73,100		
Tax Exempt/Government Entities	27,577	26,700	27,500	27,900	28,200	28,400	28,600	28,800	29,000		
Exempt Organization, Total	1,364,529	1,474,400	1,550,100	1,614,300	1,666,900	1,710,600	1,746,700	1,776,400	1,800,900		
Tax Exempt/Government Entities	1,364,529	1,474,400	1,550,100	1,614,300	1,666,900	1,710,600	1,746,700	1,776,400	1,800,900		
Employee Plans, Forms 5500, 5500EZ, and 5500SF	915,409	903,500	903,500	903,500	903,500	903,500	903,500	903,500	903,500		
Tax Exempt/Government Entities	915,409	903,500	903,500	903,500	903,500	903,500	903,500	903,500	903,500		

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

Internal Revenue Service
Office of Research, Forecasting and Data Analysis
Spring 2013 Publication 6292

**Table 3. Accuracy Measures for U.S. Forecasts of Major Return Categories
Mean Absolute Percent Error (MAPE) and Number of Overprojections
for the Four (4) Most Recent Projection Cycles**

Item	Calendar Year 2012 Actual * (thousands)	Projection Error on Forecasts for:				
		1 Year Ahead N=4	2 Years Ahead N=4	3 Years Ahead N=4	4 Years Ahead N=4	5 Years Ahead N=4
Grand Total - Selected Returns *	239,107					
MAPE		1.13%	1.38%	2.49%	3.42%	4.37%
Number of Overprojections		3	4	4	4	4
Grand Total - Paper	93,512					
MAPE		3.99%	10.00%	15.11%	18.15%	19.55%
Number of Overprojections		4	4	4	4	4
Grand Total - E-file/ Mag Tape	145,596					
MAPE		1.63%	5.67%	7.60%	7.78%	7.14%
Number of Overprojections		1	0	0	0	1
Total Primary - Selected Returns *	216,734					
MAPE		5.65%	4.78%	3.36%	2.27%	1.15%
Number of Overprojections		0	1	2	1	1
Primary Total - Paper	80,481					
MAPE		1.83%	7.24%	14.97%	19.57%	23.28%
Number of Overprojections		4	4	4	4	4
Primary Total - E-file/ Mag Tape	136,253					
MAPE		1.20%	3.66%	6.44%	7.59%	7.96%
Number of Overprojections		0	0	0	0	0
Individual Total	146,456					
MAPE		2.09%	2.55%	2.69%	2.43%	1.92%
Number of Overprojections		0	1	1	1	1
Individual Total - Paper	26,816					
MAPE		2.40%	7.24%	15.52%	22.00%	29.42%
Number of Overprojections		3	3	4	4	4
Individual Total - E-file	118,785					
MAPE		1.00%	3.19%	6.05%	7.34%	8.58%
Number of Overprojections		0	0	0	0	0
Individual Estimated Tax	23,430					
MAPE		5.33%	12.72%	23.89%	31.18%	34.76%
Number of Overprojections		2	3	4	4	4
Fiduciary Total	3,048					
MAPE		0.45%	2.11%	7.34%	15.70%	25.51%
Number of Overprojections		2	4	4	4	4
Partnership Total	3,550					
MAPE		1.80%	5.71%	8.50%	9.83%	7.73%
Number of Overprojections		3	4	4	3	2
Corporation Total	6,671					
MAPE		1.79%	3.16%	4.84%	6.16%	6.64%
Number of Overprojections		4	4	4	4	4
Employment Total	29,692					
MAPE		1.40%	1.64%	3.65%	5.67%	5.62%
Number of Overprojections		2	3	3	3	3
Exempt Organization Total	1,411					
MAPE		6.93%	5.85%	11.87%	19.96%	23.06%
Number of Overprojections		2	3	0	0	0
Excise Total	1,017					
MAPE		13.66%	17.31%	24.09%	21.51%	22.20%
Number of Overprojections		2	3	3	3	3

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

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.
- 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 (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.
- “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>
Calendar Year Return Projections for the United States and IRS Campuses	6186	Fall
Calendar Year Projections of Individual Returns by Major Processing Categories	6187	Spring Fall
Calendar Year Projections of Information and Withholding Documents for the United States And IRS Campuses	6961	Summer
Calendar Year Return Projections by State	6149	Winter

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**

Publication 6292

Fall 2013

Fiscal Year Return Projections for the United States
2013 - 2020



Office of Research
Research, Analysis and Statistics

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Forecasts Available Electronically

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

**Fiscal Year Return Projections for the United States:
2013 – 2020**

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Overview

The following Fall 2013 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) 2012 through 2020 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 August 2013, 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 2012 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.

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 237.9 million in fiscal year 2012, a decrease of 1.36 percent over FY 2011. After FY 2012, grand total return filings are projected to grow at an average annual rate of 0.9 percent, reaching 254.8 million by FY 2020. 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.

Changes in Estate and Gift Tax

Enacted in January of 2013, the American Taxpayer Relief Act (ATRA) of 2012 extended a modified version of the estate tax parameters that were enacted as part of the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010. Specifically, ATRA extended the \$5 million per decedent exemption amount as well as the gift tax parameters of \$5 million exemption level (both indexed for inflation). In addition, ATRA extended portability rules related to the passing of an exemption amount from a decedent to a surviving spouse. The estimates developed in this publication reflect the marginal adjustments based on the current provisions.

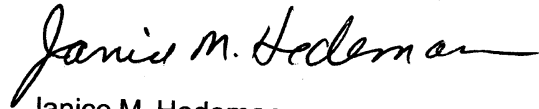
Track Record of Projection Accuracy

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 2009 through 2012, 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 table presents two measures of projection accuracy; the mean absolute percent error (MAPE) and the number of over-projections. The MAPE is computed as the average percent projection error regardless of whether they were over- or under-projections over the four projection cycles. The number of over-projections can show whether projections are consistently over- or under- projected. A value of two indicates balanced forecasts over the four cycles. The table groups these two measures by time horizon. The time horizon is determined by when the forecast was made and for what future year. For example, a forecast for 2012 made in 2009 would be part of the “3-years-ahead” time horizon.

Comments and Questions

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



Janice M. Hedemann
Director, Office of Research

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

Type of Return	Actual - FY	Projected							
	2012	2013	2014	2015	2016	2017	2018	2019	2020
Grand Total	237,925,538	240,799,600	242,737,700	245,269,600	247,666,800	250,121,400	251,870,400	253,284,300	254,809,100
Paper Grand Total	92,924,977	87,155,000	83,882,500	82,397,900	81,174,100	80,469,600	78,758,500	77,138,500	75,979,000
Electronic Grand Total	145,000,561	153,644,600	158,855,200	162,871,600	166,492,800	169,651,800	173,111,900	176,145,800	178,830,000
Total Primary Returns	215,391,009	217,169,400	219,225,200	221,611,900	223,852,600	225,901,900	227,246,900	228,252,100	229,369,600
Individual Income Tax, Total	146,243,886	147,434,000	149,124,500	151,341,300	153,446,500	155,392,400	156,659,400	157,604,900	158,672,100
Forms 1040, 1040-A, and 1040-EZ, Total	145,400,111	146,534,100	148,202,700	150,405,900	152,496,800	154,432,900	155,691,600	156,628,200	157,689,300
Paper Forms 1040/1040-A/1040-EZ	27,025,185	24,589,900	22,938,200	22,408,100	21,885,200	21,401,900	20,429,900	19,387,600	18,716,700
Electronic Forms 1040/1040A/1040EZ	118,374,926	121,944,200	125,264,500	127,997,800	130,611,600	133,031,000	135,261,700	137,240,600	138,972,600
Forms 1040-NR/NR-EZ/C	624,637	666,900	686,500	697,600	709,300	716,700	722,900	729,700	733,800
Forms 1040-PR and 1040-SS	219,138	233,000	235,300	237,800	240,400	242,800	244,900	247,000	249,000
Electronic Forms 1040-NR/NR-EZ/C/PR/SS	76,223	77,600	78,600	79,900	81,600	83,600	85,800	87,400	88,700
Individual Estimated Tax, Form 1040-ES, Total	22,157,924	22,310,400	22,312,600	22,314,800	22,316,900	22,318,900	22,320,900	22,322,800	22,324,600
Paper Form 1040-ES	22,057,495	22,175,100	22,171,400	22,171,000	22,170,500	22,170,300	22,170,300	22,170,200	22,170,100
Electronic (Credit Card) Form 1040-ES	100,429	135,300	141,200	143,800	146,300	148,600	150,600	152,600	154,500
Fiduciary, Form 1041, Total	3,061,029	3,015,800	3,007,200	3,002,900	3,000,200	2,998,500	2,997,400	2,996,700	2,996,300
Paper Form 1041	992,538	814,400	640,600	512,200	417,300	347,200	295,300	256,900	228,500
Electronic Form 1041	2,068,491	2,201,400	2,366,600	2,490,800	2,582,900	2,651,300	2,702,100	2,739,800	2,767,800
Fiduciary Estimated Tax, Form 1041-ES	400,464	424,100	424,100	424,100	424,100	424,100	424,100	424,100	424,100
Partnership, Forms 1065/1065-B, Total	3,625,937	3,569,500	3,587,700	3,602,900	3,615,600	3,626,200	3,635,100	3,642,600	3,648,800
Paper Forms 1065/1065-B	1,363,086	1,069,000	829,700	649,500	515,300	415,300	341,100	285,900	244,900
Electronic Forms 1065/1065-B	2,262,851	2,500,500	2,758,000	2,953,400	3,100,400	3,210,900	3,294,100	3,356,700	3,403,900
Corporation Income Tax, Total	6,802,325	6,656,800	6,636,600	6,615,500	6,594,100	6,572,200	6,550,200	6,528,000	6,505,700
Paper Corporation Returns, Total	2,979,025	2,294,700	1,896,600	1,596,200	1,368,500	1,195,600	1,063,700	962,600	884,700
Electronic Corporation Returns, Total	3,823,300	4,362,100	4,739,900	5,019,300	5,225,500	5,376,700	5,486,500	5,565,400	5,621,000
Forms 1120 Total	1,912,012	1,856,000	1,824,400	1,793,300	1,762,800	1,732,700	1,703,200	1,674,200	1,645,700
Electronic Form 1120	954,070	1,074,600	1,163,300	1,229,000	1,276,100	1,308,900	1,330,600	1,343,900	1,350,600
Form 1120-C	8,797	8,900	8,900	9,000	9,000	9,100	9,200	9,200	9,300
Form 1120-F	35,630	37,600	38,900	39,900	40,800	41,600	42,400	43,100	43,800
Electronic Form 1120-F	8,708	11,800	14,100	15,700	16,900	18,000	18,900	19,600	20,200
Form 1120-H	236,643	241,500	245,700	249,700	253,400	256,900	260,200	263,300	266,300
Forms 1120-FSC/LND/PC/REIT/RIC/SF	29,574	31,200	32,100	33,100	34,000	35,000	35,900	36,900	37,800
Form 1120-S	4,579,669	4,481,600	4,486,500	4,490,700	4,494,100	4,497,000	4,499,300	4,501,300	4,503,000
Electronic Form 1120-S	2,860,522	3,275,700	3,562,500	3,774,700	3,932,500	4,049,800	4,137,100	4,201,900	4,250,200
Small Corporation Election, Form 2553	399,160	391,900	392,700	393,600	394,400	395,300	396,200	397,000	397,900
*"REMIC" Income Tax, Form 1066	35,159	37,200	38,500	39,800	41,100	42,400	43,600	44,900	46,200
Estate, Forms 706, 706NA/GS(D)/GS(T), Total	26,859	33,300	36,500	38,500	40,500	42,500	44,500	46,500	48,500
Gift, Form 709	249,451	273,100	283,900	290,300	296,700	303,200	309,600	316,100	322,600
Employment Tax, Total	29,551,005	30,309,900	30,577,300	30,667,400	30,737,100	30,788,100	30,822,200	30,848,500	30,871,000
Paper Employment Returns, Total	21,498,008	21,020,400	20,750,400	20,591,400	20,454,100	20,387,600	20,270,100	20,217,200	20,189,100
Electronic Employment Returns, Total	8,052,997	9,289,500	9,826,800	10,076,000	10,283,000	10,400,500	10,552,200	10,631,300	10,681,900
Forms 940, 940-EZ and 940-PR, Total	5,609,341	5,666,500	5,678,100	5,689,000	5,699,800	5,710,700	5,721,600	5,732,400	5,743,300
Paper Forms 940, 940-EZ and 940-PR	4,111,477	3,999,300	3,933,100	3,900,000	3,868,900	3,839,900	3,794,800	3,769,500	3,746,200
Form 940 E-File/On-line/XML	1,497,864	1,667,200	1,745,000	1,789,000	1,830,900	1,870,800	1,926,800	1,962,900	1,997,100
Forms 941, 941-PR and 941-SS, Total	23,482,781	24,210,800	24,489,000	24,587,500	24,663,800	24,719,600	24,757,500	24,786,100	24,810,000
Paper 941, 941-PR/SS, Total	16,934,866	16,596,900	16,415,900	16,309,300	16,220,600	16,199,100	16,141,500	16,127,200	16,134,800
Form 941 E-File/On-line/XML	6,547,915	7,613,800	8,073,200	8,278,200	8,443,200	8,520,500	8,616,100	8,658,900	8,675,300
Forms 943, 943 PR and 943SS	206,244	201,700	196,300	191,500	186,400	181,200	175,600	170,300	164,700
Form 944, Total	165,083	146,000	132,900	122,100	113,000	105,400	99,000	93,700	89,200
Paper Form 944	157,865	137,500	124,200	113,200	104,000	96,300	89,700	84,200	79,700
Electronic Form 944	7,218	8,500	8,600	8,800	9,000	9,100	9,300	9,500	9,500
Form 945	85,773	83,100	79,100	75,600	72,300	69,300	66,700	64,200	62,000
Form CT-1	1,783	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800

Notes:

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.

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

Type of Return	Actual - FY	Projected								
	2012	2013	2014	2015	2016	2017	2018	2019	2020	
Withholding on Foreign Persons, Form 1042	38,886	39,500	40,400	41,200	42,100	43,000	43,900	44,800	45,700	
Exempt Organizations, Total	1,364,529	1,480,600	1,557,500	1,621,700	1,674,200	1,718,000	1,754,100	1,783,800	1,808,300	
Paper Exempt Organizations, Total	683,559	678,500	667,500	662,900	659,900	658,500	658,300	658,700	659,500	
Electronic Exempt Organizations, Total	680,970	802,000	890,000	958,800	1,014,400	1,059,400	1,095,900	1,125,200	1,148,700	
Form 990, Total	301,887	321,800	333,100	341,800	347,100	351,100	354,000	356,000	357,400	
Electronic Form 990	134,333	164,500	185,600	196,700	204,500	210,300	214,700	217,800	220,200	
Form 990-EZ	167,554	157,300	147,500	145,100	142,600	140,800	139,300	138,200	137,200	
Electronic Form 990-EZ	72,110	81,100	91,300	101,200	108,800	114,600	119,000	122,300	124,800	
Form 990-N*	443,691	517,300	567,500	610,600	647,000	677,600	703,100	724,200	741,700	
Form 990-PF, Total	106,957	108,400	110,900	112,900	114,600	115,900	117,000	117,900	118,600	
Electronic Form 990-PF	30,836	39,100	45,500	50,300	54,000	56,900	59,100	60,800	62,100	
Form 990-T	145,131	159,700	168,500	175,600	181,900	187,400	192,300	196,500	200,200	
Form 4720	2,311	2,600	2,700	2,700	2,800	2,800	2,800	2,800	2,800	
Form 5227	114,395	113,100	111,600	110,700	110,100	109,700	109,500	109,400	109,300	
Form 1041-A	10,473	9,700	9,200	8,900	8,700	8,600	8,500	8,500	8,500	
Government Entity/Bonds	52,337	52,700	52,200	51,800	51,600	51,400	51,300	51,200	51,100	
Form 8038	3,088	3,200	3,200	3,100	3,000	3,000	2,900	2,900	2,800	
Form 8038-B	28	0	0	0	0	0	0	0	0	
Form 8038-CP	10,471	10,600	10,700	10,700	10,700	10,700	10,700	10,700	10,700	
Form 8038-G	26,329	26,400	26,000	25,800	25,700	25,600	25,500	25,500	25,500	
Form 8038-GC	10,532	10,900	10,800	10,700	10,700	10,700	10,700	10,700	10,700	
Form 8038-T	1,301	1,000	1,000	1,000	900	900	900	900	900	
Form 8038-TC	412	300	300	300	300	300	300	300	300	
Form 8328	176	200	200	200	200	200	200	200	200	
Political Organizations, Total	10,630	10,200	11,000	10,200	11,000	10,300	11,100	10,300	11,200	
Form 1120-POL, Total	5,146	5,000	4,900	4,900	4,900	4,900	4,800	4,800	4,800	
Electronic Form 1120-POL	51	100	200	300	400	600	800	1,100	1,400	
Form 8871**	2,579	2,300	2,600	2,400	2,600	2,400	2,700	2,500	2,700	
Form 8872, Total	2,905	2,900	3,400	2,900	3,500	3,000	3,600	3,000	3,600	
Electronic Form 8872	2,187	2,200	2,600	2,200	2,700	2,300	2,700	2,300	2,800	
Excise, Total	1,186,218	947,000	960,800	975,500	987,200	997,300	1,006,200	1,013,800	1,020,400	
Form 11-C	4,862	4,700	4,400	4,100	3,900	3,700	3,500	3,300	3,100	
Form 720	122,757	173,600	198,400	204,700	208,700	211,900	214,400	216,300	217,900	
Electronic Form 720	277	500	900	1,200	1,600	1,900	2,300	2,600	2,900	
Form 730	29,886	29,200	28,400	27,900	27,600	27,400	27,400	27,300	27,300	
Form 2290	1,018,856	729,900	720,200	729,600	737,900	745,400	752,100	758,000	763,400	
Electronic Form 2290	226,124	225,300	270,400	303,700	328,000	345,600	358,500	367,900	374,800	
Form 8849	9,857	9,700	9,500	9,300	9,100	9,000	8,900	8,800	8,700	
Electronic Form 8849	1,618	1,300	1,500	1,700	2,000	2,500	3,200	4,400	5,800	
Excise Taxes re Employee Plans, Form 5330	20,428	20,600	20,500	20,300	20,200	20,000	19,900	19,800	19,600	
Form 5500-EZ, One-Participant Retirement Plans	121,140	121,100	121,100	121,100	121,100	121,100	121,100	121,100	121,100	
Payment or Refund under Sec. 7519, Form 8752	33,169	32,100	31,100	30,200	29,300	28,400	27,500	26,600	25,800	
Supplemental Documents, Total	22,534,529	23,630,200	23,512,500	23,657,600	23,814,200	24,219,500	24,623,500	25,032,300	25,439,500	
Form 1040-X	4,643,932	4,000,600	4,039,800	4,077,400	4,113,500	4,148,200	4,181,700	4,214,000	4,245,200	
Form 4868, Total	11,010,227	12,371,900	12,099,700	12,097,400	12,108,300	12,369,400	12,630,700	12,898,300	13,165,500	
Electronic Form 4868	5,891,709	7,942,900	7,917,000	7,891,200	7,865,300	7,839,400	8,400,800	8,962,100	9,523,500	
Form 1120-X	5,229	6,000	6,500	7,000	7,500	8,000	8,500	9,000	9,500	
Form 5558	467,905	478,000	484,000	490,000	496,000	502,000	508,000	514,000	520,000	
Form 7004, Total	5,818,682	6,163,000	6,245,000	6,321,700	6,398,400	6,475,100	6,551,800	6,628,500	6,705,200	
Electronic Form 7004	3,228,745	3,904,900	4,292,000	4,596,800	4,842,100	5,042,700	5,209,700	5,351,800	5,474,500	
Form 8868, Total	588,554	610,600	637,500	664,100	690,500	716,700	742,700	768,500	794,100	
Electronic Form 8868	207,084	252,500	302,500	352,500	402,500	452,400	502,400	552,400	602,400	

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.

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

Type of Return/BOD	Actual - FY 2012	Projected							
		2013	2014	2015	2016	2017	2018	2019	2020
Individual Income Tax, Total	145,400,111	146,534,100	148,202,700	150,405,900	152,496,800	154,432,900	155,691,600	156,628,200	157,689,300
Small Business/Self Employed	44,048,836	44,649,600	45,109,800	45,717,700	46,289,600	46,849,800	47,243,000	47,567,500	47,874,500
Wage and Investment	101,351,275	101,884,400	103,092,900	104,688,200	106,207,100	107,583,100	108,448,600	109,060,700	109,814,800
Corporation Income Tax, Total	6,802,325	6,656,800	6,636,600	6,615,500	6,594,100	6,572,200	6,550,200	6,528,000	6,505,700
Small Business/Self Employed	6,672,436	6,524,100	6,503,300	6,482,000	6,460,400	6,438,400	6,416,300	6,394,000	6,371,600
Large and Mid-Sized Business	117,503	119,200	119,800	120,100	120,300	120,500	120,600	120,700	120,800
Tax Exempt/Government Entities	12,386	13,500	13,400	13,400	13,400	13,400	13,400	13,400	13,400
Partnership Returns	3,625,937	3,569,500	3,587,700	3,602,900	3,615,600	3,626,200	3,635,100	3,642,600	3,648,800
Small Business/Self Employed	3,475,091	3,421,000	3,438,400	3,453,000	3,465,200	3,475,400	3,483,900	3,491,000	3,497,000
Large and Mid-Sized Business	150,401	148,100	148,800	149,400	150,000	150,400	150,800	151,100	151,300
Tax Exempt/Government Entities	445	400	400	400	400	400	400	400	400
Employment Tax, Total	29,551,005	30,309,900	30,577,300	30,667,400	30,737,100	30,788,100	30,822,200	30,848,500	30,871,000
Small Business/Self Employed	26,857,375	27,531,500	27,770,100	27,842,400	27,896,300	27,933,700	27,956,800	27,973,700	27,988,200
Large and Mid-Sized Business	660,249	693,900	697,100	697,400	697,900	698,400	698,800	699,200	699,600
Tax Exempt/Government Entities	2,033,381	2,084,500	2,110,100	2,127,600	2,142,900	2,155,900	2,166,600	2,175,500	2,183,200
Excise, Total	1,186,218	947,000	960,800	975,500	987,200	997,300	1,006,200	1,013,800	1,020,400
Small Business/Self Employed	1,089,003	850,800	859,900	873,200	883,900	893,200	901,200	908,300	914,400
Large and Mid-Sized Business	69,638	68,300	72,900	74,500	75,600	76,600	77,300	77,900	78,400
Tax Exempt/Government Entities	27,577	27,900	28,000	27,800	27,700	27,600	27,600	27,600	27,600
Exempt Organization, Total	1,364,529	1,480,600	1,557,500	1,621,700	1,674,200	1,718,000	1,754,100	1,783,800	1,808,300
Tax Exempt/Government Entities	1,364,529	1,480,600	1,557,500	1,621,700	1,674,200	1,718,000	1,754,100	1,783,800	1,808,300
Employee Plans, Forms 5500, 5500EZ, and 5500SF	915,409	915,400	915,400	915,400	915,400	915,400	915,400	915,400	915,400
Tax Exempt/Government Entities	915,409	915,400	915,400	915,400	915,400	915,400	915,400	915,400	915,400

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

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**Table 3. Accuracy Measures for U.S. Forecasts of Major Return Categories
Mean Absolute Percent Error (MAPE) and Number of Overprojections
for the Four (4) Most Recent Projection Cycles**

Item	Calendar Year 2012 Actual * (thousands)	Projection Error on Forecasts for:				
		1 Year Ahead N=4	2 Years Ahead N=4	3 Years Ahead N=4	4 Years Ahead N=4	5 Years Ahead N=4
Grand Total - Selected Returns *	239,107					
MAPE		1.13%	1.38%	2.49%	3.42%	4.37%
Number of Overprojections		3	4	4	4	4
Grand Total - Paper	93,512					
MAPE		3.99%	10.00%	15.11%	18.15%	19.55%
Number of Overprojections		4	4	4	4	4
Grand Total - E-file/ Mag Tape	145,596					
MAPE		1.63%	5.67%	7.60%	7.78%	7.14%
Number of Overprojections		1	0	0	0	1
Total Primary - Selected Returns *	216,734					
MAPE		5.65%	4.78%	3.36%	2.27%	1.15%
Number of Overprojections		0	1	2	1	1
Primary Total - Paper	80,481					
MAPE		1.83%	7.24%	14.97%	19.57%	23.28%
Number of Overprojections		4	4	4	4	4
Primary Total - E-file/ Mag Tape	136,253					
MAPE		1.20%	3.66%	6.44%	7.59%	7.96%
Number of Overprojections		0	0	0	0	0
Individual Total	146,456					
MAPE		2.09%	2.55%	2.69%	2.43%	1.92%
Number of Overprojections		0	1	1	1	1
Individual Total - Paper	26,816					
MAPE		2.40%	7.24%	15.52%	22.00%	29.42%
Number of Overprojections		3	3	4	4	4
Individual Total - E-file	118,785					
MAPE		1.00%	3.19%	6.05%	7.34%	8.58%
Number of Overprojections		0	0	0	0	0
Individual Estimated Tax	23,430					
MAPE		5.33%	12.72%	23.89%	31.18%	34.76%
Number of Overprojections		2	3	4	4	4
Fiduciary Total	3,048					
MAPE		0.45%	2.11%	7.34%	15.70%	25.51%
Number of Overprojections		2	4	4	4	4
Partnership Total	3,550					
MAPE		1.80%	5.71%	8.50%	9.83%	7.73%
Number of Overprojections		3	4	4	3	2
Corporation Total	6,671					
MAPE		1.79%	3.16%	4.84%	6.16%	6.64%
Number of Overprojections		4	4	4	4	4
Employment Total	29,692					
MAPE		1.40%	1.64%	3.65%	5.67%	5.62%
Number of Overprojections		2	3	3	3	3
Exempt Organization Total	1,411					
MAPE		6.93%	5.85%	11.87%	19.96%	23.06%
Number of Overprojections		2	3	0	0	0
Excise Total	1,017					
MAPE		13.66%	17.31%	24.09%	21.51%	22.20%
Number of Overprojections		2	3	3	3	3

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

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.
- 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 (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.
- “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>
Calendar Year Return Projections for the United States and IRS Campuses	6186	Fall
Calendar Year Projections of Individual Returns by Major Processing Categories	6187	Spring Fall
Calendar Year Projections of Information and Withholding Documents for the United States And IRS Campuses	6961	Summer
Calendar Year Return Projections by State	6149	Winter

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**

