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Publication 6292

Spring 2014

Fiscal Year Return Projections for the United States
2014 - 2021



Office of Research
Research, Analysis and Statistics

Publication 6292 (revised 6-2014) 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:
2014 – 2021**

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Overview

The following Spring 2014 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) 2013 through 2021 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 2014, 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 2013 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 240.9 million in fiscal year 2013, an increase of 1.3 percent over FY 2012. After FY 2013, grand total return filings are projected to grow at an average annual rate of 1.1 percent, reaching 262.7 million by FY 2021. 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 2010 through 2013, 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 2013 made in 2010 would be part of the “3-years-ahead” time horizon.

Comments and Questions

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



Janice M. Hedemann
Director, Office of Research

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

Type of Return	Actual - FY 2013	2014	2015	2016	2017	2018	2019	2020	2021
Grand Total	240,942,504	244,429,200	248,182,200	251,671,800	254,831,300	257,196,200	259,116,700	261,085,900	262,728,500
Paper Grand Total	89,486,946	86,798,800	85,133,600	84,043,100	82,930,300	81,352,500	79,625,600	78,315,700	76,732,300
Electronic Grand Total	151,455,558	157,630,400	163,048,600	167,628,600	171,901,000	175,843,700	179,491,100	182,770,200	185,996,200
Total Primary Returns	217,005,736	219,320,600	222,219,200	224,925,000	227,378,900	229,080,300	230,356,700	231,687,800	232,706,100
Individual Income Tax, Total	145,996,474	147,869,100	150,168,800	152,323,300	154,310,000	155,580,800	156,538,600	157,642,400	158,425,600
Forms 1040, 1040-A, and 1040-EZ, Total	145,124,600	147,019,200	149,305,800	151,447,800	153,419,600	154,680,700	155,630,100	156,725,900	157,501,000
Paper Forms 1040/1040-A/1040-EZ	24,198,769	22,655,000	21,621,400	21,029,100	20,386,900	19,228,200	17,946,600	17,063,000	15,890,800
Electronic Forms 1040/1040-A/1040-EZ	120,928,091	124,364,200	127,684,400	130,418,700	133,032,700	135,452,500	137,683,500	139,662,900	141,610,200
Forms 1040-NR/NR-EZ/C	665,716	625,300	636,200	646,200	656,600	665,900	672,100	678,100	684,100
Forms 1040-PR and 1040-SS	215,696	224,600	226,600	229,300	231,800	234,300	236,400	238,500	240,500
Electronic Forms 1040-NR/NR-EZ/C/PR/SS	55,961	57,300	58,300	59,600	61,300	63,200	65,500	67,000	68,300
Individual Estimated Tax, Form 1040-ES, Total	23,460,629	23,881,100	24,254,800	24,612,500	24,900,100	25,154,200	25,306,900	25,369,000	25,445,300
Paper Form 1040-ES	23,321,197	23,736,500	24,107,200	24,462,300	24,747,500	24,999,300	25,150,000	25,249,300	25,323,300
Electronic (Credit Card) Form 1040-ES	139,432	144,600	147,600	150,200	152,600	154,900	156,900	159,600	121,900
Fiduciary, Form 1041, Total	3,192,115	3,245,400	3,268,100	3,279,400	3,288,800	3,298,000	3,307,100	3,316,300	3,325,400
Paper Form 1041	911,830	739,000	607,500	507,000	432,000	376,300	335,200	304,700	282,300
Electronic Form 1041	2,280,285	2,506,400	2,660,600	2,772,400	2,856,800	2,921,700	2,971,900	3,011,600	3,043,100
Fiduciary Estimated Tax, Form 1041-ES	541,088	497,000	496,300	496,300	496,300	496,300	496,300	496,300	496,300
Partnership, Forms 1065/1065-B, Total	3,685,725	3,695,200	3,744,800	3,794,500	3,844,100	3,893,800	3,943,000	3,993,100	4,042,800
Paper Forms 1065/1065-B	1,143,697	867,600	698,100	553,800	463,400	378,500	322,800	281,400	250,800
Electronic Forms 1065/1065-B	2,541,828	2,827,600	3,056,700	3,240,800	3,380,700	3,515,300	3,620,200	3,711,700	3,791,900
Corporation Income Tax, Total	6,771,524	6,698,800	6,704,300	6,706,300	6,704,900	6,700,400	6,693,500	6,684,500	6,673,600
Paper Corporation Returns, Total	2,527,317	2,069,500	1,770,700	1,543,000	1,369,400	1,236,600	1,134,700	1,056,200	995,300
Electronic Corporation Returns, Total	4,244,207	4,629,300	4,933,700	5,163,300	5,335,500	5,463,800	5,558,800	5,628,300	5,678,300
Forms 1120 and 1120-A, Total	1,881,767	1,816,500	1,771,900	1,747,700	1,713,800	1,679,900	1,646,200	1,613,000	1,580,100
Electronic Form 1120	1,080,099	1,153,700	1,217,200	1,261,900	1,291,700	1,309,900	1,319,300	1,321,900	1,319,300
Form 1120-C	9,149	9,000	9,000	9,100	9,100	9,100	9,100	9,100	9,100
Form 1120-F	39,113	40,200	41,200	42,100	43,100	44,000	45,000	46,000	47,000
Electronic Form 1120-F	11,756	14,100	15,700	17,000	18,100	19,100	19,900	20,600	21,300
Form 1120-H	241,957	245,300	249,200	252,800	256,200	259,400	262,400	265,300	268,000
Forms 1120-FS/CL/ND/PC/REIT/RIC/SF	33,322	34,400	35,500	36,600	37,700	38,800	39,900	41,000	42,100
Form 1120-S	4,566,216	4,553,400	4,587,500	4,618,000	4,645,100	4,669,400	4,691,000	4,710,200	4,727,400
Electronic Form 1120-S	3,152,352	3,461,500	3,700,800	3,884,400	4,025,700	4,134,900	4,219,600	4,285,800	4,337,700
Small Corporation Election, Form 2553	407,458	396,700	397,500	398,300	399,000	399,800	400,600	401,400	402,200
"REMIC" Income Tax, Form 1086	37,280	37,600	38,400	39,300	40,100	41,000	41,800	42,600	43,400
Estate, Forms 706, 706NA/GS(D)/GS(T), Total	32,286	38,000	40,500	42,300	43,900	45,400	47,000	48,600	50,300
Gift, Form 709	313,331	389,300	414,400	434,400	450,700	464,100	475,400	485,100	493,400
Employment Tax, Total	29,915,760	29,869,000	29,924,100	29,967,800	30,010,300	30,054,000	30,095,200	30,137,200	30,179,100
Paper Employment Returns, Total	21,074,386	20,514,000	20,175,000	19,826,300	19,481,100	19,141,500	18,803,600	18,470,800	18,142,000
Electronic Employment Returns, Total	8,841,374	9,355,100	9,749,100	10,141,500	10,529,200	10,912,500	11,291,500	11,666,500	12,037,100
Forms 940, 940-EZ and 940-PR, Total	5,704,492	5,712,000	5,730,700	5,745,200	5,757,500	5,768,000	5,777,900	5,787,400	5,796,600
Paper Forms 940, 940-EZ and 940-PR	4,037,232	3,899,500	3,815,500	3,728,000	3,638,300	3,547,600	3,456,700	3,365,900	3,275,600
Form 940 E-File/On-line/XML	1,667,260	1,812,500	1,915,100	2,017,200	2,119,000	2,220,300	2,321,200	2,421,500	2,521,000
Forms 941, 941-PR and 941-SS, Total	23,785,050	23,757,300	23,818,000	23,879,000	23,925,800	23,976,900	24,027,000	24,076,800	24,126,300
Paper 941, 941-PR/SS, Total	16,619,410	16,227,400	15,993,000	15,758,400	15,525,200	15,294,600	15,066,800	14,842,000	14,620,400
Form 941 E-File/On-line/XML	7,165,640	7,529,900	7,825,000	8,114,900	8,400,500	8,682,200	8,960,200	9,234,800	9,505,900
Forms 943, 943-PR and 943-SS, Total	202,275	193,000	186,200	179,200	172,500	166,100	159,600	153,300	147,100
Paper Forms 943, 943-PR and 943-SS	202,275	193,000	186,200	179,200	172,500	166,100	159,600	153,300	147,100
Electronic Forms 943, 943-PR and 943-SS	0	2,100	1,856,000	1,782,000	1,712,000	1,644,000	1,578,000	1,513,000	1,449,000
Forms 944, 944-PR and 944-SS, Total	140,982	129,600	121,100	108,100	98,300	91,700	83,700	76,800	69,800
Paper Forms 944, 944-PR and 944-SS	132,406	121,300	112,800	100,000	90,300	83,900	76,000	69,200	62,300
Electronic Form 944	8,474	8,300	8,200	8,100	7,700	7,800	7,700	7,600	7,500
Form 945	81,273	73,300	66,500	60,200	54,600	49,600	45,200	41,200	37,700
Paper Form 945	81,273	71,000	66,300	59,900	54,200	49,200	44,700	40,700	37,100
Electronic Form 945	0	2,200	200	300	400	500	500	500	600
Form CT-1	1,788	1,800	1,800	1,800	1,700	1,700	1,700	1,700	1,700

Notes: Internal Revenue Service

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									
	2013	2014	2015	2016	2017	Projected		2019	2020	2021
Withholding on Foreign Persons, Form 1042	41,997	42,900	44,100	45,300	46,500	47,700	48,800	50,000	51,200	
Exempt Organizations, Total	1,460,363	1,480,800	1,527,000	1,572,000	1,616,900	1,661,800	1,706,700	1,751,700	1,796,900	
Paper Exempt Organizations, Total	663,513	650,100	651,400	656,200	663,700	673,600	685,200	698,200	712,300	
Electronic Exempt Organizations, Total	796,850	830,700	875,600	915,800	953,200	988,200	1,021,600	1,053,600	1,084,600	
Form 990, Total	311,906	315,200	318,900	321,200	323,500	325,500	328,100	330,500	332,800	
Electronic Form 990	167,742	182,300	190,200	193,800	196,500	198,500	201,400	210,200	212,600	
Form 990-EZ	260,647	261,500	270,300	279,400	286,600	297,700	306,900	316,100	325,300	
Electronic Form 990-EZ	89,338	101,300	113,100	123,400	132,400	140,400	147,600	154,200	160,300	
Form 990-N*	501,701	504,500	525,200	545,500	565,800	586,100	606,400	626,600	646,900	
Form 990-PF, Total	107,662	106,600	108,100	110,900	113,700	116,400	119,200	122,000	124,700	
Electronic Form 990-PF	38,069	42,600	47,000	51,100	54,600	57,600	60,200	62,600	64,700	
Form 990-T	163,928	181,300	195,200	207,800	220,300	232,400	244,400	256,300	268,200	
Form 4720	2,271	2,100	2,000	2,000	2,000	2,000	2,000	2,000	2,000	
Form 5227	112,348	109,600	107,200	105,000	103,100	101,300	99,700	98,200	96,900	
Form 1041-A	9,971	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	
Government Entity/Bonds	53,249	51,300	51,000	50,700	50,400	50,100	49,800	49,500	49,200	
Form 8038	3,236	3,000	2,900	2,800	2,700	2,600	2,500	2,400	2,300	
Form 8038-B	14	0	0	0	0	0	0	0	0	
Form 8038-CP	10,434	10,400	10,400	10,400	10,400	10,400	10,400	10,400	10,400	
Form 8038-G	27,565	26,700	26,700	26,700	26,700	26,700	26,700	26,700	26,700	
Form 8038-GC	10,925	10,100	10,000	9,800	9,700	9,500	9,300	9,200	9,000	
Form 8038-T	647	600	500	500	500	400	400	400	300	
Form 8038-TC	251	200	300	300	300	200	200	200	200	
Form 8328	177	200	200	200	200	200	200	200	200	
Political Organizations, Total	10,411	11,200	9,900	11,300	9,800	11,300	9,800	11,300	10,100	
Form 1120-POL, Total	5,159	5,000	4,900	4,800	4,700	4,700	4,600	4,500	4,500	
Electronic Form 1120-POL	42	0	100	100	100	100	100	100	100	
Form 8871**	2,163	2,500	2,400	2,600	2,400	2,700	2,500	2,700	2,900	
Form 8872, Total	3,089	3,700	2,600	3,800	2,700	3,900	2,700	4,000	2,800	
Electronic Form 8872	2,351	2,900	1,900	3,000	2,000	3,000	2,000	3,100	2,100	
Excise, Total	896,925	933,800	954,300	973,600	991,900	1,009,200	1,025,600	1,041,300	1,056,100	
Form 11-C	4,670	4,600	4,500	4,400	4,200	4,100	4,000	3,900	3,700	
Form 720	192,404	212,700	224,200	234,600	244,200	252,400	259,900	266,600	272,600	
Electronic Form 720	499	900	1,200	1,600	1,900	2,300	2,600	2,900	3,200	
Form 730	28,164	27,300	26,600	25,800	25,100	24,400	23,700	22,900	22,200	
Form 2290	662,201	680,300	690,300	700,400	710,400	720,500	730,500	740,600	750,700	
Electronic Form 2290	197,263	233,500	265,200	289,700	307,600	320,600	330,000	337,000	344,800	
Form 8849	9,486	8,900	8,600	8,400	8,100	7,800	7,500	7,200	7,000	
Electronic Form 8849	1,725	2,300	2,600	3,000	3,300	3,600	4,200	4,800	5,400	
Excise Taxes re Employee Plans, Form 5330	31,300	30,400	29,400	28,500	27,600	26,700	25,900	25,100	24,300	
Form 5500-EZ, One-Participant Retirement Plans	114,679	111,100	110,400	109,300	108,300	107,400	106,600	105,800	105,100	
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	23,936,768	25,108,700	25,963,000	26,746,800	27,452,400	28,115,900	28,760,100	29,398,200	30,022,400	
Form 1040-X	3,969,588	4,168,300	4,436,300	4,683,000	4,871,200	5,016,400	5,142,800	5,268,700	5,376,900	
Form 4868, Total	12,396,600	12,680,100	12,957,000	13,236,400	13,518,600	13,812,700	14,112,100	14,409,000	14,711,300	
Electronic Form 4868	7,267,860	7,731,500	8,195,100	8,658,700	9,122,400	9,586,000	10,049,600	10,513,300	10,976,900	
Form 1120-X	6,678	6,800	7,000	7,400	7,800	8,200	8,600	9,000	9,400	
Form 5558	456,751	462,800	470,900	479,000	486,900	494,800	502,500	510,100	517,600	
Form 7004, Total	6,219,774	6,780,600	6,988,000	7,167,200	7,337,400	7,504,900	7,669,300	7,833,900	7,998,300	
Electronic Form 7004	3,001,411	4,639,200	5,069,500	5,404,200	5,695,700	5,949,700	6,176,100	6,381,700	6,571,800	
Form 8868, Total	887,377	1,010,100	1,103,800	1,173,800	1,230,500	1,279,800	1,324,900	1,367,500	1,408,900	
Electronic Form 8868	254,316	302,400	353,700	403,700	453,600	503,600	553,600	603,500	653,500	

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 subtotaltotal due to rounding.

Office of Research, Forecasting and Data Analysis
 Spring 2014 Publication 6292

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

Type of Return/BOD	Actual - FY 2013	2014	2015	2016	2017	2018	2019	2020	2021
Individual Income Tax, Total	145,124,860	147,019,200	149,305,800	151,447,800	153,419,600	154,680,700	155,630,100	156,725,900	157,501,000
Small Business/Self Employed	44,715,854	45,076,000	45,414,300	45,733,200	46,034,900	46,321,200	46,599,400	46,853,000	47,101,100
Wage and Investment	100,408,906	101,943,200	103,891,500	105,714,500	107,384,700	108,359,500	109,036,700	109,872,900	110,399,900
Corporation Income Tax, Total	6,771,524	6,698,800	6,704,300	6,706,300	6,704,900	6,700,400	6,695,500	6,684,500	6,673,600
Small Business/Self Employed	6,604,465	6,558,000	6,567,300	6,568,200	6,566,200	6,561,200	6,555,700	6,544,300	6,533,000
Large and Mid-Sized Business	152,856	127,100	123,400	124,300	125,000	125,000	126,000	126,400	126,700
Tax Exempt/Government Entities	14,203	13,700	13,700	13,700	13,800	13,800	13,800	13,800	13,800
Partnership Returns	3,685,725	3,695,200	3,744,800	3,794,500	3,844,100	3,893,800	3,943,400	3,993,100	4,042,800
Small Business/Self Employed	3,528,912	3,537,900	3,585,500	3,633,000	3,680,600	3,728,100	3,775,700	3,823,200	3,870,800
Large and Mid-Sized Business	156,393	156,800	158,900	161,000	163,100	165,200	167,300	169,400	171,500
Tax Exempt/Government Entities	420	400	400	400	400	400	400	500	500
Employment Tax, Total	29,916,760	29,869,000	29,924,100	29,967,800	30,010,300	30,054,000	30,096,200	30,137,200	30,179,100
Small Business/Self Employed	27,190,258	27,116,000	27,153,400	27,182,400	27,213,400	27,248,300	27,283,100	27,320,600	27,359,400
Large and Mid-Sized Business	695,950	664,200	677,900	676,900	675,900	674,900	673,900	672,800	671,800
Tax Exempt/Government Entities	2,029,552	2,068,800	2,092,800	2,108,500	2,120,900	2,130,800	2,138,200	2,143,800	2,148,000
Excise, Total	886,925	933,800	954,300	973,600	991,900	1,005,200	1,025,600	1,041,300	1,056,100
Small Business/Self Employed	788,040	819,300	836,700	853,300	869,200	884,300	898,900	912,800	926,200
Large and Mid-Sized Business	73,001	77,800	80,600	83,100	85,400	87,500	89,400	91,100	92,700
Tax Exempt/Government Entities	35,884	36,700	37,000	37,200	37,300	37,400	37,400	37,300	37,200
Exempt Organization, Total	1,480,363	1,480,800	1,527,000	1,572,000	1,616,900	1,661,800	1,706,700	1,751,700	1,796,900
Tax Exempt/Government Entities	1,460,363	1,460,800	1,527,000	1,572,000	1,616,900	1,661,800	1,706,700	1,751,700	1,796,900
Employee Plans, Forms 5500, 5500EZ, and 5500SF	906,168	870,000	863,800	855,400	847,700	840,700	834,100	828,100	822,600
Tax Exempt/Government Entities	906,168	870,000	863,800	855,400	847,700	840,700	834,100	828,100	822,600

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

Internal Revenue Service
Office of Research, Forecasting and Data Analysis
Spring 2014 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 2013 Actual * (thousands)	Projection Error on Forecasts for:				
		1 Year Ahead N=4	2 Years Ahead N=4	3 Years Ahead N=4	4 Years Ahead N=4	5 Years Ahead N=4
Grand Total - Selected Returns *	238,755					
MAPE		1.46%	2.36%	3.36%	4.79%	5.46%
Number of Overprojections		4	4	4	4	4
Grand Total - Paper	86,919					
MAPE		6.98%	14.36%	21.41%	26.32%	29.06%
Number of Overprojections		4	4	4	4	4
Grand Total - E-file	151,836					
MAPE		3.11%	6.90%	9.08%	10.00%	10.50%
Number of Overprojections		1	1	0	0	1
Total Primary - Selected Returns *	216,489					
MAPE		0.95%	1.76%	3.42%	5.14%	5.70%
Number of Overprojections		3	4	4	4	4
Primary Total - Paper	76,084					
MAPE		6.76%	14.06%	21.64%	27.62%	29.61%
Number of Overprojections		4	4	4	4	4
Primary Total - E-file	140,404					
MAPE		3.33%	6.24%	8.18%	9.22%	10.03%
Number of Overprojections		0	0	0	0	0
Individual Total *	145,852					
MAPE		0.80%	0.95%	0.85%	0.55%	0.40%
Number of Overprojections		4	2	2	2	2
Individual Total - Paper *	23,811					
MAPE		6.03%	10.10%	18.99%	30.35%	37.25%
Number of Overprojections		4	3	4	4	4
Individual Total - E-file *	121,210					
MAPE		2.63%	5.09%	7.64%	9.19%	10.07%
Number of Overprojections		0	0	0	0	0
Individual Estimated Tax	23,457					
MAPE		7.68%	14.10%	26.21%	33.22%	36.86%
Number of Overprojections		2	4	4	4	4
Fiduciary Total	3,179					
MAPE		2.47%	3.65%	8.12%	9.17%	17.39%
Number of Overprojections		3	3	3	3	4
Partnership Total	3,649					
MAPE		5.08%	8.63%	11.55%	10.65%	8.51%
Number of Overprojections		4	4	4	4	3
Corporation Total	6,685					
MAPE		3.31%	5.65%	7.86%	9.34%	9.13%
Number of Overprojections		4	4	4	4	4
Employment Total	29,827					
MAPE		1.91%	2.66%	3.93%	5.93%	5.62%
Number of Overprojections		2	2	3	4	3
Exempt Organization Total	1,440					
MAPE		5.72%	8.62%	7.91%	19.03%	19.62%
Number of Overprojections		2	1	0	1	1
Excise Total	907					
MAPE		17.26%	18.85%	20.10%	19.76%	14.34%
Number of Overprojections		2	2	2	3	4

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

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, 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) 803-9155,

(2) by fax at (202) 803-9154, 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 2014

Fiscal Year Return Projections for the United States
2014 - 2021



Office of Research
Research, Analysis and Statistics

Publication 6292 (revised 9-2014) 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 from the “Forms & Pubs” link on www.irs.gov. IRS employees can access this projection product on the IRWeb intranet site by selecting the “Research” link, followed by “Research, Analysis & Statistics (RAS)” and then “Projections and Forecasting Publications.”

**Fiscal Year Return Projections for the United States:
2014 – 2021**

Publication 6292
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Overview

The following Fall 2014 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) 2013 through 2021 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 2014, 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 2013 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 240.9 million in fiscal year 2013, an increase of 1.3 percent over FY 2012. After FY 2013, grand total return filings are projected to grow at an average annual rate of 1.1 percent, reaching 262.2 million by FY 2021. 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.

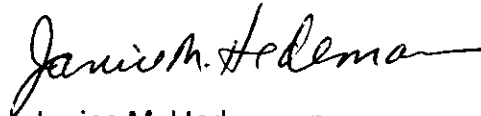
Track Record of Projection Accuracy

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 2010 through 2013, 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 2013 made in 2010 would be part of the “3-years-ahead” time horizon.

Comments and Questions

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

A handwritten signature in black ink that reads "Janice M. Hedemann". The signature is written in a cursive style with a long horizontal flourish at the end.

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									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	
Grand Total	240,942,504	243,077,800	247,368,500	251,083,300	254,245,000	256,519,500	256,414,500	260,533,200	262,173,200	
Paper Grand Total	89,486,935	85,271,000	83,888,200	82,826,000	81,517,800	79,652,000	77,702,300	76,305,300	74,519,300	
Electronic Grand Total	151,455,569	157,806,900	163,480,300	168,257,300	172,727,200	176,867,400	180,712,200	184,227,900	187,653,900	
Total Primary Returns	217,005,736	218,724,300	225,229,800	225,176,400	227,716,600	229,358,200	230,619,100	232,105,300	233,120,900	
Individual Income Tax, Total	145,986,474	147,812,000	150,371,200	152,531,600	154,521,600	155,800,900	156,788,200	157,881,900	158,674,500	
Forms 1040, 1040-A, and 1040-EZ, Total	145,124,860	146,996,400	149,489,600	151,631,600	153,603,400	154,864,500	155,814,000	156,909,800	157,694,800	
Paper Forms 1040/1040-A/1040-EZ	24,196,769	23,274,500	21,477,100	20,242,600	19,360,800	19,083,900	17,802,400	16,918,800	15,764,500	
Electronic Forms 1040/1040-A/1040-EZ	120,928,091	124,681,900	128,012,500	130,746,800	133,360,800	135,780,600	138,011,600	139,991,000	141,938,300	
Forms 1040-NR/NR-EZ/C	655,716	653,700	674,500	687,500	700,400	713,200	725,900	738,500	751,000	
Forms 1040-PR and 1040-SS	215,898	217,000	217,100	223,100	227,000	228,300	238,700	233,600	238,000	
Electronic Forms 1040-PR and 1040-SS	55,872	68,800	69,700	71,000	72,700	74,700	77,000	76,500	79,800	
Individual Estimated Tax, Form 1040-ES, Total	23,460,629	23,573,300	24,271,600	24,870,800	25,246,300	25,436,300	25,566,800	25,775,800	25,841,000	
Paper Form 1040-ES	23,321,197	23,380,900	24,069,200	24,667,900	25,022,800	25,201,800	25,322,000	25,520,800	25,575,700	
Electronic (Credit Card) Form 1040-ES	139,432	192,400	202,400	212,900	223,800	234,500	244,800	255,000	265,300	
Fiduciary Form 1041, Total	3,192,115	3,245,400	3,268,100	3,279,400	3,288,800	3,298,000	3,307,100	3,316,300	3,325,400	
Paper Form 1041	911,830	739,000	607,500	507,000	432,000	376,300	335,200	304,700	282,300	
Electronic Form 1041	2,280,285	2,506,400	2,660,600	2,772,400	2,856,800	2,921,700	2,971,900	3,011,500	3,043,200	
Fiduciary Estimated Tax, Form 1041-ES	541,088	121,300	102,900	102,500	102,500	102,500	102,500	102,500	102,500	
Partnership, Forms 1065/1065-B, Total	3,685,725	3,695,200	3,744,900	3,794,500	3,844,100	3,893,800	3,943,400	3,993,100	4,042,800	
Paper Forms 1065/1065-B	1,143,897	867,600	688,100	553,800	453,400	378,500	322,800	281,400	250,800	
Electronic Forms 1065/1065-B	2,541,828	2,827,600	3,056,700	3,240,600	3,390,700	3,515,300	3,620,700	3,711,700	3,791,900	
Corporation Income Tax, Total	6,771,524	6,698,800	6,704,300	6,706,300	6,704,900	6,700,400	6,693,500	6,684,500	6,673,600	
Paper Corporation Returns, Total	2,527,317	2,069,500	1,770,700	1,543,000	1,369,400	1,236,600	1,134,700	1,056,200	992,300	
Electronic Corporation Returns, Total	4,244,207	4,629,300	4,933,600	5,163,300	5,335,500	5,463,800	5,558,800	5,628,300	5,681,300	
Form 1120	1,881,767	1,816,500	1,781,900	1,747,700	1,713,000	1,679,800	1,646,200	1,613,000	1,580,100	
Paper Form 1120	801,668	662,700	564,800	485,800	422,100	369,900	326,900	291,000	257,800	
Electronic Form 1120	1,080,099	1,153,700	1,217,200	1,261,900	1,291,700	1,309,900	1,319,300	1,322,300	1,322,300	
Form 1120-C	9,149	9,000	9,000	9,100	9,100	9,100	9,100	9,100	9,100	
Form 1120-F	39,113	40,200	41,200	42,100	43,100	44,000	45,000	46,000	47,000	
Paper Form 1120-F	27,957	26,100	25,500	25,100	24,900	25,000	25,100	25,300	25,600	
Electronic Form 1120-F	11,756	14,100	15,700	17,000	18,100	19,100	19,900	20,600	21,300	
Form 1120-H	241,957	246,300	249,200	252,800	256,200	259,400	262,400	265,300	268,000	
Forms 1120-FSCL/ND/PORETR/RC/SF	33,322	34,400	37,700	37,700	37,700	38,800	39,900	41,000	42,100	
Form 1120-S	4,566,216	4,553,400	4,897,500	4,618,000	4,645,100	4,669,400	4,691,000	4,710,200	4,727,400	
Paper Form 1120-S	1,413,864	1,091,900	886,800	733,600	619,400	534,500	471,300	424,500	389,800	
Electronic Form 1120-S	3,152,352	3,461,500	3,700,800	3,884,400	4,025,700	4,134,900	4,219,600	4,285,800	4,337,700	
Small Corporation Election, Form 2553	407,458	396,700	397,500	398,300	399,000	399,800	400,600	401,400	402,200	
"REMIC" Income Tax Form 1086	37,280	37,600	38,400	39,300	40,100	41,000	41,800	42,600	43,400	
Estate, Forms 706, 706NA/GS(D)/GS(T), Total	32,288	38,000	40,500	42,300	43,900	45,400	47,000	48,600	50,300	
Gift, Form 709	313,331	383,700	400,500	413,800	425,000	434,600	443,200	451,000	458,200	
Employment Tax, Total	29,915,760	30,021,200	30,126,100	30,169,800	30,212,300	30,256,000	30,297,200	30,338,200	30,381,100	
Paper Employment Returns, Total	21,074,386	20,518,800	20,176,900	19,828,200	19,483,000	19,143,400	18,805,500	18,472,700	18,143,900	
Electronic Employment Returns, Total	8,841,374	9,502,400	9,949,200	10,341,600	10,729,300	11,112,600	11,491,700	11,866,600	12,237,300	
Forms 940, 940-EZ and 940-PR, Total	5,704,092	5,712,000	5,739,700	5,745,200	5,757,300	5,768,000	5,777,900	5,787,400	5,796,600	
Paper Forms 940, 940-EZ and 940-PR	4,037,232	3,899,500	3,815,500	3,728,000	3,636,300	3,547,600	3,456,700	3,365,900	3,275,600	
Form 940 E-File/On-line/XML	1,667,260	1,812,500	1,915,100	2,017,200	2,119,000	2,220,300	2,321,200	2,421,500	2,521,000	
Forms 941, 941-PR and 941-SS, Total	23,785,050	23,907,500	24,016,000	24,073,300	24,125,800	24,227,000	24,276,800	24,326,300	24,376,000	
Paper Forms 941, 941-PR/SS, Total	16,619,410	16,226,200	15,993,000	15,788,400	15,525,300	15,294,600	15,066,800	14,842,000	14,620,400	
Form 941 E-File/On-line/XML	7,165,640	7,681,300	8,023,000	8,314,900	8,600,500	8,882,200	9,160,200	9,434,800	9,705,900	
Forms 943, 943-PR and 943-SS, Total	202,275	196,900	188,200	181,200	174,500	168,400	161,600	155,300	149,100	
Paper Forms 943, 943-PR and 943-SS	0	200	187,600	180,200	173,200	166,400	159,800	153,300	146,900	
Electronic Forms 943, 943-PR and 943-SS	140,882	129,600	121,100	108,100	98,300	91,700	83,700	76,800	69,800	
Forms 944, 944-PR and 944-SS, Total	132,408	121,200	112,700	99,900	90,200	83,800	75,900	69,100	62,200	
Paper Forms 944, 944-PR and 944-SS	8,474	8,400	8,300	8,200	8,100	7,900	7,700	7,600	7,500	
Electronic Form 944	81,273	73,300	66,500	60,200	54,600	49,600	45,200	41,200	37,700	
Form 945	81,273	73,200	66,300	59,800	54,200	49,200	44,700	40,700	37,100	
Paper Form 945	0	0	0	0	0	0	0	0	0	
Electronic Form 945	1,788	1,800	1,800	1,800	1,700	1,700	1,700	1,700	1,700	

Notes: Internal Revenue Service

Table does not contain Non-Master File counts.
 See Table Notes page for definitions of "Type of Return."
 Detail may not add to subtotal/dial 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									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	
Withholding on Foreign Persons, Form 1042	41,997									
Exempt Organizations, Total	1,460,963	1,479,000	1,625,000	1,614,900	1,614,900	1,659,700	1,704,700	1,749,700	1,794,900	
Paper Exempt Organizations, Total	663,513	648,300	675,600	675,600	661,700	671,500	683,100	696,100	710,200	
Electronic Exempt Organizations, Total	796,850	830,700	949,400	939,300	953,200	988,200	1,021,600	1,053,600	1,084,600	
Form 990, Total	311,806	315,200	316,900	321,200	323,500	325,900	328,100	330,500	332,800	
Paper Form 990	144,094	132,900	128,700	123,100	123,100	121,700	120,800	120,300	120,200	
Electronic Form 990	167,742	182,300	198,200	198,100	200,400	204,200	207,400	210,200	212,600	
Form 990-EZ	260,647	261,500	270,300	279,700	288,600	297,700	306,900	316,100	325,300	
Paper Form 990-EZ	171,309	160,200	156,000	152,400	152,400	157,400	159,300	161,900	164,900	
Electronic Form 990-EZ	89,338	101,300	113,100	123,400	132,400	140,400	147,600	154,200	160,300	
Form 990-N*	501,701	504,500	525,200	545,500	565,500	586,100	606,400	626,600	646,900	
Paper Form 990-PF	107,662	106,600	108,100	110,900	113,700	116,400	119,200	122,000	124,700	
Electronic Form 990-PF	69,593	64,000	61,100	59,800	59,100	58,800	59,000	59,400	60,000	
Form 990-T	38,069	42,600	47,000	51,100	54,600	57,600	60,200	62,600	64,700	
Form 4720	163,928	179,500	193,200	205,900	218,200	230,300	242,300	254,300	266,200	
Form 5227	2,271	2,100	2,000	2,000	2,000	2,000	2,000	2,000	2,000	
	112,348	109,600	107,200	105,000	103,100	101,300	99,700	98,200	96,900	
Form 1041-A	9,971	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	
Government Entity/Bonds										
Form 8038	53,249	50,700	50,300	49,100	49,700	49,400	49,100	48,800	48,500	
Form 8038-B	3,236	3,000	2,900	2,800	2,700	2,600	2,500	2,400	2,300	
Form 8038-CP	14	0	0	0	0	0	0	0	0	
Form 8038-G	10,434	10,400	10,400	10,400	10,400	10,400	10,400	10,400	10,400	
Form 8038-GC	27,565	26,700	26,700	26,700	26,700	26,700	26,700	26,700	26,700	
Form 8038-T	10,925	9,600	9,300	8,900	8,900	8,900	8,600	8,500	8,300	
Form 8038-TC	647	600	500	500	500	400	400	400	300	
Form 8328	251	300	300	300	300	200	200	200	200	
	177	200	200	200	200	200	200	200	200	
Political Organizations, Total										
Form 1120-POL, Total	10,411	11,200	9,800	11,200	9,800	11,200	9,700	11,200	10,000	
Paper Form 1120-POL	5,159	4,900	4,800	4,800	4,700	4,600	4,500	4,500	4,400	
Electronic Form 1120-POL	5,117	4,900	4,800	4,700	4,600	4,500	4,400	4,300	4,300	
Form 8871**	42	100	100	100	100	100	100	100	100	
Form 8872, Total	2,163	2,500	2,400	2,600	2,400	2,700	2,500	2,700	2,900	
Paper Form 8872	3,089	3,700	2,600	3,800	2,700	3,900	2,700	4,000	2,800	
Electronic Form 8872	738	900	700	700	700	900	700	900	700	
	2,351	2,900	1,900	3,000	2,000	3,000	2,000	3,100	2,100	
Excise, Total										
Form 11-C	896,925	933,800	954,300	973,600	991,900	1,009,200	1,025,600	1,041,300	1,056,100	
Form 720	4,670	4,600	4,500	4,400	4,200	4,100	4,000	3,900	3,700	
Paper Form 720	192,404	212,700	224,200	234,600	244,000	252,400	259,900	266,600	272,600	
Electronic Form 720	191,905	211,800	223,000	233,100	242,100	250,200	257,300	263,700	269,400	
Form 730	499	900	1,200	1,600	1,900	2,300	2,600	2,900	3,200	
Form 2290	28,164	27,300	26,600	25,800	25,100	24,400	23,700	22,900	22,200	
Paper Form 2290	662,201	680,300	690,300	700,400	710,400	720,500	730,500	740,600	750,700	
Electronic Form 2290	464,938	446,700	425,100	410,600	402,900	398,900	400,500	403,600	405,800	
Form 8849	197,263	233,500	265,200	289,700	307,600	320,600	330,000	337,000	344,800	
Paper Form 8849	9,486	8,900	8,600	8,400	8,100	7,800	7,500	7,200	7,000	
Electronic Form 8849	7,761	6,600	6,000	5,400	4,700	4,000	3,300	2,400	1,500	
	1,725	2,300	2,600	3,000	3,300	3,800	4,200	4,800	5,400	
Excise Taxes re Employee Plans, Form 5330	31,300	30,400	29,400	28,500	27,600	26,700	25,900	25,100	24,300	
Form 5500-EZ, One-Participant Retirement Plans	114,679	111,100	110,400	109,300	108,300	107,400	106,600	105,800	105,100	
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										
Form 1040-X	23,936,768	24,353,600	25,138,700	25,906,900	26,528,500	27,161,300	27,795,400	28,427,900	29,052,300	
Form 4868, Total	3,969,588	4,168,300	4,476,700	4,755,400	4,891,400	5,020,500	5,142,800	5,268,700	5,376,900	
Paper Form 4868	12,396,600	12,560,300	12,843,300	13,130,700	13,423,300	13,737,900	14,062,000	14,381,600	14,711,000	
Electronic Form 4868	5,128,740	4,906,400	4,536,700	4,171,400	3,811,400	3,473,300	3,144,700	2,811,600	2,488,400	
Form 1120-X	7,267,860	7,653,900	8,306,600	8,959,300	9,611,900	10,264,600	10,917,300	11,570,000	12,222,600	
Form 5558	6,678	7,400	7,800	8,200	8,600	9,000	9,400	9,800	10,200	
Form 7004, Total	456,751	462,800	470,900	479,000	486,900	494,800	502,500	510,100	517,600	
Paper Form 7004	6,219,774	6,668,300	7,017,700	7,349,600	7,617,700	7,848,400	8,046,700	8,214,200	8,371,000	
Electronic Form 7004	2,097,500	1,882,000	1,596,200	1,447,500	1,308,800	1,208,800	1,106,700	1,006,700	908,000	
Form 8868, Total	3,901,411	4,368,800	4,786,300	5,130,000	5,421,500	5,675,600	5,901,900	6,107,500	6,297,600	
Paper Form 8868	887,377	688,500	671,600	686,000	700,400	714,800	743,500	757,900	767,900	
Electronic Form 8868	633,061	386,000	318,000	282,400	246,800	211,200	175,600	140,400	104,400	
	254,316	302,400	353,700	403,700	453,600	503,600	553,600	603,500	653,500	

Notes:
 * Form 990-N is all electronic.
 ** Form 8871 is all electronic.
 Table does not contain Non-Master File courts.
 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 2013	Projected									
		2014	2015	2016	2017	2018	2019	2020	2021		
Individual Income Tax, Total	145,124,860	146,956,400	149,489,600	151,631,600	153,603,400	154,864,500	155,814,000	156,909,800	157,684,800		
Small Business/Self Employed	44,715,854	46,694,100	47,037,400	47,361,000	47,667,200	47,957,600	48,233,900	48,497,300	48,749,000		
Wage and Investment	100,409,006	100,262,300	102,452,200	104,270,500	105,936,300	106,906,900	107,580,100	108,412,500	108,935,900		
Corporation Income Tax, Total	6,771,524	6,698,800	6,704,300	6,706,300	6,704,900	6,700,400	6,693,500	6,684,500	6,673,600		
Small Business/Self Employed	6,604,465	6,558,000	6,567,300	6,568,200	6,566,200	6,561,200	6,553,700	6,544,300	6,533,000		
Large and Mid-Sized Business	152,856	127,100	123,400	124,300	125,000	125,500	126,000	126,400	126,700		
Tax Exempt/Government Entities	14,203	13,700	13,700	13,700	13,800	13,800	13,800	13,800	13,900		
Partnership Returns	3,685,725	3,695,200	3,744,800	3,794,500	3,844,100	3,893,800	3,943,400	3,993,100	4,042,800		
Small Business/Self Employed	3,528,912	3,537,900	3,585,500	3,633,000	3,680,600	3,728,100	3,775,700	3,823,200	3,870,800		
Large and Mid-Sized Business	156,393	156,800	159,900	161,000	163,100	165,200	167,300	169,400	171,500		
Tax Exempt/Government Entities	420	400	400	400	400	400	400	500	500		
Employment Tax, Total	29,915,760	30,021,200	30,126,100	30,169,800	30,212,300	30,256,000	30,297,200	30,339,200	30,381,100		
Small Business/Self Employed	27,190,258	27,254,200	27,336,700	27,365,600	27,396,600	27,431,400	27,466,300	27,503,700	27,542,500		
Large and Mid-Sized Business	695,950	687,700	682,500	681,500	680,400	679,400	678,400	677,400	676,300		
Tax Exempt/Government Entities	2,029,552	2,079,400	2,107,000	2,122,800	2,135,200	2,145,100	2,152,500	2,158,200	2,162,300		
Excise, Total	896,925	933,800	954,300	973,600	991,900	1,009,200	1,025,600	1,041,300	1,056,100		
Small Business/Self Employed	788,040	819,300	836,700	853,300	869,200	884,300	899,900	912,800	926,200		
Large and Mid-Sized Business	73,001	77,800	80,600	83,100	85,400	87,500	89,400	91,100	92,700		
Tax Exempt/Government Entities	35,884	36,700	37,000	37,200	37,300	37,400	37,400	37,300	37,200		
Exempt Organization, Total	1,460,363	1,479,000	1,525,000	1,570,000	1,614,900	1,659,700	1,704,700	1,749,700	1,794,900		
Tax Exempt/Government Entities	1,460,363	1,479,000	1,525,000	1,570,000	1,614,900	1,659,700	1,704,700	1,749,700	1,794,900		
Employee Plans, Forms 5500, 5500EZ, and 5500SF	906,168	870,000	863,800	855,400	847,700	840,700	834,100	828,100	822,600		
Tax Exempt/Government Entities	906,168	870,000	863,800	855,400	847,700	840,700	834,100	828,100	822,600		

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

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

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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, 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

Title	IRS Publication Number	Typical Updates
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) 803-9155,

(2) by fax at (202) 803-9154, 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**

