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Publication 6292

Spring 2015

Fiscal Year Return Projections for the United States
2015 - 2022



Office of Research
Research, Analysis and Statistics

Publication 6292 (revised 6-2015) is produced by the IRS Office of Research, within the Research, Analysis and Statistics organization.

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Forecasts Available Electronically

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**Fiscal Year Return Projections for the United States:
2015 – 2022**

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Spring 2015 Update

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Overview

The following Spring 2015 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) 2014 through 2022 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 2015, 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 2014 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 242.4 million in fiscal year 2014, an increase of 0.6 percent over FY 2013. After FY 2014, grand total return filings are projected to grow at an average annual rate of 1.2 percent, reaching 266.6 million by FY 2022. Within the steady increase in the grand total projection is a rather pronounced increase among selected e-file return volumes. In particular, electronic filings of forms 1065/B and 1120 series are expected to grow 8.3% and 7.6% annually in FY 2015 and at an average annual rate of 4.0% and 3.2% by FY 2022, respectively.

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.

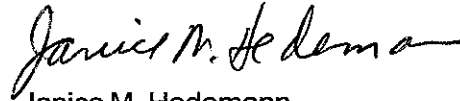
Track Record of Projection Accuracy

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 2011 through 2014, 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 2014 made in 2011 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	Projected									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2022
Grand Total	242,404,425	245,189,100	248,521,200	252,069,500	255,393,100	258,456,200	261,197,500	263,939,400	266,635,000	266,635,000
Paper Grand Total	85,056,830	82,099,100	80,393,200	78,837,600	77,202,900	75,660,700	74,172,200	72,900,500	71,767,300	71,767,300
Electronic Grand Total	157,347,595	163,090,000	168,138,100	173,231,900	178,190,100	182,795,400	187,025,400	191,038,900	194,867,700	194,867,700
Total Primary Returns	218,997,220	221,315,600	224,315,300	227,508,100	230,486,900	233,225,700	235,660,600	238,093,600	240,486,000	240,486,000
Individual Income Tax, Total	147,444,789	148,288,400	151,638,100	154,244,500	156,655,700	158,773,400	160,645,900	162,546,300	164,388,900	164,388,900
Forms 1040, 1040-A, and 1040-EZ, Total	146,568,182	148,420,100	150,758,700	153,353,600	155,752,900	157,858,300	159,718,200	161,605,700	163,415,000	163,415,000
Paper Forms 1040/1040-A/1040-EZ	22,028,258	20,345,600	19,248,600	18,319,700	17,438,800	16,518,700	15,685,100	14,976,500	14,371,300	14,371,300
Electronic Forms 1040/1040-A/1040-EZ	124,539,924	128,074,600	131,510,100	135,033,900	138,314,000	141,339,600	144,063,100	146,629,200	149,043,700	149,043,700
Forms 1040-NR/NR-EZ/C	676,149	672,100	703,500	703,500	719,200	734,900	750,600	766,300	782,000	782,000
Forms 1040-PR and 1040-SS	200,458	186,200	191,600	187,400	183,600	180,200	177,100	174,300	171,800	171,800
Electronic Forms 1040-PR and 1040-SS	45,660	39,200	34,800	31,900	29,900	28,600	27,700	27,100	26,700	26,700
Individual Estimated Tax, Form 1040-ES, Total	23,608,340	23,608,300	23,901,000	24,155,900	24,406,600	24,725,800	24,993,600	25,242,300	25,521,800	25,521,800
Paper Form 1040-ES	23,453,638	23,443,600	23,725,800	23,969,800	24,209,800	24,517,900	24,776,200	25,014,600	25,285,800	25,285,800
Electronic (Credit Card) Form 1040-ES	154,702	164,700	175,200	186,100	196,800	207,100	217,300	227,600	236,000	236,000
Fiduciary Form 1041, Total	3,205,595	3,240,700	3,258,300	3,274,000	3,289,400	3,304,800	3,320,300	3,335,800	3,351,200	3,351,200
Paper Form 1041	871,346	728,000	639,600	567,300	503,000	463,000	433,700	412,200	396,700	396,700
Electronic Form 1041	2,334,249	2,511,600	2,627,700	2,716,800	2,786,400	2,841,800	2,886,600	2,923,500	2,954,500	2,954,500
Fiduciary Estimated Tax, Form 1041-ES	617,649	667,200	723,500	774,500	820,700	862,400	900,200	934,400	965,300	965,300
Partnership, Forms 1065/1065-B, Total	3,799,428	3,812,900	3,882,600	3,912,200	3,961,900	4,011,500	4,061,200	4,110,800	4,160,500	4,160,500
Paper Forms 1065/1065-B	986,326	767,600	631,600	530,200	454,800	398,800	357,500	327,300	305,200	305,200
Electronic Forms 1065/1065-B	2,813,102	3,045,300	3,230,900	3,382,000	3,507,100	3,612,700	3,703,600	3,783,500	3,855,300	3,855,300
Corporation Income Tax, Total	6,816,232	6,815,000	6,856,100	6,889,700	6,916,500	6,937,200	6,952,400	6,962,700	6,968,600	6,968,600
Paper Corporation Returns, Total	2,203,139	1,850,500	1,624,600	1,451,400	1,318,300	1,215,800	1,136,700	1,075,300	1,027,600	1,027,600
Electronic Corporation Returns, Total	4,613,093	4,964,500	5,231,500	5,438,300	5,598,200	5,721,400	5,815,700	5,887,400	5,941,000	5,941,000
Form 1120	1,843,336	1,797,700	1,725,300	1,689,000	1,689,000	1,652,800	1,616,600	1,580,300	1,544,100	1,544,100
Paper Form 1120	685,213	573,500	492,800	427,600	374,200	330,200	293,400	262,400	236,000	236,000
Electronic Form 1120	1,158,123	1,224,300	1,268,700	1,297,700	1,314,800	1,322,600	1,323,200	1,317,900	1,308,100	1,308,100
Form 1120-C	8,739	8,900	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000
Form 1120-F	41,477	43,700	45,800	48,000	50,200	52,400	54,700	56,900	59,100	59,100
Paper Form 1120-F	26,152	26,000	24,000	23,200	22,700	22,300	22,100	22,000	22,000	22,000
Electronic Form 1120-F	15,325	18,700	21,800	24,800	27,500	30,100	32,600	34,900	37,100	37,100
Form 1120-H	244,941	250,000	253,600	257,500	260,900	264,100	267,200	270,000	272,800	272,800
Forms 1120-FSCL/NDP/REIT/RIC/SF	34,922	36,900	38,000	39,100	40,300	41,400	42,500	43,600	44,700	44,700
Form 1120-S	4,642,817	4,677,700	4,748,000	4,810,900	4,867,100	4,917,900	4,962,500	5,002,900	5,038,900	5,038,900
Paper Form 1120-S	1,203,172	956,200	807,000	695,000	611,300	548,900	502,600	443,200	443,200	443,200
Electronic Form 1120-S	3,439,645	3,721,500	3,941,000	4,115,800	4,255,900	4,368,600	4,460,000	4,534,500	4,595,800	4,595,800
Small Corporation Election, Form 2553	424,027	445,300	465,800	483,400	498,900	512,800	525,600	537,400	548,200	548,200
"REMIC" Income Tax Form 1066	42,899	39,000	40,000	41,100	42,100	43,100	44,200	45,200	46,300	46,300
Estate, Forms 706, 706NA/GS(D)/GS(T), Total	34,132	36,600	38,000	39,300	40,600	42,100	43,500	45,000	46,500	46,500
Gift, Form 709	267,600	274,600	283,300	290,900	297,900	304,700	311,300	317,800	324,400	324,400
Employment Tax, Total	30,023,087	30,274,900	30,393,900	30,488,400	30,590,800	30,692,400	30,794,000	30,896,000	30,998,000	30,998,000
Paper Employment Returns, Total	20,407,509	19,977,200	19,598,200	19,209,900	18,820,800	18,430,800	18,041,400	17,653,600	17,268,300	17,268,300
Electronic Employment Returns, Total	9,615,578	10,297,700	10,795,700	11,278,500	11,770,000	12,261,600	12,752,600	13,243,300	13,734,300	13,734,300
Forms 940, 940-EZ and 940-PR, Total	5,775,145	5,793,200	5,823,100	5,847,200	5,867,900	5,886,600	5,904,200	5,921,300	5,938,000	5,938,000
Paper Forms 940, 940-EZ and 940-PR	3,955,103	3,777,600	3,695,600	3,609,400	3,520,500	3,430,400	3,340,000	3,249,600	3,160,400	3,160,400
Form 940 E-File/On-line/XML	1,820,042	2,015,700	2,127,400	2,237,800	2,347,400	2,456,200	2,564,200	2,671,400	2,777,600	2,777,600
Forms 941, 941-PR and 941-SS, Total	23,898,380	24,087,200	24,186,400	24,285,600	24,384,800	24,483,900	24,583,100	24,682,300	24,781,500	24,781,500
Paper 941 E-File/On-line/XML	16,051,709	15,822,400	15,544,100	15,263,900	14,982,700	14,699,200	14,416,200	14,133,400	13,851,500	13,851,500
Form 941 E-File/On-line/XML	7,786,671	8,264,800	8,642,100	9,021,700	9,402,100	9,784,700	10,167,000	10,548,900	10,929,900	10,929,900
Forms 943, 943-PR and 943-SS, Total	200,104	196,700	191,500	186,500	181,600	176,800	172,100	167,600	163,200	163,200
Paper Forms 943, 943-PR and 943-SS	199,933	194,700	189,000	183,400	178,000	172,800	167,700	162,800	158,000	158,000
Electronic Forms 943, 943-PR and 943-SS	171	1,900	2,500	3,100	3,600	4,000	4,400	4,800	5,200	5,200
Forms 944, 944-PR and 944-SS, Total	131,562	123,000	111,300	100,800	91,300	82,700	74,800	67,800	61,400	61,400
Paper Forms 944, 944-PR and 944-SS	122,899	109,000	97,300	86,600	76,900	68,100	60,100	52,800	46,200	46,200
Electronic Form 944	8,663	13,900	14,000	14,200	14,400	14,600	14,900	15,100	15,100	15,100
Form 945	76,108	73,000	69,700	66,600	63,600	60,700	57,900	55,300	52,800	52,800
Paper Form 945	76,077	71,700	68,100	64,800	61,600	58,600	55,700	53,000	50,400	50,400
Electronic Form 945	31	1,400	1,600	1,800	2,000	2,100	2,200	2,300	2,400	2,400
Form CT-1	1,788	1,800	1,800	1,800	1,800	1,800	1,800	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/dual due to rounding.
 Table continues on the next page.

Office of Research, Forecasting and Data Analysis
 Spring 2015 Publication 6292

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

Type of Return	Actual - FY										Projected		
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Withholding on Foreign Persons, Form 1042	42,662	44,100	45,000	45,900	46,800	47,700	48,600	49,500	50,400				
Exempt Organizations, Total	1,464,803	1,547,700	1,597,300	1,646,400	1,695,600	1,745,000	1,794,600	1,844,300	1,894,000				
Paper Exempt Organizations, Total	628,800	634,400	629,800	628,400	629,400	632,400	636,900	642,600	649,200				
Electronic Exempt Organizations, Total	836,003	913,300	967,500	1,018,000	1,066,200	1,112,600	1,157,700	1,201,700	1,244,800				
Form 990, Total	308,956	322,100	324,000	324,300	324,600	324,900	325,300	325,600	325,900				
Paper Form 990	122,074	122,800	119,100	116,100	113,800	112,200	111,000	110,200	109,600				
Electronic Form 990	186,882	199,300	204,900	208,200	210,800	212,700	214,200	215,400	216,300				
Form990-EZ	257,840	275,500	285,100	294,500	304,000	313,400	322,800	332,200	341,600				
Paper Form 990-EZ	158,694	164,200	163,300	163,700	165,100	167,200	170,000	173,200	176,800				
Electronic Form 990-EZ	99,146	111,300	121,800	130,800	138,900	146,100	152,800	164,700	173,000				
Form 990-N*	506,868	556,600	592,600	628,700	664,800	700,900	737,000	773,100	821,600				
Form 990-PF, Total	107,074	104,700	103,500	103,500	103,500	103,500	103,500	103,500	103,500				
Paper Form 990-PF	63,967	58,700	55,300	53,200	51,700	50,600	49,800	49,200	48,800				
Electronic Form 990-PF	43,107	46,000	48,200	50,200	51,700	52,900	53,700	54,300	54,700				
Form 990-T	173,530	179,800	185,600	191,000	196,300	201,600	207,000	212,300	217,600				
Form 4720	2,128	2,200	2,300	2,300	2,300	2,400	2,400	2,400	2,500				
Form 5227	108,407	106,700	104,300	102,100	100,100	98,300	96,700	95,300	93,900				
Form 1041-A	8,860	8,900	8,900	8,900	8,900	8,900	8,900	8,900	8,900				
Government Entity/Bonds													
Form 8038	46,461	44,300	42,300	41,000	40,200	39,500	38,700	38,400	38,000				
Form 8038-B	2,634	2,500	2,300	2,100	1,900	1,700	1,500	1,300	1,000				
Form 8038-CP	0	0	0	0	0	0	0	0	0				
Form 8038-G	10,725	9,800	9,800	9,800	9,800	9,800	9,800	9,800	9,800				
Form 8038-GC	23,372	22,800	21,600	20,900	20,500	20,200	20,100	20,000	19,900				
Form 8038-T	8,890	8,500	8,000	7,700	7,500	7,400	7,300	7,200	7,200				
Form 8038-TC	463	300	300	200	200	200	200	200	200				
Form 8328	175	100	100	100	100	100	100	100	100				
Political Organizations, Total	9,848	9,400	10,000	9,200	9,800	9,000	9,500	8,700	9,300				
Form 1120-POL, Total	4,607	4,600	4,500	4,300	4,200	4,100	4,000	3,900	3,700				
Paper Form 1120-POL	4,550	4,500	4,400	4,300	4,100	4,000	3,900	3,700	3,600				
Electronic Form 1120-POL	57	100	100	100	100	100	100	100	100				
Form 8871**	2,642	2,200	2,500	2,200	2,500	2,200	2,500	2,200	2,500				
Form 8872, Total	2,599	2,600	3,000	2,600	3,000	2,600	3,000	2,600	3,000				
Paper Form 8872	605	600	700	600	700	600	700	600	700				
Electronic Form 8872	1,994	2,000	2,300	2,000	2,300	2,000	2,300	2,000	2,300				
Excise, Total	976,902	992,400	1,004,100	1,015,700	1,027,200	1,038,700	1,050,200	1,061,800	1,073,300				
Form 11-C	4,547	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300				
Form 720	207,265	205,100	205,300	205,400	205,400	205,400	205,400	205,400	205,400				
Paper Form 720	206,546	204,200	204,400	204,300	204,300	204,200	204,000	203,900	203,800				
Electronic Form 720	719	900	900	1,100	1,100	1,300	1,400	1,500	1,600				
Form 730	26,524	25,900	25,200	24,500	23,800	23,000	22,300	21,600	20,900				
Form 2290	729,225	748,100	760,500	772,800	785,200	797,600	810,000	822,400	834,700				
Paper Form 2290	476,786	465,300	446,700	432,500	426,300	425,900	429,300	435,600	443,200				
Electronic Form 2290	252,439	282,800	313,800	340,300	358,900	371,700	380,700	386,800	391,500				
Form 8849	9,341	9,000	8,800	8,700	8,500	8,400	8,200	8,100	8,000				
Paper Form 8849	7,051	6,700	6,200	5,800	5,300	4,700	4,100	3,400	2,700				
Electronic Form 8849	2,290	2,300	2,600	2,900	3,300	3,700	4,100	4,700	5,300				
Excise Taxes re Employee Plans, Form 5330	19,677	19,700	19,700	19,700	19,700	19,700	19,700	19,700	19,700				
Form 5500-EZ, One-Participant Retirement Plans	114,050	117,100	119,200	120,100	121,100	122,100	123,000	124,000	125,000				
Payment or Refund under Sec. 7519, Form 8752	30,179	29,200	28,300	27,400	26,500	25,700	24,900	24,100	23,300				
Supplemental Documents, Total	23,407,205	23,873,500	24,205,900	24,561,400	24,906,200	25,230,900	25,556,900	25,845,800	26,149,000				
Form 1040-X	3,652,753	3,587,400	3,524,500	3,464,100	3,405,800	3,349,600	3,295,300	3,242,800	3,191,900				
Form 4868, Total	12,461,470	12,653,400	12,879,700	13,123,300	13,350,200	13,553,100	13,735,800	13,915,100	14,095,000				
Paper Form 4868	4,810,832	4,838,700	4,901,000	4,864,700	4,879,700	4,870,700	4,861,500	4,852,800	4,843,800				
Electronic Form 4868	7,650,638	7,814,700	7,978,700	8,258,600	8,470,500	8,682,400	8,874,300	9,062,300	9,251,200				
Form 1120-X	8,210	9,400	10,200	10,900	11,300	11,700	12,100	12,500	12,900				
Form 5558	449,024	457,400	466,400	475,400	484,400	493,500	502,500	511,500	520,500				
Form 7004, Total	6,231,855	6,677,500	6,677,000	6,824,200	6,975,600	7,128,500	7,282,000	7,435,600	7,589,300				
Paper Form 7004	2,036,304	1,888,300	1,767,000	1,683,700	1,628,500	1,594,100	1,575,300	1,568,500	1,570,600				
Electronic Form 7004	4,195,551	4,789,200	4,910,000	5,140,500	5,347,100	5,534,400	5,706,700	5,867,100	6,018,700				
Form 8868, Total	603,893	628,500	648,100	663,400	678,700	694,000	709,400	724,700	740,000				
Paper Form 8868	314,939	303,500	286,200	264,800	243,300	221,800	200,300	178,900	157,400				
Electronic Form 8868	288,954	325,000	361,900	398,600	435,400	472,200	509,000	545,800	582,600				

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 due to rounding.

Office of Research, Forecasting and Data Analysis
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Table 2. Selected Fiscal Year Return Filing Estimates by Business Operating Division (BOD)

Type of Return/BOD	Actual - FY 2014	Projected									
		2015	2016	2017	2018	2019	2020	2021	2022		
Individual Income Tax, Total	146,568,182	148,420,100	150,758,700	153,353,600	155,752,900	157,858,300	159,718,200	161,605,700	163,415,000		
Small Business/Self Employed	44,715,854	45,056,600	45,377,800	45,681,700	45,970,000	46,244,200	46,505,700	46,755,500	46,994,700		
Wage and Investment	101,852,328	103,363,600	105,380,900	107,671,900	109,782,900	111,614,100	113,212,500	114,850,200	116,420,300		
Corporation Income Tax, Total	6,816,232	6,815,000	6,856,100	6,889,700	6,916,500	6,937,200	6,952,400	6,962,700	6,968,600		
Small Business/Self Employed	6,638,687	6,631,300	6,669,300	6,700,000	6,724,200	6,742,500	6,755,400	6,763,700	6,767,700		
Large and Mid-Sized Business	164,263	188,600	171,600	174,500	177,100	179,600	181,900	184,000	185,900		
Tax Exempt/Government Entities	13,282	15,100	15,200	15,200	15,200	15,100	15,100	15,000	14,900		
Partnership Returns	3,799,428	3,812,900	3,862,600	3,912,200	3,961,900	4,011,500	4,061,200	4,110,800	4,160,500		
Small Business/Self Employed	3,633,546	3,646,400	3,693,900	3,741,400	3,788,900	3,836,400	3,883,900	3,931,400	3,978,900		
Large and Mid-Sized Business	165,429	166,000	168,200	170,300	172,500	174,700	176,800	179,000	181,200		
Tax Exempt/Government Entities	453	500	500	500	500	500	500	500	500		
Employment Tax, Total	30,023,087	30,274,900	30,383,900	30,488,400	30,590,800	30,692,400	30,794,000	30,896,000	30,998,600		
Small Business/Self Employed	27,277,518	27,487,300	27,553,000	27,636,400	27,719,300	27,802,800	27,887,500	27,973,400	28,060,800		
Large and Mid-Sized Business	722,532	761,800	780,400	797,900	814,400	830,100	845,000	859,200	872,900		
Tax Exempt/Government Entities	2,023,037	2,045,700	2,050,400	2,054,100	2,057,000	2,059,500	2,061,500	2,063,300	2,064,800		
Excise, Total	976,902	992,400	1,004,100	1,015,700	1,027,200	1,038,700	1,050,200	1,061,800	1,073,300		
Small Business/Self Employed	847,728	863,700	875,300	886,800	898,300	909,800	921,300	932,700	944,200		
Large and Mid-Sized Business	85,585	85,800	86,300	86,900	87,400	87,900	88,400	88,900	89,400		
Tax Exempt/Government Entities	43,589	42,900	42,400	42,000	41,500	41,100	40,600	40,100	39,700		
Exempt Organization, Total	1,464,803	1,547,700	1,597,300	1,646,400	1,695,600	1,745,000	1,794,600	1,844,300	1,906,600		
Tax Exempt/Government Entities	1,464,803	1,547,700	1,597,300	1,646,400	1,695,600	1,745,000	1,794,600	1,844,300	1,906,600		
Employee Plans, Forms 5500, 5500EZ, and 5500SF	888,459	926,300	941,800	949,500	957,100	964,800	972,500	980,100	987,800		
Tax Exempt/Government Entities	888,459	926,300	941,800	949,500	957,100	964,800	972,500	980,100	987,800		

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 2014 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 *	240,101					
MAPE		1.26%	1.55%	2.63%	3.66%	5.21%
Number of Overprojections		4	4	4	4	4
Grand Total - Paper	84,632					
MAPE		6.39%	14.38%	22.65%	30.55%	36.28%
Number of Overprojections		4	4	4	4	4
Grand Total - E-file	111,778					
MAPE		3.33%	6.87%	10.04%	13.16%	14.17%
Number of Overprojections		1	0	0	0	0
Total Primary - Selected Returns *	218,678					
MAPE		0.62%	0.92%	2.07%	3.86%	5.55%
Number of Overprojections		3	4	4	4	4
Primary Total - Paper	75,407					
MAPE		5.64%	12.82%	20.56%	29.08%	34.56%
Number of Overprojections		3	4	4	4	4
Primary Total - E-file	143,272					
MAPE		3.63%	6.36%	8.89%	10.90%	12.07%
Number of Overprojections		1	0	0	0	0
Individual Total	147,520					
MAPE		1.08%	1.14%	1.21%	0.89%	0.50%
Number of Overprojections		4	3	2	3	2
Individual Total - Paper	21,949					
MAPE		6.94%	14.82%	22.03%	34.51%	47.16%
Number of Overprojections		4	4	4	4	4
Individual Total - E-file	124,711					
MAPE		2.47%	5.34%	7.35%	10.11%	11.59%
Number of Overprojections		1	0	0	0	0
Individual Estimated Tax	23,760					
MAPE		2.17%	7.55%	14.44%	26.87%	33.88%
Number of Overprojections		2	3	3	4	4
Fiduciary Total	3,216					
MAPE		2.61%	3.66%	5.05%	8.78%	9.92%
Number of Overprojections		2	2	2	2	3
Partnership Total	3,767					
MAPE		3.59%	6.41%	10.58%	13.51%	12.43%
Number of Overprojections		3	4	3	4	4
Corporation Total	6,767					
MAPE		2.77%	5.46%	7.84%	10.28%	11.63%
Number of Overprojections		3	4	4	4	4
Employment Total	30,206					
MAPE		1.34%	2.75%	3.33%	4.55%	6.16%
Number of Overprojections		2	1	2	3	4
Exempt Organization Total	1,508					
MAPE		3.82%	5.03%	8.65%	11.15%	15.67%
Number of Overprojections		3	1	1	1	1
Excise Total	983					
MAPE		14.71%	21.62%	16.57%	20.20%	12.68%
Number of Overprojections		1	1	1	2	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.

Internal Revenue Service
Office of Research, Forecasting and Data Analysis
2015

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. 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 2015

Fiscal Year Return Projections for the United States
2015 - 2022



Office of Research
Research, Analysis and Statistics

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

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Forecasts Available Electronically

Forecasts from the most recent edition of this publication are available from the “Forms and Pubs” link on www.irs.gov. IRS employees can access this publication 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:
2015 – 2022**

Publication 6292
Fall 2015 Update

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Overview

The following Fall 2015 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) 2014 through 2022 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 2015, 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 2014 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 242.4 million in fiscal year 2014, an increase of 0.6 percent over FY 2013. After FY 2014, grand total return filings are projected to grow at an average annual rate of 1.3 percent, reaching 268.2 million by FY 2022. Within the steady increase in the grand total projection is a rather pronounced increase among selected e-file return volumes. In particular, electronic filings of forms 1065/B and 1120 series are expected to grow 8.3% and 7.6% annually in FY 2015 and at an average annual rate of 4.0% and 3.2% by FY 2022, respectively.

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.

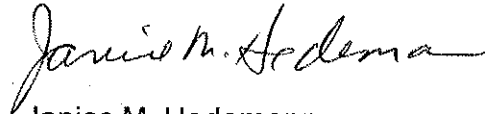
Track Record of Projection Accuracy

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 2011 through 2014, 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 2014 made in 2011 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									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Grand Total	242,404,425	246,523,200	250,594,000	254,311,100	257,595,700	260,473,700	263,145,400	265,687,800	266,181,200	
Paper Grand Total	85,056,830	82,761,500	81,653,500	80,343,200	78,719,000	77,016,600	75,464,300	73,984,300	72,594,800	
Electronic Grand Total	157,347,595	163,761,700	168,940,500	173,967,900	178,876,700	183,457,100	187,681,100	191,703,500	195,586,300	
Total Primary Returns	218,997,220	222,249,000	225,962,900	229,297,300	232,211,800	234,743,500	237,089,400	239,303,200	241,474,400	
Individual Income Tax, Total	147,444,789	148,288,400	151,638,100	154,244,500	156,656,600	158,773,400	160,645,900	162,546,300	164,388,900	
Forms 1040, 1040-A, and 1040-EZ, Total	146,588,182	148,420,100	150,758,700	153,353,600	155,752,900	157,858,300	159,718,200	161,605,700	163,415,000	
Paper Forms 1040/1040-A/1040-EZ	20,228,258	20,345,600	19,248,600	18,319,700	17,438,800	16,518,700	15,655,100	14,976,500	14,371,300	
Electronic Forms 1040/1040-A/1040-EZ	124,539,924	128,074,600	131,510,100	135,033,900	138,314,000	141,339,600	144,063,100	146,629,200	149,043,700	
Forms 1040-NR/NR-EZC	676,149	672,100	703,500	703,500	719,200	734,900	750,600	766,300	782,000	
Forms 1040-PR and 1040-SS	200,458	186,200	191,600	187,400	183,600	180,200	174,300	171,800	174,000	
Electronic Forms 1040-PR and 1040-SS	45,660	39,200	34,800	31,900	29,900	28,600	27,700	27,100	26,700	
Individual Estimated Tax, Form 1040-ES, Total	23,608,340	24,073,300	24,896,600	25,265,700	25,449,100	25,573,400	25,776,400	25,835,800	25,895,700	
Paper Form 1040-ES	23,453,638	23,908,600	24,721,400	25,079,600	25,252,300	25,368,300	25,608,200	25,659,700	25,698,200	
Electronic (Credit Card) Form 1040-ES	154,702	164,700	175,200	186,100	196,800	207,100	217,300	227,600	236,000	
Fiduciary Form 1041, Total	3,205,595	3,237,300	3,256,600	3,273,500	3,288,600	3,302,400	3,315,300	3,327,800	3,339,900	
Paper Form 1041	871,346	842,000	838,100	837,100	836,900	836,800	836,900	836,900	836,900	
Electronic Form 1041	2,334,249	2,395,300	2,418,500	2,436,400	2,451,700	2,465,500	2,478,500	2,490,900	2,503,000	
Fiduciary Estimated Tax, Form 1041-ES	617,649	667,200	723,500	774,500	820,700	862,400	900,200	934,400	965,300	
Partnership, Forms 1065/1065-B, Total	3,799,428	3,837,700	3,889,400	3,950,200	3,993,700	4,032,400	4,068,100	4,102,200	4,135,600	
Paper Forms 1065/1065-B	986,326	877,500	820,600	771,700	729,700	693,700	662,800	636,200	613,400	
Electronic Forms 1065/1065-B	2,813,102	2,960,100	3,078,800	3,178,500	3,263,900	3,338,700	3,405,300	3,466,000	3,522,100	
Corporation Income Tax, Total	6,816,232	6,884,800	6,973,000	7,031,500	7,088,100	7,088,200	7,095,400	7,095,400	7,119,400	
Paper Corporation Returns, Total	2,203,139	1,956,200	1,813,200	1,698,300	1,605,700	1,530,700	1,469,600	1,419,700	1,377,000	
Electronic Corporation Returns, Total	4,613,093	4,928,600	5,159,800	5,333,200	5,482,400	5,557,500	5,625,800	5,675,700	5,742,400	
Form 1120	1,843,336	1,797,700	1,761,500	1,725,300	1,689,000	1,662,800	1,616,600	1,580,300	1,544,100	
Paper Form 1120	685,213	573,500	492,800	427,600	374,200	330,200	293,400	262,400	236,000	
Electronic Form 1120	1,158,123	1,224,300	1,268,700	1,297,700	1,314,800	1,323,600	1,323,200	1,317,900	1,308,100	
Form 1120-C	8,739	8,900	8,900	9,000	9,000	9,000	9,000	9,000	9,000	
Form 1120-F	41,477	43,700	45,800	48,000	50,200	52,400	54,700	56,900	59,100	
Paper Form 1120-F	26,152	26,000	24,000	23,200	22,700	22,300	22,100	22,000	22,000	
Electronic Form 1120-F	15,325	18,700	21,800	24,800	27,500	30,100	32,600	34,900	37,100	
Form 1120-H	244,941	250,000	253,600	257,500	260,900	264,100	267,200	270,000	272,800	
Forms 1120-FSCL/NDP/REIT/RIC/SF	34,922	36,900	38,000	39,100	40,300	41,400	42,500	43,600	44,700	
Form 1120-S	4,642,817	4,747,500	4,864,900	4,952,700	5,018,700	5,068,900	5,106,500	5,135,600	5,169,800	
Paper Form 1120-S	1,203,172	1,061,900	995,600	942,000	898,700	863,700	835,500	812,700	792,600	
Electronic Form 1120-S	3,439,645	3,685,600	3,869,300	4,010,700	4,120,000	4,204,800	4,271,000	4,322,900	4,397,100	
Small Corporation Election, Form 2553	424,027	445,300	465,800	463,400	468,900	472,800	475,600	477,700	479,100	
"REMIC" Income Tax Form 1066	42,899	39,000	40,000	41,100	42,100	43,100	44,200	45,200	46,300	
Estate, Forms 706, 706NA/GS(D)/GS(T), Total	34,132	36,600	38,000	39,300	40,600	42,100	43,500	45,000	46,500	
Gift, Form 709	267,600	274,600	283,300	290,900	297,900	304,700	311,300	317,800	324,400	
Employment Tax, Total	30,023,087	30,652,300	30,883,900	30,988,400	31,090,800	31,192,400	31,294,000	31,396,000	31,498,600	
Paper Employment Returns, Total	20,407,509	19,975,300	19,598,200	19,209,900	18,820,800	18,430,900	18,041,400	17,653,600	17,268,300	
Electronic Employment Returns, Total	9,615,578	10,677,000	11,285,700	11,778,500	12,270,000	12,761,500	13,252,600	13,743,300	14,230,300	
Forms 940, 940-EZ and 940-PR, Total	5,775,145	5,793,200	5,823,100	5,847,200	5,867,900	5,886,600	5,904,200	5,921,300	5,938,000	
Paper Forms 940, 940-EZ and 940-PR	3,955,103	3,777,600	3,695,600	3,609,400	3,520,500	3,430,400	3,340,000	3,249,600	3,160,400	
Form 940 E-File/On-line/XML	1,820,042	2,015,700	2,127,400	2,237,800	2,347,400	2,456,200	2,564,200	2,671,400	2,777,600	
Forms 941, 941-PR and 941-SS, Total	23,898,380	24,464,600	24,896,400	24,785,600	24,864,800	24,983,900	25,083,100	25,182,300	25,281,500	
Paper 941 E-File/On-line/XML	16,051,709	15,820,500	15,544,300	15,283,900	14,982,000	14,699,200	14,416,200	14,133,400	13,851,500	
Form 941 E-File/On-line/XML	7,786,671	8,644,100	9,142,100	9,521,700	9,902,700	10,284,700	10,667,000	11,048,900	11,429,900	
Forms 943, 943-PR and 943-SS, Total	200,104	196,700	191,500	186,500	181,600	176,800	172,100	167,600	163,200	
Paper Forms 943, 943-PR and 943-SS	199,933	194,700	189,000	183,400	178,000	172,800	167,700	162,800	158,000	
Electronic Forms 943, 943-PR and 943-SS	171	1,900	2,500	3,100	3,600	4,000	4,400	4,800	5,200	
Forms 944, 944-PR and 944-SS, Total	131,562	123,000	111,300	100,800	91,300	82,700	74,800	67,800	61,400	
Paper Forms 944, 944-PR and 944-SS	122,899	109,000	97,300	86,600	76,900	68,100	60,100	52,800	46,200	
Electronic Form 944	8,663	13,900	14,000	14,200	14,400	14,600	14,900	15,100	15,100	
Form 945	76,108	73,000	69,700	66,800	63,600	60,700	57,900	55,300	52,800	
Paper Form 945	76,077	71,700	68,100	64,800	61,600	58,600	55,700	53,000	50,400	
Electronic Form 945	31	1,400	1,600	1,800	2,000	2,100	2,200	2,300	2,400	
Form CT-1	1,788	1,800	1,800	1,800	1,800	1,800	1,800	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										Projected		
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Withholding on Foreign Persons, Form 1042	42,662	44,100	45,000	45,900	46,800	47,700	48,600	49,500	50,400				
Exempt Organizations, Total	1,464,803	1,547,700	1,597,300	1,646,400	1,695,600	1,745,000	1,794,600	1,844,300	1,894,000				
Paper Exempt Organizations, Total	628,800	634,400	629,800	628,400	629,400	632,400	636,900	642,600	649,200				
Electronic Exempt Organizations, Total	836,003	913,200	967,500	1,018,000	1,066,200	1,112,600	1,157,700	1,201,700	1,244,800				
Form 990, Total	308,956	322,100	324,000	324,300	324,600	324,900	325,300	325,600	325,900				
Paper Form 990	122,074	122,800	119,100	116,100	113,800	112,200	111,000	110,200	109,600				
Electronic Form 990	186,882	199,300	204,800	208,200	210,800	212,700	214,200	215,400	216,300				
Form990-EZ	257,840	275,500	285,100	294,500	304,000	313,400	322,800	332,200	341,600				
Paper Form 990-EZ	158,694	164,200	163,300	163,700	165,100	167,200	170,000	173,200	176,800				
Electronic Form 990-EZ	99,146	111,300	121,800	130,800	138,900	146,100	152,800	159,000	164,700				
Form 990-N*	506,868	556,600	592,600	628,700	664,800	700,900	737,000	773,100	811,600				
Form 990-PF, Total	107,074	104,700	103,500	103,500	103,500	103,500	103,500	103,500	103,500				
Paper Form 990-PF	63,967	58,700	55,300	53,200	51,700	50,600	49,800	49,200	48,800				
Electronic Form 990-PF	43,107	46,000	48,200	50,200	51,700	52,800	53,700	54,300	54,700				
Form 990-T	173,530	179,800	185,600	191,000	196,300	201,600	207,000	212,300	217,600				
Form 4720	2,128	2,200	2,300	2,300	2,300	2,400	2,400	2,400	2,500				
Form 5227	108,407	106,700	104,300	102,100	100,100	98,300	96,700	95,300	93,900				
Form 1041-A	8,860	8,900	8,900	8,900	8,900	8,900	8,900	8,900	8,900				
Government Entity/Bonds													
Form 8038	46,461	44,300	42,300	41,000	40,200	39,500	38,700	38,400	38,000				
Form 8038-B	2,634	2,500	2,300	2,100	1,900	1,700	1,500	1,300	1,000				
Form 8038-CP	0	0	0	0	0	0	0	0	0				
Form 8038-G	10,725	9,800	9,800	9,800	9,800	9,800	9,800	9,800	9,800				
Form 8038-GC	23,372	22,800	21,600	20,900	20,500	20,200	20,100	20,000	19,900				
Form 8038-T	8,890	8,500	8,000	7,700	7,500	7,400	7,300	7,200	7,200				
Form 8038-TC	463	300	300	200	200	200	200	200	200				
Form 8328	175	100	100	100	100	100	100	100	100				
Political Organizations, Total	9,848	9,400	10,000	9,200	9,800	9,000	9,500	8,700	9,300				
Form 1120-POL, Total	4,607	4,600	4,500	4,300	4,200	4,100	4,000	3,900	3,700				
Paper Form 1120-POL	4,550	4,500	4,400	4,300	4,100	4,000	3,900	3,700	3,600				
Electronic Form 1120-POL	57	100	100	100	100	100	100	100	100				
Form 8871**	2,642	2,200	2,500	2,200	2,500	2,200	2,500	2,200	2,500				
Form 8872, Total	2,599	2,600	3,000	2,600	3,000	2,600	3,000	2,600	3,000				
Paper Form 8872	605	600	700	600	700	600	700	600	700				
Electronic Form 8872	1,994	2,000	2,300	2,000	2,300	2,000	2,300	2,000	2,300				
Excise, Total	976,902	992,400	1,004,100	1,015,700	1,027,200	1,038,700	1,050,200	1,061,800	1,073,300				
Form 11-C	4,547	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300				
Form 720	207,265	205,100	205,300	205,400	205,400	205,400	205,400	205,400	205,400				
Paper Form 720	206,546	204,200	204,400	204,300	204,300	204,200	204,000	203,900	203,800				
Electronic Form 720	719	800	900	1,100	1,200	1,300	1,400	1,500	1,600				
Form 730	26,524	25,900	25,200	24,500	23,800	23,000	22,300	21,600	20,900				
Form 2290	729,225	748,100	760,500	772,800	785,200	797,600	810,000	822,400	834,700				
Paper Form 2290	476,786	465,300	446,700	432,500	426,300	425,900	429,300	435,600	443,200				
Electronic Form 2290	252,439	282,800	313,800	340,300	358,900	371,700	380,600	386,800	391,600				
Form 8849	9,341	9,000	8,800	8,700	8,500	8,400	8,200	8,100	8,000				
Paper Form 8849	7,051	6,700	6,200	5,800	5,300	4,700	4,100	3,400	2,700				
Electronic Form 8849	2,290	2,300	2,600	2,900	3,300	3,700	4,100	4,700	5,300				
Excise Taxes re Employee Plans, Form 5330	19,677	19,700	19,700	19,700	19,700	19,700	19,700	19,700	19,700				
Form 5500-EZ, One-Participant Retirement Plans	114,050	117,100	119,200	120,100	121,100	122,100	123,000	124,000	125,000				
Payment or Refund under Sec. 7519, Form 8752	30,179	29,200	28,300	27,400	26,500	25,700	24,900	24,100	23,300				
Supplemental Documents, Total	23,407,205	24,274,200	24,631,100	25,013,800	25,383,900	25,730,200	26,066,000	26,384,600	26,706,700				
Form 1040-X	3,652,753	3,587,400	3,524,500	3,464,100	3,405,800	3,349,600	3,295,300	3,242,800	3,191,900				
Form 4868, Total	12,461,470	13,054,000	13,304,800	13,575,800	13,827,900	14,052,800	14,254,900	14,457,900	14,652,700				
Paper Form 4868	4,810,832	4,709,500	4,590,800	4,492,100	4,157,000	3,794,600	3,409,400	3,025,100	2,632,600				
Electronic Form 4868	7,650,638	8,344,500	8,714,100	9,083,600	9,670,900	10,258,200	10,845,500	11,432,800	12,020,100				
Form 1120-X	8,210	9,400	10,200	10,900	11,300	11,700	12,100	12,500	12,900				
Form 5558	449,024	457,400	466,400	475,400	484,400	493,500	502,500	511,500	520,500				
Form 7004, Total	6,231,855	6,677,500	6,877,000	6,824,200	6,975,600	7,128,500	7,282,000	7,435,600	7,589,300				
Paper Form 7004	2,036,304	1,888,300	1,767,000	1,683,700	1,628,500	1,594,100	1,575,300	1,568,500	1,570,600				
Electronic Form 7004	4,195,551	4,789,200	5,109,900	5,140,500	5,347,100	5,534,500	5,706,700	5,867,100	6,018,700				
Form 8868, Total	603,893	628,500	648,100	663,400	678,700	694,000	709,400	724,700	740,000				
Paper Form 8868	314,939	303,500	286,200	264,800	243,300	221,800	200,300	178,900	157,400				
Electronic Form 8868	288,954	325,000	361,800	398,600	435,400	472,200	509,000	545,800	582,600				

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 due to rounding.

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

Type of Return/BOD	Actual - FY 2014	Projected									
		2015	2016	2017	2018	2019	2020	2021	2022		
Individual Income Tax, Total	146,568,182	148,420,100	150,758,700	153,353,600	155,752,900	157,868,300	159,718,200	161,605,700	163,415,000		
Small Business/Self Employed	44,715,854	45,056,600	45,377,800	45,681,700	45,970,000	46,244,200	46,505,700	46,755,500	46,994,700		
Wage and Investment	101,852,328	103,363,600	105,380,900	107,671,900	109,782,900	111,614,100	113,212,500	114,850,200	116,420,300		
Corporation Income Tax, Total	6,816,232	6,884,800	6,973,000	7,031,500	7,068,100	7,088,200	7,096,300	7,095,400	7,119,400		
Small Business/Self Employed	6,638,687	6,699,200	6,783,000	6,837,900	6,871,500	6,889,200	6,895,300	6,892,600	6,914,200		
Large and Mid-Sized Business	164,263	170,300	174,600	178,100	181,000	183,500	185,600	187,500	190,000		
Tax Exempt/Government Entities	13,282	15,300	15,400	15,500	15,500	15,500	15,400	15,300	15,300		
Partnership Returns	3,799,428	3,837,700	3,899,400	3,950,200	3,993,700	4,032,400	4,068,100	4,102,200	4,135,600		
Small Business/Self Employed	3,633,546	3,670,100	3,729,200	3,777,700	3,819,300	3,856,300	3,890,500	3,923,100	3,955,000		
Large and Mid-Sized Business	165,429	167,100	169,800	172,000	173,900	175,600	177,100	178,600	180,100		
Tax Exempt/Government Entities	453	500	500	500	500	500	500	500	500		
Employment Tax, Total	30,023,087	30,652,300	30,883,900	30,988,400	31,090,800	31,192,400	31,294,000	31,396,000	31,498,600		
Small Business/Self Employed	27,277,518	27,809,700	28,006,400	28,089,600	28,172,400	28,255,700	28,340,300	28,426,100	28,513,400		
Large and Mid-Sized Business	722,532	771,400	793,300	811,000	827,800	843,600	858,700	873,100	887,000		
Tax Exempt/Government Entities	2,023,037	2,071,200	2,084,100	2,087,700	2,090,600	2,093,000	2,095,000	2,096,700	2,098,100		
Excise, Total	976,902	992,400	1,004,100	1,015,700	1,027,200	1,038,700	1,050,200	1,061,800	1,073,300		
Small Business/Self Employed	847,728	863,700	875,300	886,800	898,300	909,800	921,300	932,700	944,200		
Large and Mid-Sized Business	85,585	85,800	86,300	86,900	87,400	87,900	88,400	88,900	89,400		
Tax Exempt/Government Entities	43,589	42,900	42,400	42,000	41,500	41,100	40,600	40,100	39,700		
Exempt Organization, Total	1,464,803	1,547,700	1,597,300	1,646,400	1,695,600	1,745,000	1,794,600	1,844,300	1,906,600		
Tax Exempt/Government Entities	1,464,803	1,547,700	1,597,300	1,646,400	1,695,600	1,745,000	1,794,600	1,844,300	1,906,600		
Employee Plans, Forms 5500, 5500EZ, and 5500SF	888,459	926,300	941,800	949,500	957,100	964,800	972,500	980,100	987,800		
Tax Exempt/Government Entities	888,459	926,300	941,800	949,500	957,100	964,800	972,500	980,100	987,800		

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 2014 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 *	240,101					
MAPE		1.26%	1.55%	2.63%	3.66%	5.21%
Number of Overprojections		4	4	4	4	4
Grand Total - Paper	84,632					
MAPE		6.39%	14.38%	22.65%	30.55%	36.28%
Number of Overprojections		4	4	4	4	4
Grand Total - E-file	111,778					
MAPE		3.33%	6.87%	10.04%	13.16%	14.17%
Number of Overprojections		1	0	0	0	0
Total Primary - Selected Returns *	218,678					
MAPE		0.62%	0.92%	2.07%	3.86%	5.55%
Number of Overprojections		3	4	4	4	4
Primary Total - Paper	75,407					
MAPE		5.64%	12.82%	20.56%	29.08%	34.56%
Number of Overprojections		3	4	4	4	4
Primary Total - E-file	143,272					
MAPE		3.63%	6.36%	8.89%	10.90%	12.07%
Number of Overprojections		1	0	0	0	0
Individual Total	147,520					
MAPE		1.08%	1.14%	1.21%	0.89%	0.50%
Number of Overprojections		4	3	2	3	2
Individual Total - Paper	21,949					
MAPE		6.94%	14.82%	22.03%	34.51%	47.16%
Number of Overprojections		4	4	4	4	4
Individual Total - E-file	124,711					
MAPE		2.47%	5.34%	7.35%	10.11%	11.59%
Number of Overprojections		1	0	0	0	0
Individual Estimated Tax	23,760					
MAPE		2.17%	7.55%	14.44%	26.87%	33.88%
Number of Overprojections		2	3	3	4	4
Fiduciary Total	3,216					
MAPE		2.61%	3.66%	5.05%	8.78%	9.92%
Number of Overprojections		2	2	2	2	3
Partnership Total	3,767					
MAPE		3.59%	6.41%	10.58%	13.51%	12.43%
Number of Overprojections		3	4	3	4	4
Corporation Total	6,767					
MAPE		2.77%	5.46%	7.84%	10.28%	11.63%
Number of Overprojections		3	4	4	4	4
Employment Total	30,206					
MAPE		1.34%	2.75%	3.33%	4.55%	6.16%
Number of Overprojections		2	1	2	3	4
Exempt Organization Total	1,508					
MAPE		3.82%	5.03%	8.65%	11.15%	15.67%
Number of Overprojections		3	1	1	1	1
Excise Total	983					
MAPE		14.71%	21.62%	16.57%	20.20%	12.68%
Number of Overprojections		1	1	1	2	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.

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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. 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**

