

# Publication 6961

2013 Update

Calendar Year Projections of Information and  
Withholding Documents for the  
United States and IRS Campuses

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Office of Research  
Research, Analysis and Statistics

**Publication 6961 (revised 8-2013) is a product of 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](http://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](http://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."

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## Overview

Office of Research staff within the Research, Analysis and Statistics organization provide calendar year projections of information and withholding documents (IRP) on an annual basis to accommodate more recent filing experiences. These IRP documents also incorporate current legislative and administrative initiatives, as well as relevant economic and demographic trends. Forecasts of economic/demographic data used to develop some of these projections are provided by IHS Global Inc.

The information and withholding document projections contained in this publication are used primarily by the IRS operational and resource planning functions to assist in the formulation of their budget submissions and staffing requirements, and to complete other analyses. Enacted tax law changes and confirmed administrative plans are reflected in these projections. However, legislative or administrative initiatives under consideration are generally not included due to the uncertain nature of their eventual outcome.

## Summary of Significant Trends and Revisions

A summary of the major trends and other significant factors embedded in the return forecasts for this edition of Publication 6961 are noted below.

For calendar year 2014, the grand total number of information and withholding documents projected in this update is about 1.1 percent (24.8 million forms) more than the total volume projected last year (see Table 1). A major portion of the net revision is driven by the increase in the projections of W-2 (i.e., 24.9 million more) and Form 1099-MISC (i.e., 12.8 million more). These upward revisions are in response to the actual CY 2012 and year-to-date (mid-July) CY 2013 filing experience.

For paper submissions of IRP documents, the CY 2014 estimate is about 10.7 percent (i.e., 4.9 million forms) more than the paper volumes projected in last year's update of this publication (Table 1, right side). Embedded in this net change for paper volumes is a decrease of approximately 0.8 million returns in the forecast of paper Form 1120-S Schedule K-1 and a 6.4 million increase for paper Form 1099-MISC. These results are also based on actual CY 2012 and year-to-date CY 2013 filing experience.

### Forms 3921 and 3922

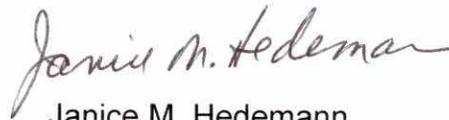
Two additional IRP forms have been added to the 2013 update of IRS Publication 6961. Form 3921 (Exercise of an Incentive Stock Option Under Section 422(b)) is used to report corporation's transfer of stock pursuant to an employee's exercise of an incentive stock option as described in Section 422(b). Form 3922 (Transfer of Stock Acquired Through an Employee Stock Purchase Plan Under Section 423(c)) is filed to report a transfer of stock by an employee where stock was acquired pursuant to the exercise of an option as described in Section 423(c).

## New FinCEN Filing System

The Financial Crimes Enforcement Network (FinCEN) mandated electronic filing of FinCen reports from casinos and other financial institutions starting on April 1, 2013. The new e-filing system no longer supports the old formats. Casinos and certain financial institutions that continue to file using the old format will fail to meet reporting requirements under the Bank Secrecy Act. The estimates developed in this update of Publication 6961 incorporate the marginal impacts of the e-file mandate on FinCen 103 and FinCen 104.

## Comments and Questions

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



Janice M. Hedemann  
Director, Office of Research

**Table 1. Comparison of Projections Made in 2012 vs 2013 for Calendar Year 2014:  
All Media Grand Total and Paper Only (Data in thousands)**

Form	All Media Grand Total				Paper Only			
	2014 Projections		Net Change	Percent Change	2014 Projections		Net Change	Percent Change
	Made in 2012	Made in 2013			Made in 2012	Made in 2013		
<b>Grand Total</b>	<b>2,343,975</b>	<b>2,368,750</b>	<b>24,775</b>	<b>1.1%</b>	<b>45,936</b>	<b>50,869</b>	<b>4,933</b>	<b>10.7%</b>
<b>Total</b>	<b>235,002</b>	<b>259,811</b>	<b>24,809</b>	<b>10.6%</b>	<b>75</b>	<b>70</b>	<b>(5)</b>	<b>-6.7%</b>
W-2	224,389	249,311	24,923	11.1%	0	0	0	n.a
W-2G	10,614	10,500	(114)	-1.1%	75	70	(5)	-6.7%
<b>Total</b>	<b>2,108,973</b>	<b>2,108,939</b>	<b>(34)</b>	<b>0.0%</b>	<b>45,861</b>	<b>50,799</b>	<b>4,938</b>	<b>10.8%</b>
K-1 (Form 1041)	3,285	3,500	215	6.5%	1,352	1,159	(192)	-14.2%
K-1 (Form 1065)	23,900	26,387	2,487	10.4%	4,164	3,427	(737)	-17.7%
K-1 (Form 1120-S)	7,156	7,384	227	3.2%	2,768	1,972	(796)	-28.8%
Foreign	1,439	1,948	510	35.4%	0	0	0	n.a
SSA/RRB-1099	60,129	61,428	1,299	2.2%	0	0	0	n.a
1096	5,366	5,672	306	5.7%	5,366	5,672	306	5.7%
1042-S	3,659	4,175	516	14.1%	244	290	46	18.9%
1098	82,946	76,930	(6,016)	-7.3%	449	480	32	7.0%
1098-C	151	136	(15)	-10.2%	25	22	(2)	-9.7%
1098-E	27,745	24,214	(3,531)	-12.7%	9	5	(4)	-40.2%
1098-T	31,230	31,924	695	2.2%	132	94	(38)	-28.8%
1099-A	976	779	(198)	-20.3%	7	6	(1)	-11.9%
1099-B	1,156,905	1,169,612	12,707	1.1%	36	36	0	0.8%
1099-C	5,646	6,527	881	15.6%	37	31	(6)	-16.8%
1099-CAP	2	2	0	0.0%	0	0	0	0.0%
1099-DIV	79,135	87,477	8,342	10.5%	300	302	1	0.5%
1099-G	84,367	87,527	3,160	3.7%	36	26	(10)	-28.1%
1099-H	34	24	(10)	-28.6%	0	0	0	n.a
1099-INT	202,616	179,761	(22,855)	-11.3%	700	693	(8)	-1.1%
1099-K	21,246	9,389	(11,857)	-55.8%	0	37	37	n.a
1099-LTC	293	313	21	7.0%	1	1	(0)	-33.3%
1099-MISC	80,917	93,719	12,802	15.8%	29,281	35,677	6,396	21.8%
1099-OID	2,676	3,133	458	17.1%	2	4	1	50.0%
1099-PATR	1,824	1,823	(1)	0.0%	37	36	(1)	-1.9%
1099-Q	2,127	2,274	147	6.9%	0	0	0	0.0%
1099-R	88,697	89,011	314	0.4%	453	382	(71)	-15.6%
1099-S	2,573	2,449	(124)	-4.8%	452	436	(17)	-3.7%
1099-SA	5,616	5,573	(44)	-0.8%	2	1	(0)	-20.0%
5498	118,858	118,123	(735)	-0.6%	8	9	1	11.4%
5498-ESA	432	488	56	13.0%	0	0	0	0.0%
5498-SA	7,031	7,239	208	3.0%	1	2	1	61.5%

Notes:

Negative values (numbers in parentheses) indicate projections that have been lowered.  
 Detail may not add to total due to rounding.  
 Table does not contain counts for Forms 5471, 5472, 8027, 3921, 3922.  
 Currency Transaction Reports (CTRs) are not included in Table 1.

Forecasting and Data Analysis  
 Office of Research  
 Internal Revenue Service  
 Publication 6961, 2013 Update

Table 2. Projections of Information and Withholding Documents United States <u>All Media</u> Grand Total: Calendar Years 2013 to 2021										
Form	Actual					Projected				
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>Grand Total (1)</b>	<b>2,288,516,144</b>	<b>2,335,921,800</b>	<b>2,373,789,600</b>	<b>2,410,314,800</b>	<b>2,446,876,900</b>	<b>2,481,091,300</b>	<b>2,512,926,000</b>	<b>2,542,951,400</b>	<b>2,571,649,700</b>	<b>2,598,897,400</b>
<b>Subtotal</b>	<b>243,467,981</b>	<b>252,746,200</b>	<b>259,811,100</b>	<b>266,421,900</b>	<b>274,221,400</b>	<b>280,986,200</b>	<b>286,677,700</b>	<b>291,693,100</b>	<b>296,416,700</b>	<b>300,726,800</b>
W-2	233,816,922	242,886,200	249,311,400	255,523,800	262,924,800	269,291,200	274,584,300	279,201,200	283,526,400	287,438,100
W-2G	9,651,059	9,860,000	10,499,700	10,898,100	11,296,600	11,695,000	12,093,400	12,491,900	12,890,300	13,288,700
<b>Subtotal</b>	<b>2,045,048,163</b>	<b>2,083,175,600</b>	<b>2,113,978,400</b>	<b>2,143,892,900</b>	<b>2,172,655,500</b>	<b>2,200,105,100</b>	<b>2,226,248,300</b>	<b>2,251,258,300</b>	<b>2,275,233,000</b>	<b>2,298,170,700</b>
K-1 (Form 1041)	3,447,437	3,456,400	3,500,000	3,543,600	3,587,100	3,630,700	3,674,300	3,717,900	3,761,400	3,805,000
K-1 (Form 1065)	25,466,066	25,926,300	26,386,500	26,846,800	27,307,000	27,767,300	28,227,500	28,687,700	29,148,000	29,608,200
K-1 (Form 1120-S)	7,162,330	7,296,500	7,383,800	7,471,100	7,558,500	7,645,800	7,733,100	7,820,400	7,907,700	7,995,000
Foreign	2,567,908	1,948,400	1,948,400	1,948,400	1,948,400	1,948,400	1,948,400	1,948,400	1,948,400	1,948,400
SSA/RRB-1099	59,049,233	60,330,500	61,427,700	62,524,800	63,622,000	64,719,200	65,816,400	66,913,500	68,010,700	69,107,900
1096	5,583,498	5,627,700	5,671,800	5,716,000	5,760,200	5,804,400	5,848,500	5,892,700	5,936,900	5,981,100
1042-S	3,652,942	3,969,600	4,174,900	4,371,100	4,537,700	4,654,400	4,771,100	4,887,800	5,004,500	5,071,100
1098	85,268,852	80,683,800	76,929,800	73,856,400	71,340,000	69,279,800	67,593,000	66,212,000	65,081,400	64,155,700
1098-C	139,112	135,100	135,600	132,600	130,200	128,400	127,000	126,100	125,500	125,100
1098-E	19,719,527	22,554,800	24,214,400	25,915,000	27,576,600	29,115,900	30,467,700	31,591,300	32,475,200	33,133,400
1098-T	28,337,921	30,837,000	31,924,300	32,965,400	33,885,300	34,633,600	35,193,600	35,578,900	35,822,900	35,965,300
1099-A	1,001,523	856,900	778,500	742,400	712,700	689,500	667,300	649,500	637,100	629,700
1099-B	1,123,806,297	1,147,149,900	1,169,612,300	1,191,257,800	1,212,143,600	1,232,321,300	1,251,837,300	1,270,733,600	1,289,048,500	1,306,816,500
1099-C	5,455,637	6,110,700	6,527,200	6,828,100	7,118,400	7,387,700	7,637,800	7,880,000	8,115,900	8,341,500
1099-CAP	1,172	1,000	1,600	1,000	1,500	1,000	1,500	900	1,500	900
1099-DIV	85,754,486	89,310,500	87,476,600	85,681,500	83,924,400	82,204,400	80,520,700	78,872,600	77,266,800	75,709,600
1099-G	80,819,132	84,296,900	87,527,400	90,043,100	91,984,100	93,471,200	94,604,600	95,464,900	96,116,100	96,607,800
1099-H	33,629	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000
1099-INT	186,106,508	180,405,800	179,761,000	179,021,900	178,288,800	177,661,500	177,009,900	176,471,800	175,952,600	175,433,400
1099-K	8,974,164	9,342,500	9,389,200	9,436,100	9,483,300	9,530,700	9,578,400	9,626,300	9,674,400	9,722,800
1099-LTC	261,633	294,600	313,000	327,700	339,200	348,200	355,100	360,400	364,400	367,400
1099-MISC	86,796,997	91,565,400	93,719,200	95,703,100	97,526,500	99,198,800	100,729,700	102,128,700	103,405,400	104,568,700
1099-OID	2,816,622	3,136,100	3,133,300	3,130,500	3,127,700	3,124,900	3,122,100	3,119,300	3,116,600	3,113,800
1099-PATR	1,751,692	1,812,400	1,822,900	1,831,200	1,837,700	1,842,800	1,846,900	1,850,100	1,852,400	1,855,000
1099-Q	2,002,370	2,138,100	2,273,800	2,409,500	2,545,200	2,680,900	2,816,600	2,952,400	3,088,100	3,223,800
1099-R	84,845,144	86,927,900	89,010,600	91,093,300	93,176,100	95,258,800	97,341,600	99,424,300	101,507,000	103,589,800
1099-S	2,288,045	2,377,100	2,449,300	2,557,800	2,671,900	2,785,000	2,897,200	3,009,300	3,126,900	3,254,600
1099-SA	4,558,402	5,072,400	5,572,700	6,039,300	6,463,100	6,845,900	7,193,900	7,513,600	7,810,800	8,090,600
5498	116,175,807	117,541,000	118,122,800	119,118,400	120,167,300	121,097,800	121,987,000	122,801,000	123,639,700	124,436,000
5498-ESA	541,807	511,100	487,500	468,800	453,200	439,700	427,700	416,600	406,200	396,200
5498-SA	5,795,726	6,579,600	7,238,800	7,781,900	8,229,900	8,602,200	8,915,300	9,182,200	9,413,600	9,617,800
3921	226,290	230,400	234,300	237,300	241,000	244,600	248,000	251,100	253,100	254,600
3922	4,640,254	4,725,200	4,805,300	4,866,200	4,942,800	5,016,200	5,085,100	5,148,800	5,189,400	5,219,900
<b>Currency Transaction Reports (2)</b>	<b>Actual</b>	<b>Projected</b>								
	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
<b>Total CTR</b>	<b>15,734,249</b>	<b>15,953,800</b>	<b>16,150,600</b>	<b>16,341,300</b>	<b>16,526,900</b>	<b>16,708,500</b>	<b>16,884,500</b>	<b>17,060,300</b>	<b>17,236,500</b>	<b>17,412,000</b>
FinCen 104 (formerly 4789)	14,925,778	15,088,200	15,251,300	15,414,200	15,577,000	15,739,600	15,902,100	16,064,400	16,226,500	16,388,500
8300	237,145	240,700	244,400	248,000	251,600	255,200	258,800	262,400	266,000	269,600
FinCen 103 (formerly 8362/8852)	571,326	624,900	655,000	679,100	698,300	713,700	723,600	733,500	744,000	753,900

Notes:  
(1) Grand Total includes Form 1096 which is a "payer" transmittal document used to transmit "payee" documents.  
(2) Currency Transaction Report volumes are listed separately and not included in Grand Total.  
Table does not contain counts for Forms 5471, 5472, 8027.  
Detail may not add to total due to rounding.

<b>Table 3. Projections of Information and Withholding Documents</b>										
<b>United States Paper Total: Calendar Years 2013 to 2021</b>										
Form	Actual	Projected								
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>Total, Paper (1)</b>	<b>48,180,418</b>	<b>50,594,000</b>	<b>50,887,900</b>	<b>51,122,600</b>	<b>51,247,700</b>	<b>51,310,800</b>	<b>51,278,200</b>	<b>51,146,300</b>	<b>50,939,700</b>	<b>50,628,100</b>
W-2	0	0	0	0	0	0	0	0	0	0
W-2G	70,119	70,000	69,900	69,700	69,500	69,300	69,100	68,900	68,700	68,500
<b>Subtotal, Schedule K-1</b>	<b>8,232,072</b>	<b>7,404,900</b>	<b>6,557,900</b>	<b>5,835,800</b>	<b>5,210,600</b>	<b>4,660,500</b>	<b>4,169,100</b>	<b>3,724,500</b>	<b>3,317,400</b>	<b>2,941,300</b>
K-1 (Form 1041)	1,249,475	1,187,000	1,159,100	1,131,200	1,103,300	1,075,400	1,047,500	1,019,500	991,600	963,700
K-1 (Form 1065)	4,629,579	3,960,000	3,426,900	3,008,900	2,678,100	2,413,000	2,197,600	2,020,000	1,871,300	1,745,200
K-1 (Form 1120-S)	2,353,018	2,258,000	1,971,900	1,695,800	1,429,200	1,172,100	924,100	684,900	454,400	232,300
Foreign	0	0	0	0	0	0	0	0	0	0
SSA/RRB-1099	0	0	0	0	0	0	0	0	0	0
1096	5,583,498	5,627,700	5,671,800	5,716,000	5,760,200	5,804,400	5,848,500	5,892,700	5,936,900	5,981,100
<b>Subtotal, Scannable Forms</b>	<b>34,294,729</b>	<b>37,491,400</b>	<b>38,588,300</b>	<b>39,501,100</b>	<b>40,207,400</b>	<b>40,776,700</b>	<b>41,191,500</b>	<b>41,460,200</b>	<b>41,616,700</b>	<b>41,637,200</b>
1042-S	234,705	265,900	289,900	313,500	335,100	353,000	370,800	388,600	406,400	420,000
1098	498,019	488,300	480,400	473,800	468,500	464,100	460,600	457,700	455,300	453,300
1098-C	25,690	24,000	22,400	21,000	19,600	18,300	17,100	16,000	14,900	14,000
1098-E	6,393	5,800	5,200	4,700	4,300	3,900	3,500	3,200	2,900	2,600
1098-T	123,947	107,700	93,600	81,300	70,700	61,400	53,400	46,400	40,300	35,000
1099-A	6,333	6,300	5,900	5,600	5,400	5,300	5,100	5,000	4,800	4,600
1099-B	43,454	39,800	36,200	32,800	29,500	26,300	23,200	20,200	17,400	14,600
1099-C	33,317	32,200	31,100	30,100	29,000	27,900	26,900	25,800	24,700	23,700
1099-CAP	323	300	300	300	300	300	300	300	300	300
1099-DIV	322,396	311,900	301,800	291,900	282,300	272,900	263,900	255,100	254,000	251,400
1099-G	31,116	28,200	25,600	23,300	21,100	19,200	17,400	15,800	14,300	13,000
1099-H	8	0	0	0	0	0	0	0	0	0
1099-INT	758,121	731,100	692,800	652,100	580,000	539,300	500,000	461,900	442,700	423,500
1099-K	35,309	36,800	36,900	37,100	37,300	37,500	37,700	37,900	38,100	38,300
1099-LTC	918	900	800	800	700	700	600	600	600	500
1099-MISC	31,265,618	34,514,000	35,676,600	36,652,100	37,449,600	38,078,200	38,547,200	38,865,900	39,043,500	39,088,600
1099-OID	3,786	3,700	3,600	3,400	3,300	3,200	3,100	3,000	2,900	2,800
1099-PATR	37,497	36,900	36,200	35,600	35,000	34,300	33,700	33,100	32,400	31,800
1099-Q	211	200	200	200	200	200	200	200	200	200
1099-R	407,471	393,500	382,000	372,600	364,900	358,700	353,500	349,300	345,800	343,000
1099-S	430,541	433,600	435,600	437,000	437,900	438,600	439,000	439,200	439,400	439,600
1099-SA	1,161	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200
5498	8,915	8,800	8,800	8,800	8,800	8,800	8,800	8,700	8,700	8,700
5498-ESA	359	300	300	300	300	300	300	300	300	300
5498-SA	2,118	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100
3921	13,030	14,000	14,700	15,300	16,000	17,000	17,700	18,500	19,100	19,700
3922	3,973	4,000	4,100	4,200	4,200	4,300	4,400	4,400	4,400	4,500
<b>Currency Transaction Reports (2)</b>	<b>Actual</b>	<b>Projected</b>								
	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
<b>Total CTR, Paper</b>	<b>888,892</b>	<b>591,200</b>	<b>304,000</b>	<b>248,000</b>	<b>251,600</b>	<b>255,200</b>	<b>258,800</b>	<b>262,400</b>	<b>266,000</b>	<b>269,600</b>
FinCen 104 (formerly 4789)	541,012	300,300	59,600	0	0	0	0	0	0	0
8300	237,145	240,700	244,400	248,000	251,600	255,200	258,800	262,400	266,000	269,600
FinCen 103 (formerly 8362/8852)	110,735	50,100	0	0	0	0	0	0	0	0

Notes:

(1) Total Paper includes Form 1096 which is a "payer" transmittal document used to transmit "payee" documents.

(2) Currency Transaction Report volumes are listed separately and not included in Total Paper.

Table does not contain counts for Forms 5471, 5472, 8027.

Detail may not add to total due to rounding.

**Table 4. Projections of Information and Withholding Documents  
United States Non-Paper Total: Calendar Years 2013 to 2021**

Form	Actual	Projected								
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>Total, Non-Paper (1)</b>	<b>2,240,335,726</b>	<b>2,285,327,700</b>	<b>2,322,901,800</b>	<b>2,359,192,300</b>	<b>2,395,629,200</b>	<b>2,429,780,300</b>	<b>2,461,647,800</b>	<b>2,491,805,200</b>	<b>2,520,710,200</b>	<b>2,548,269,400</b>
W-2	233,816,922	242,886,200	249,311,400	255,523,800	262,924,800	269,291,200	274,584,300	279,201,200	283,526,400	287,438,100
W-2G	9,580,940	9,790,000	10,429,800	10,828,400	11,227,100	11,625,700	12,024,300	12,423,000	12,821,600	13,220,200
K-1 (Form 1041)	2,197,962	2,269,400	2,340,900	2,412,400	2,483,900	2,555,400	2,626,800	2,698,300	2,769,800	2,841,300
K-1 (Form 1065)	20,836,487	21,966,300	22,959,700	23,837,900	24,629,000	25,354,300	26,029,900	26,667,700	27,276,700	27,863,000
K-1 (Form 1120-S)	4,809,312	5,038,500	5,411,900	5,775,400	6,129,200	6,473,700	6,809,000	7,135,500	7,453,300	7,762,700
Foreign	2,567,908	1,948,400	1,948,400	1,948,400	1,948,400	1,948,400	1,948,400	1,948,400	1,948,400	1,948,400
SSA/RRB-1099	59,049,233	60,330,500	61,427,700	62,524,800	63,622,000	64,719,200	65,816,400	66,913,500	68,010,700	69,107,900
1096	0	0	0	0	0	0	0	0	0	0
1042-S	3,418,237	3,703,700	3,885,000	4,057,500	4,202,600	4,301,400	4,400,300	4,499,200	4,598,000	4,651,200
1098	84,770,833	80,195,500	76,449,500	73,382,500	70,871,500	68,815,700	67,132,500	65,754,400	64,626,100	63,702,400
1098-C	113,422	111,100	113,200	111,600	110,600	110,000	109,900	110,100	110,600	111,200
1098-E	19,713,134	22,549,000	24,209,100	25,911,100	27,572,400	29,112,000	30,464,200	31,588,200	32,472,300	33,130,900
1098-T	28,213,974	30,729,300	31,830,700	32,884,100	33,814,600	34,572,200	35,140,200	35,532,500	35,782,600	35,930,300
1099-A	995,190	850,700	772,600	736,800	707,300	684,300	662,200	644,600	632,300	625,000
1099-B	1,123,762,843	1,147,110,100	1,169,576,100	1,191,225,000	1,212,114,100	1,232,295,000	1,251,814,100	1,270,713,400	1,289,031,100	1,306,801,900
1099-C	5,422,320	6,078,500	6,496,100	6,798,000	7,089,400	7,359,700	7,610,900	7,854,200	8,091,200	8,317,800
1099-CAP	849	700	1,300	700	1,200	700	1,200	700	1,200	700
1099-DIV	85,432,090	88,998,500	87,174,900	85,389,700	83,642,100	81,931,400	80,256,800	78,617,600	77,012,900	75,458,200
1099-G	80,788,016	84,268,700	87,501,700	90,019,800	91,963,000	93,452,100	94,587,200	95,449,200	96,101,700	96,594,700
1099-H	33,621	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000
1099-INT	185,348,387	179,674,700	179,068,200	178,369,800	177,708,800	177,122,100	176,509,900	176,009,900	175,509,900	175,009,900
1099-K	8,938,855	9,305,700	9,352,200	9,399,000	9,446,000	9,493,200	9,540,700	9,588,400	9,636,300	9,684,500
1099-LTC	260,715	293,700	312,200	327,000	338,500	347,500	354,500	359,800	363,800	366,900
1099-MISC	55,531,379	57,051,500	58,042,600	59,051,000	60,076,900	61,120,700	62,182,500	63,262,800	64,361,900	65,480,100
1099-OID	2,812,836	3,132,400	3,129,700	3,127,000	3,124,300	3,121,700	3,119,000	3,116,300	3,113,600	3,110,900
1099-PATR	1,714,195	1,775,500	1,786,700	1,795,600	1,802,700	1,808,500	1,813,200	1,817,000	1,820,000	1,823,200
1099-Q	2,002,159	2,137,900	2,273,600	2,409,300	2,545,000	2,680,700	2,816,400	2,952,100	3,087,900	3,223,600
1099-R	84,437,673	86,534,400	88,628,600	90,720,700	92,811,100	94,900,200	96,988,000	99,075,000	101,161,200	103,246,700
1099-S	1,857,504	1,943,500	2,013,700	2,120,800	2,234,000	2,346,400	2,458,200	2,570,100	2,687,500	2,815,100
1099-SA	4,557,241	5,071,200	5,571,500	6,038,200	6,461,900	6,844,800	7,192,800	7,512,400	7,809,700	8,089,500
5498	116,166,892	117,532,100	118,114,000	119,109,600	120,158,500	121,089,100	121,978,300	122,792,300	123,630,900	124,427,300
5498-ESA	541,448	510,700	487,200	468,500	452,900	439,400	427,400	416,300	405,900	395,900
5498-SA	5,793,608	6,577,500	7,236,700	7,779,800	8,227,800	8,600,200	8,913,200	9,180,100	9,411,500	9,615,700
3921	213,260	216,500	219,700	222,000	225,000	227,600	230,200	232,600	234,000	234,800
3922	4,636,281	4,721,200	4,801,200	4,862,100	4,938,600	5,011,900	5,080,700	5,144,400	5,185,000	5,215,500
<b>Currency Transaction Reports (2)</b>	<b>Actual</b>	<b>Projected</b>								
	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
<b>Total CTR, Non-Paper</b>	<b>14,845,357</b>	<b>15,362,700</b>	<b>15,846,700</b>	<b>16,093,300</b>	<b>16,275,300</b>	<b>16,453,300</b>	<b>16,625,700</b>	<b>16,797,900</b>	<b>16,970,500</b>	<b>17,142,400</b>
FinCen 104 (formerly 4789)	14,384,766	14,787,900	15,191,700	15,414,200	15,577,000	15,739,600	15,902,100	16,064,400	16,226,500	16,388,500
8300	0	0	0	0	0	0	0	0	0	0
FinCen 103 (formerly 8362/8852)	460,591	574,800	655,000	679,100	698,300	713,700	723,600	733,500	744,000	753,900

Notes:  
(1) Total Non-Paper includes magnetic tape filing, electronic filing, and diskette filing.  
(2) Currency Transaction Report volumes are listed separately and not included in Total Non-Paper.  
Table does not contain counts for Forms 5471, 5472, 8027.  
Detail may not add to total due to rounding.

**Table 5A. Projections of Information and Withholding Documents Filed on Paper at the Austin IRS Campus: Calendar Years 2013 to 2021**

Form	Actual	Projected								
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>Total, Paper</b>	<b>21,668,015</b>	<b>23,420,000</b>	<b>24,030,100</b>	<b>24,540,200</b>	<b>24,941,100</b>	<b>25,267,200</b>	<b>25,508,900</b>	<b>25,671,000</b>	<b>25,770,400</b>	<b>25,798,100</b>
W-2	0	0	0	0	0	0	0	0	0	0
W-2G	43,967	43,900	43,800	43,700	43,600	43,500	43,300	43,200	43,100	43,000
K-1 (Form 1041)	0	0	0	0	0	0	0	0	0	0
K-1 (Form 1065)	0	0	0	0	0	0	0	0	0	0
K-1 (Form 1120-S)	0	0	0	0	0	0	0	0	0	0
Foreign	0	0	0	0	0	0	0	0	0	0
SSA/RRB-1099	0	0	0	0	0	0	0	0	0	0
1096	2,949,795	2,973,100	2,996,400	3,019,800	3,043,100	3,066,500	3,089,800	3,113,100	3,136,500	3,159,900
1042-S	0	0	0	0	0	0	0	0	0	0
1098	330,306	323,900	318,600	314,300	310,700	307,800	305,500	303,500	301,900	300,600
1098-C	12,295	11,500	10,700	10,000	9,400	8,800	8,200	7,700	7,200	6,700
1098-E	4,175	3,800	3,400	3,100	2,800	2,500	2,300	2,100	1,900	1,700
1098-T	71,977	62,500	54,300	47,200	41,000	35,700	31,000	26,900	23,400	20,300
1099-A	3,588	3,500	3,300	3,200	3,100	3,000	2,900	2,800	2,700	2,600
1099-B	26,301	24,100	21,900	19,800	17,800	15,900	14,100	12,300	10,500	8,800
1099-C	18,838	18,200	17,600	17,000	16,400	15,800	15,200	14,600	14,000	13,400
1099-CAP	154	100	100	100	100	100	100	100	100	100
1099-DIV	174,162	168,500	163,000	157,700	152,500	147,400	142,600	137,800	137,200	135,800
1099-G	26,728	24,300	22,000	20,000	18,100	16,500	14,900	13,600	12,300	11,200
1099-H	2	0	0	0	0	0	0	0	0	0
1099-INT	357,742	345,000	326,900	307,700	273,700	254,500	235,900	218,000	208,900	199,800
1099-K	21,026	21,900	22,000	22,100	22,200	22,300	22,400	22,600	22,700	22,800
1099-LTC	424	400	400	400	300	300	300	300	300	200
1099-MISC	17,077,790	18,852,100	19,487,100	20,020,000	20,455,600	20,798,900	21,055,100	21,229,200	21,326,200	21,350,800
1099-OID	2,234	2,200	2,100	2,000	2,000	1,900	1,800	1,800	1,700	1,700
1099-PATR	14,790	14,600	14,300	14,000	13,800	13,500	13,300	13,100	12,800	12,500
1099-Q	147	100	100	100	100	100	100	100	100	100
1099-R	227,823	220,000	213,600	208,300	204,000	200,500	197,700	195,300	193,400	191,800
1099-S	288,207	290,300	291,600	292,500	293,200	293,600	293,800	294,000	294,200	294,200
1099-SA	431	400	400	400	400	400	400	400	400	400
5498	4,492	4,400	4,400	4,400	4,400	4,400	4,400	4,400	4,400	4,400
5498-ESA	260	200	200	200	200	200	200	200	200	200
5498-SA	797	800	800	800	800	800	800	800	800	800
3921	8,507	9,100	9,600	10,000	10,500	11,100	11,600	12,100	12,500	12,900
3922	1,057	1,100	1,100	1,100	1,100	1,100	1,200	1,200	1,200	1,200

Notes:  
 Projected detail may not add to total due to rounding.  
 Table does not contain counts for Forms 5471, 5472, 8027.

**Table 5B. Projections of Information and Withholding Documents Filed on Paper at the Cincinnati IRS Campus: Calendar Years 2013 to 2021**

Form	Actual	Projected								
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>Total, Paper</b>	<b>3,433,156</b>	<b>3,110,800</b>	<b>2,770,600</b>	<b>2,477,100</b>	<b>2,220,000</b>	<b>1,991,200</b>	<b>1,784,900</b>	<b>1,596,400</b>	<b>1,422,500</b>	<b>1,260,700</b>
W-2	0	0	0	0	0	0	0	0	0	0
W-2G	0	0	0	0	0	0	0	0	0	0
K-1 (Form 1041)	667,123	633,800	618,900	604,000	589,100	574,200	559,300	544,400	529,500	514,600
K-1 (Form 1065)	1,700,147	1,454,200	1,258,500	1,105,000	983,500	886,100	807,100	741,800	687,200	640,900
K-1 (Form 1120-S)	1,065,886	1,022,800	893,300	768,200	647,400	530,900	418,600	310,300	205,800	105,200
Foreign	0	0	0	0	0	0	0	0	0	0
SSA/RRB-1099	0	0	0	0	0	0	0	0	0	0
1096	0	0	0	0	0	0	0	0	0	0
1042-S	0	0	0	0	0	0	0	0	0	0
1098	0	0	0	0	0	0	0	0	0	0
1098-C	0	0	0	0	0	0	0	0	0	0
1098-E	0	0	0	0	0	0	0	0	0	0
1098-T	0	0	0	0	0	0	0	0	0	0
1099-A	0	0	0	0	0	0	0	0	0	0
1099-B	0	0	0	0	0	0	0	0	0	0
1099-C	0	0	0	0	0	0	0	0	0	0
1099-CAP	0	0	0	0	0	0	0	0	0	0
1099-DIV	0	0	0	0	0	0	0	0	0	0
1099-G	0	0	0	0	0	0	0	0	0	0
1099-H	0	0	0	0	0	0	0	0	0	0
1099-INT	0	0	0	0	0	0	0	0	0	0
1099-K	0	0	0	0	0	0	0	0	0	0
1099-LTC	0	0	0	0	0	0	0	0	0	0
1099-MISC	0	0	0	0	0	0	0	0	0	0
1099-OID	0	0	0	0	0	0	0	0	0	0
1099-PATR	0	0	0	0	0	0	0	0	0	0
1099-Q	0	0	0	0	0	0	0	0	0	0
1099-R	0	0	0	0	0	0	0	0	0	0
1099-S	0	0	0	0	0	0	0	0	0	0
1099-SA	0	0	0	0	0	0	0	0	0	0
5498	0	0	0	0	0	0	0	0	0	0
5498-ESA	0	0	0	0	0	0	0	0	0	0
5498-SA	0	0	0	0	0	0	0	0	0	0
3921	0	0	0	0	0	0	0	0	0	0
3922	0	0	0	0	0	0	0	0	0	0

Notes:  
 Projected detail may not add to total due to rounding.  
 Table does not contain counts for Forms 5471, 5472, 8027.

Forecasting and Data Analysis  
 Office of Research  
 Internal Revenue Service  
 Publication 6961, 2013 Update

**Table 5C. Projections of Information and Withholding Documents Filed on Paper at the Kansas City IRS Campus: Calendar Years 2013 to 2021**

Form	Actual	Projected								
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>Total, Paper</b>	<b>18,045,626</b>	<b>19,503,100</b>	<b>20,010,000</b>	<b>20,433,100</b>	<b>20,760,800</b>	<b>21,030,200</b>	<b>21,229,300</b>	<b>21,362,200</b>	<b>21,445,400</b>	<b>21,468,700</b>
W-2	0	0	0	0	0	0	0	0	0	0
W-2G	26,152	26,100	26,100	26,000	25,900	25,800	25,800	25,700	25,600	25,500
K-1 (Form 1041)	0	0	0	0	0	0	0	0	0	0
K-1 (Form 1065)	0	0	0	0	0	0	0	0	0	0
K-1 (Form 1120-S)	0	0	0	0	0	0	0	0	0	0
Foreign	0	0	0	0	0	0	0	0	0	0
SSA/RRB-1099	0	0	0	0	0	0	0	0	0	0
1096	2,633,703	2,654,600	2,675,400	2,696,200	2,717,100	2,737,900	2,758,700	2,779,600	2,800,400	2,821,200
1042-S	0	0	0	0	0	0	0	0	0	0
1098	167,713	164,400	161,800	159,600	157,800	156,300	155,100	154,100	153,300	152,700
1098-C	13,395	12,500	11,700	10,900	10,200	9,500	8,900	8,300	7,800	7,300
1098-E	2,218	2,000	1,800	1,600	1,500	1,300	1,200	1,100	1,000	900
1098-T	51,970	45,200	39,200	34,100	29,600	25,700	22,400	19,400	16,900	14,700
1099-A	2,745	2,700	2,600	2,400	2,400	2,300	2,200	2,100	2,100	2,000
1099-B	17,153	15,700	14,300	12,900	11,600	10,400	9,200	8,000	6,900	5,800
1099-C	14,479	14,000	13,500	13,100	12,600	12,100	11,700	11,200	10,800	10,300
1099-CAP	169	200	200	200	200	200	100	100	100	100
1099-DIV	148,234	143,400	138,800	134,200	129,800	125,500	121,300	117,300	116,800	115,600
1099-G	4,388	4,000	3,600	3,300	3,000	2,700	2,500	2,200	2,000	1,800
1099-H	6	0	0	0	0	0	0	0	0	0
1099-INT	400,379	386,100	365,900	344,400	306,300	284,800	264,100	243,900	233,800	223,700
1099-K	14,283	14,900	14,900	15,000	15,100	15,200	15,200	15,300	15,400	15,500
1099-LTC	494	500	400	400	400	400	300	300	300	300
1099-MISC	14,187,828	15,661,900	16,189,400	16,632,100	16,994,000	17,279,200	17,492,100	17,636,700	17,717,300	17,737,800
1099-OID	1,552	1,500	1,500	1,400	1,400	1,300	1,300	1,200	1,200	1,200
1099-PATR	22,707	22,300	21,900	21,600	21,200	20,800	20,400	20,000	19,600	19,300
1099-Q	64	100	100	100	100	100	100	100	100	100
1099-R	179,648	173,500	168,400	164,300	160,900	158,100	155,900	154,000	152,500	151,200
1099-S	142,334	143,300	144,000	144,500	144,800	145,000	145,100	145,200	145,300	145,300
1099-SA	730	700	700	700	700	700	700	700	700	700
5498	4,423	4,400	4,400	4,300	4,300	4,300	4,300	4,300	4,300	4,300
5498-ESA	99	100	100	100	100	100	100	100	100	100
5498-SA	1,321	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300
3921	4,523	4,800	5,100	5,300	5,600	5,900	6,200	6,400	6,600	6,900
3922	2,916	3,000	3,000	3,100	3,100	3,200	3,200	3,200	3,300	3,300

Notes:  
 Projected detail may not add to total due to rounding.  
 Table does not contain counts for Forms 5471, 5472, 8027.

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**Table 5D. Projections of Information and Withholding Documents Filed on Paper at the Ogden IRS Campus: Calendar Years 2013 to 2021**

Form	Actual	Projected								
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>Total, Paper</b>	<b>5,033,621</b>	<b>4,560,000</b>	<b>4,077,200</b>	<b>3,672,200</b>	<b>3,325,700</b>	<b>3,022,200</b>	<b>2,755,100</b>	<b>2,516,600</b>	<b>2,301,300</b>	<b>2,100,600</b>
W-2	0	0	0	0	0	0	0	0	0	0
W-2G	0	0	0	0	0	0	0	0	0	0
K-1 (Form 1041)	582,352	553,200	540,200	527,200	514,200	501,200	488,200	475,200	462,200	449,200
K-1 (Form 1065)	2,929,432	2,505,700	2,168,400	1,903,900	1,694,600	1,526,900	1,390,600	1,278,200	1,184,100	1,104,300
K-1 (Form 1120-S)	1,287,132	1,235,200	1,078,700	927,600	781,800	641,100	505,500	374,700	248,600	127,100
Foreign	0	0	0	0	0	0	0	0	0	0
SSA/RRB-1099	0	0	0	0	0	0	0	0	0	0
1096	0	0	0	0	0	0	0	0	0	0
1042-S	234,705	265,900	289,900	313,500	335,100	353,000	370,800	388,600	406,400	420,000
1098	0	0	0	0	0	0	0	0	0	0
1098-C	0	0	0	0	0	0	0	0	0	0
1098-E	0	0	0	0	0	0	0	0	0	0
1098-T	0	0	0	0	0	0	0	0	0	0
1099-A	0	0	0	0	0	0	0	0	0	0
1099-B	0	0	0	0	0	0	0	0	0	0
1099-C	0	0	0	0	0	0	0	0	0	0
1099-CAP	0	0	0	0	0	0	0	0	0	0
1099-DIV	0	0	0	0	0	0	0	0	0	0
1099-G	0	0	0	0	0	0	0	0	0	0
1099-H	0	0	0	0	0	0	0	0	0	0
1099-INT	0	0	0	0	0	0	0	0	0	0
1099-K	0	0	0	0	0	0	0	0	0	0
1099-LTC	0	0	0	0	0	0	0	0	0	0
1099-MISC	0	0	0	0	0	0	0	0	0	0
1099-OID	0	0	0	0	0	0	0	0	0	0
1099-PATR	0	0	0	0	0	0	0	0	0	0
1099-Q	0	0	0	0	0	0	0	0	0	0
1099-R	0	0	0	0	0	0	0	0	0	0
1099-S	0	0	0	0	0	0	0	0	0	0
1099-SA	0	0	0	0	0	0	0	0	0	0
5498	0	0	0	0	0	0	0	0	0	0
5498-ESA	0	0	0	0	0	0	0	0	0	0
5498-SA	0	0	0	0	0	0	0	0	0	0
3921	0	0	0	0	0	0	0	0	0	0
3922	0	0	0	0	0	0	0	0	0	0

Notes:  
 Projected detail may not add to total due to rounding.  
 Table does not contain counts for Forms 5471, 5472, 8027.

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**Table 6. Configuration of IRS Campuses for Paper Schedules K-1 and International (Form 1042-S)**

**Calendar Year 2013 and Beyond**

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

<b>Table 7. Configuration of IRS Campuses for Most Paper Information &amp; Withholding Documents (Exclusive of Schedules K-1 and International)</b>			
<b>Calendar Year 2013 and Beyond</b>			
<b>Austin</b>		<b>Kansas City</b>	
Alabama	New Hampshire	Alaska	Nebraska
Arizona	New Jersey	California	Nevada
Arkansas	New Mexico	Colorado	North Dakota
Connecticut	New York	District of Columbia	Oklahoma
Delaware	North Carolina	Hawaii	Oregon
Florida	Ohio	Idaho	South Carolina
Georgia	Pennsylvania	Illinois	South Dakota
Kentucky	Rhode Island	Indiana	Tennessee
Louisiana	Texas	Iowa	Utah
Maine	Vermont	Kansas	Washington
Massachusetts	Virginia	Maryland	Wisconsin
Mississippi	West Virginia	Michigan	Wyoming
		Minnesota	
		Missouri	
		Montana	

## Statement of Methodology

Three major sets of projections are included in this publication. Table 2 contains all media grand total projections for withholding and other IRP documents received by the IRS. Table 3 includes the paper portion and Table 4 includes the non-paper portion of the projections. All of these projections are at the U.S. level. In compliance with customer requests, Tables 5 A-D present projections of all paper documents, except Currency Transaction Reports (CTRs), for IRS processing campuses. CTRs are all processed by the Detroit Computing Center.

### Data Sources

Actual data on the volume of IRP documents filed are provided by program staff under the operating divisions and the Information Technology Services area. Data sources include: Martinsburg Computing Center (MCC) IRP Reformat Report (405-02-12), IRMF (Information Returns Master File) File Report (417-91-40), CAWR (Combined Annual Wage Reporting) W-2 Control Report, IRP Counts for 1099-SSA/RRB, Paper IRP Production Report from SCRIPS (Service Center Recognition Image Processing System), other campus sources, and the national calendar year Currency Transaction Report receipts. Counts for non-paper Form 1042-S were provided by relevant program staff. Non-paper counts of Foreign Information Returns were provided by operating division program staff.

### U.S. Level Forecasts

The U.S. level grand total (all media) projections were forecasted through a combination of time series extrapolations and regression analysis. Each form type was forecasted separately. In some instances, regression models were developed using appropriate economic/demographic variables. In other instances, forecasts for grand total volumes were built from historical time trends. Time trend models were used to forecast the paper IRP document volumes by form type. Projections of most IRP non-paper documents were then derived by subtracting the IRP paper documents from the grand total projections.

### Campus Level Forecasts

The Service Center Recognition Image Processing System (SCRIPS) enables IRS campuses to optically scan most paper IRP documents. As a result, the IRS has consolidated the filing/processing of most of these forms into two designated "SCRIPS" sites beginning CY 2007. Most paper documents will be processed at the Austin and Kansas City campuses. The paper Schedule K-1 series documents will be handled exclusively by the Cincinnati and Ogden campuses. Paper forms submitted from the International area will also be processed in Ogden.

The campus level forecasts were derived based on their relative shares of the U.S. totals in CY 2012 by applicable form type. These shares were held constant throughout the forecast horizon through 2021. In addition, all paper CTRs continue to be handled at the Detroit Computing Center.

Table 6 reflects the current processing campus alignment of states/international for paper Schedules K-1 and Form 1042-S. Table 7 shows the current alignment of states by processing campus for all other paper documents. Paper Forms 1098 and 1099 are being processed at the Austin and Kansas City service centers from January 2007.

## Table Notes

**Form W-2, Wage and Tax Statement** is filed by employers for each employee on the payroll, to report wages, tips, other compensation, withheld income taxes, social security and Medicare taxes, and advance earned income credit payments. W-2 documents are received from the Social Security Administration (SSA) on magnetic tape.

**Form W-2G, Certain Gambling Winnings** is provided to recipients of gambling winnings of \$600 or more from horse racing, dog racing, jai alai, lotteries, sweepstakes, and drawings; gambling winnings of \$1,200 or more from bingo or slot machines; gambling winnings of \$1,500 or more from keno; and winnings in excess of \$5,000 from a poker tournament. The amount of winnings may be reduced by the wager depending on the gambling activity.

**Schedule K1- Form 1041, Beneficiary's Share of Income, Credits, Deductions, etc.** is filed with Form 1041 to report the beneficiary's share of income from an estate or trust.

**Schedule K1- Form 1065, Partner's Share of Income, Credits, Deductions, etc.** is used by filers of Form 1065 to report each partner's share of the partnership's income, credits, deductions, etc.

**Schedule K1- Form 1120-S, Shareholder's Share of Income, Credits, Deductions, etc.** is used by filers of Form 1120-S to report each shareholder's pro rata share of corporate income (less taxes the corporation paid on income), credits, deductions, etc.

**Foreign Information Returns** are filed by foreign corporations that pay interest or dividend income to U.S. citizens. There is no standard format for transmitting such information to the Internal Revenue Service.

**Form 1096, Annual Summary and Transmittal of U.S. Information Returns**, is a "payer" transmittal document used to transmit paper "payee" documents.

**Form SSA-1099 (Social Security Benefit Statement)/Form RRB-1099 (Payments by the Railroad Retirement Board)**, are filed by the Social Security Administration and the Railroad Retirement Board to show the amount of retirement payments made to individual recipients. These documents are received by the IRS from the SSA on magnetic tape.

**Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding**, is filed for amounts paid to foreign persons that are subject to withholding, even if no amount is withheld or deducted because of a treaty or Code exception to taxation or if any amount withheld was repaid to the payee. Amounts subject to withholding are from sources within the U.S. that constitute either fixed or determinable annual or periodical income.

**Form 1098, Mortgage Interest Statement** is filed to report mortgage interest (including reportable points) of \$600 or more received in a trade or business from an individual, including a sole proprietor.

**Form 1098-C, Contributions of Motor Vehicles, Boats and Airplanes**, filed by charitable organizations which receive donations of such items made by taxpayers.

**Form 1098-E, Student Loan Interest Statement**, is to be filed by financial institutions, governmental units, educational institutions, or any other persons who receive (from an individual) student loan interest of \$600 or more during the year.

**Form 1098-T, Tuition Statement**, is to be filed by educational institutions that received (from an individual) qualified tuition and related expenses in a given year.

**Form 1099-A, Acquisition or Abandonment of Secured Property**, is filed for each borrower if money is loaned in connection with a trade or business and, in full or partial satisfaction of the debt, an interest in property is acquired that is security for the debt, or the property has been abandoned.

**Form 1099-B, Proceeds from Broker and Barter Exchange Transactions**, is provided to each person for whom a broker has sold stocks, bonds, commodities, regulated futures contracts, foreign currency contracts, forward contracts, debt instruments, etc., or who has exchanged property or services through a barter exchange. Also, certain sales proceeds of widely held fixed investment trusts (WHFITs) must now be reported on Form 1099-B.

**Form 1099-C, Cancellation of Debt**, is filed by certain financial institutions and federal government agencies to report certain debts of \$600 or more that are forgiven. This form **is not** required in situations involving bankruptcies unless the debts were incurred for business or investment purposes.

**Form 1099-CAP, Changes in Corporate Control and Capital Structure**, for shareholders of a corporation if control of the corporation was acquired or it underwent a substantial change in capital structure. Form 1099-CAP is furnished to shareholders who receive cash, stock, or other property from an acquisition of control or a substantial change in capital structure.

**Form 1099-DIV, Dividends and Distributions**, is provided to each person who: received \$10 or more in gross dividends and other stock distributions; had withheld and paid foreign tax on dividends; had withheld income under the backup withholding rules or received \$600 or more as part of a liquidation.

**Form 1099-G, Certain Government Payments** is filed when certain payments are made by a unit of federal, state, or local government, such as payments of \$10 or more in unemployment compensation including Railroad Retirement Board payments for unemployment; refunds, credits, or offsets of state or local income tax of \$10 or more; federal income tax withheld (backup withholding); and certain taxable grants.

**Form 1099-H, Health Coverage Tax Credit (HCTC) Advance Payments**, is filed if HCTC advance payments of health coverage insurance premiums were forwarded directly to health insurance providers on behalf of recipients meeting certain eligibility requirements.

**Form 1099-INT, Interest Income**, is provided to each person who received \$10 or more in interest income; had withheld and paid foreign tax on interest; or had withheld income under the backup withholding rules.

**Form 1099-K, Merchant Card and Third Party Payments**, is filed by payment settlement entities for payments made in settlement of reportable payment transactions for each calendar year. Reportable payments include most payments made with a payment card, such as a credit card or gift card, as well as payments that are processed and guaranteed by a third party to a transaction.

**Form 1099-LTC, Long-Term Care and Accelerated Death Benefits**, is filed if payments are made for any long-term care benefits, including accelerated death benefits. Payers include insurance companies, governmental units, and viatical settlement providers.

**Form 1099-MISC, Miscellaneous Income**, is provided to each person who: received at least \$10 in royalties or broker payments in lieu of dividends or tax-exempt interest; received at least \$600 in rents, services, prizes and awards, other income payments, and medical and health care payments; or received any fishing boat proceeds. In addition, Form 1099-MISC is also used to report the direct sales of at least \$5,000 of consumer products to a buyer for resale. Persons with backup withholdings should also receive a copy of the form regardless of the amount of payment. Starting from CY 2013, Form 1099-MISC will include withholding by government entities.

**Form 1099-OID, Original Issue Discount**, is provided among others by issuers of outstanding bonds or other evidence of indebtedness in registered or bearer form issued with original issue discount of at least \$10; issuers of some certificates of deposits of over one year; certain financial institutions having other deposit arrangements such as time deposits or bonus savings plans with a term in excess of one year; issuers of collateralized debt obligation; by real estate mortgage investment conduits (REMICs); by trustees or middlemen of widely held fixed investment trusts (WHFITs) and widely held mortgage trusts (WHMTs). It is also filed if there are backup withholdings, even though the amount of the original issue discount is less than \$10.

**Form 1099-PATR, Taxable Distributions Received from Cooperatives**, must be filed by cooperatives for each person to whom the cooperative has paid at least \$10 in patronage dividends and other distributions or for backup withholdings regardless of the amount of payment.

**Form 1099-Q, Payments from Qualified Education Programs (Under Sections 529 and 530)**, is a result of legislation which expanded the definition of a qualified tuition program to include programs established and maintained by private eligible educational institutions. Reporting of earnings from qualified state tuition programs (as described in the Internal Revenue Code, Section 529) was moved from Box 5 of the Form 1099-G to Form 1099-Q.

**Form 1099-R, Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.**, is provided to each person who has received distributions from profit-sharing or retirement plans, IRAs, annuities, pensions, etc., whether or not any amount of Federal income tax was withheld.

**Form 1099-S, Proceeds from Real Estate Transactions**, is filed to report the sale or exchange of reportable real estate.

**Form 1099-SA, Distributions from an HSA, Archer MSA or Medicare Advantage MSA**, to report distributions made from a Health Savings Account, Archer Medical Savings Account, or Medicare Advantage MSA. The distribution may have been paid directly to a medical service provider or to the account holder. A separate return must be filed for each plan type.

**Form 3921, Exercise of an Incentive Stock Option Under Section 422(b)**, is required to be filed for certain stock transfers occurring after 2009. The filing of this information return is required by section 6039, as amended by the Tax Relief and Health Care Act of 2006 (Public Law 109-432). Use Form 3921 to report a corporation's transfer of stock pursuant to an employee's exercise of an incentive stock option described in section 422(b).

**Form 3922, Transfer of Stock Acquired through an Employee Stock Purchase Plan Under Section 423(c)**, is used to report a transfer of stock by an employee where the stock was acquired pursuant to the exercise of an option described in section 423(c).

**Form 5498, IRA Contribution Information**, is filed for each person who had an individual retirement arrangement to report contributions and the fair market value of the account.

**Form 5498-ESA, Coverdell ESA Contribution Information**, reports contributions (including rollovers) to a Coverdell ESA (Education Savings Account).

**Form 5498-SA, HSA, Archer MSA or Medicare Advantage MSA Information**, is submitted by the trustee or custodian of a Health Savings Account (HSA), Archer Medical Savings Account (MSA) or Medicare Advantage MSA (MA MSA). Rollovers from one Archer MSA to another Archer MSA, and receipt of a rollover from an Archer MSA or an HSA to an HSA must be reported.

**FinCEN 104, (formerly Form 4789), Currency Transaction Report (CTR)**, is filed by most financial institutions to report currency transactions in excess of \$10,000.

**Form 8300, Report of Cash Payments Over \$10,000 Received in a Trade or Business**, is a currency transaction report filed by a person engaged in a trade or business who receives more than \$10,000 in cash in one transaction or in two or more related transactions during the course of that trade or business.

**FinCEN 103, Currency Transaction Report by Casinos**, is filed by casinos or card clubs to report any currency transaction of more than \$10,000 in a gaming day provided the casino or card club has gross annual gaming revenues in excess of \$1 million.

## Other Projection Publications

Title	IRS Publication Number	Typical Updates
<b>Fiscal Year Return Projections for the United States</b>	6292	Spring & Fall
<b>Calendar Year Return Projections for the United States and IRS Campuses</b>	6186	Fall
<b>Calendar Year Projections of Individual Returns by Major Processing Categories</b>	6187	Spring & Fall
<b>Calendar Year Return Projections by State</b>	6149	Winter

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

These publications may also be requested

- (1) by phone at (202) 874-0831
- (2) by fax at (202) 874-0660, or
- (3) by writing to the following address

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

