

# **Publication 6961**

## **2015 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 7-2015) 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 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)” 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 (i.e., filing year) 2016, the grand total number of information and withholding documents projected in this update is about 8.0 percent (171.2 million forms) more than the total volume projected last year (see Table 1, left side). A major portion of the net revision is driven by the increase in the projections of Form 1099-B (i.e., 140.1 million more) and Form 1099-INT (i.e., 17.7 million more). These upward revisions are in response to the actual CY 2014 and year to date (mid-July) CY 2015 filing experiences.

For paper submissions of IRP documents, the CY 2016 estimate is about 3.7 percent (i.e., 1.7 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 an increase of approximately 0.5 million returns in the forecast of paper Form 1065 Schedule K-1 and a 1.5 million increase for paper Form 1099-MISC. These results too are based on actual CY 2014, year to date CY 2015 filing experiences and the economic outlook affecting filing year 2016.

## 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. Comparison of Projections Made in 2014 vs 2015 for Calendar Year 2016:**  
**All Media Grand Total and Paper Only (Data in thousands)**

Form	All Media Grand Total				Paper Only			
	2016 Projections		Net Change	Percent Change	2016 Projections		Net Change	Percent Change
	Made in 2014	Made in 2015			Made in 2014	Made in 2015		
<b>Grand Total</b>	<b>2,152,579</b>	<b>2,323,733</b>	<b>171,154</b>	<b>8.0%</b>	<b>44,471</b>	<b>46,138</b>	<b>1,667</b>	<b>3.7%</b>
<b>Total</b>	<b>251,321</b>	<b>259,557</b>	<b>8,235</b>	<b>3.3%</b>	<b>70</b>	<b>70</b>	<b>1</b>	<b>1.2%</b>
W-2	239,858	247,118	7,260	3.0%	0	0	0	n.a.
W-2G	11,464	12,439	975	8.5%	70	70	1	1.2%
<b>Total</b>	<b>1,901,257</b>	<b>2,064,176</b>	<b>162,919</b>	<b>8.6%</b>	<b>44,401</b>	<b>46,068</b>	<b>1,667</b>	<b>3.8%</b>
K-1 (Form 1041)	3,398	3,631	233	6.8%	935	883	(52)	-5.6%
K-1 (Form 1065)	28,468	29,572	1,105	3.9%	2,234	2,712	478	21.4%
K-1 (Form 1120-S)	7,587	7,344	(243)	-3.2%	1,486	1,423	(64)	-4.3%
Foreign	1,970	1,956	(14)	-0.7%	0	0	0	n.a.
SSA/RRB-1099	63,689	64,318	629	1.0%	0	0	0	n.a.
1096	5,729	5,555	(174)	-3.0%	5,729	5,555	(174)	-3.0%
1042-S	5,861	5,465	(397)	-6.8%	285	306	21	7.4%
1097-BTC	1	1	1	71.4%	0	1	0	75.0%
1098	81,835	82,434	599	0.7%	461	451	(10)	-2.1%
1098-C	108	118	10	9.6%	14	11	(3)	-21.0%
1098-E	23,900	22,422	(1,478)	-6.2%	5	5	0	0.0%
1098-T	27,364	27,427	63	0.2%	65	70	5	7.6%
1099-A	518	573	55	10.7%	5	3	(1)	-30.4%
1099-B	1,005,407	1,145,492	140,085	13.9%	40	36	(4)	-10.3%
1099-C	5,909	6,799	890	15.1%	41	44	3	7.6%
1099-CAP	1	1	(1)	-58.3%	1	0	(0)	-60.0%
1099-DIV	83,760	85,457	1,697	2.0%	321	245	(77)	-23.8%
1099-G	85,574	82,456	(3,118)	-3.6%	23	18	(6)	-23.8%
1099-H	15	17	2	11.4%	0	0	0	n.a.
1099-INT	124,061	141,804	17,742	14.3%	579	668	89	15.3%
1099-K	10,955	9,726	(1,229)	-11.2%	40	37	(3)	-8.4%
1099-LTC	315	315	1	0.2%	1	0	(1)	-75.0%
1099-MISC	90,901	92,528	1,627	1.8%	31,257	32,778	1,521	4.9%
1099-OID	2,004	2,068	63	3.2%	2	2	0	9.1%
1099-PATR	1,756	1,806	49	2.8%	33	27	(6)	-17.1%
1099-Q	2,665	2,451	(214)	-8.0%	0	0	0	0.0%
1099-R	93,342	94,349	1,007	1.1%	336	304	(32)	-9.5%
1099-S	3,551	3,359	(192)	-5.4%	477	456	(21)	-4.4%
1099-SA	7,617	7,960	343	4.5%	1	1	(0)	-18.2%
3921	271	309	38	14.0%	18	21	3	13.8%
3922	4,821	5,029	208	4.3%	4	4	0	4.9%
5498	117,565	120,144	2,579	2.2%	8	7	(1)	-14.5%
5498-ESA	385	352	(33)	-8.6%	0	0	0	0.0%
5498-SA	9,955	10,940	986	9.9%	1	1	0	18.2%

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.  
 Currency Transaction Reports (CTRs) are not included in Table 1.

Table 2. Projections of Information and Withholding Documents United States <u>All Media</u> Grand Total: Calendar Years 2015 to 2023										
Form	Actual					Projected				
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Grand Total (1)</b>	<b>2,254,130,245</b>	<b>2,293,285,600</b>	<b>2,323,732,700</b>	<b>2,352,713,800</b>	<b>2,380,486,500</b>	<b>2,407,639,500</b>	<b>2,433,748,800</b>	<b>2,458,828,700</b>	<b>2,491,976,500</b>	<b>2,515,403,300</b>
<b>Subtotal</b>	<b>246,003,859</b>	<b>256,907,800</b>	<b>259,556,700</b>	<b>261,803,400</b>	<b>263,752,900</b>	<b>265,880,000</b>	<b>267,852,900</b>	<b>269,621,800</b>	<b>271,118,300</b>	<b>272,462,300</b>
W-2	234,910,779	245,103,300	247,118,200	248,790,500	250,212,300	251,867,300	253,355,000	254,700,400	255,848,700	256,851,500
W-2G	11,093,080	11,804,500	12,438,500	13,013,000	13,540,600	14,012,600	14,498,000	14,921,400	15,269,500	15,610,800
<b>Subtotal</b>	<b>2,008,126,386</b>	<b>2,036,377,800</b>	<b>2,064,176,000</b>	<b>2,090,910,400</b>	<b>2,116,733,600</b>	<b>2,141,759,600</b>	<b>2,165,895,900</b>	<b>2,189,207,000</b>	<b>2,220,858,300</b>	<b>2,242,941,000</b>
K-1 (Form 1041)	3,573,432	3,593,800	3,630,500	3,667,200	3,704,000	3,740,700	3,777,400	3,814,100	3,850,900	3,887,600
K-1 (Form 1065)	28,470,646	29,021,500	29,572,400	30,123,200	30,674,100	31,224,900	31,775,800	32,326,600	32,877,500	33,428,300
K-1 (Form 1120-S)	7,231,007	7,305,000	7,344,100	7,383,200	7,422,400	7,461,500	7,500,700	7,539,800	7,578,900	7,618,100
Foreign	1,893,621	1,924,900	1,956,100	1,987,400	2,018,600	2,049,900	2,081,100	2,112,400	2,143,600	2,174,900
SSA/RRB-1099	61,414,323	63,148,000	64,317,600	65,623,000	67,033,100	68,542,300	69,938,100	71,202,300	72,432,800	73,640,300
1096	5,548,598	5,555,200	5,555,200	5,555,200	5,555,200	5,555,200	5,555,200	5,555,200	5,555,200	5,555,200
1042-S	4,761,074	5,164,900	5,464,900	5,711,300	5,930,100	6,134,600	6,331,800	6,525,200	6,716,600	6,907,000
1097-BTC	1,142	1,200	1,200	1,200	1,200	1,200	1,300	1,300	1,300	1,300
1098	86,762,193	83,742,800	82,433,700	81,124,700	79,815,600	78,506,600	77,197,500	75,888,500	74,579,400	73,270,400
1098-C	121,581	119,200	117,800	116,900	116,400	116,000	115,800	115,700	115,600	115,600
1098-E	22,148,234	22,260,300	22,421,800	22,583,400	22,744,900	22,906,500	23,068,100	23,229,600	23,391,200	23,552,700
1098-T	26,680,106	27,053,500	27,427,000	27,800,400	28,173,800	28,547,300	28,920,700	29,294,100	29,667,500	30,041,000
1099-A	713,756	616,300	573,300	549,200	534,600	524,700	517,300	511,100	505,500	500,200
1099-B	1,101,514,668	1,123,895,800	1,145,491,500	1,166,355,000	1,186,534,300	1,206,072,800	1,225,010,100	1,243,382,100	1,270,238,400	1,287,662,800
1099-C	5,983,678	6,494,700	6,799,100	7,053,600	7,258,000	7,412,400	7,566,900	7,721,300	7,865,700	8,000,200
1099-CAP	555	500	500	400	400	400	300	300	300	300
1099-DIV	84,870,050	85,169,700	85,457,200	85,733,300	85,999,100	86,255,200	86,502,200	86,741,000	86,971,800	87,195,400
1099-G	81,868,948	82,168,600	82,456,100	82,732,200	82,998,000	83,254,100	83,501,100	83,739,900	83,970,700	84,194,300
1099-H	18,903	17,300	16,600	16,400	16,300	16,300	16,200	16,200	16,200	16,200
1099-INT	144,457,943	143,103,200	141,803,700	140,555,200	139,353,800	138,196,100	137,079,000	135,999,900	134,956,100	133,945,400
1099-K	9,677,994	9,702,200	9,726,400	9,750,800	9,775,100	9,799,600	9,824,100	9,848,600	9,873,300	9,897,900
1099-LTC	288,414	301,800	315,300	328,700	342,200	355,700	369,200	382,700	396,200	409,700
1099-MISC	91,102,778	91,813,600	92,528,100	93,246,200	93,967,500	94,691,900	95,419,100	96,149,000	96,881,400	97,616,100
1099-OID	2,287,139	2,174,600	2,067,700	1,966,000	1,869,300	1,777,300	1,689,900	1,606,800	1,527,800	1,452,600
1099-PATR	1,805,569	1,805,500	1,805,500	1,805,500	1,805,500	1,805,500	1,805,500	1,805,500	1,805,500	1,805,500
1099-Q	2,273,982	2,365,500	2,450,700	2,530,000	2,603,800	2,672,600	2,736,600	2,796,200	2,851,700	2,903,400
1099-R	90,259,522	92,304,100	94,348,600	96,393,100	98,437,700	100,482,200	102,526,700	104,571,300	106,615,800	108,660,300
1099-S	3,128,613	3,260,300	3,359,200	3,446,800	3,529,700	3,609,400	3,691,700	3,781,400	3,872,800	3,966,300
1099-SA	6,465,554	7,248,200	7,959,800	8,605,200	9,188,900	9,715,000	10,187,700	10,610,500	10,986,800	11,320,100
3921	300,793	304,600	309,400	314,000	318,300	322,300	324,800	326,700	328,900	330,500
3922	4,889,162	4,951,100	5,029,100	5,103,700	5,173,800	5,238,600	5,279,900	5,311,000	5,346,800	5,372,200
5498	118,618,833	119,598,400	120,144,000	120,447,800	120,617,100	120,711,300	120,763,800	120,793,100	120,809,300	120,818,400
5498-ESA	429,459	386,600	351,900	323,800	301,100	282,600	267,700	255,600	245,800	237,800
5498-SA	8,564,116	9,804,900	10,940,100	11,976,300	12,919,900	13,776,700	14,552,400	15,252,100	15,880,800	16,443,000
<b>Currency Transaction Reports (2)</b>	<b>Actual</b>	<b>Projected</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>2022</b>	<b>2023</b>
<b>Total CTR</b>	<b>251,510</b>	<b>255,500</b>	<b>259,600</b>	<b>263,600</b>	<b>267,600</b>	<b>271,600</b>	<b>275,700</b>	<b>279,700</b>	<b>283,700</b>	<b>287,700</b>
8300	251,510	255,500	259,600	263,600	267,600	271,600	275,700	279,700	283,700	287,700

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. FinCen 103 and FinCen 104 are no longer processed by IRS. Table does not contain counts for Forms 5471, 5472, 8027. Detail may not add to total due to rounding.



**Table 3. Projections of Information and Withholding Documents  
United States Paper Total: Calendar Years 2015 to 2023**

Form	Actual	Projected								
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Total, Paper (1)</b>	<b>45,969,930</b>	<b>46,068,400</b>	<b>46,138,100</b>	<b>45,946,600</b>	<b>45,795,300</b>	<b>45,677,300</b>	<b>45,586,900</b>	<b>45,519,300</b>	<b>45,471,300</b>	<b>45,439,500</b>
W-2	0	0	0	0	0	0	0	0	0	0
W-2G	71,802	71,100	70,300	69,600	69,100	68,500	68,000	67,600	67,100	66,800
<b>Subtotal, Schedule K-1</b>	<b>5,873,952</b>	<b>5,460,000</b>	<b>5,017,200</b>	<b>4,616,200</b>	<b>4,249,100</b>	<b>3,909,700</b>	<b>3,593,000</b>	<b>3,294,900</b>	<b>3,012,300</b>	<b>2,742,500</b>
K-1 (Form 1041)	956,475	911,400	882,600	853,800	825,000	796,200	767,300	738,500	709,700	680,900
K-1 (Form 1065)	3,308,432	2,980,000	2,712,000	2,485,900	2,293,700	2,129,200	1,987,300	1,864,100	1,756,400	1,661,500
K-1 (Form 1120-S)	1,609,045	1,568,600	1,422,600	1,276,500	1,130,400	984,400	838,300	692,300	546,200	400,100
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	5,548,598	5,555,200	5,555,200	5,555,200	5,555,200	5,555,200	5,555,200	5,555,200	5,555,200	5,555,200
<b>Subtotal, Scannable Forms</b>	<b>34,475,578</b>	<b>34,982,200</b>	<b>35,495,400</b>	<b>35,705,600</b>	<b>35,921,900</b>	<b>36,143,900</b>	<b>36,370,600</b>	<b>36,601,600</b>	<b>36,836,700</b>	<b>37,074,900</b>
1042-S	301,971	304,200	305,500	306,300	306,800	307,100	307,300	307,400	307,400	307,500
1097-BTC	668	700	700	700	700	700	800	800	800	800
1098	471,213	462,100	451,200	440,900	431,000	421,700	412,800	404,400	396,400	388,800
1098-C	15,161	13,100	11,300	9,700	8,400	7,200	6,200	5,400	4,600	4,000
1098-E	5,699	5,300	4,900	4,500	4,200	3,800	3,600	3,300	3,000	2,800
1098-T	105,513	85,800	69,800	56,800	46,200	37,600	30,600	24,900	20,200	16,400
1099-A	3,780	3,600	3,200	2,900	2,600	2,300	2,000	1,800	1,600	1,500
1099-B	35,605	35,600	35,700	35,700	35,800	35,800	35,900	35,900	35,900	36,000
1099-C	44,856	43,500	44,100	44,700	45,400	46,000	46,700	47,400	48,100	48,900
1099-CAP	245	200	200	200	200	100	100	100	100	100
1099-DIV	256,721	250,600	244,700	239,000	233,500	228,300	223,200	218,300	213,600	209,000
1099-G	18,468	18,000	17,600	17,200	16,800	16,400	16,100	15,700	15,400	15,000
1099-H	0	0	0	0	0	0	0	0	0	0
1099-INT	680,080	673,700	667,600	661,700	656,100	650,600	645,300	640,300	635,300	630,600
1099-K	36,857	36,900	37,000	37,100	37,200	37,300	37,400	37,500	37,600	37,700
1099-LTC	315	200	200	200	100	100	100	100	100	100
1099-MISC	31,652,264	32,211,800	32,778,000	33,034,900	33,293,100	33,552,400	33,812,800	34,074,200	34,336,600	34,599,900
1099-OID	3,364	2,700	2,400	2,100	1,900	1,700	1,500	1,300	1,200	1,000
1099-PATR	32,512	29,800	27,200	24,700	22,300	19,900	17,600	15,400	13,200	11,100
1099-Q	160	200	200	200	200	200	200	200	200	200
1099-R	327,179	314,300	303,700	295,100	288,000	282,200	277,400	273,600	270,400	267,800
1099-S	457,812	457,000	456,400	456,000	455,800	455,600	455,500	455,400	455,400	455,400
1099-SA	895	900	900	900	800	800	800	800	800	800
3921	13,488	19,700	20,600	21,800	22,800	23,700	24,500	25,300	26,500	27,600
3922	2,281	4,200	4,300	4,400	4,400	4,500	4,500	4,500	4,600	4,600
5498	6,759	6,600	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500
5498-ESA	233	200	200	200	200	200	100	100	100	100
5498-SA	1,479	1,400	1,300	1,200	1,100	1,100	1,000	1,000	1,000	900
<b>Currency Transaction Reports (2)</b>	<b>Actual</b>	<b>Projected</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>2022</b>	<b>2023</b>
<b>Total CTR, Paper</b>	<b>251,510</b>	<b>255,500</b>	<b>259,600</b>	<b>263,600</b>	<b>267,600</b>	<b>271,600</b>	<b>275,700</b>	<b>279,700</b>	<b>283,700</b>	<b>287,700</b>
8300	251,510	255,500	259,600	263,600	267,600	271,600	275,700	279,700	283,700	287,700

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. FinCen 103 and FinCen 104 are no longer processed by IRS.
- 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 2015 to 2023**

Form	Projected									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Total, Non-Paper (1)</b>	<b>2,208,160,315</b>	<b>2,247,217,100</b>	<b>2,277,594,600</b>	<b>2,306,767,200</b>	<b>2,334,691,300</b>	<b>2,361,962,200</b>	<b>2,388,162,000</b>	<b>2,413,309,400</b>	<b>2,446,505,200</b>	<b>2,469,963,900</b>
W-2	234,910,779	245,103,300	247,118,200	248,790,500	250,212,300	251,867,300	253,355,000	254,700,400	255,848,700	256,851,500
W-2G	11,021,278	11,733,400	12,368,200	12,943,300	13,471,500	13,944,100	14,429,900	14,853,800	15,202,400	15,544,000
K-1 (Form 1041)	2,616,957	2,682,400	2,747,900	2,813,500	2,879,000	2,944,500	3,010,100	3,075,600	3,141,200	3,206,700
K-1 (Form 1065)	25,162,214	26,041,500	26,860,300	27,637,300	28,380,400	29,095,700	29,788,400	30,462,500	31,121,100	31,766,800
K-1 (Form 1120-S)	5,621,962	5,736,400	5,921,600	6,106,800	6,291,900	6,477,100	6,662,300	6,847,500	7,032,700	7,217,900
Foreign	1,893,621	1,924,900	1,956,100	1,987,400	2,018,600	2,049,900	2,081,100	2,112,400	2,143,600	2,174,900
SSA/RRB-1099	61,414,323	63,148,000	64,317,600	65,623,000	67,033,100	68,542,300	69,938,100	71,202,300	72,432,800	73,640,300
1096	0	0	0	0	0	0	0	0	0	0
1042-S	4,459,103	4,860,800	5,159,400	5,405,000	5,623,300	5,827,600	6,024,600	6,217,800	6,409,200	6,599,500
1097-BTC	474	500	500	500	500	500	500	500	500	500
1098	86,290,980	83,280,700	81,982,500	80,683,800	79,384,600	78,084,900	76,784,700	75,484,100	74,183,000	72,881,600
1098-C	106,420	106,200	106,500	107,200	108,000	108,800	109,600	110,300	111,000	111,600
1098-E	22,142,535	22,255,000	22,416,900	22,578,900	22,740,800	22,902,600	23,064,500	23,226,300	23,388,100	23,549,900
1098-T	26,574,593	26,967,700	27,357,200	27,743,600	28,127,600	28,509,700	28,890,100	29,269,300	29,647,300	30,024,500
1099-A	709,976	612,700	570,100	546,300	532,000	522,500	515,300	509,300	503,900	498,700
1099-B	1,101,479,063	1,123,860,200	1,145,455,800	1,166,319,200	1,186,498,500	1,206,037,000	1,224,974,300	1,243,346,100	1,270,202,400	1,287,626,800
1099-C	5,938,822	6,451,200	6,755,100	7,008,800	7,212,600	7,366,400	7,520,200	7,673,900	7,817,600	7,951,300
1099-CAP	310	300	300	200	200	200	200	200	200	200
1099-DIV	84,613,329	84,919,200	85,212,500	85,494,300	85,765,500	86,026,900	86,279,000	86,522,600	86,758,300	86,986,400
1099-G	81,850,480	82,150,600	82,438,500	82,715,000	82,981,200	83,237,600	83,485,100	83,724,100	83,953,400	84,179,300
1099-H	18,903	17,300	16,600	16,400	16,300	16,300	16,200	16,200	16,200	16,200
1099-INT	143,777,863	142,429,400	141,136,100	139,893,500	138,697,700	137,545,500	136,433,700	135,359,600	134,320,700	133,314,800
1099-K	9,641,137	9,665,200	9,689,400	9,713,600	9,737,900	9,762,300	9,786,700	9,811,100	9,835,700	9,860,200
1099-LTC	288,099	301,500	315,100	328,600	342,100	355,600	369,100	382,600	396,100	409,500
1099-MISC	59,450,514	59,601,800	59,750,100	60,211,300	60,674,400	61,139,500	61,606,300	62,074,800	62,544,800	63,016,200
1099-OID	2,283,775	2,171,900	2,065,300	1,963,800	1,867,400	1,775,700	1,688,400	1,605,500	1,526,600	1,451,600
1099-PATR	1,773,057	1,775,700	1,778,300	1,780,800	1,783,200	1,785,600	1,787,900	1,790,200	1,792,300	1,794,400
1099-Q	2,273,822	2,365,400	2,450,500	2,529,800	2,603,700	2,672,400	2,736,500	2,796,100	2,851,600	2,903,300
1099-R	89,932,343	91,989,800	94,044,900	96,098,100	98,149,700	100,200,000	102,249,300	104,297,700	106,345,400	108,392,600
1099-S	2,670,801	2,803,300	2,902,800	2,990,700	3,073,900	3,153,800	3,236,200	3,325,900	3,417,400	3,511,000
1099-SA	6,464,659	7,247,300	7,959,000	8,604,300	9,188,000	9,714,200	10,186,900	10,609,600	10,986,000	11,319,300
3921	287,305	284,900	288,800	292,200	295,500	298,600	300,300	301,400	302,500	302,900
3922	4,886,881	4,946,900	5,024,800	5,099,400	5,169,300	5,234,100	5,275,400	5,306,500	5,342,200	5,367,600
5498	118,612,074	119,591,800	120,137,400	120,441,300	120,610,600	120,704,800	120,757,300	120,786,600	120,802,900	120,811,900
5498-ESA	429,226	386,400	351,700	323,600	300,900	282,500	267,500	255,400	245,600	237,700
5498-SA	8,562,637	9,803,500	10,938,800	11,975,100	12,918,800	13,775,700	14,551,400	15,251,100	15,879,800	16,442,100
<b>Currency Transaction Reports (2)</b>	<b>Actual</b>	<b>Projected</b>								
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Total CTR, Non-Paper</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
8300	0	0	0	0	0	0	0	0	0	0

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. FinCen 103 and FinCen 104 are no longer processed by IRS.  
 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 2015 to 2023**

Form	Actual	Projected								
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Total, Paper</b>	<b>21,986,048</b>	<b>22,268,100</b>	<b>22,550,600</b>	<b>22,665,800</b>	<b>22,784,800</b>	<b>22,907,000</b>	<b>23,032,000</b>	<b>23,159,400</b>	<b>23,289,200</b>	<b>23,420,800</b>
W-2	0	0	0	0	0	0	0	0	0	0
W-2G	47,221	46,700	46,300	45,800	45,400	45,100	44,700	44,400	44,100	43,900
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	2,966,229	2,969,800	2,969,800	2,969,800	2,969,800	2,969,800	2,969,800	2,969,800	2,969,800	2,969,800
1042-S	0	0	0	0	0	0	0	0	0	0
1097-BTC	321	300	300	300	400	400	400	400	400	400
1098	308,121	302,100	295,000	288,300	281,900	275,700	269,900	264,400	259,200	254,200
1098-C	6,907	6,000	5,100	4,400	3,800	3,300	2,800	2,500	2,100	1,800
1098-E	3,539	3,300	3,000	2,800	2,600	2,400	2,200	2,000	1,900	1,700
1098-T	60,046	48,800	39,700	32,300	26,300	21,400	17,400	14,100	11,500	9,400
1099-A	2,284	2,200	1,900	1,700	1,500	1,400	1,200	1,100	1,000	900
1099-B	21,080	21,100	21,100	21,200	21,200	21,200	21,200	21,300	21,300	21,300
1099-C	29,004	28,100	28,500	28,900	29,300	29,800	30,200	30,700	31,100	31,600
1099-CAP	105	100	100	100	100	100	100	100	100	100
1099-DIV	136,224	133,000	129,800	126,800	123,900	121,100	118,400	115,800	113,300	110,900
1099-G	15,451	15,100	14,700	14,400	14,100	13,700	13,400	13,100	12,900	12,600
1099-H	0	0	0	0	0	0	0	0	0	0
1099-INT	320,396	317,400	314,500	311,700	309,100	306,500	304,000	301,600	299,300	297,100
1099-K	21,830	21,900	21,900	22,000	22,000	22,100	22,200	22,200	22,300	22,300
1099-LTC	49	0	0	0	0	0	0	0	0	0
1099-MISC	17,516,422	17,826,000	18,139,400	18,281,600	18,424,500	18,568,000	18,712,100	18,856,700	19,001,900	19,147,600
1099-OID	1,944	1,600	1,400	1,200	1,100	1,000	900	800	700	600
1099-PATR	13,349	12,300	11,200	10,200	9,100	8,200	7,200	6,300	5,400	4,600
1099-Q	96	100	100	100	100	100	100	100	100	100
1099-R	181,602	174,400	168,600	163,800	159,800	156,600	154,000	151,800	150,100	148,600
1099-S	320,443	319,900	319,500	319,200	319,000	318,900	318,800	318,800	318,700	318,700
1099-SA	264	300	300	300	200	200	200	200	200	200
3921	8,102	11,800	12,400	13,100	13,700	14,200	14,700	15,200	15,900	16,600
3922	1,169	2,200	2,200	2,200	2,300	2,300	2,300	2,300	2,300	2,400
5498	3,272	3,200	3,200	3,100	3,100	3,100	3,100	3,100	3,100	3,100
5498-ESA	163	100	100	100	100	100	100	100	100	100
5498-SA	415	400	400	300	300	300	300	300	300	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 5B. Projections of Information and Withholding Documents Filed on Paper at the Cincinnati IRS Campus: Calendar Years 2015 to 2023**

Form	Actual	Projected								
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Total, Paper</b>	<b>2,795,239</b>	<b>2,614,500</b>	<b>2,408,000</b>	<b>2,218,100</b>	<b>2,041,700</b>	<b>1,876,500</b>	<b>1,720,300</b>	<b>1,571,600</b>	<b>1,429,000</b>	<b>1,291,600</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)	563,920	537,400	520,400	503,400	486,400	469,400	452,400	435,400	418,400	401,400
K-1 (Form 1065)	1,322,254	1,191,000	1,083,900	993,500	916,700	850,900	794,300	745,000	702,000	664,000
K-1 (Form 1120-S)	909,065	886,200	803,700	721,200	638,700	556,100	473,600	391,100	308,600	226,100
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	0	0	0	0	0	0	0	0	0	0
1097-BTC	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
3921	0	0	0	0	0	0	0	0	0	0
3922	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

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 5C. Projections of Information and Withholding Documents Filed on Paper at the Kansas City IRS Campus: Calendar Years 2015 to 2023**

Form	Actual	Projected								
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Total, Paper</b>	<b>17,807,959</b>	<b>18,036,200</b>	<b>18,264,800</b>	<b>18,358,300</b>	<b>18,454,600</b>	<b>18,553,600</b>	<b>18,654,700</b>	<b>18,757,600</b>	<b>18,862,400</b>	<b>18,968,700</b>
W-2	0	0	0	0	0	0	0	0	0	0
W-2G	24,581	24,300	24,100	23,800	23,600	23,500	23,300	23,100	23,000	22,900
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	2,582,369	2,585,400	2,585,400	2,585,400	2,585,400	2,585,400	2,585,400	2,585,400	2,585,400	2,585,400
1042-S	0	0	0	0	0	0	0	0	0	0
1097-BTC	347	400	400	400	400	400	400	400	400	400
1098	163,092	159,900	156,200	152,600	149,200	146,000	142,900	140,000	137,200	134,600
1098-C	8,254	7,100	6,100	5,300	4,600	3,900	3,400	2,900	2,500	2,200
1098-E	2,160	2,000	1,800	1,700	1,600	1,500	1,300	1,200	1,200	1,100
1098-T	45,467	37,000	30,100	24,500	19,900	16,200	13,200	10,700	8,700	7,100
1099-A	1,496	1,400	1,300	1,100	1,000	900	800	700	600	600
1099-B	14,525	14,500	14,600	14,600	14,600	14,600	14,600	14,600	14,700	14,700
1099-C	15,852	15,400	15,600	15,800	16,000	16,300	16,500	16,800	17,000	17,300
1099-CAP	140	100	100	100	100	100	100	100	100	100
1099-DIV	120,497	117,600	114,800	112,200	109,600	107,100	104,800	102,500	100,200	98,100
1099-G	3,017	2,900	2,900	2,800	2,700	2,700	2,600	2,600	2,500	2,500
1099-H	0	0	0	0	0	0	0	0	0	0
1099-INT	359,684	356,300	353,100	350,000	347,000	344,100	341,300	338,600	336,000	333,500
1099-K	15,027	15,100	15,100	15,100	15,200	15,200	15,300	15,300	15,300	15,400
1099-LTC	266	200	200	100	100	100	100	100	100	100
1099-MISC	14,135,842	14,385,700	14,638,600	14,753,300	14,868,600	14,984,400	15,100,700	15,217,500	15,334,700	15,452,200
1099-OID	1,420	1,200	1,000	900	800	700	600	600	500	400
1099-PATR	19,163	17,600	16,100	14,600	13,100	11,700	10,400	9,100	7,800	6,500
1099-Q	64	100	100	100	100	100	100	100	100	100
1099-R	145,577	139,800	135,100	131,300	128,100	125,600	123,400	121,700	120,300	119,100
1099-S	137,369	137,100	137,000	136,800	136,800	136,700	136,700	136,700	136,600	136,600
1099-SA	631	600	600	600	600	600	600	600	600	600
3921	5,386	7,900	8,200	8,700	9,100	9,500	9,800	10,100	10,600	11,000
3922	1,112	2,100	2,100	2,100	2,200	2,200	2,200	2,200	2,200	2,200
5498	3,487	3,400	3,400	3,400	3,300	3,300	3,300	3,300	3,300	3,300
5498-ESA	70	100	100	100	0	0	0	0	0	0
5498-SA	1,064	1,000	900	900	800	800	700	700	700	700

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 2015 to 2023**

Form	Actual	Projected								
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Total, Paper</b>	<b>3,380,684</b>	<b>3,149,600</b>	<b>2,914,700</b>	<b>2,704,400</b>	<b>2,514,100</b>	<b>2,340,300</b>	<b>2,179,900</b>	<b>2,030,700</b>	<b>1,890,800</b>	<b>1,758,500</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)	392,555	374,100	362,200	350,400	338,600	326,800	314,900	303,100	291,300	279,500
K-1 (Form 1065)	1,986,178	1,789,000	1,628,100	1,492,400	1,377,000	1,278,200	1,193,100	1,119,100	1,054,400	997,500
K-1 (Form 1120-S)	699,980	682,400	618,900	555,300	491,800	428,200	364,700	301,200	237,600	174,100
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	301,971	304,200	305,500	306,300	306,800	307,100	307,300	307,400	307,400	307,500
1097-BTC	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
3921	0	0	0	0	0	0	0	0	0	0
3922	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

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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<b>Table 6. Configuration of IRS Campuses for Paper Schedules K-1 and International (Form 1042-S)</b>				
<b>Calendar Year 2015 and Beyond</b>				
<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				

**Table 7. Configuration of IRS Campuses for Most Paper Information & Withholding Documents (Exclusive of Schedules K-1 and International)**

**Calendar Year 2015 and Beyond**

<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 and 2014 Actual Paper Volumes

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.

For Forms 1041 K-1, 1120-S K-1, 1099-H and 1099-Q the non-paper portions were first modeled, and paper obtained by subtracting the non-paper volumes from the grand total. Moreover, for Forms 1096 and FinCEN Form 8300, paper is the only accepted transmittal format.

### Campus Level Forecasts and Impact of Modernization Alignment

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 2014 by applicable form type. These shares were held constant throughout the forecast horizon through 2023. 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 processed at the Austin and Kansas City service centers starting on 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).

**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.

**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 1097-BTC, Bond Tax Credit**, is filed by RICs and REITs to report tax credit bond credits distributed to shareholders.

**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.

**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.

## 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) 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, D.C. 20224**

