

Projections of Returns To Be Filed in Calendar Years 2000–2006

by Frank Zaffino

According to the most recent projections of tax return filings made by the Internal Revenue Service (IRS), the grand total, or sum of all major tax return categories, in Calendar Year (CY) 2000 will be 231.4 million tax returns filed. The projection of this figure further indicates that the grand total will increase at an average rate of approximately 1.4 percent annually until CY 2006, when the number will reach 250.9 million.

Projections of tax returns to be filed by major form type are prepared annually by the IRS research staff, under the Assistant Commissioner of Research and Statistics of Income. These projections are presented in Table 1 [1]. The IRS uses these projections in planning, budgeting, and resource allocation decisions, as well as meeting other information and analysis needs.

Common factors used in the production of these forecasts include recent filing patterns, economic and demographic trends, enacted legislation, and planned administrative changes. However, legislation or administrative changes still under consideration are not reflected in the projections. This is due to the uncertainty in their eventual outcome.

This article focuses on the projections made in the fall of 1999. At that time, actual data through July 1999 were generally available and, where applicable, used in the projections.

Alternative Filing Future

The projections included here are the result of extrapolations of historical trends for the respective form types, as well as relevant legislative and administrative changes. The forecasts are not intended as goals. Projections of electronically-filed, or “e-file,” returns are no exception. Forecasts of e-file returns are made under the assumption that past filing trends will hold true in the future. Assumptions such as these are common in the field of statistical forecasting and form a prudent basis for planning. However, Congress and the IRS have articulated a vision of a more efficient and effective filing future. This includes an increasingly large number of e-file returns. Accordingly, several strategies are currently

being pursued by the IRS to increase future e-file volumes above those projected in this article. However, many of these e-file initiatives are still evolving and are not definite. Therefore, they are not reflected in this article.

Projection Highlights

Grand Total Returns, Primary Returns, Supplemental Documents

The “grand total” figure is a summation of “total primary returns” and “supplemental documents.” “Total primary returns” contain the bulk of the IRS returns processing workload and include the three largest return categories: individual income tax returns, employment tax returns, and individual estimated tax payment vouchers. These three form types account for over 90 percent of the “total primary returns.” “Supplemental documents” consist mainly of amended returns and requests for filing extensions by individuals and corporations.

Table 1 presents a complete list of yearly projections by form type through CY 2006. For CY 2000, approximately 214.5 million returns are projected to fall under “total primary returns,” and 17.0 million under “supplemental documents.” As displayed in Figure A, these forecasts reflect an increase over CY 1999 of 1.3 percent and 3.8 percent, respectively. Figure A also shows an average annual growth rate from CY 1999 through CY 2006 for “total primary returns” and “supplemental documents” of 1.2 percent and 3.7 percent, respectively.

Individual Income Tax Returns

“Total individual returns” are defined as: (1) paper and electronic versions of the major individual income tax returns, Forms 1040, 1040EZ, 1040A, 1040PC; (2) Form 1040NR, *U.S. Non-Resident Alien Income Tax Return*; (3) Form 1040PR, *Planilla para la Declaracion de la Contribucion Federal Sobre El Trabajo Por Cuenta Propia—Puerto Rico*; and (4) Form 1040SS, *U.S. Self-Employment Tax Return—U.S. Virgin Islands, Guam, American Samoa, the Commonwealth of the Northern Mariana Islands (CNMI), or Puerto Rico*. This heading excludes Form 1040X, *Individual Amended Return*, which is included under the “supplemental documents” heading.

Frank Zaffino is an economist with the Office of Research. This article was prepared under the instruction of Russell Geiman, Chief, Projections and Compliance Studies.

Projections of Returns To Be Filed in Calendar Years 2000-2006

Figure A

Projection Overview for Calendar Years 1999-2006

[Numbers of returns are in thousands]

Type of return	2000 projection	Percentage increase from 1999 ¹	Average annual percentage increase, 1999-2006	Type of return	2000 projection	Percentage increase from 1999 ¹	Average annual percentage increase, 1999-2006
	(1)	(2)	(3)		(1)	(2)	(3)
Grand total²	231,435	1.45	1.40	Total primary returns--continued			
Total primary returns²	214,458	1.27	1.22	Employment tax, total.....	29,127	0.05	0.19
Individual income tax, total.....	127,469	1.49	1.32	Paper, Forms 941, 940 series, total.....	24,380	-1.81	-2.00
Forms 1040, 1040A, 1040EZ, and 1040PC, total.....	126,921	1.48	1.30	Magnetic tape returns, Forms 941, 940 series, total.....	2,195	8.36	15.17
Total paper returns.....	93,322	-2.56	-1.61	E-file and TeleFile returns, Form 941, total.....	2,551	13.05	8.24
Paper Form 1040.....	61,501	-0.58	0.54	Forms 940, 940EZ, and 940PR, total.....	5,487	0.07	0.17
Paper Form 1040A.....	14,653	-6.01	-2.29	Paper Forms 940, 940EZ, and 940PR.....	4,819	-1.49	-1.31
Paper Form 1040EZ.....	10,839	-8.32	-4.08	Magnetic tape returns, Form 940.....	668	13.04	10.81
Paper Form 1040PC.....	6,328	-2.66	-16.67	Forms 941, 941PR, 941SS, and 941E, total.....	23,138	0.09	0.24
Electronically-filed returns, total.....	33,599	14.68	9.39	Paper Forms 941, 941PR, 941SS, and 941E.....	19,059	-1.89	-2.17
Standard e-file.....	27,682	17.09	10.66	Magnetic tape returns, Form 941.....	1,527	6.44	17.07
TeleFile.....	5,917	4.61	3.44	E-file returns, Form 941.....	1,589	21.83	12.96
Forms 1040NR, 1040PR, and 1040SS, total.....	548	4.35	4.17	TeleFile returns, Form 941.....	962	1.03	0.45
Individual estimated tax, Form 1040-ES.....	42,444	2.88	1.11	Forms 943 and 943 PR.....	306	-3.19	-3.36
Fiduciary income tax, Forms 1041 and 1041S, total.....	3,588	2.91	2.62	Form 945.....	193	0.47	0.24
Paper Forms 1041 and 1041S.....	2,327	-0.72	-1.05	Form CT-1.....	2	2.41	2.35
E-file returns, Forms 1041 and 1041S.....	1,261	10.36	9.39	Form 1042.....	27	5.71	3.42
Fiduciary estimated tax, Form 1041-ES.....	1,860	15.13	7.97	Tax-exempt organization.....	679	3.30	3.19
Partnership, Form 1065.....	2,040	4.72	4.50	Employee plan, total ³	474	-67.37	-16.67
Corporation income tax, total.....	5,459	1.94	1.88	Form 5500.....	133	-43.92	-16.67
Form 1120.....	2,248	1.05	0.94	Form 5500-C/R.....	294	-69.18	-16.67
Form 1120-A.....	262	-1.11	-1.13	Form 5500EZ.....	48	-81.91	-16.67
Form 1120F.....	22	1.80	1.76	Excise tax.....	834	1.83	1.42
Form 1120-FSC.....	6	3.83	4.57	Form 8752.....	53	-1.83	-0.41
Form 1120-H.....	121	4.11	4.16	Supplemental documents²	16,976	3.80	3.68
Form 1120-POL.....	5	-2.51	-1.96	Form 1040X.....	3,184	3.25	2.41
Form 1120-RIC.....	11	6.67	6.25	Form 1120X.....	15	-5.07	-4.06
Form 1120S.....	2,775	2.85	2.80	Form 2688.....	2,922	5.18	4.92
Other.....	8	4.47	4.87	Form 4868.....	8,023	4.02	3.86
Estate tax, Forms 706 and 706NA.....	117	3.06	2.33	Form 7004.....	2,832	2.48	3.33
Gift tax, Form 709.....	287	4.67	4.46				

¹ Based on estimated final counts of returns filed in Calendar Year 1999.

² Excluded from all totals are Forms CT-2, 941M, 990BL, and 1120-IC-DISC. Also excluded are withholding and information documents, such as Form W-2 and the Form 1099 series and related forms.

³ The average annual percentage increase for employee plan returns is only calculated through Calendar Year 2001 due to the gradual phaseout of the processing of these returns by the Internal Revenue Service (see the text discussion).

NOTES: For definitions of most of the form numbers, see the text discussion and the footnotes to Table 1, at the end of this article. Detail may not add to totals due to rounding.

In CY 2000, the number of “total individual returns” filed is projected to reach 127.5 million. This number is projected to grow at an average annual rate of 1.3 percent from CY 2000 to CY 2006. At this rate, the projected number of “total individual returns” will reach 137.5 million by CY 2006—52.5 million of which will be filed electronically.

■ **Total Individual Electronic Returns**

Total individual electronic (*e-file*) returns include any individual income tax return filed via TeleFile

(see below) or the standard electronic method, as described below. The projected number of individual returns to be filed electronically in CY 2000 is 33.6 million. Under existing trends and confirmed future developments, this number is expected to grow from CY 2000 to CY 2006 at an average rate of 9.4 percent per year.

■ **Standard Electronic Returns**

Standard e-file returns are non-TeleFile returns (defined below) filed through an authorized third

Projections of Returns To Be Filed in Calendar Years 2000-2006

party, or what is termed an “electronic return originator.” In general, standard e-file returns are filed either through tax practitioners or from a home computer via an “on-line” filing option. In CY 2000, standard e-file returns are projected to make up 27.7 million of the total individual returns filed. This reflects a very large increase, 17.1 percent from CY 1999. One of the most significant reasons for this increase is that many tax practitioners have successfully switched their clients from Form 1040PC to electronically-filed returns [2]. This significant trend among practitioner-prepared returns actually began in CY 1998 and is expected to continue in the future. Partly for this reason, the IRS has decided to eliminate Form 1040PC beginning in CY 2001.

■ TeleFile

Returns filed via the TeleFile program are transmitted by the filer using a touch-tone phone. Filers of Form 1040EZ can opt to file using TeleFile in lieu of a paper return. Just over 5.9 million taxpayers are projected to file using TeleFile in CY 2000. This number is expected to increase 3.4 percent annually through CY 2006.

■ Electronic Returns By Type

The strength of the average annual growth rate of electronically filed individual returns (9.4 percent) with respect to that of total individual returns (1.3 percent) is a clear indicator of the rate at which taxpayers are switching to an electronic filing option. Of the 33.6 million total individual e-file returns projected to be filed in CY 2000, about 9.7 million could have been filed as Form 1040 paper returns (i.e., they had the characteristics which would require use of the “long” Form 1040 if filed on paper), 11.3 million could have been filed as Form 1040EZ paper returns, and 12.5 million could have been filed as Form 1040A paper returns [3]. Figure B presents this separation by form.

Individual Estimated Tax Returns

Form 1040ES, *Estimated Tax for Individuals*, is used by filers who wish to make advance tax payments, and who expect their withholding to be less than 90 percent of their tax for the year in which they

are filing. Approximately 42.4 million individual estimated tax vouchers are expected to be filed in CY 2000. This return category is expected to grow at an average annual rate of 1.1 percent over the period from CY 2000 to CY 2006. In CY 2006, about 45.3 million individual estimated tax returns are projected to be filed.

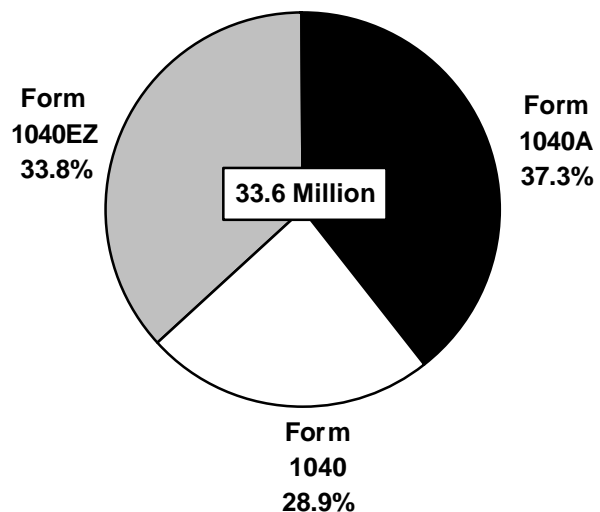
However, a note of caution about projections of individual estimated tax payments is in order. Forecasts of Form 1040ES are particularly problematic to produce. This is due, in part, to the fact that filing patterns are affected by tax law changes and by unpredictable swings in income realization (e.g., stock market swings). These factors have created a relatively erratic historical trend on which to base projections and have also led to larger forecasting errors compared to those for other major return categories.

Employment Tax Returns

Paper and electronic versions of the following tax returns fall under the heading of “employment tax, total.” These forms include: *Employer’s Annual Federal Unemployment (FUTA) Tax Return* (Form 940 return series), *Employer’s Quarterly Federal Tax Return* (Form 941 return series), *Employer’s*

Figure B

Electronically-Filed Individual Income Tax Returns by Form Type, Projections for Calendar Year 2000



Projections of Returns To Be Filed in Calendar Years 2000-2006

Annual Tax Return for Agricultural Employees (Form 943 return series), *Annual Return of Federal Withheld Income Tax* (Form 945), and *Employer's Annual Railroad Retirement and Unemployment Repayment Tax Return* (Form CT-1).

Employment tax returns make up the third largest component of the "total primary returns" figure, after individual and individual estimated tax returns. Approximately 29.1 million employment tax returns are projected to be filed in CY 2000. This is an increase of 0.1 percent over CY 1999. This number is expected to grow at a rate of 0.2 percent annually until CY 2006, when it is projected to reach 29.5 million. The slow rate reflected in this series is based on actual filing experience in recent years and is due largely to the slow increase projected for the two largest components: the Form 940 and Form 941 return series.

The Form 941 return series is the largest in the employment tax category, with about 80 percent of the total. In CY 2000, an estimated 23.1 million returns from the Form 941 return series are expected to be filed. Both the Form 940 and Form 941 have a magnetic tape filing component [4]. That component is projected to reach 0.7 million magnetic tape Form 940 returns in CY 2000 and 1.5 million for magnetic tape Form 941 returns. The Form 941 return series also includes an e-file and a TeleFile component. These are expected to reach 1.6 million and 1.0 million, respectively, in CY 2000.

Return filings of Form 1042 (*Annual Withholding Tax Return for U.S. Source Income of Foreign Persons*) are not included in the total employment tax figure, and are instead reported separately on Table 1.

Employee Plan Returns

Employee plan returns are filed by employers or other administrators of employee pension plans to report information on the benefits they provide [5]. Beginning in July 2000, responsibility for processing all employee plan returns associated with return year 1999 and beyond will be assumed by the Department of Labor, although other responsibilities regarding employee plan returns will still be handled by the IRS. The IRS will continue to be responsible for processing returns filed up to and including those for Return Year 1998. These are filed/processed from July

1999 to July 2001. The Internal Revenue Service will no longer process any Employee Plans returns by July 2001. The forecasts included in Table 1 reflect this phaseout.

Partnership Returns

Form 1065, *U.S. Partnership Return of Income*, is filed by a partnership to report income, deductions, tax credits, or losses. The projected number of these returns to be filed in CY 2000 is 2.0 million. This number, an increase of 4.7 percent over CY 1999, is projected to keep increasing at an average rate of 4.5 percent per year. The number of partnership returns filed is expected to increase to 2.6 million by CY 2006.

Corporation Income Tax Returns

Corporation income tax returns include a number of various form types. The vast majority of these returns are either Form 1120, *U.S. Corporation Income Tax Return*, or Form 1120S, *U.S. Income Tax Return for an S Corporation* (returns filed by qualifying corporations electing to be taxed through shareholders). The remainder of corporation income tax returns are filed by homeowners' associations (Form 1120-H) and real estate investment trusts (Form 1120-REIT) among others. Amended returns (Form 1120X) are not included in corporation income tax returns, but are instead listed under "supplemental documents." For CY 2000, the projected number of corporation returns filed is 5.5 million. This is a 1.9-percent increase over CY 1999. This number is expected to continue to increase and reach 6.1 million by CY 2006, as Table 1 shows.

Excise Tax Returns

Excise tax returns include the following four return types: (1) *Special Tax Return and Application for Registry-Wagering* (Form 11C), (2) *Quarterly Federal Excise Tax Return* (Form 720), (3) *Tax on Wagering* (Form 730), and (4) *Heavy Vehicle Use Tax Return* (Form 2290). Excise tax projections exclude returns processed by the Bureau of Alcohol, Tobacco and Firearms. The total number of excise tax returns filed with the IRS is projected to be 834 thousand in CY 2000. That number is expected to grow to 905 thousand by CY 2006.

Projections of Returns To Be Filed in Calendar Years 2000-2006

Projection Methodology

A variety of statistical methods were employed in the production of the projections included in this article. In general, each unique return (form) type has its own unique forecasting model. Among the forecasting methods are regression analysis, weighted moving averages, and other time series models incorporating historically-observed growth rates.

Partial-year data for CY 1999 were generally available at the time that these projections were made. These partial-year data, which included actual return counts through July 1999, were extrapolated for the full year to form estimations of return counts for CY 1999.

Regression Analysis

One of the most common methods used in forecasting these form types is regression analysis. It is used when a solid statistical relationship can be formed between the historical filings of a tax return and an economic or demographic independent variable. Some examples of these independent variables include estimates of gross domestic product (GDP), personal income, and total employment, provided by Data Resources, Inc. (DRI) / McGraw Hill. Where applicable, these variables are lagged 1 year to reflect their effects on the filings of tax returns for the specific tax year.

Time Series Analysis

In the case where no statistically relevant relationship can be found between the filing pattern of a form type and any independent variable, then time series analysis is normally the next technique used for projecting the returns filed. The two most common forms of time series analysis used by IRS staff are weighted moving average and exponential smoothing.

Growth Rates

If the actual recorded data are insufficient to form the basis for a reliable statistical projection model, then simple growth rates are the alternative approach used. This method assumes that, for a given form type, a previously observed growth pattern will continue into the future for a limited number of years. In the event that the data are insufficient to derive a

growth pattern, the pattern of a related form with an established trend is used as a proxy.

Off-Model Adjustments

“Off-model adjustment” is a term used to refer to changes made to the initial projection derived by one of the methods mentioned above. These changes are made in the case of legislative or administrative changes which the above mentioned techniques are not designed to take in to account. As mentioned earlier, these legislative or administrative changes must be formally enacted or otherwise approved at the time the forecasts are made in order to be considered.

Notes and References

- [1] All values in Table 1 are taken from the 1999 update of *Calendar Year Return Projections for the United States and Service Centers: 1999-2007*, IRS Document 6186, January 2000, U.S. Department of the Treasury, Internal Revenue Service, Assistant Commissioner (Research and Statistics of Income).
- [2] Form 1040PC is a variable-length individual income tax return that is generated on IRS-approved computer software.
- [3] These values are taken from the fall 1999 update of *Calendar Year Projections of Individual Returns by Major Processing Categories*, Document 6187, December 1999, U.S. Department of the Treasury, Internal Revenue Service, Assistant Commissioner (Research and Statistics of Income). Detail does not add due to rounding.
- [4] Magnetic tape refers to returns filed and processed on magnetic tape at the IRS service centers.
- [5] Employee plan returns include *Annual Return/Report of Employee Benefits Plan (for more than 100 participants)* (Form 5500), *Annual Return/Report of Employee Benefits Plan (for less than 100 participants)* (Form 5500C/R), and *Annual Return of One Participant Retirement Plan* (Form 5500EZ).

Projections of Returns To Be Filed in Calendar Years 2000-2006

SOURCE: IRS, Statistics of Income Bulletin,
Winter 1999/2000, Publication 1136, Rev. 2/00.

Projections of Returns To Be Filed in Calendar Years 2000-2006

Table 1.--Number of Returns Filed, or To Be Filed, With the Internal Revenue Service, Calendar Years 1998-2006

[Numbers of returns are in thousands]

Type of return	Actual	Estimated ¹	Projected						
	1998	1999	2000	2001	2002	2003	2004	2005	2006
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Grand total ².....	222,481	228,118	231,435	235,062	238,296	241,122	243,992	247,313	250,851
Total primary returns ².....	206,897	211,764	214,458	217,474	220,077	222,278	224,526	227,219	230,128
Individual income tax, total ³	123,050	125,596	127,469	129,623	131,281	132,725	134,169	135,806	137,543
Forms 1040, 1040A, 1040EZ, and 1040PC, total	122,547	125,070	126,921	129,051	130,687	132,108	133,530	135,144	136,857
Total paper returns.....	97,967	95,772	93,322	91,044	89,488	88,027	86,699	85,499	84,335
Paper Form 1040.....	61,347	61,858	61,501	65,809	65,374	64,816	64,268	63,860	63,506
Paper Form 1040A.....	16,362	15,591	14,653	14,702	14,155	13,742	13,385	13,020	12,642
Paper Form 1040EZ.....	12,755	11,823	10,839	10,533	9,958	9,469	9,046	8,619	8,187
Paper Form 1040PC.....	7,503	6,501	6,328	--	--	--	--	--	--
Electronically-filed returns, total.....	24,580	29,298	33,599	38,008	41,199	44,081	46,831	49,644	52,523
Standard e-file.....	18,626	23,642	27,682	31,881	34,875	37,556	40,113	42,722	45,385
TeleFile.....	5,955	5,656	5,917	6,127	6,324	6,525	6,718	6,922	7,138
Forms 1040NR, 1040PR, and 1040SS, total.....	503	526	548	571	594	617	640	663	686
Individual estimated tax, Form 1040-ES.....	39,881	41,254	42,444	43,251	43,733	43,990	44,228	44,683	45,261
Fiduciary income tax, Forms 1041 and 1041S, total.....	3,398	3,487	3,588	3,670	3,753	3,838	3,933	4,039	4,152
Paper Forms 1041 and 1041S.....	2,373	2,344	2,327	2,290	2,255	2,221	2,198	2,186	2,180
E-file returns, Forms 1041 and 1041S.....	1,024	1,143	1,261	1,380	1,498	1,616	1,735	1,853	1,971
Fiduciary estimated tax, Form 1041-ES.....	957	1,615	1,860	2,017	2,161	2,303	2,447	2,594	2,749
Partnership, Form 1065.....	1,861	1,949	2,040	2,132	2,224	2,316	2,408	2,500	2,592
Corporation income tax, total..... ⁴	5,241	5,355	5,459	5,565	5,670	5,773	5,874	5,975	6,074
Form 1120.....	2,208	2,224	2,248	2,270	2,292	2,313	2,334	2,354	2,374
Form 1120-A.....	272	265	262	259	256	253	250	247	244
Form 1120F.....	22	22	22	23	23	24	24	24	25
Form 1120-FSC.....	5	6	6	6	6	6	7	7	7
Form 1120-H.....	112	116	121	126	131	136	141	146	152
Form 1120-POL.....	6	6	5	5	5	5	5	5	5
Form 1120-RIC.....	9	10	11	11	12	13	14	14	15
Form 1120S.....	2,600	2,698	2,775	2,856	2,936	3,014	3,091	3,167	3,242
Other.....	7	7	8	8	8	9	9	10	10
Estate tax, Forms 706 and 706NA.....	110	114	117	121	126	129	134	132	133
Gift tax, Form 709.....	261	274	287	300	312	325	338	351	363
Employment tax, total.....	29,106	29,113	29,127	29,146	29,156	29,183	29,263	29,375	29,462
Paper, Forms 941, 940 series, total.....	25,323	24,830	24,380	23,900	23,302	22,741	22,280	21,878	21,456
Magnetic tape returns, Forms 941, 940 series, total...	2,171	2,026	2,195	2,481	2,788	3,132	3,498	3,840	4,193
E-file and TeleFile returns, Form 941, total.....	1,613	2,257	2,551	2,765	3,065	3,310	3,485	3,657	3,813
Forms 940, 940EZ, and 940PR, total.....	5,483	5,484	5,487	5,498	5,508	5,517	5,526	5,534	5,542
Paper Forms 940, 940EZ, and 940PR.....	4,962	4,893	4,819	4,758	4,696	4,633	4,570	4,506	4,441
Magnetic tape returns, Form 940.....	521	591	668	740	812	884	956	1,029	1,101
Forms 941, 941PR, 941SS, and 941E, total.....	23,099	23,118	23,138	23,158	23,168	23,197	23,277	23,390	23,477
Paper Forms 941, 941PR, 941SS, and 941E.....	19,836	19,426	19,059	18,652	18,127	17,638	17,250	16,921	16,572
Magnetic tape returns, Form 941	1,649	1,435	1,527	1,741	1,976	2,249	2,542	2,811	3,092
E-file returns, Form 941	857	1,304	1,589	1,797	2,095	2,337	2,508	2,674	2,825
TeleFile returns, Form 941	756	953	962	968	970	973	977	983	988
Forms 943 and 943 PR.....	331	316	306	294	284	273	263	254	244
Form 945.....	192	192	193	193	193	194	194	195	196
Form CT-1.....	2	2	2	2	2	2	2	2	3

Footnotes at end of table.

Projections of Returns To Be Filed in Calendar Years 2000-2006

Table 1.--Number of Returns Filed, or To Be Filed, With the Internal Revenue Service, Calendar Years 1998-2006--Continued

[Numbers of returns are in thousands]

Type of return	Actual 1998	Estimated ¹ 1999	Projected							
			2000	2001	2002	2003	2004	2005	2006	
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total primary returns ²--continued										
Form 1042 ⁵	25	26	27	28	29	31	31	32	33	
Tax-exempt organization ⁶	618	657	679	701	722	744	766	787	809	
Employee plan, total ⁷	1,515	1,452	474	23	--	--	--	--	--	
Form 5500.....	246	236	133	6	--	--	--	--	--	
Form 5500-C/R.....	1,009	952	294	17	--	--	--	--	--	
Form 5500EZ.....	261	263	48	1	--	--	--	--	--	
Excise tax ⁸	822	819	834	845	857	869	881	893	905	
Form 8752 ⁹	53	54	53	53	53	52	52	52	52	
Supplemental documents ².....	15,583	16,354	16,976	17,588	18,220	18,844	19,467	20,093	20,722	
Form 1040X ¹⁰	2,929	3,084	3,184	3,274	3,353	3,425	3,495	3,569	3,645	
Form 4868 ¹¹	7,402	7,713	8,023	8,333	8,643	8,953	9,263	9,573	9,883	
Form 2688 ¹²	2,612	2,778	2,922	3,066	3,210	3,354	3,498	3,642	3,786	
Form 1120X ¹³	17	16	15	14	14	13	13	12	12	
Form 7004 ¹⁴	2,624	2,763	2,832	2,900	3,000	3,099	3,198	3,298	3,397	

¹ Estimated based on information available as of July 1999.

² Excluded from all totals are Forms CT-2, 941M, 990BL, and 1120-IC-DISC. Also excluded are withholding and information documents, such as Form W-2 and the Form 1099 series and related forms.

³ Form 1040X is included under Supplemental Documents, below.

⁴ Form 1120X is included under Supplemental Documents, below.

⁵ Form 1042 is the annual withholding tax return for U.S.-source income of foreign persons.

⁶ Includes Forms 990, 990EZ, 990PC, 990PF, 990T (exempt organization business income tax return), 4720, and 5227.

⁷ IRS processing of Form 5500 series returns is being phased out by Calendar Year 2001, reflecting the gradual transfer of processing responsibilities to the Department of Labor.

⁸ Includes Forms 11C, 720, 730, and 2290. Therefore, excise tax returns filed with the Bureau of Alcohol, Tobacco and Firearms are excluded.

⁹ Form 8752 is filed by partnerships and S Corporations electing either to maintain or establish any taxable year other than the required calendar year.

¹⁰ Amended individual income tax return.

¹¹ Application for automatic extension of time in which to file individual income tax return.

¹² Application for additional extension of time in which to file individual income tax return.

¹³ Amended corporation income tax return.

¹⁴ Application for extension of time to file corporation income tax return.

NOTES: Most form numbers mentioned in this table are defined in the text discussion. Detail may not add to totals because of rounding.