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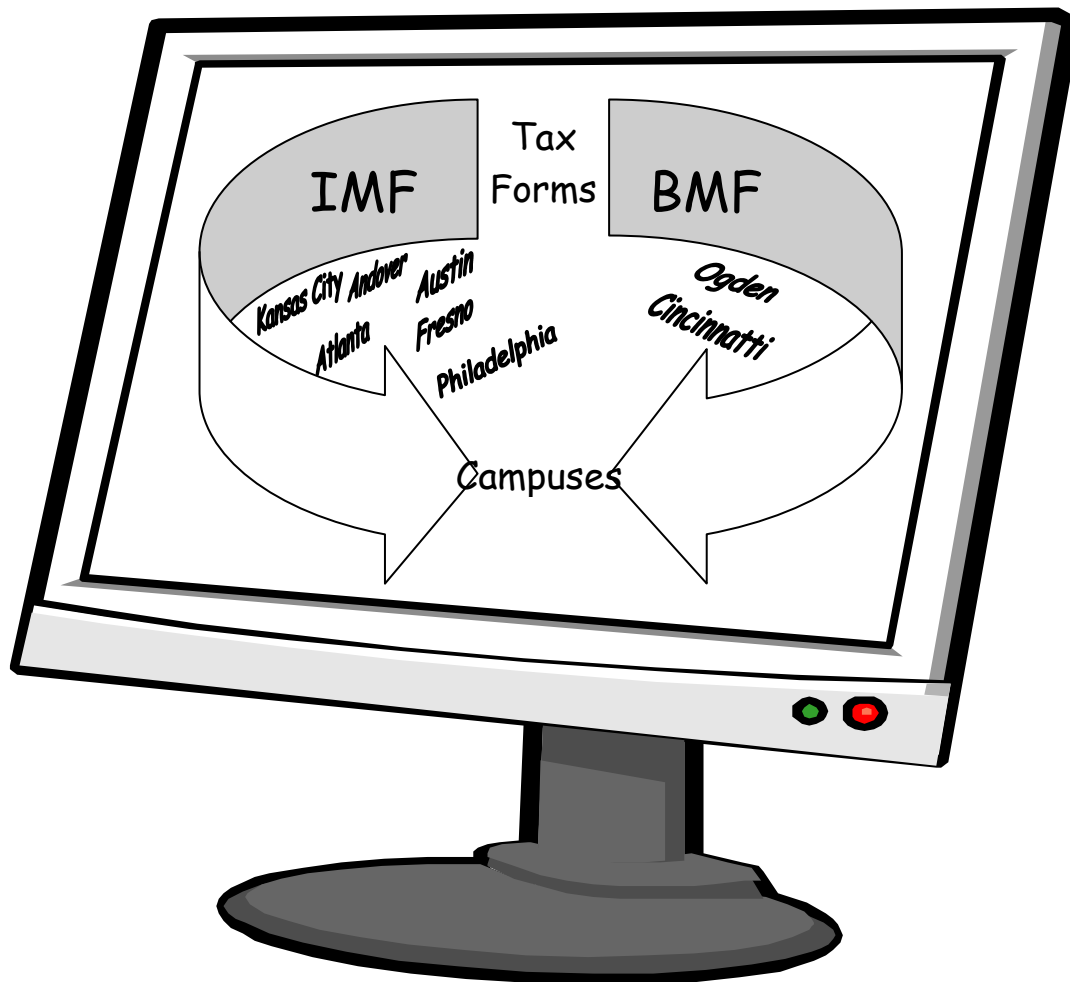
# *Publication 6186*

*2012 Update*

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*Calendar Year Return Projections for  
the United States and IRS Campuses*

*CY 2012-2019*



*Office of Research  
Research, Analysis, and Statistics*

**Publication 6186 (revised 10-2012) 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 also available on the IRS's web site. This site can be reached at [www.irs.gov](http://www.irs.gov). Select the "Tax Stats, Facts & Figures" link, then "Projections" (under the Other IRS Data and Research heading). IRS employees can also access this projection product on the IRWeb intranet site by selecting the "Research" link, followed by "Research, Analysis, & Statistics," then "Publications," and then "Projections and Forecasting Publications."

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The United States and IRS Campuses  
2012-2019

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2012 Update

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## Overview

This 2012 edition of IRS Publication 6186, *Calendar Year Return Projections for the United States and IRS Campuses*, provides the most recent revisions to the number of tax returns to be filed for the United States and IRS processing campuses by major return categories for Calendar Year (CY) 2012 through 2019. Also contained in this publication are projections of the number of returns to be filed for the United States by IRS examination class groupings. These projections provide a foundation for IRS workload estimates and resource requirements contained in IRS budget submissions and other major planning documents. The Office of Research staff within the IRS Research, Analysis, and Statistics organization develops and updates these forecasts annually to reflect changes in filing patterns, statutory requirements, and administrative procedures. The updates also incorporate the current economic and demographic outlook. The projections in this publication are based on information available as of August 2012.

Enacted tax law changes and confirmed (or reasonably certain) administrative plans are reflected in these return projections. However, legislative or administrative initiatives simply under consideration generally are not used to update these return projections. In particular, the projections of electronically filed (e-file) returns contained in this publication are not goals, per se, and should not be interpreted as precluding an alternative e-file future.

### Data Sources and Projection Methodology

The reported actual volumes of returns filed in CY 2011 are based on returns processed and recorded on the IRS master files. With few exceptions, these volumes are based on the same master file reporting systems as those used in the Internal Revenue Service Data Book (Publication 55B). However, master file counts were not available in some instances. In these cases, tallies of actual filings were provided by program staff in the IRS operating divisions, typically from data capture systems located in the IRS processing campuses.

The forecasts presented in Publication 6186 are based on various statistical models that capture and extrapolate historical filing trends, by each unique form type and medium of filing. Most models use time series extrapolation methods such as trended exponential smoothing. However, some return types, particularly individual income tax filings, are based on regression models that use economic and demographic variables such as total employment and gross domestic product as key input factors. In these instances, forecasts of the economic and demographic data series used by Research staff as the predictor variables are provided by IHS Global Inc. Also, where historical data are limited or non-existent, such as for new e-file products, the filing pattern for a comparable return type is applied. Customers interested in obtaining more detail on forecasting methodologies are welcome to contact the applicable staff member listed on the inside front cover.

## **Impact of Recent Legislative and Administrative Changes**

As noted above, the effects of enacted legislation and administrative plans are embedded in these projections. The most significant of these changes are discussed below.

### *Reconfiguration of IRS Campus Processing Sites*

IRS modernization efforts, built in part on the strong growth in electronic filing (e-file), have resulted in a major redistribution and consolidation of returns processing operations among the traditional IRS submission processing campuses. In CY 2002, the IRS began processing most paper individual returns at eight campuses, and transitioning a large portion of paper business and exempt organization returns to two other processing sites, Ogden and Cincinnati. In CY 2004, IRS moved to a configuration where seven campuses handled all returns associated with individuals, and Ogden and Cincinnati handled virtually all of the business (and tax exempt) returns. IRS consolidation efforts continued with the closure of the Memphis campus at the end of June 2005. The Philadelphia and Andover campuses ended their paper individual returns processing operations in mid-2007 and mid-2009, respectively. The Atlanta campus ended paper processing in 2011, which leaves the Austin, Fresno, and Kansas City campuses to process all individual paper returns from 2012 and beyond.

It is also important to note that the CY 2012 campus level projections for paper returns are based on approved IRS campus alignment plans. The remaining forecasts for CY 2013 and beyond are based on “concept maps” provided by resource planning staff in the IRS submission processing function. These “concept maps” are subject to change, so customers are advised to keep this important caveat in mind when using the campus level projections beyond 2012.

The CY 2012 e-file campus volumes are also based on approved IRS plans. Filing volumes for CY 2013 and beyond are based on the approved strategy to continue processing individual e-file returns at all five current individual e-file submission processing sites. The processing of paper returns at the Andover Submission Processing Center ended after its consolidation in June 2009. Electronic returns, excluding International returns, will continue to be processed through the Andover Access Location Number.

The configurations of state to IRS processing campuses for paper and e-filed business and individual returns for CY 2011 through CY 2019 are presented in tables at the end of this document. In most instances, the campus where a taxpayer files a return depends upon the taxpayer’s state, the form type, and the medium of filing, paper versus electronic. In addition, the state-to-processing campus alignment for individual paper returns differs by year, as does the alignment for electronically filed individual returns. The distribution of returns filed among the two business return campuses is more complicated. In certain cases, the specific form type being filed or the IRS-defined business operating division classification of a return, i.e., Small Business/Self-Employed, Tax

Exempt/Government Entity, or Large Business and International, overrides the geographic criterion. The tables presented at the end of this document starting on page 23 list the various campus configurations reflected in the campus level projections contained in this edition of Publication 6186.

### *E-file Mandate*

E-file mandates on tax return preparers expanded under the Worker, Homeowner, and Business Assistance Act, which was signed into law in November 2009. The act requires preparers who expect to file more than ten individual tax returns (including forms 1040, 1040A, 1040EZ, and 1041) to file them electronically. The IRS plan requires preparers filing more than 100 individual tax returns to file them electronically beginning in CY 2011. The threshold dropped to more than ten returns in CY 2012.

### *Changes in Estate Tax*

Enacted in December of 2010, the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010 reinstated the estate tax for persons who died in 2010. Furthermore, for a death in 2011 or 2012, the estate tax exclusion amount is \$5 million and the highest marginal federal estate tax rate will be 35 percent. Under the current law, as of January 1, 2013, the generation-skipping tax rate is scheduled to revert to 55 percent, which is the pre-2001 rate. In addition, the generation-skipping tax exemption is scheduled to drop to approximately \$1.4 million. The estimates developed in this publication reflect the marginal adjustments of the current provisions. Analysts using these data are advised to monitor legislation in this area.

### *Changes in Form 990 series*

The IRS has revised the filing requirements to file Form 990 series returns starting with tax year 2008 and continuing over a three-year period. Some filers will be allowed to file Form 990-EZ in lieu of Form 990. For tax year 2008 (returns filed in 2009), organizations with gross receipts less than \$1.0 million and total assets less than \$2.5 million may file Form 990-EZ. For tax year 2009 (returns filed in 2010), organizations with gross receipts less than \$500,000 and total assets less than \$1.25 million may file Form 990-EZ. The Form 990-EZ filing thresholds were finally adjusted to gross receipts less than \$200,000 and total assets less than \$500,000 in tax year 2010.

### *Additional Discussion of Trends and Issues in Individual Income Tax Returns*

In CY 2011, the share of total electronic volumes over the grand total was over 57 percent. This percentage is expected to rise to 60 percent in CY 2012, and then to steadily increase to nearly 67 percent by 2019. Individual income tax returns make up over half of the grand total of return filings in any given year. In CY 2012, the share of individual Form 1040 series returns filed electronically is estimated to be around 80 percent, and current forecasts project that this ratio will reach nearly 85

percent by 2019. Readers interested in more detailed discussion of trends and issues in individual income tax returns filings should refer to the 2012 update of IRS Publication 6187, *Calendar Year Projections of Individual Returns by Major Processing Categories*.

### **Track Record of Projection Accuracy**

In an effort to measure the quality of our products and services, this section, along with Table 12, provides a brief analysis of the accuracy of prior projections. Using four years of actual data from 2008 through 2011, Table 12 presents the accuracy of our national level projections by major return categories. This analysis covers only the major return categories projected on a calendar year basis and serves as a general measure for gauging the overall reliability of our U.S. level return projections. The return categories considered in Table 12 consist of the following: Grand Total, Total Primary Returns, Individual (income tax) Total, Individual Estimated Tax, Fiduciary, Partnership, Corporation, Employment, Exempt Organization, and Excise. When there were sufficient data on prior forecasts, we also included selected breakouts of “paper” volumes versus “e-file/magnetic tape” filings.

The table presents two measures of projection accuracy; the mean absolute percent error (MAPE), and the number of over-projections. We also include the latest actual filing volumes for 2011 to provide perspective on the volume of returns being projected. The MAPE is computed as the average percent projection error regardless of whether they were over- or under-projections over the four most recently applicable projection cycles. The associated number of over-projections can show whether we consistently over- or under-project. A value of two indicates balanced forecasts over the four cycles. The table groups these two measures by time horizon. The time horizon is determined by when the forecast was made and for what future year. For example, a forecast for 2003 made in 2000 would be part of the “3-years-ahead” time horizon. The table presents time horizons from one to five years ahead and factors in the most current four observations. As an example, for the “3-years-ahead” information, we use the forecasts made in 2001 for 2004, those made in 2002 for 2005, those made in 2003 for 2006, and those made in 2004 for 2007.



## Comments and Questions

We thank our customers for their support as we continually seek to improve our products and services wherever possible. Comments and suggestions regarding this document can be directed to Michael Sebastiani, Chief, Forecasting and Data Analysis at (202) 874-0831. Questions concerning a specific tax return listed in this document may also be directed to the projections staff listed on the inside front cover.



FOR **Janice M. Hedemann**  
Director, Office of Research





**Table 2 (continued). Total Number of Returns Filed by Type for United States**

Type of Return	Actual 2011	Estimated 2012	Projected 2013-2019						
			2013	2014	2015	2016	2017	2018	2019
Withholding Tax for Foreign Persons, Form 1042	36,571	38,300	39,000	39,700	40,400	41,200	41,900	42,600	43,300
Exempt Organizations, Total	1,325,928	1,376,800	1,416,700	1,451,000	1,482,200	1,511,600	1,539,700	1,566,900	1,593,400
Form 990-EZ, Total	725,464	715,000	709,400	703,700	703,000	692,500	686,800	681,100	675,400
Total Exempt Organizations Returns	600,464	661,800	707,300	747,300	784,200	819,100	852,900	885,800	918,000
Form 990, Total	286,152	288,400	290,700	283,000	295,300	297,600	299,900	302,200	304,400
Electronic Form 990	118,272	134,100	149,800	165,600	181,300	197,100	212,800	228,500	244,200
Form 990-EZ, Total	291,409	301,900	312,200	322,600	332,900	343,200	353,500	363,800	374,100
Form 990-EZ, Total	67,772	74,800	81,800	88,800	95,800	102,700	109,700	116,700	123,700
Form 990-N *	389,548	423,900	442,600	455,600	465,600	473,800	480,800	486,800	492,200
Form 990-PF, Total	108,707	112,700	116,300	119,900	123,500	127,100	130,600	134,200	137,800
Electronic Form 990-PF	24,872	29,000	33,100	37,300	41,400	45,500	49,600	53,800	57,900
Form 990-T	128,171	133,100	138,000	142,900	147,800	152,700	157,600	162,500	167,400
Form 4720	2,647	2,800	2,900	3,000	3,100	3,200	3,300	3,400	3,500
Form 5227	119,294	114,000	114,000	114,000	114,000	114,000	114,000	114,000	114,000
Government Entities/Bonds, Total	50,094	49,700	50,300	50,800	51,300	51,800	52,300	52,800	53,300
Form 8038	3,514	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600
Form 8038-B	1,000	100	0	0	0	0	0	0	0
Form 8038-C	10,209	10,600	11,000	11,400	11,800	12,200	12,700	13,100	13,600
Form 8038-G	24,018	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000
Form 8038-GC	8,689	8,700	8,700	8,700	8,700	8,700	8,700	8,700	8,700
Form 8038-T	1,516	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Form 8038-TC	900	1,000	1,100	1,300	1,400	1,500	1,600	1,700	1,700
Form 8328	178	200	200	200	200	200	200	200	200
Political Organizations, Total	10,221	12,300	10,300	12,600	10,400	12,700	10,500	12,800	10,500
Form 1120-POL, Total	5,722	5,700	5,700	5,800	5,800	5,800	5,800	5,800	5,800
Electronic Form 1120-POL	23	0	0	100	100	100	200	200	300
Form 8871 **	2,196	2,600	2,300	2,700	2,300	2,700	2,400	2,800	2,400
Form 8872	2,303	4,000	2,300	4,100	2,300	4,200	2,300	4,200	2,300
Electronic Form 8872	1,713	3,100	1,700	3,200	1,800	3,200	1,800	3,300	1,800
Excise, Total	675,808	884,300	770,200	763,000	757,700	752,800	752,900	753,000	753,200
Form 11-C	4,743	4,600	4,400	4,200	4,100	4,000	3,900	3,800	3,800
Form 720	121,798	132,400	120,900	113,900	108,600	103,500	103,300	103,100	102,900
Electronic Form 720	180	300	300	300	400	400	400	400	400
Form 730	31,401	30,400	29,000	27,900	26,900	26,100	25,400	24,600	24,000
Form 2290	507,962	706,600	605,600	606,700	607,800	608,900	610,000	611,100	612,200
Electronic Form 2290	105,756	129,500	151,000	187,400	224,000	280,700	297,300	334,000	370,800
Form 8849	10,304	10,300	10,300	10,300	10,300	10,300	10,300	10,300	10,300
Electronic Form 8849	1,867	2,000	2,200	2,300	2,500	2,600	2,800	2,900	3,100
Excise Taxes re Employee Plans, Form 5330	20,812	20,800	20,800	20,800	20,800	20,800	20,800	20,800	20,800
Form 5500-EZ, One-Participant Retirement Plans	138,015	148,700	148,700	150,400	151,700	153,200	154,600	156,000	157,400
Payment or Refund Under Sec. 7519, Form 8752	33,947	33,400	32,500	31,700	31,100	30,500	30,000	29,500	29,100
Supplemental Documents, Total	21,579,728	23,025,900	23,447,500	23,873,000	24,280,900	24,685,800	25,099,900	25,489,900	25,866,000
Form 1040-X	4,222,521	5,350,100	5,485,000	5,620,000	5,754,900	5,889,900	6,024,800	6,159,800	6,294,700
Form 4868, Total	10,485,817	10,692,300	10,853,200	11,027,700	11,190,600	11,354,000	11,529,000	11,681,000	11,820,100
Paper Form 4868	5,459,986	4,915,200	4,652,100	4,384,300	4,101,400	3,808,600	3,509,200	3,192,600	2,863,400
Electronic Form 4868	5,025,831	5,777,100	6,201,100	6,643,400	7,089,200	7,545,400	8,019,800	8,488,400	8,956,700
Credit Card	29,382	29,500	29,700	29,900	30,000	30,200	30,400	30,500	30,700
E-File	4,996,449	5,747,600	6,171,400	6,613,500	7,059,200	7,515,200	7,989,400	8,457,900	8,926,000
Form 1120-X	4,716	5,500	5,900	6,300	6,600	7,000	7,400	7,800	8,200
Form 5556	527,328	544,500	561,600	578,800	595,900	613,100	630,200	647,300	664,500
Form 7004, Total	5,763,489	5,851,900	5,954,400	6,047,100	6,133,900	6,217,900	6,297,900	6,377,500	6,456,300
Electronic Form 7004	2,713,303	3,386,000	3,831,800	4,168,300	4,416,300	4,603,800	4,750,400	4,869,100	4,969,100
Form 8868, Total	575,857	581,600	587,400	593,200	599,000	604,800	610,600	616,400	622,200
Electronic Form 8868	173,135	197,800	222,500	247,200	271,900	296,600	321,200	345,900	370,600

Notes:  
 \* Form 990-N is all electronic.  
 \*\* Form 8871 is all electronic.  
 See also "Table Notes" page for further definitions of form types.  
 Detail may not add to total due to rounding.

Internal Revenue Service  
 Office of Research, Forecasting and Data Analysis  
 2012 Publication 6186

**Table 3. Total Number of Returns Filed by Type for Andover IRS Campus**

Type of Return	Actual 2011	Estimated 2012	2013	2014	2015	Projected 2016	2017	2018	2019
<b>Grand Total</b>	27,191,688	28,611,400	29,322,000	30,153,700	30,886,700	31,622,800	32,296,300	32,926,800	33,680,700
<b>Total Primary Returns</b>	26,144,408	27,386,300	28,005,900	28,744,000	29,379,600	30,018,200	30,589,600	31,121,000	31,580,900
<b>Individual, Total</b>	26,144,408	27,386,300	28,005,900	28,744,000	29,379,600	30,018,200	30,589,600	31,121,000	31,580,900
Forms 1040, 1040-A, and 1040-EZ	26,144,408	27,386,300	28,005,900	28,744,000	29,379,600	30,018,200	30,589,600	31,121,000	31,580,900
<b>Total Paper Individual Returns</b>	0	0	0	0	0	0	0	0	0
Paper Form 1040	0	0	0	0	0	0	0	0	0
Paper Form 1040-A	0	0	0	0	0	0	0	0	0
Paper Form 1040-EZ	0	0	0	0	0	0	0	0	0
<b>Total Electronic Individual Returns</b>	26,144,408	27,386,300	28,005,900	28,744,000	29,379,600	30,018,200	30,589,600	31,121,000	31,580,900
On Line Filing	8,600,772	9,480,700	9,742,300	10,068,600	10,401,500	10,729,200	11,013,800	11,271,200	11,492,900
Practitioner Electronic Filing	17,543,636	17,905,600	18,263,600	18,675,400	18,978,100	19,289,000	19,575,800	19,849,800	20,088,000
Forms 1040-NR/NR-EZ/C	0	0	0	0	0	0	0	0	0
Forms 1040-PR and 1040-SS	0	0	0	0	0	0	0	0	0
Electronic Forms 1040-PR and 1040-SS	0	0	0	0	0	0	0	0	0
<b>Individual Estimated Tax, Form 1040-ES, Total</b>	0	0	0	0	0	0	0	0	0
Paper Form 1040-ES	0	0	0	0	0	0	0	0	0
Electronic (Credit Card) Form 1040-ES	0	0	0	0	0	0	0	0	0
<b>Fiduciary, Form 1041, Total</b>	0	0	0	0	0	0	0	0	0
Paper Form 1041	0	0	0	0	0	0	0	0	0
Electronic Form 1041	0	0	0	0	0	0	0	0	0
<b>Fiduciary Estimated Tax, Form 1041-ES</b>	0	0	0	0	0	0	0	0	0
<b>Partnership, Forms 1065/1065-B, Total</b>	0	0	0	0	0	0	0	0	0
Paper Forms 1065/1065-B	0	0	0	0	0	0	0	0	0
Electronic Forms 1065/1065-B	0	0	0	0	0	0	0	0	0
<b>Corporation, Total</b>	0	0	0	0	0	0	0	0	0
<b>Total Paper Corporation Returns</b>	0	0	0	0	0	0	0	0	0
<b>Total Electronic Corporation Returns</b>	0	0	0	0	0	0	0	0	0
Forms 1120 and 1120-A, Total *	0	0	0	0	0	0	0	0	0
Electronic Forms 1120/1120-A	0	0	0	0	0	0	0	0	0
Form 1120-F	0	0	0	0	0	0	0	0	0
Electronic Form 1120-F	0	0	0	0	0	0	0	0	0
Form 1120-FSC	0	0	0	0	0	0	0	0	0
Form 1120-H	0	0	0	0	0	0	0	0	0
Form 1120-RIC	0	0	0	0	0	0	0	0	0
Form 1120-S, Total	0	0	0	0	0	0	0	0	0
Electronic 1120-S	0	0	0	0	0	0	0	0	0
Forms 1120-L/ND/PC/REIT/SF, Total	0	0	0	0	0	0	0	0	0
Form 1120-C **	0	0	0	0	0	0	0	0	0
<b>Small Corporation Election, Form 2553</b>	0	0	0	0	0	0	0	0	0
<b>"REMIC" Income Tax, Form 1066</b>	0	0	0	0	0	0	0	0	0
<b>Estate, Forms 706, 706 GS(D)/GS(T)/NA, Total ***</b>	0	0	0	0	0	0	0	0	0
<b>Gift, Form 709</b>	0	0	0	0	0	0	0	0	0
<b>Employment, Total</b>	0	0	0	0	0	0	0	0	0
<b>Total Paper Employment Returns</b>	0	0	0	0	0	0	0	0	0
<b>Total Electronic Employment Returns</b>	0	0	0	0	0	0	0	0	0
Forms 940, 940-EZ and 940-PR, Total	0	0	0	0	0	0	0	0	0
Paper Forms 940, 940-EZ and 940-PR	0	0	0	0	0	0	0	0	0
Form 940 E-File/On-Line/XML	0	0	0	0	0	0	0	0	0
Forms 941, 941-PR/SS/E, Total	0	0	0	0	0	0	0	0	0
Paper Forms 941, 941-PR/SS	0	0	0	0	0	0	0	0	0
Form 941 E-File/On-Line/XML	0	0	0	0	0	0	0	0	0
Forms 943, 943-PR and 943-SS	0	0	0	0	0	0	0	0	0
Forms 944, 944-PR and 944-SS, Total	0	0	0	0	0	0	0	0	0
Paper Forms 944, 944-PR and 944-SS	0	0	0	0	0	0	0	0	0
Electronic Form 944	0	0	0	0	0	0	0	0	0
Form 945	0	0	0	0	0	0	0	0	0
Form CT-1	0	0	0	0	0	0	0	0	0
<b>Withholding Tax for Foreign Persons, Form 1042</b>	0	0	0	0	0	0	0	0	0
<b>Exempt Organizations, Total</b>	0	0	0	0	0	0	0	0	0
<b>Government Entities/Bonds, Total</b>	0	0	0	0	0	0	0	0	0
<b>Political Organizations, Total</b>	0	0	0	0	0	0	0	0	0
<b>Excise, Total</b>	0	0	0	0	0	0	0	0	0
<b>Excise Taxes re Employee Plans, Form 5330</b>	0	0	0	0	0	0	0	0	0
<b>Payment or Refund Under Sec.7519, Form 8752</b>	0	0	0	0	0	0	0	0	0
<b>Supplemental Documents, Total</b>	1,047,280	1,225,100	1,316,100	1,409,700	1,507,100	1,604,600	1,706,700	1,805,800	2,099,800
Form 1040-X	0	0	0	0	0	0	0	0	0
<b>Form 4868, Total</b>	1,047,280	1,225,100	1,316,100	1,409,700	1,507,100	1,604,600	1,706,700	1,805,800	2,099,800
Paper Form 4868	0	0	0	0	0	0	0	0	0
Electronic Form 4868	1,047,280	1,225,100	1,316,100	1,409,700	1,507,100	1,604,600	1,706,700	1,805,800	2,099,800
Credit Card	0	0	0	0	0	0	0	0	0
E-File	1,047,280	1,225,100	1,316,100	1,409,700	1,507,100	1,604,600	1,706,700	1,805,800	2,099,800
Form 1120-X	0	0	0	0	0	0	0	0	0
Form 5558	0	0	0	0	0	0	0	0	0
Form 7004	0	0	0	0	0	0	0	0	0
Electronic Form 7004	0	0	0	0	0	0	0	0	0
Form 8868	0	0	0	0	0	0	0	0	0
Electronic Form 8868	0	0	0	0	0	0	0	0	0

Notes:

\* Form 1120-A cannot be filed for tax years beginning after Dec. 31, 2006.

\*\* Form 1120-C includes Form 990-C.

\*\*\* The projections do not include the marginal effect of Forms 706 filed to port one decedent's estate to another individual. Moving forward, we anticipate the CY2012 and CY2013 estimates to increase to reflect this change.

Table does not contain Non-Master File counts.

See also "Table Notes" page.

Detail may not add to total due to rounding.

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**Table 4. Total Number of Returns Filed by Type for Atlanta IRS Campus**

Type of Return	Actual 2011	Estimated 2012	2013	2014	2015	Projected 2016	2017	2018	2019
<b>Grand Total</b>	5,247,514	0	0	0	0	0	0	0	0
<b>Total Primary Returns</b>	4,455,464	0	0	0	0	0	0	0	0
<b>Individual, Total</b>	2,556,357	0	0	0	0	0	0	0	0
Forms 1040, 1040-A, and 1040-EZ	2,556,357	0	0	0	0	0	0	0	0
<b>Total Paper Individual Returns</b>	2,556,357	0	0	0	0	0	0	0	0
Paper Form 1040	1,793,175	0	0	0	0	0	0	0	0
Paper Form 1040-A	424,641	0	0	0	0	0	0	0	0
Paper Form 1040-EZ	338,541	0	0	0	0	0	0	0	0
<b>Total Electronic Individual Returns</b>	0	0	0	0	0	0	0	0	0
On Line Filing	0	0	0	0	0	0	0	0	0
Practitioner Electronic Filing	0	0	0	0	0	0	0	0	0
Forms 1040-NR/NR-EZ/C	0	0	0	0	0	0	0	0	0
Forms 1040-PR and 1040-SS	0	0	0	0	0	0	0	0	0
Electronic Forms 1040-PR and 1040-SS	0	0	0	0	0	0	0	0	0
<b>Individual Estimated Tax, Form 1040-ES, Total</b>	1,898,482	0	0	0	0	0	0	0	0
Paper Form 1040-ES	1,898,482	0	0	0	0	0	0	0	0
Electronic (Credit Card) Form 1040-ES	0	0	0	0	0	0	0	0	0
<b>Fiduciary, Form 1041, Total</b>	0	0	0	0	0	0	0	0	0
Paper Form 1041	0	0	0	0	0	0	0	0	0
Electronic Form 1041	0	0	0	0	0	0	0	0	0
<b>Fiduciary Estimated Tax, Form 1041-ES</b>	625	0	0	0	0	0	0	0	0
<b>Partnership, Forms 1065/1065-B, Total</b>	0	0	0	0	0	0	0	0	0
Paper Forms 1065/1065-B	0	0	0	0	0	0	0	0	0
Electronic Forms 1065/1065-B	0	0	0	0	0	0	0	0	0
<b>Corporation, Total</b>	0	0	0	0	0	0	0	0	0
Total Paper Corporation Returns	0	0	0	0	0	0	0	0	0
Total Electronic Corporation Returns	0	0	0	0	0	0	0	0	0
Forms 1120 and 1120-A, Total *	0	0	0	0	0	0	0	0	0
Electronic Forms 1120/1120-A	0	0	0	0	0	0	0	0	0
Form 1120-F	0	0	0	0	0	0	0	0	0
Electronic Form 1120-F	0	0	0	0	0	0	0	0	0
Form 1120-FSC	0	0	0	0	0	0	0	0	0
Form 1120-H	0	0	0	0	0	0	0	0	0
Form 1120-RIC	0	0	0	0	0	0	0	0	0
Form 1120-S, Total	0	0	0	0	0	0	0	0	0
Electronic 1120-S	0	0	0	0	0	0	0	0	0
Forms 1120-L/ND/PC/REIT/SF, Total	0	0	0	0	0	0	0	0	0
Form 1120-C **	0	0	0	0	0	0	0	0	0
<b>Small Corporation Election, Form 2553</b>	0	0	0	0	0	0	0	0	0
<b>"REMIC" Income Tax, Form 1066</b>	0	0	0	0	0	0	0	0	0
<b>Estate, Forms 706, 706 GS(D)/GS(T)/NA, Total ***</b>	0	0	0	0	0	0	0	0	0
<b>Gift, Form 709</b>	0	0	0	0	0	0	0	0	0
<b>Employment, Total</b>	0	0	0	0	0	0	0	0	0
Total Paper Employment Returns	0	0	0	0	0	0	0	0	0
Total Electronic Employment Returns	0	0	0	0	0	0	0	0	0
Forms 940, 940-EZ and 940-PR, Total	0	0	0	0	0	0	0	0	0
Paper Forms 940, 940-EZ and 940-PR	0	0	0	0	0	0	0	0	0
Form 940 E-File/On-Line/XML	0	0	0	0	0	0	0	0	0
Forms 941, 941-PR/SS/E, Total	0	0	0	0	0	0	0	0	0
Paper Forms 941, 941-PR/SS	0	0	0	0	0	0	0	0	0
Form 941 E-File/On-Line/XML	0	0	0	0	0	0	0	0	0
Forms 943, 943-PR and 943-SS	0	0	0	0	0	0	0	0	0
Forms 944, 944-PR and 944-SS, Total	0	0	0	0	0	0	0	0	0
Paper Forms 944, 944-PR and 944-SS	0	0	0	0	0	0	0	0	0
Electronic Form 944	0	0	0	0	0	0	0	0	0
Form 945	0	0	0	0	0	0	0	0	0
Form CT-1	0	0	0	0	0	0	0	0	0
<b>Withholding Tax for Foreign Persons, Form 1042</b>	0	0	0	0	0	0	0	0	0
<b>Exempt Organizations, Total</b>	0	0	0	0	0	0	0	0	0
<b>Government Entities/Bonds, Total</b>	0	0	0	0	0	0	0	0	0
<b>Political Organizations, Total</b>	0	0	0	0	0	0	0	0	0
<b>Excise, Total</b>	0	0	0	0	0	0	0	0	0
<b>Excise Taxes re Employee Plans, Form 5330</b>	0	0	0	0	0	0	0	0	0
<b>Payment or Refund Under Sec.7519, Form 8752</b>	0	0	0	0	0	0	0	0	0
<b>Supplemental Documents, Total</b>	792,050	0	0	0	0	0	0	0	0
Form 1040-X	345,411	0	0	0	0	0	0	0	0
Form 4868, Total	446,638	0	0	0	0	0	0	0	0
Paper Form 4868	446,638	0	0	0	0	0	0	0	0
Electronic Form 4868	0	0	0	0	0	0	0	0	0
Credit Card	0	0	0	0	0	0	0	0	0
E-File	0	0	0	0	0	0	0	0	0
Form 1120-X	0	0	0	0	0	0	0	0	0
Form 5558	0	0	0	0	0	0	0	0	0
Form 7004	0	0	0	0	0	0	0	0	0
Electronic Form 7004	0	0	0	0	0	0	0	0	0
Form 8868	1	0	0	0	0	0	0	0	0
Electronic Form 8868	0	0	0	0	0	0	0	0	0

Notes:  
 \* Form 1120-A cannot be filed for tax years beginning after Dec. 31, 2006.  
 \*\* Form 1120-C includes Form 990-C.  
 \*\*\* The projections do not include the marginal effect of Forms 706 filed to port one decedent's estate to another individual.  
 Moving forward, we anticipate the CY2012 and CY2013 estimates to increase to reflect this change.  
 Table does not contain Non-Master File counts.  
 See also "Table Notes" page.  
 Detail may not add to total due to rounding.

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**Table 5. Total Number of Returns Filed by Type for Austin IRS Campus**

Type of Return	Actual 2011	Estimated 2012	2013	2014	2015	Projected 2016	2017	2018	2019
<b>Grand Total</b>	34,258,578	36,364,700	37,737,500	38,429,200	39,066,600	39,636,200	40,160,700	40,554,300	40,771,200
<b>Total Primary Returns</b>	31,414,780	33,021,000	34,178,500	34,777,700	35,325,200	35,816,900	36,276,900	36,611,400	36,972,400
<b>Individual, Total</b>	27,047,236	28,222,800	28,939,800	29,419,000	29,856,500	30,269,900	30,717,000	31,055,000	31,410,600
Forms 1040, 1040-A, and 1040-EZ	26,218,013	27,351,300	28,053,400	28,525,400	28,953,600	29,356,200	29,789,900	30,113,300	30,453,800
<b>Total Paper Individual Returns</b>	5,876,972	6,021,000	6,239,500	6,104,200	5,996,700	5,894,900	5,855,400	5,772,500	5,756,500
Paper Form 1040	3,902,530	4,303,900	4,570,400	4,601,100	4,649,900	4,630,800	4,622,800	4,580,700	4,594,500
Paper Form 1040-A	1,285,585	1,191,800	1,215,300	1,084,200	989,500	952,400	948,200	945,800	957,800
Paper Form 1040-EZ	688,857	525,300	453,800	418,900	357,300	311,700	284,400	246,000	204,200
<b>Total Electronic Individual Returns</b>	20,341,041	21,330,300	21,813,900	22,421,200	22,956,900	23,461,300	23,934,500	24,340,800	24,697,300
On Line Filing	7,333,861	8,116,700	8,307,500	8,585,500	8,868,800	9,148,300	9,386,800	9,601,100	9,797,300
Practitioner Electronic Filing	13,007,180	13,213,600	13,506,400	13,835,700	14,088,100	14,313,000	14,547,700	14,739,700	14,900,000
Forms 1040-NR/NR-EZ/C	602,692	643,200	647,800	653,200	660,200	668,200	678,200	689,200	701,200
Forms 1040-PR and 1040-SS	226,531	228,300	238,600	240,400	242,700	245,500	248,900	252,500	255,600
Electronic Forms 1040-PR and 1040-SS	74,733	76,600	77,300	78,300	79,600	81,300	83,300	85,600	87,100
<b>Individual Estimated Tax, Form 1040-ES, Total</b>	4,362,940	4,798,200	5,238,700	5,358,700	5,468,700	5,547,000	5,559,900	5,556,400	5,561,800
Paper Form 1040-ES	4,362,940	4,798,200	5,238,700	5,358,700	5,468,700	5,547,000	5,559,900	5,556,400	5,561,800
Electronic (Credit Card) Form 1040-ES	0	0	0	0	0	0	0	0	0
<b>Fiduciary, Form 1041, Total</b>	0	0	0	0	0	0	0	0	0
Paper Form 1041	0	0	0	0	0	0	0	0	0
Electronic Form 1041	0	0	0	0	0	0	0	0	0
<b>Fiduciary Estimated Tax, Form 1041-ES</b>	4,604	0	0	0	0	0	0	0	0
<b>Partnership, Forms 1065/1065-B, Total</b>	0	0	0	0	0	0	0	0	0
Paper Forms 1065/1065-B	0	0	0	0	0	0	0	0	0
Electronic Forms 1065/1065-B	0	0	0	0	0	0	0	0	0
<b>Corporation, Total</b>	0	0	0	0	0	0	0	0	0
Total Paper Corporation Returns	0	0	0	0	0	0	0	0	0
Total Electronic Corporation Returns	0	0	0	0	0	0	0	0	0
Forms 1120 and 1120-A, Total *	0	0	0	0	0	0	0	0	0
Electronic Forms 1120/1120-A	0	0	0	0	0	0	0	0	0
Form 1120-F	0	0	0	0	0	0	0	0	0
Electronic Form 1120-F	0	0	0	0	0	0	0	0	0
Form 1120-FSC	0	0	0	0	0	0	0	0	0
Form 1120-H	0	0	0	0	0	0	0	0	0
Form 1120-RIC	0	0	0	0	0	0	0	0	0
Form 1120-S, Total	0	0	0	0	0	0	0	0	0
Electronic 1120-S	0	0	0	0	0	0	0	0	0
Forms 1120-L/ND/PC/REIT/SF, Total	0	0	0	0	0	0	0	0	0
Form 1120-C **	0	0	0	0	0	0	0	0	0
<b>Small Corporation Election, Form 2553</b>	0	0	0	0	0	0	0	0	0
<b>"REMIC" Income Tax, Form 1066</b>	0	0	0	0	0	0	0	0	0
<b>Estate, Forms 706, 706 GS(D)/GS(T)/NA, Total ***</b>	0	0	0	0	0	0	0	0	0
<b>Gift, Form 709</b>	0	0	0	0	0	0	0	0	0
<b>Employment, Total</b>	0	0	0	0	0	0	0	0	0
Total Paper Employment Returns	0	0	0	0	0	0	0	0	0
Total Electronic Employment Returns	0	0	0	0	0	0	0	0	0
Forms 940, 940-EZ and 940-PR, Total	0	0	0	0	0	0	0	0	0
Paper Forms 940, 940-EZ and 940-PR	0	0	0	0	0	0	0	0	0
Form 940 E-File/On-Line/XML	0	0	0	0	0	0	0	0	0
Forms 941, 941-PR/SS/E, Total	0	0	0	0	0	0	0	0	0
Paper Forms 941, 941-PR/SS	0	0	0	0	0	0	0	0	0
Form 941 E-File/On-Line/XML	0	0	0	0	0	0	0	0	0
Forms 943, 943-PR and 943-SS	0	0	0	0	0	0	0	0	0
Forms 944, 944-PR and 944-SS, Total	0	0	0	0	0	0	0	0	0
Paper Forms 944, 944-PR and 944-SS	0	0	0	0	0	0	0	0	0
Electronic Form 944	0	0	0	0	0	0	0	0	0
Form 945	0	0	0	0	0	0	0	0	0
Form CT-1	0	0	0	0	0	0	0	0	0
<b>Withholding Tax for Foreign Persons, Form 1042</b>	0	0	0	0	0	0	0	0	0
<b>Exempt Organizations, Total</b>	0	0	0	0	0	0	0	0	0
<b>Government Entities/Bonds, Total</b>	0	0	0	0	0	0	0	0	0
<b>Political Organizations, Total</b>	0	0	0	0	0	0	0	0	0
<b>Excise, Total</b>	0	0	0	0	0	0	0	0	0
<b>Excise Taxes re Employee Plans, Form 5330</b>	0	0	0	0	0	0	0	0	0
<b>Payment or Refund Under Sec.7519, Form 8752</b>	0	0	0	0	0	0	0	0	0
<b>Supplemental Documents, Total</b>	2,843,798	3,343,700	3,559,000	3,651,500	3,741,400	3,819,300	3,883,800	3,942,900	3,798,800
Form 1040-X	794,087	1,129,200	1,241,900	1,289,800	1,338,200	1,381,300	1,415,800	1,450,000	1,498,000
Form 4868, Total	2,049,711	2,214,500	2,317,100	2,361,700	2,403,200	2,438,000	2,468,000	2,492,900	2,300,800
Paper Form 4868	1,026,805	1,037,500	1,053,300	1,006,200	953,700	893,200	824,600	751,600	681,400
Electronic Form 4868	1,022,907	1,177,000	1,263,800	1,355,500	1,449,500	1,544,800	1,643,400	1,741,300	1,619,400
Credit Card	0	0	0	0	0	0	0	0	0
E-File	1,022,907	1,177,000	1,263,800	1,355,500	1,449,500	1,544,800	1,643,400	1,741,300	1,619,400
Form 1120-X	0	0	0	0	0	0	0	0	0
Form 5558	0	0	0	0	0	0	0	0	0
Form 7004	0	0	0	0	0	0	0	0	0
Electronic Form 7004	0	0	0	0	0	0	0	0	0
Form 8868	0	0	0	0	0	0	0	0	0
Electronic Form 8868	0	0	0	0	0	0	0	0	0

Notes:  
 \* Form 1120-A cannot be filed for tax years beginning after Dec. 31, 2006.  
 \*\* Form 1120-C includes Form 990-C.  
 \*\*\* The projections do not include the marginal effect of Forms 706 filed to port one decedent's estate to another individual.  
 Moving forward, we anticipate the CY2012 and CY2013 estimates to increase to reflect this change.  
 Table does not contain Non-Master File counts.  
 See also "Table Notes" page.  
 Detail may not add to total due to rounding.

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**Table 6. Total Number of Returns Filed by Type for Cincinnati IRS Campus**

Type of Return	Actual 2011	Estimated 2012	2013	2014	2015	Projected 2016	2017	2018	2019
<b>Grand Total</b>	22,866,343	22,651,500	24,228,200	24,136,000	24,067,100	24,008,700	23,894,600	23,804,300	23,716,500
<b>Total Primary Returns</b>	21,699,868	21,812,700	23,260,200	23,339,000	23,358,800	23,354,900	23,273,600	23,202,900	23,126,900
<b>Individual, Total</b>	0	0	0	0	0	0	0	0	0
Forms 1040, 1040-A, and 1040-EZ	0	0	0	0	0	0	0	0	0
<b>Total Paper Individual Returns</b>	0	0	0	0	0	0	0	0	0
Paper Form 1040	0	0	0	0	0	0	0	0	0
Paper Form 1040-A	0	0	0	0	0	0	0	0	0
Paper Form 1040-EZ	0	0	0	0	0	0	0	0	0
<b>Total Electronic Individual Returns</b>	0	0	0	0	0	0	0	0	0
On Line Filing	0	0	0	0	0	0	0	0	0
Practitioner Electronic Filing	0	0	0	0	0	0	0	0	0
Forms 1040-NR/NR-EZ/C	0	0	0	0	0	0	0	0	0
Forms 1040-PR and 1040-SS	0	0	0	0	0	0	0	0	0
Electronic Forms 1040-PR and 1040-SS	0	0	0	0	0	0	0	0	0
<b>Individual Estimated Tax, Form 1040-ES, Total</b>	0	0	0	0	0	0	0	0	0
Paper Form 1040-ES	0	0	0	0	0	0	0	0	0
Electronic (Credit Card) Form 1040-ES	0	0	0	0	0	0	0	0	0
<b>Fiduciary, Form 1041, Total</b>	646,685	380,600	404,700	365,100	327,600	291,600	256,700	222,700	189,200
Paper Form 1041	646,685	380,600	404,700	365,100	327,600	291,600	256,700	222,700	189,200
Electronic Form 1041	0	0	0	0	0	0	0	0	0
<b>Fiduciary Estimated Tax, Form 1041-ES</b>	365,521	382,500	382,500	382,600	382,600	382,700	382,700	382,700	382,800
<b>Partnership, Forms 1065/1065-B, Total</b>	702,746	652,700	624,400	596,100	567,900	539,800	511,700	483,600	455,700
Paper Forms 1065/1065-B	702,746	652,700	624,400	596,100	567,900	539,800	511,700	483,600	455,700
Electronic Forms 1065/1065-B	0	0	0	0	0	0	0	0	0
<b>Corporation, Total</b>	1,599,627	1,529,700	1,553,500	1,514,700	1,474,300	1,432,400	1,380,100	1,322,700	1,265,000
<b>Total Paper Corporation Returns</b>	1,599,627	1,529,700	1,553,500	1,514,700	1,474,300	1,432,400	1,380,100	1,322,700	1,265,000
<b>Total Electronic Corporation Returns</b>	0	0	0	0	0	0	0	0	0
Forms 1120 and 1120-A, Total *	508,612	449,100	487,300	437,700	396,600	362,200	333,700	310,000	289,800
Electronic Forms 1120/1120-A	0	0	0	0	0	0	0	0	0
Form 1120-F	0	0	0	0	0	0	0	0	0
Electronic Form 1120-F	0	0	0	0	0	0	0	0	0
Form 1120-FSC	0	0	0	0	0	0	0	0	0
Form 1120-H	104,236	107,100	109,900	112,700	115,500	118,200	120,800	123,400	125,900
Form 1120-RIC	2,100	2,500	2,500	2,600	2,600	2,700	2,700	2,800	2,900
Form 1120-S, Total	983,220	969,500	952,100	960,000	957,900	947,500	921,000	884,600	844,500
Electronic 1120-S	0	0	0	0	0	0	0	0	0
Forms 1120-L/ND/PC/REIT/SF, Total	1,459	1,600	1,600	1,700	1,700	1,800	1,900	1,900	2,000
Form 1120-C **	0	0	0	0	0	0	0	0	0
<b>Small Corporation Election, Form 2553</b>	149,014	142,700	195,900	188,000	180,300	172,900	165,800	159,000	152,500
<b>"REMIC" Income Tax, Form 1066</b>	0	0	0	0	0	0	0	0	0
<b>Estate, Forms 706, 706 GS(D)/GS(T)/NA, Total ***</b>	12,582	29,800	13,200	82,600	110,300	116,400	121,700	126,600	131,900
<b>Gift, Form 709</b>	223,090	252,100	246,600	285,100	317,300	332,900	340,400	347,300	354,600
<b>Employment, Total</b>	17,302,910	17,537,500	19,047,700	19,140,800	19,220,200	19,313,300	19,341,800	19,385,700	19,422,700
<b>Total Paper Employment Returns</b>	9,760,497	9,575,300	10,743,600	10,545,700	10,422,700	10,306,400	10,266,000	10,212,400	10,167,900
<b>Total Electronic Employment Returns</b>	7,542,413	7,962,200	8,304,100	8,595,100	8,797,400	9,006,900	9,075,800	9,173,300	9,254,800
<b>Forms 940, 940-EZ and 940-PR, Total</b>	3,360,370	3,367,700	3,688,300	3,716,600	3,753,900	3,785,900	3,816,500	3,842,200	3,860,800
Paper Forms 940, 940-EZ and 940-PR	1,955,400	1,869,900	2,132,600	2,105,900	2,086,500	2,081,000	2,076,000	2,069,500	2,065,500
Form 940 E-File/On-Line/XML	1,404,970	1,497,900	1,555,700	1,610,700	1,667,400	1,704,900	1,740,500	1,772,800	1,795,300
<b>Forms 941, 941-PR/SS/E, Total</b>	13,744,337	14,004,100	15,182,400	15,254,300	15,302,900	15,369,900	15,373,200	15,396,200	15,419,200
Paper Forms 941, 941-PR/SS	7,613,639	7,547,000	8,441,500	8,277,800	8,180,900	8,076,100	8,046,300	8,004,300	7,968,300
Form 941 E-File/On-Line/XML	6,130,698	6,457,100	6,740,800	6,976,500	7,122,000	7,293,700	7,326,900	7,392,000	7,450,800
Forms 943, 943-PR and 943-SS	67,203	58,300	60,800	59,700	58,600	57,600	56,600	55,600	54,700
Forms 944, 944-PR and 944-SS, Total	80,724	66,000	72,800	68,400	64,700	61,500	58,800	56,400	54,400
Paper Forms 944, 944-PR and 944-SS	73,979	58,800	65,200	60,600	56,700	53,300	50,300	47,800	45,600
Electronic Form 944	6,745	7,200	7,600	7,800	8,100	8,200	8,400	8,600	8,700
Form 945	48,502	39,600	41,800	40,000	38,300	36,600	35,000	33,500	32,000
Form CT-1	1,774	1,800	1,800	1,800	1,800	1,800	1,800	1,700	1,700
<b>Withholding Tax for Foreign Persons, Form 1042</b>	0	0	0	0	0	0	0	0	0
<b>Exempt Organizations, Total</b>	0	0	0	0	0	0	0	0	0
<b>Government Entities/Bonds, Total</b>	0	0	0	0	0	0	0	0	0
<b>Political Organizations, Total</b>	0	0	0	0	0	0	0	0	0
<b>Excise, Total</b>	675,803	884,300	770,200	763,000	757,700	752,800	752,900	753,000	753,200
<b>Excise Taxes re Employee Plans, Form 5330</b>	0	0	0	0	0	0	0	0	0
<b>Payment or Refund Under Sec.7519, Form 8752</b>	21,890	20,800	21,500	21,000	20,600	20,200	19,900	19,600	19,300
<b>Supplemental Documents, Total</b>	1,166,475	838,800	968,000	797,000	708,400	653,800	621,000	601,400	589,600
Form 1040-X	0	0	0	0	0	0	0	0	0
<b>Form 4868, Total</b>	0	0	0	0	0	0	0	0	0
Paper Form 4868	0	0	0	0	0	0	0	0	0
Electronic Form 4868	0	0	0	0	0	0	0	0	0
Credit Card	0	0	0	0	0	0	0	0	0
E-File	0	0	0	0	0	0	0	0	0
Form 1120-X	691	800	1,100	1,200	1,300	1,400	1,400	1,500	1,600
Form 5558	0	0	0	0	0	0	0	0	0
Form 7004	1,165,753	838,000	966,900	795,800	707,100	652,400	619,600	599,900	588,000
Electronic Form 7004	0	0	0	0	0	0	0	0	0
Form 8868	31	0	0	0	0	0	0	0	0
Electronic Form 8868	0	0	0	0	0	0	0	0	0

Notes:  
 \* Form 1120-A cannot be filed for tax years beginning after Dec. 31, 2006.  
 \*\* Form 1120-C includes Form 990-C.  
 \*\*\* The projections do not include the marginal effect of Forms 706 filed to port one decedent's estate to another individual.  
 Moving forward, we anticipate the CY2012 and CY2013 estimates to increase to reflect this change.  
 Table does not contain Non-Master File counts.  
 See also "Table Notes" page.  
 Detail may not add to total due to rounding.

Internal Revenue Service  
 Office of Research, Forecasting and Data Analysis  
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**Table 7. Total Number of Returns Filed by Type for Fresno IRS Campus**

Type of Return	Actual 2011	Estimated 2012	2013	2014	2015	Projected 2016	2017	2018	2019
<b>Grand Total</b>	48,043,532	50,148,200	50,291,000	50,650,400	50,939,300	51,397,200	51,944,500	52,396,500	52,020,300
<b>Total Primary Returns</b>	43,013,402	44,407,700	44,538,300	44,832,700	45,069,600	45,456,500	45,931,900	46,314,500	46,455,500
<b>Individual, Total</b>	34,108,245	35,006,000	35,090,100	35,305,400	35,485,300	35,777,000	36,211,000	36,563,000	36,816,000
Forms 1040, 1040-A, and 1040-EZ	34,108,245	35,006,000	35,090,100	35,305,400	35,485,300	35,777,000	36,211,000	36,563,000	36,816,000
<b>Total Paper Individual Returns</b>	11,985,616	11,797,800	11,253,400	10,852,700	10,509,700	10,286,600	10,237,700	10,130,800	9,976,600
Paper Form 1040	8,140,837	8,278,100	8,194,700	8,213,900	8,201,400	8,146,300	8,119,200	8,056,500	7,992,100
Paper Form 1040-A	2,005,659	2,026,300	1,744,500	1,462,600	1,308,500	1,294,900	1,295,600	1,312,400	1,315,600
Paper Form 1040-EZ	1,839,120	1,493,400	1,314,200	1,176,200	999,800	845,400	822,900	761,900	668,900
<b>Total Electronic Individual Returns</b>	22,122,629	23,208,200	23,836,700	24,452,700	24,975,600	25,490,400	25,973,300	26,432,200	26,839,400
On Line Filing	7,130,202	7,874,500	8,076,900	8,347,100	8,623,200	8,893,700	9,129,300	9,341,900	9,524,600
Practitioner Electronic Filing	14,992,427	15,333,700	15,759,800	16,105,600	16,352,400	16,596,700	16,844,000	17,090,300	17,314,800
Forms 1040-NR/NR-EZ/C	0	0	0	0	0	0	0	0	0
Forms 1040-PR and 1040-SS	0	0	0	0	0	0	0	0	0
Electronic Forms 1040-PR and 1040-SS	0	0	0	0	0	0	0	0	0
<b>Individual Estimated Tax, Form 1040-ES, Total</b>	8,901,134	9,401,700	9,448,200	9,527,300	9,584,300	9,679,500	9,720,900	9,751,500	9,639,500
Paper Form 1040-ES	8,901,134	9,401,700	9,448,200	9,527,300	9,584,300	9,679,500	9,720,900	9,751,500	9,639,500
Electronic (Credit Card) Form 1040-ES	0	0	0	0	0	0	0	0	0
<b>Fiduciary, Form 1041, Total</b>	0	0	0	0	0	0	0	0	0
Paper Form 1041	0	0	0	0	0	0	0	0	0
Electronic Form 1041	0	0	0	0	0	0	0	0	0
<b>Fiduciary Estimated Tax, Form 1041-ES</b>	4,022	0	0	0	0	0	0	0	0
<b>Partnership, Forms 1065/1065-B, Total</b>	0	0	0	0	0	0	0	0	0
Paper Forms 1065/1065-B	0	0	0	0	0	0	0	0	0
Electronic Forms 1065/1065-B	0	0	0	0	0	0	0	0	0
<b>Corporation, Total</b>	0	0	0	0	0	0	0	0	0
Total Paper Corporation Returns	0	0	0	0	0	0	0	0	0
Total Electronic Corporation Returns	0	0	0	0	0	0	0	0	0
Forms 1120 and 1120-A, Total *	0	0	0	0	0	0	0	0	0
Electronic Forms 1120/1120-A	0	0	0	0	0	0	0	0	0
Form 1120-F	0	0	0	0	0	0	0	0	0
Electronic Form 1120-F	0	0	0	0	0	0	0	0	0
Form 1120-FSC	0	0	0	0	0	0	0	0	0
Form 1120-H	0	0	0	0	0	0	0	0	0
Form 1120-RIC	0	0	0	0	0	0	0	0	0
Form 1120-S, Total	0	0	0	0	0	0	0	0	0
Electronic 1120-S	0	0	0	0	0	0	0	0	0
Forms 1120-L/ND/PC/REIT/SF, Total	0	0	0	0	0	0	0	0	0
Form 1120-C **	0	0	0	0	0	0	0	0	0
<b>Small Corporation Election, Form 2553</b>	1	0	0	0	0	0	0	0	0
<b>"REMIC" Income Tax, Form 1066</b>	0	0	0	0	0	0	0	0	0
<b>Estate, Forms 706, 706 GS(D)/GS(T)/NA, Total ***</b>	0	0	0	0	0	0	0	0	0
<b>Gift, Form 709</b>	0	0	0	0	0	0	0	0	0
<b>Employment, Total</b>	0	0	0	0	0	0	0	0	0
Total Paper Employment Returns	0	0	0	0	0	0	0	0	0
Total Electronic Employment Returns	0	0	0	0	0	0	0	0	0
Forms 940, 940-EZ and 940-PR, Total	0	0	0	0	0	0	0	0	0
Paper Forms 940, 940-EZ and 940-PR	0	0	0	0	0	0	0	0	0
Form 940 E-File/On-Line/XML	0	0	0	0	0	0	0	0	0
Forms 941, 941-PR/SS/E, Total	0	0	0	0	0	0	0	0	0
Paper Forms 941, 941-PR/SS	0	0	0	0	0	0	0	0	0
Form 941 E-File/On-Line/XML	0	0	0	0	0	0	0	0	0
Forms 943, 943-PR and 943-SS	0	0	0	0	0	0	0	0	0
Forms 944, 944-PR and 944-SS, Total	0	0	0	0	0	0	0	0	0
Paper Forms 944, 944-PR and 944-SS	0	0	0	0	0	0	0	0	0
Electronic Form 944	0	0	0	0	0	0	0	0	0
Form 945	0	0	0	0	0	0	0	0	0
Form CT-1	0	0	0	0	0	0	0	0	0
<b>Withholding Tax for Foreign Persons, Form 1042</b>	0	0	0	0	0	0	0	0	0
<b>Exempt Organizations, Total</b>	0	0	0	0	0	0	0	0	0
<b>Government Entities/Bonds, Total</b>	0	0	0	0	0	0	0	0	0
<b>Political Organizations, Total</b>	0	0	0	0	0	0	0	0	0
<b>Excise, Total</b>	0	0	0	0	0	0	0	0	0
<b>Excise Taxes re Employee Plans, Form 5330</b>	0	0	0	0	0	0	0	0	0
<b>Payment or Refund Under Sec.7519, Form 8752</b>	0	0	0	0	0	0	0	0	0
<b>Supplemental Documents, Total</b>	5,030,130	5,740,500	5,752,700	5,817,700	5,869,700	5,940,700	6,012,600	6,082,000	5,564,800
Form 1040-X	1,619,477	2,212,600	2,239,800	2,293,100	2,345,200	2,410,500	2,475,400	2,544,800	2,596,300
Form 4868, Total	3,410,653	3,527,900	3,512,900	3,524,600	3,524,500	3,530,200	3,537,200	3,537,200	2,968,500
Paper Form 4868	2,094,086	2,032,800	1,899,700	1,788,900	1,671,400	1,558,700	1,441,800	1,319,000	1,181,000
Electronic Form 4868	1,316,567	1,495,100	1,613,200	1,735,700	1,853,100	1,971,500	2,095,400	2,218,200	1,787,500
Credit Card	0	0	0	0	0	0	0	0	0
E-File	1,316,567	1,495,100	1,613,200	1,735,700	1,853,100	1,971,500	2,095,400	2,218,200	1,787,500
Form 1120-X	0	0	0	0	0	0	0	0	0
Form 5558	0	0	0	0	0	0	0	0	0
Form 7004	0	0	0	0	0	0	0	0	0
Electronic Form 7004	0	0	0	0	0	0	0	0	0
Form 8868	0	0	0	0	0	0	0	0	0
Electronic Form 8868	0	0	0	0	0	0	0	0	0

Notes:  
 \* Form 1120-A cannot be filed for tax years beginning after Dec. 31, 2006.  
 \*\* Form 1120-C includes Form 990-C.  
 \*\*\* The projections do not include the marginal effect of Forms 706 filed to port one decedent's estate to another individual.  
 Moving forward, we anticipate the CY2012 and CY2013 estimates to increase to reflect this change.  
 Table does not contain Non-Master File counts.  
 See also "Table Notes" page.  
 Detail may not add to total due to rounding.

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**Table 8. Total Number of Returns Filed by Type for Kansas City IRS Campus**

Type of Return	Actual 2011	Estimated 2012	2013	2014	2015	Projected 2016	2017	2018	2019
<b>Grand Total</b>	46,428,874	48,522,300	48,209,900	48,294,500	48,439,200	48,508,300	48,745,300	48,824,300	49,506,100
<b>Total Primary Returns</b>	42,326,183	43,807,200	43,591,200	43,695,400	43,860,900	43,961,800	44,213,900	44,319,600	44,439,800
<b>Individual, Total</b>	34,279,054	35,274,300	35,141,000	35,232,200	35,395,400	35,536,700	35,834,900	36,023,700	36,269,700
Forms 1040, 1040-A, and 1040-EZ	34,279,054	35,274,300	35,141,000	35,232,200	35,395,400	35,536,700	35,834,900	36,023,700	36,269,700
<b>Total Paper Individual Returns</b>	10,831,583	10,707,700	10,064,700	9,640,600	9,282,900	8,953,400	8,824,500	8,618,700	8,455,800
Paper Form 1040	7,698,202	7,826,800	7,597,800	7,458,100	7,369,000	7,116,600	6,992,000	6,868,000	6,800,400
Paper Form 1040-A	1,590,490	1,681,800	1,366,600	1,145,500	996,100	994,800	978,800	943,500	925,200
Paper Form 1040-EZ	1,542,891	1,199,300	1,100,300	1,037,000	917,800	842,000	853,700	807,200	730,200
<b>Total Electronic Individual Returns</b>	23,447,471	24,566,600	25,076,300	25,591,600	26,112,500	26,583,300	27,010,400	27,405,000	27,813,900
On Line Filing	8,356,288	9,244,600	9,457,500	9,782,400	10,108,000	10,416,100	10,677,900	10,912,700	11,166,600
Practitioner Electronic Filing	15,091,183	15,322,000	15,618,800	15,809,200	16,004,500	16,167,200	16,332,500	16,492,300	16,647,300
Forms 1040-NR/NR-EZ/C	0	0	0	0	0	0	0	0	0
Forms 1040-PR and 1040-SS	0	0	0	0	0	0	0	0	0
Electronic Forms 1040-PR and 1040-SS	0	0	0	0	0	0	0	0	0
<b>Individual Estimated Tax, Form 1040-ES, Total</b>	8,044,090	8,532,900	8,450,200	8,463,200	8,465,500	8,425,100	8,379,000	8,295,900	8,170,100
Paper Form 1040-ES	8,044,090	8,532,900	8,450,200	8,463,200	8,465,500	8,425,100	8,379,000	8,295,900	8,170,100
Electronic (Credit Card) Form 1040-ES	0	0	0	0	0	0	0	0	0
<b>Fiduciary, Form 1041, Total</b>	0	0	0	0	0	0	0	0	0
Paper Form 1041	0	0	0	0	0	0	0	0	0
Electronic Form 1041	0	0	0	0	0	0	0	0	0
<b>Fiduciary Estimated Tax, Form 1041-ES</b>	3,039	0	0	0	0	0	0	0	0
<b>Partnership, Forms 1065/1065-B, Total</b>	0	0	0	0	0	0	0	0	0
Paper Forms 1065/1065-B	0	0	0	0	0	0	0	0	0
Electronic Forms 1065/1065-B	0	0	0	0	0	0	0	0	0
<b>Corporation, Total</b>	0	0	0	0	0	0	0	0	0
Total Paper Corporation Returns	0	0	0	0	0	0	0	0	0
Total Electronic Corporation Returns	0	0	0	0	0	0	0	0	0
Forms 1120 and 1120-A, Total *	0	0	0	0	0	0	0	0	0
Electronic Forms 1120/1120-A	0	0	0	0	0	0	0	0	0
Form 1120-F	0	0	0	0	0	0	0	0	0
Electronic Form 1120-F	0	0	0	0	0	0	0	0	0
Form 1120-FSC	0	0	0	0	0	0	0	0	0
Form 1120-H	0	0	0	0	0	0	0	0	0
Form 1120-RIC	0	0	0	0	0	0	0	0	0
Form 1120-S, Total	0	0	0	0	0	0	0	0	0
Electronic 1120-S	0	0	0	0	0	0	0	0	0
Forms 1120-L/ND/PC/REIT/SF, Total	0	0	0	0	0	0	0	0	0
Form 1120-C **	0	0	0	0	0	0	0	0	0
<b>Small Corporation Election, Form 2553</b>	0	0	0	0	0	0	0	0	0
<b>"REMIC" Income Tax, Form 1066</b>	0	0	0	0	0	0	0	0	0
<b>Estate, Forms 706, 706 GS(D)/GS(T)/NA, Total ***</b>	0	0	0	0	0	0	0	0	0
<b>Gift, Form 709</b>	0	0	0	0	0	0	0	0	0
<b>Employment, Total</b>	0	0	0	0	0	0	0	0	0
Total Paper Employment Returns	0	0	0	0	0	0	0	0	0
Total Electronic Employment Returns	0	0	0	0	0	0	0	0	0
Forms 940, 940-EZ and 940-PR, Total	0	0	0	0	0	0	0	0	0
Paper Forms 940, 940-EZ and 940-PR	0	0	0	0	0	0	0	0	0
Form 940 E-File/On-Line/XML	0	0	0	0	0	0	0	0	0
Forms 941, 941-PR/SS/E, Total	0	0	0	0	0	0	0	0	0
Paper Forms 941, 941-PR/SS	0	0	0	0	0	0	0	0	0
Form 941 E-File/On-Line/XML	0	0	0	0	0	0	0	0	0
Forms 943, 943-PR and 943-SS	0	0	0	0	0	0	0	0	0
Forms 944, 944-PR and 944-SS, Total	0	0	0	0	0	0	0	0	0
Paper Forms 944, 944-PR and 944-SS	0	0	0	0	0	0	0	0	0
Electronic Form 944	0	0	0	0	0	0	0	0	0
Form 945	0	0	0	0	0	0	0	0	0
Form CT-1	0	0	0	0	0	0	0	0	0
<b>Withholding Tax for Foreign Persons, Form 1042</b>	0	0	0	0	0	0	0	0	0
<b>Exempt Organizations, Total</b>	0	0	0	0	0	0	0	0	0
<b>Government Entities/Bonds, Total</b>	0	0	0	0	0	0	0	0	0
<b>Political Organizations, Total</b>	0	0	0	0	0	0	0	0	0
<b>Excise, Total</b>	0	0	0	0	0	0	0	0	0
<b>Excise Taxes re Employee Plans, Form 5330</b>	0	0	0	0	0	0	0	0	0
<b>Payment or Refund Under Sec.7519, Form 8752</b>	0	0	0	0	0	0	0	0	0
<b>Supplemental Documents, Total</b>	4,102,691	4,715,100	4,618,700	4,599,100	4,578,300	4,546,500	4,531,400	4,504,700	5,066,300
Form 1040-X	1,463,546	2,008,200	2,003,300	2,037,000	2,071,500	2,098,100	2,133,700	2,165,000	2,200,500
Form 4868, Total	2,639,145	2,706,900	2,615,400	2,562,100	2,506,800	2,448,400	2,397,700	2,339,700	2,865,800
Paper Form 4868	1,892,457	1,845,000	1,699,000	1,589,100	1,476,300	1,356,700	1,242,800	1,122,100	1,001,000
Electronic Form 4868	746,688	861,900	916,400	973,000	1,030,500	1,091,700	1,154,900	1,217,600	1,864,800
Credit Card	0	0	0	0	0	0	0	0	0
E-File	746,688	861,900	916,400	973,000	1,030,500	1,091,700	1,154,900	1,217,600	1,864,800
Form 1120-X	0	0	0	0	0	0	0	0	0
Form 5558	0	0	0	0	0	0	0	0	0
Form 7004	0	0	0	0	0	0	0	0	0
Electronic Form 7004	0	0	0	0	0	0	0	0	0
Form 8868	0	0	0	0	0	0	0	0	0
Electronic Form 8868	0	0	0	0	0	0	0	0	0

Notes:  
 \* Form 1120-A cannot be filed for tax years beginning after Dec. 31, 2006.  
 \*\* Form 1120-C includes Form 990-C.  
 \*\*\* The projections do not include the marginal effect of Forms 706 filed to port one decedent's estate to another individual.  
 Moving forward, we anticipate the CY2012 and CY2013 estimates to increase to reflect this change.  
 Table does not contain Non-Master File counts.  
 See also "Table Notes" page.  
 Detail may not add to total due to rounding.



**Table 10. Total Number of Returns Filed by Type for Philadelphia IRS Campus**

Type of Return	Actual 2011	Estimated 2012	2013	2014	2015	Projected 2016	2017	2018	2019
<b>Grand Total</b>	20,730,154	21,793,800	22,369,700	22,993,400	23,572,700	24,138,100	24,683,900	25,203,700	25,622,100
<b>Total Primary Returns</b>	19,867,147	20,805,400	21,307,800	21,853,700	22,353,800	22,835,600	23,294,900	23,728,700	24,067,600
<b>Individual, Total</b>	19,867,130	20,805,400	21,307,800	21,853,700	22,353,800	22,835,600	23,294,900	23,728,700	24,067,600
Forms 1040, 1040-A, and 1040-EZ	19,867,130	20,805,400	21,307,800	21,853,700	22,353,800	22,835,600	23,294,900	23,728,700	24,067,600
Total Paper Individual Returns	0	0	0	0	0	0	0	0	0
Paper Form 1040	0	0	0	0	0	0	0	0	0
Paper Form 1040-A	0	0	0	0	0	0	0	0	0
Paper Form 1040-EZ	0	0	0	0	0	0	0	0	0
Total Electronic Individual Returns	19,867,130	20,805,400	21,307,800	21,853,700	22,353,800	22,835,600	23,294,900	23,728,700	24,067,600
On Line Filing	7,662,714	8,435,200	8,680,000	8,970,500	9,267,200	9,552,900	9,813,300	10,044,300	10,240,300
Practitioner Electronic Filing	12,204,416	12,370,200	12,627,800	12,883,200	13,086,600	13,282,700	13,481,600	13,684,400	13,827,300
Forms 1040-NR/NR-EZ/C	0	0	0	0	0	0	0	0	0
Forms 1040-PR and 1040-SS	0	0	0	0	0	0	0	0	0
Electronic Forms 1040-PR and 1040-SS	0	0	0	0	0	0	0	0	0
<b>Individual Estimated Tax, Form 1040-ES, Total</b>	0	0	0	0	0	0	0	0	0
Paper Form 1040-ES	0	0	0	0	0	0	0	0	0
Electronic (Credit Card) Form 1040-ES	0	0	0	0	0	0	0	0	0
<b>Fiduciary, Form 1041, Total</b>	0	0	0	0	0	0	0	0	0
Paper Form 1041	0	0	0	0	0	0	0	0	0
Electronic Form 1041	0	0	0	0	0	0	0	0	0
<b>Fiduciary Estimated Tax, Form 1041-ES</b>	0	0	0	0	0	0	0	0	0
<b>Partnership, Forms 1065/1065-B, Total</b>	0	0	0	0	0	0	0	0	0
Paper Forms 1065/1065-B	0	0	0	0	0	0	0	0	0
Electronic Forms 1065/1065-B	0	0	0	0	0	0	0	0	0
<b>Corporation, Total</b>	0	0	0	0	0	0	0	0	0
Total Paper Corporation Returns	0	0	0	0	0	0	0	0	0
Total Electronic Corporation Returns	0	0	0	0	0	0	0	0	0
Forms 1120 and 1120-A, Total *	0	0	0	0	0	0	0	0	0
Electronic Forms 1120/1120-A	0	0	0	0	0	0	0	0	0
Form 1120-F	0	0	0	0	0	0	0	0	0
Electronic Form 1120-F	0	0	0	0	0	0	0	0	0
Form 1120-FSC	0	0	0	0	0	0	0	0	0
Form 1120-H	0	0	0	0	0	0	0	0	0
Form 1120-RIC	0	0	0	0	0	0	0	0	0
Form 1120-S, Total	0	0	0	0	0	0	0	0	0
Electronic 1120-S	0	0	0	0	0	0	0	0	0
Forms 1120-L/ND/PC/REIT/SF, Total	0	0	0	0	0	0	0	0	0
Form 1120-C **	0	0	0	0	0	0	0	0	0
<b>Small Corporation Election, Form 2553</b>	15	0	0	0	0	0	0	0	0
<b>"REMIC" Income Tax, Form 1066</b>	0	0	0	0	0	0	0	0	0
<b>Estate, Forms 706, 706 GS(D)/GS(T)/NA, Total ***</b>	0	0	0	0	0	0	0	0	0
<b>Gift, Form 709</b>	0	0	0	0	0	0	0	0	0
<b>Employment, Total</b>	0	0	0	0	0	0	0	0	0
Total Paper Employment Returns	0	0	0	0	0	0	0	0	0
Total Electronic Employment Returns	0	0	0	0	0	0	0	0	0
Forms 940, 940-EZ and 940-PR, Total	0	0	0	0	0	0	0	0	0
Paper Forms 940, 940-EZ and 940-PR	0	0	0	0	0	0	0	0	0
Form 940 E-File/On-Line/XML	0	0	0	0	0	0	0	0	0
Forms 941, 941-PR/SS/E, Total	0	0	0	0	0	0	0	0	0
Paper Forms 941, 941-PR/SS	0	0	0	0	0	0	0	0	0
Form 941 E-File/On-Line/XML	0	0	0	0	0	0	0	0	0
Forms 943, 943-PR and 943-SS	0	0	0	0	0	0	0	0	0
Forms 944, 944-PR and 944-SS, Total	0	0	0	0	0	0	0	0	0
Paper Forms 944, 944-PR and 944-SS	0	0	0	0	0	0	0	0	0
Electronic Form 944	0	0	0	0	0	0	0	0	0
Form 945	0	0	0	0	0	0	0	0	0
Form CT-1	0	0	0	0	0	0	0	0	0
<b>Withholding Tax for Foreign Persons, Form 1042</b>	0	0	0	0	0	0	0	0	0
<b>Exempt Organizations, Total</b>	0	0	0	0	0	0	0	0	0
<b>Government Entities/Bonds, Total</b>	0	0	0	0	0	0	0	0	0
<b>Political Organizations, Total</b>	0	0	0	0	0	0	0	0	0
<b>Excise, Total</b>	2	0	0	0	0	0	0	0	0
<b>Excise Taxes re Employee Plans, Form 5330</b>	0	0	0	0	0	0	0	0	0
<b>Payment or Refund Under Sec.7519, Form 8752</b>	0	0	0	0	0	0	0	0	0
<b>Supplemental Documents, Total</b>	863,007	988,400	1,061,900	1,139,700	1,218,900	1,302,500	1,389,000	1,475,000	1,554,500
Form 1040-X	0	0	0	0	0	0	0	0	0
Form 4868, Total	863,007	988,400	1,061,900	1,139,700	1,218,900	1,302,500	1,389,000	1,475,000	1,554,500
Paper Form 4868	0	0	0	0	0	0	0	0	0
Electronic Form 4868	863,007	988,400	1,061,900	1,139,700	1,218,900	1,302,500	1,389,000	1,475,000	1,554,500
Credit Card	0	0	0	0	0	0	0	0	0
E-File	863,007	988,400	1,061,900	1,139,700	1,218,900	1,302,500	1,389,000	1,475,000	1,554,500
Form 1120-X	0	0	0	0	0	0	0	0	0
Form 5558	0	0	0	0	0	0	0	0	0
Form 7004	0	0	0	0	0	0	0	0	0
Electronic Form 7004	0	0	0	0	0	0	0	0	0
Form 8868	0	0	0	0	0	0	0	0	0
Electronic Form 8868	0	0	0	0	0	0	0	0	0

Notes:  
 \* Form 1120-A cannot be filed for tax years beginning after Dec. 31, 2006.  
 \*\* Form 1120-C includes Form 990-C.  
 \*\*\* The projections do not include the marginal effect of Forms 706 filed to port one decedent's estate to another individual.  
 Moving forward, we anticipate the CY2012 and CY2013 estimates to increase to reflect this change.  
 Table does not contain Non-Master File counts.  
 See also "Table Notes" page.  
 Detail may not add to total due to rounding.

Internal Revenue Service  
 Office of Research, Forecasting and Data Analysis  
 2012 Publication 6186



**Table 12. Accuracy Measures for U.S. Forecasts of Major Return Categories  
Mean Absolute Percent Error (MAPE) and Number of Overprojections  
for the Four (4) Most Recent Projection Cycles**

Item	Calendar Year 2011 Actual * (thousands)	Projection Error on Forecasts for:				
		1 Year Ahead N=4	2 Years Ahead N=4	3 Years Ahead N=4	4 Years Ahead N=4	5 Years Ahead N=4
<b>Grand Total - Selected Returns *</b>	232,561					
MAPE		1.27%	2.73%	4.10%	4.50%	4.31%
Number of Overprojections		3	3	3	3	3
<b>Grand Total - Paper</b>	104,414					
MAPE		3.53%	8.12%	12.18%	12.24%	11.02%
Number of Overprojections		3	3	3	3	3
<b>Grand Total - E-file/ Mag Tape</b>	128,147					
MAPE		1.55%	3.18%	4.11%	3.12%	3.68%
Number of Overprojections		1	0	0	1	1
<b>Total Primary - Selected Returns *</b>	213,280					
MAPE		3.79%	4.26%	3.50%	2.22%	2.42%
Number of Overprojections		1	1	2	1	0
<b>Primary Total - Paper</b>	86,701					
MAPE		2.08%	6.66%	12.62%	15.24%	13.51%
Number of Overprojections		4	3	3	3	3
<b>Primary Total - E-file/ Mag Tape</b>	126,578					
MAPE		1.15%	3.46%	5.06%	5.02%	6.44%
Number of Overprojections		0	0	0	0	0
<b>Individual Total</b>	144,002					
MAPE		1.43%	4.32%	4.23%	3.68%	4.15%
Number of Overprojections		1	1	1	1	0
<b>Individual Total - Paper</b>	31,251					
MAPE		0.87%	8.85%	14.24%	17.60%	18.36%
Number of Overprojections		3	2	3	3	3
<b>Individual Total - E-file</b>	111,923					
MAPE		1.05%	3.62%	5.22%	6.14%	7.56%
Number of Overprojections		0	0	0	0	0
<b>Individual Estimated Tax</b>	23,309					
MAPE		6.04%	15.53%	22.71%	26.64%	26.36%
Number of Overprojections		3	4	4	4	4
<b>Fiduciary Total</b>	3,037					
MAPE		0.62%	5.45%	13.39%	22.59%	30.80%
Number of Overprojections		3	4	4	4	4
<b>Partnership Total</b>	3,525					
MAPE		1.40%	6.06%	7.55%	7.53%	7.07%
Number of Overprojections		3	3	3	2	1
<b>Corporation Total</b>	6,701					
MAPE		1.35%	3.33%	4.54%	4.06%	3.87%
Number of Overprojections		3	3	3	3	3
<b>Employment Total</b>	29,171					
MAPE		1.00%	2.02%	5.09%	5.23%	4.39%
Number of Overprojections		3	4	3	3	3
<b>Exempt Organization Total</b>	936					
MAPE		4.41%	3.06%	2.23%	6.55%	4.81%
Number of Overprojections		2	2	1	2	2
<b>Excise Total</b>	666					
MAPE		10.46%	15.25%	19.38%	19.48%	20.97%
Number of Overprojections		3	4	3	4	4

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

## Table Notes

- Detail may not add to total due to rounding.
- Projected volumes are rounded to the nearest hundredth, therefore counts of 49 or fewer are rounded to zero. However, some forms can report zero filings because they are associated with only selected areas, or because their filing options were just established or recently eliminated.
- Actual and forecasted return counts for the major categories are based on IRS master file processing, as recorded in the electronic versions of the *Report of Returns Posted to the IRS Master Files*. Return counts presented in this document do not include the Non-Master File accounts.
- Complete master file counts for calendar year 2011 were not available for the following forms and had to be supplied at the national level by operating division staff and secondary sources: Forms 8849, and 5558 as well as the new estate examination class breakout as detailed later.

Notes below are grouped by applicable tables.

### Tables 1 ~ 10

- “Grand Total” is the sum of “Total Primary Returns” and “Supplemental Documents, Total.” The “Total Primary Returns” category is the sum of all forms shown in the tables, excluding all “Supplemental Documents.”
- “Individual Income Tax, Total” is the sum of paper and electronic Forms 1040, 1040-A, 1040-EZ, 1040-NR, 1040NR-EZ, 1040-PR, 1040-SS and 1040-C.
- “Forms 1040, 1040-A, 1040-EZ, Total” is the sum of paper and electronic Forms 1040, 1040-A, and 1040-EZ.
- “Individual Estimated Tax, Form 1040-ES, Total” includes both paper and electronic Form 1040-ES. Various return categories, such as Form 1040-ES and other business and individual returns, include line items to account for alternative methods of tax filing. The “paper only” components can be derived by subtracting the electronic counts from their respective return totals.
- “Fiduciary, Form 1041, Total” includes both paper and electronic Form 1041.
- “Fiduciary Estimated Tax, Form 1041-ES” is the *Estimated Income Tax for Estate and Trust*.
- “Partnership, Forms 1065/1065-B, Total” includes both paper and electronic Forms 1065 and 1065-B.

- “Corporation Income Tax, Total” includes Forms 1120/1120-A (paper and electronic), Form 1120-C, 1120-F (paper and electronic), 1120-FSC, 1120-H, 1120-L, 1120-ND, 1120-PC, 1120-REIT, 1120-RIC, 1120-S (paper and electronic), and 1120-SF. Form 1120-A, *U.S. Corporation Short-Form Income Tax Return*, is obsolete and cannot be filed for tax years beginning after December 31, 2006. As a result of the Foreign Sales Corporation (FSC) Repeal and Extraterritorial Income Act of 2000 which repeals provisions in the U.S. Internal Revenue Code relating to taxation of foreign sales corporations, the volume of Forms 1120-FSC is declining. Form 1120-POL volumes are reported separately under the forms for “Political Organizations.” Form 1120-IC-DISC is not included in these corporation projections.
- “Form 2553” is the *Election (to file Form 1120-S) by a Small Business Corporation*.
- “Form 1066” is the *U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return*.
- “Estate, Total” includes Forms 706, 706-NA, 706-GS(D), and 706-GS(T).
- “Gift, Form 709” is the *U.S. Gift (and Generation-Skipping Transfer) Tax Return*.
- “Employment Tax, Total” includes paper and electronic Forms 940, 940-EZ, 940-PR, 941, 941-PR, 941-SS, 943, 943-PR, 943-SS, 944, 944-PR, 944-SS, 945, and CT-1. Form CT-2 returns are excluded.
- “Form 1042” is the *Annual Withholding Tax Return for U.S. Source Income of Foreign Persons*. It is sometimes considered an employment tax return, but listed separately here. This form is assigned to the International area.
- “Exempt Organizations, Total” includes Forms 990 (paper and electronic), 990-EZ (paper and electronic), 990-N (only available electronically starting from CY 2008), 990-PF (paper and electronic), 990-T, 4720, and 5227.
- “Government Entities/Bonds, Total” includes Forms 8038, 8038-B, 8038-CP, 8038-G, 8038-GC, 8038-T, 8038-TC, and 8328.
- “Political Organizations, Total” includes Forms 1120-POL (paper and electronic), 8871 (only available electronically) and 8872 (paper and electronic).
- “Excise, Total” includes Forms 11-C, 720 (paper and electronic), 730, 2290 (paper and electronic) and Form 8849 (paper and electronic).
- “Form 5330” is the *Return of Excise Taxes Related to Employee Benefit Plans*.
- “Form 5500-EZ” is the Annual Return for One-Participant (Owner and Their Spouses) Retirement Plans.



- “Form 8752” is the *Required Payment or Refund Under Section 7519*.
- “Supplemental Documents” consist mainly of applications for extensions of time to file and amended tax returns, which include Forms 1040-X, 4868 (paper and electronic), 1120-X, 5558, 7004 (paper and electronic), and 8868 (paper and electronic).

## **Table 11**

Return volumes presented in Table 11 reflect additional detail for certain form types by “examination class.” The examination classes are defined by IRS staff and are used for internal compliance planning purposes. While most of the examination class categories are self explanatory, a few require a bit more clarification as follows.

Examination class definitions for Individual Forms “Forms 1040, 1040-A, and 1040-EZ”:

- Earned Income Tax Credit (EITC) returns with TPI (Total Positive Income—reflects total income excluding losses) less than \$200,000 and Schedule C/F with TGR (Total Gross Receipts) less than \$25,000 and \$25,000 or over.
- Non-business returns (with no EITC) with 1) TPI less than \$200,000 and no Schedule C, E, F, or Form 2106 and 2) TPI less than \$200,000 with only Schedule E or Form 2106.
- All non-farm business returns (no EITC) and TPI less than \$200,000 and Schedule C/F present with 1) TGR less than \$25,000, 2) TGR at \$25,000 or below \$100,000, 3) TGR at \$100,000 or below \$200,000, and 4) TGR \$200,000 or more.
- Farm business returns with no EITC, Schedule F present with TGR greater than Schedule C TGR (if any), and TPI less than \$200,000
- High income taxpayers is a new category broken out by 1) no Schedule C or F, but TPI \$200,000 or more and under \$1,000,000, 2) Schedule C or F returns present with TPI \$200,000 or more and under \$1,000,000, 3) TPI \$1,000,000 or more.

**Configuration of IRS Campuses for Paper Individual Returns—  
CY 2011 Alignment**

Atlanta IRS Campus\*

Florida  
Georgia

Austin IRS Campus

Alabama  
International  
Kentucky  
Louisiana  
Mississippi  
Tennessee  
Texas

Fresno IRS Campus

Alaska  
Arizona  
Arkansas  
California  
Colorado  
Hawaii  
Idaho  
Illinois  
Indiana  
Iowa  
Kansas  
Michigan  
Minnesota  
Montana  
Nebraska  
Nevada

Fresno IRS Campus Cont.

New Mexico  
North Dakota  
Oklahoma  
Oregon  
South Dakota  
Utah  
Washington  
Wisconsin  
Wyoming

Kansas City IRS Campus

Connecticut  
Delaware  
District of Columbia  
Maine  
Maryland  
Massachusetts  
Missouri  
New Hampshire  
New Jersey  
New York  
North Carolina  
Ohio  
Pennsylvania  
Rhode Island  
South Carolina  
Vermont  
Virginia  
West Virginia

\* Atlanta ceases processing returns after 2011.

**Configuration of IRS Campuses for Paper Individual Returns—  
CY 2012 Alignment and Beyond**

Austin IRS Campus  
Florida  
International  
Louisiana  
Mississippi  
Texas

Fresno IRS Campus Cont.  
South Dakota  
Utah  
Washington  
Wisconsin  
Wyoming

Fresno IRS Campus  
Alaska  
Arizona  
Arkansas  
California  
Colorado  
Hawaii  
Idaho  
Illinois  
Indiana  
Iowa  
Kansas  
Michigan  
Minnesota  
Montana  
Nebraska  
Nevada  
New Mexico  
North Dakota  
Ohio  
Oklahoma  
Oregon

Kansas City IRS Campus  
Alabama  
Connecticut  
Delaware  
District of Columbia  
Georgia  
Kentucky  
Maine  
Maryland  
Massachusetts  
Missouri  
New Hampshire  
New Jersey  
New York  
North Carolina  
Pennsylvania  
Rhode Island  
South Carolina  
Tennessee  
Vermont  
Virginia  
West Virginia

**Configuration of IRS Campuses for Electronic Individual Returns—  
CY 2011 Alignment and Beyond**

**Andover IRS Campus**

Connecticut  
Delaware  
District of Columbia  
Maine  
Maryland  
Massachusetts  
New Hampshire  
New Jersey  
New York  
Pennsylvania  
Rhode Island  
Vermont  
Virginia

**Austin IRS Campus**

Alabama  
Arkansas  
Colorado  
International  
Iowa  
Louisiana  
Mississippi  
Nebraska  
New Mexico  
North Dakota  
Oklahoma  
South Dakota  
Texas

**Fresno IRS Campus**

Alaska  
Arizona  
California  
Hawaii  
Idaho  
Montana  
Nevada  
Oregon  
Utah  
Washington  
Wyoming

**Kansas City IRS Campus**

Illinois  
Indiana  
Kansas  
Michigan  
Minnesota  
Missouri  
Ohio  
West Virginia  
Wisconsin

**Philadelphia IRS Campus**

Florida  
Georgia  
Kentucky  
North Carolina  
South Carolina  
Tennessee

**IRS Campus Alignment for Most Paper Business Returns—  
CY 2011 & CY 2012 Alignment**

Cincinnati IRS Campus

Connecticut  
Delaware  
District of Columbia  
Georgia  
Illinois  
Indiana  
Kentucky  
Maine  
Maryland  
Massachusetts  
Michigan  
New Hampshire  
New Jersey  
New York  
North Carolina  
Ohio  
Pennsylvania  
Rhode Island  
South Carolina  
Tennessee  
Vermont  
Virginia  
West Virginia  
Wisconsin

Ogden IRS Campus

Alabama  
Alaska  
Arizona  
Arkansas  
California  
Colorado  
Florida  
Hawaii  
Idaho  
International  
Iowa  
Kansas  
Louisiana  
Minnesota  
Mississippi  
Missouri  
Montana  
Nebraska  
Nevada  
New Mexico  
North Dakota  
Oklahoma  
Oregon  
South Dakota  
Texas  
Utah  
Washington  
Wyoming

Note:

Ogden processes all employment and corporation returns for TE/GE.

Ogden processes all partnership and corporation returns for LB&I.

Ogden processes all business international returns.

Cincinnati processes all excise and estate and gift returns.

**IRS Campus Alignment for Most Paper Business Returns—  
CY 2013 Alignment and Beyond**

Cincinnati IRS Campus

Connecticut  
Delaware  
District of Columbia  
Florida  
Georgia  
Illinois  
Indiana  
Kentucky  
Maine  
Maryland  
Massachusetts  
Michigan  
New Hampshire  
New Jersey  
New York  
North Carolina  
Ohio  
Pennsylvania  
Rhode Island  
South Carolina  
Tennessee  
Vermont  
Virginia  
West Virginia  
Wisconsin

Ogden IRS Campus

Alabama  
Alaska  
Arizona  
Arkansas  
California  
Colorado  
Hawaii  
Idaho  
International  
Iowa  
Kansas  
Louisiana  
Minnesota  
Mississippi  
Missouri  
Montana  
Nebraska  
Nevada  
New Mexico  
North Dakota  
Oklahoma  
Oregon  
South Dakota  
Texas  
Utah  
Washington  
Wyoming

Note:

Ogden processes all employment and corporation returns for TE/GE.

Ogden processes all partnership and corporation returns for LB&I.

Ogden processes all business international returns.

Cincinnati processes all excise and estate and gift returns.

**IRS Campus Alignment for Most Electronic Business Returns—  
CY 2011 Alignment and Beyond**

Business Returns—Ogden Campus

Employment Returns—Cincinnati Campus

## Other Projection Publications

<u>Title</u>	<u>IRS Publication Number</u>	<u>Typical Updates</u>
<i>Calendar Year Return Projections By State</i>	6149	Winter
<i>Fiscal Year Return Projections for the United States</i>	6292	Spring & Fall
<i>Calendar Year Projections of Individual Returns By Major Processing Categories</i>	6187	Spring & Fall
<i>Calendar Year Projections of Information and Withholding Documents for the United States and IRS Campuses</i>	6961	Summer

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

They may also be requested

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(3) by writing to the following address

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1111 Constitution Avenue, N.W., K-3100  
Washington, D.C. 20224**



