

Publication 6186

2015 Update

Calendar Year Return Projections for the
United States and IRS Campuses
2015 - 2022



Office of Research
Research, Analysis and Statistics

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John Guyton
Acting Director, Office of Research

Michelle Chu
Acting Chief, Forecasting and Data Analysis

Andre Palmer
Team Leader, Forecasting

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

Business Returns	Jeff Matsuo	(202) 803-9363
	Brett Collins	(202) 803-9370
Individual (Estimated Tax, Extensions and Amended)	Andre Palmer	(202) 803-9368
	Michelle Chu	(202) 803-9369
	Jeff Matsuo	(202) 803-9363
Other Comments or Questions	Michelle Chu	(202) 803-9369
	Andre Palmer	(202) 803-9368

Forecasts Available Electronically

Forecasts from the most recent edition of this publication are available from the "Forms and Pubs" link on www.irs.gov. IRS employees can access this publication on the IRWeb intranet site by selecting the "Research" link, followed by "Research, Analysis & Statistics (RAS)" and then "Projections and Forecasting Publications."

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The United States and IRS Campuses**

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Overview

This 2015 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) 2015 through 2022. 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 2015.

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 2014 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 2015 campus level projections for paper returns are based on approved IRS campus alignment plans. The remaining forecasts for CY 2016 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 2015.

The CY 2015 e-file campus volumes are also based on approved IRS plans. Filing volumes for CY 2015 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 configurations of state to IRS processing campuses for paper and e-filed business and individual returns for CY 2014 through CY 2022 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. 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 20 list the various campus configurations reflected in the campus level projections contained in this edition of Publication 6186.

Additional Discussion of Trends and Issues in Individual Income Tax Returns

In CY 2014, the share of total electronic volumes over the grand total was about 65 percent. This percentage is expected to rise to 67 percent in CY 2015, and then to steadily increase to over 73 percent by 2022. Individual income tax returns make up over half of the grand total of return filings in any given year. In CY 2015, the share of individual Form 1040 series returns filed electronically is estimated to be around 86 percent, and current forecasts project that this ratio will reach nearly 91 percent by 2022. Readers interested in more detailed discussion of trends and issues in individual income tax returns filings should refer to the 2015 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 2011 through 2014, 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 table presents two measures of projection accuracy; the mean absolute percent error (MAPE) and the number of over-projections. The MAPE is computed as the average percent projection error regardless of whether they were over- or under- projections over the four projection cycles. The number of over-projections can show whether projections are consistently over- or under- projected. A value of two indicates balanced forecasts over the four cycles.

The table groups these two measures by time horizon. The time horizon is determined by when the forecast was made and for what future year. For example, a forecast for 2012 made in 2009 would be part of the “3- years-ahead” time horizon.

Comments and Questions

We thank our customers for their support as we continually seek to improve our products and services wherever possible. We welcome customer feedback at any time. Comments and suggestions regarding this publication can be directed to Michelle Chu, Acting Chief, Forecasting and Data Analysis Group at (202) 803-9369.

A handwritten signature in black ink, appearing to read 'JG', is positioned above the printed name and title.

John Guyton
Acting Director, Office of Research

Table 1. Historical Perspective by Calendar Year for United States Total Number of Returns Filed, by Type of Return (in thousands)

Calendar Year	Grand Total	Individual	Individual Estimated Tax	Partnership	Corporation	Form 2553	Form 1066	Estate	Gift	Employment	Form 1042	Exempt Organization	Government Entities	Political Organization	Excise	Form 5330	Form 8752	Employee Plans	Supplemental Documents	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Actual:																				
1989	198,994	110,129	38,059	2,625	1,760	4,197	n.a.	n.a.	56	124	28,893	20	491	n.a.	n.a.	887	n.a.	0	1,008	10,082
1990	203,223	112,596	39,363	2,681	1,751	4,320	n.a.	n.a.	61	148	28,911	22	487	n.a.	n.a.	852	n.a.	0	1,108	10,257
1991	204,264	114,134	38,814	2,779	1,652	4,374	n.a.	n.a.	65	157	28,465	22	520	n.a.	n.a.	821	n.a.	65	1,126	10,663
1992	206,004	115,047	38,911	2,888	1,609	4,518	n.a.	n.a.	70	170	28,717	22	538	n.a.	n.a.	832	n.a.	71	1,244	10,720
1993	203,042	114,116	37,101	2,950	1,567	4,516	n.a.	n.a.	73	218	28,869	23	538	n.a.	n.a.	859	n.a.	69	1,157	10,357
1994	205,781	115,062	36,295	3,088	1,558	4,666	n.a.	n.a.	81	216	29,274	24	534	n.a.	n.a.	823	n.a.	65	1,219	12,209
1995	206,710	116,467	35,944	3,191	1,580	4,818	n.a.	n.a.	81	216	28,655	24	578	n.a.	n.a.	789	n.a.	62	1,213	12,507
1996	212,032	118,784	37,569	3,267	1,679	5,006	n.a.	n.a.	91	232	28,699	24	578	n.a.	n.a.	786	n.a.	58	968	13,589
1997	217,916	120,782	39,021	3,315	1,755	5,149	n.a.	n.a.	102	256	29,045	26	639	n.a.	n.a.	801	n.a.	56	1,618	14,518
1998	222,481	123,050	39,881	3,398	1,861	5,241	n.a.	n.a.	110	261	29,106	25	618	n.a.	n.a.	822	n.a.	53	1,515	15,583
1999	224,435	125,390	39,332	3,403	1,975	5,398	n.a.	n.a.	116	292	28,974	26	693	n.a.	n.a.	822	n.a.	52	1,363	15,698
2000	226,564	127,657	39,517	3,529	2,067	5,470	n.a.	n.a.	124	309	28,841	25	699	n.a.	n.a.	853	n.a.	49	658	15,834
2001	229,933	130,094	39,023	3,919	2,165	5,561	n.a.	n.a.	122	304	28,936	26	724	n.a.	n.a.	815	28	47	1,111	17,136
2002	227,397	130,978	32,996	3,658	2,272	5,728	616	14	114	283	29,514	27	744	n.a.	n.a.	836	26	45	1,222	18,864
2003	224,071	130,837	28,614	3,705	2,405	5,913	611	16	87	285	30,091	30	818	n.a.	n.a.	845	22	44	1,690	19,047
2004	224,478	131,298	27,669	3,722	2,546	6,013	546	20	74	282	30,464	31	807	n.a.	n.a.	835	23	42	1,049	19,400
2005	226,298	133,023	29,099	3,699	2,720	6,159	551	22	55	265	31,058	31	819	n.a.	n.a.	839	26	41	944	16,993
2006	230,896	135,197	30,182	3,751	2,935	6,356	530	25	60	264	30,804	32	835	n.a.	n.a.	896	25	40	1,084	18,253
2007*	238,471	138,471	30,897	3,730	3,147	6,620	517	30	47	255	30,717	32	877	n.a.	n.a.	895	24	40	1,089	20,222
2008**	253,545	154,709	29,218	3,111	3,349	6,865	476	34	48	267	30,503	34	1,135	n.a.	n.a.	935	24	43	1,007	20,809
2009	239,174	143,526	26,031	3,096	3,424	6,783	410	33	42	239	30,158	35	1,120	n.a.	n.a.	784	23	38	1,035	21,888
2010	236,267	141,459	23,380	3,051	3,435	6,706	385	34	23	226	29,731	37	1,426	n.a.	n.a.	817	20	36	1,299	23,807
2011	234,859	143,173	23,309	3,037	3,525	6,701	389	36	13	223	29,371	37	1,326	n.a.	n.a.	676	21	34	1,021	21,580
2012	239,206	145,601	23,430	3,048	3,550	6,671	391	36	28	260	29,692	39	1,411	n.a.	n.a.	1,027	21	33	903	22,509
2013	240,545	145,021	23,457	3,179	3,649	6,685	396	37	34	267	29,827	42	1,440	n.a.	n.a.	916	21	31	871	23,925
2014	242,603	147,520	23,608	3,216	3,767	6,675	434	38	36	288	30,206	43	1,508	n.a.	n.a.	983	20	30	902	23,379
Estimated:																				
2015	246,545	149,325	23,901	3,239	3,843	6,891	448	39	37	278	30,797	44	1,559	n.a.	n.a.	994	19	29	936	24,259
Projected:																				
2016	249,729	151,496	24,156	3,258	3,903	6,977	458	40	38	286	30,904	45	1,608	n.a.	n.a.	1,006	19	28	944	24,607
2017	253,318	154,099	24,407	3,275	3,954	7,033	465	41	40	293	31,010	46	1,657	n.a.	n.a.	1,018	19	27	952	24,988
2018	256,736	156,509	24,725	3,290	3,997	7,068	470	42	41	300	31,115	47	1,706	n.a.	n.a.	1,029	19	26	959	25,356
2019	259,752	158,626	24,994	3,303	4,035	7,087	474	43	42	307	31,217	48	1,756	n.a.	n.a.	1,041	18	26	967	25,701
2020	262,467	160,497	25,242	3,316	4,070	7,094	476	44	44	313	31,320	49	1,805	n.a.	n.a.	1,052	18	25	975	26,025
2021	265,224	162,395	25,522	3,329	4,104	7,093	478	46	45	320	31,422	50	1,855	n.a.	n.a.	1,064	18	24	982	26,352
2022	267,893	164,216	25,784	3,341	4,138	7,090	479	47	47	326	31,524	51	1,921	n.a.	n.a.	1,075	18	23	990	26,673

Detail may not add to totals/subtotals because of rounding.
 Figures include all returns filed from all filing media (paper, electronic and magnetic tape).
 Table excludes Non-Master File accounts.
 * Includes around 2 million marginal effects of TETR on the existing population, but excludes the approximately 800 thousand Form 1040EZ-T.
 ** The individual return volume includes around 15 million marginal impact of the 2008 Economic Stimulus Package.
 Column Definitions:
 (1) Sum of (2) through (21)
 (2) Forms 1040, 1040-A, 1040-EZ, 1040-NR, 1040-NR-EZ, 1040-PR, and 1040-SS; 1040-C in 1991 and prior years; 1040-PC in 1992 through 2000.
 (3) Number of Form 1040-ES vouchers.
 (4) Forms 1120, 1120-A, 1120-F, 1120-H, 1120-SF, 1120-PC, 1120-REIT, 1120-REIT in 1998 and subsequent years; Form 1120-SF replaced Form 1120-DF in 1994.
 (5) Forms 1120, 1120-A, 1120-F, 1120-H, 1120-SF, 1120-PC, 1120-REIT, 1120-REIT in 1998 and subsequent years; Form 1120-SF replaced Form 1120-DF in 1994.
 (6) Projections reflect provisions of the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010.
 (7) Forms 940, 940-PR, 941, 941-E, 941-P, 941-S, 943, 943-PR, CT-1 and CT-2; Form 990-EZ in 1990 through 2006; Form 945 in 1995 and subsequent years; Forms 942 and 942-PR in 1995 and prior; Form 944 from 2007.
 (8) Forms 990, 990-C, 990-PF, 990-T, 4720, and 5227; Form 990-EZ in 1990 and subsequent years; Excludes 990-C from 2006 when it changes to 1120-C; Includes Form 990-N from 2008 onwards.
 (9) Forms 8038, 8038-C, 8038-GC, 8038-T, and 8328; Form 8038-CP from 2009; Forms 8038-B, 8038-TC from 2010.
 (10) Forms 1120-POL, 8871 and 8872.
 (11) Forms 11-C, 720, 730, and 2280; Form 8849 from 2008.
 (12) Form 8752 was introduced in 1991.
 (13) Forms 5500 and 5500-EZ; Form 5500-SF from 2010; IRS and the Dept. of Labor share responsibility for processing employee plan returns.
 (14) Forms 1040-X, 1120-X, 2688, 4868 and 7004; Form 1041-A in 1992 and prior years. Form 5558, 8868 in 2002 and subsequent years.
 (15) Forms 1040-X, 1120-X, 2688, 4868 and 7004; Form 1041-A in 1992 and prior years. Form 5558, 8868 in 2002 and subsequent years.

Table 2. Total Number of Returns Filed by Type for United States

Type of Return	Actual 2014	Estimated 2015	Projected					2022	
			2016	2017	2018	2019	2020		2021
Grand Total	242,603,047	246,545,000	249,728,600	253,318,200	256,735,800	259,751,900	262,468,600	265,223,500	267,892,900
Paper Grand Total	84,750,105	82,393,900	80,513,300	77,579,200	76,020,000	74,515,700	73,251,500	72,058,600	70,852,900
Electronic Grand Total	157,852,942	164,151,200	174,250,200	179,156,500	183,731,900	188,951,000	191,972,100	195,834,300	198,834,300
Total Primary Returns	219,224,339	222,285,800	225,121,700	228,330,300	231,379,600	234,051,200	236,441,600	238,871,400	241,220,100
Individual Income Tax, Total	147,520,374	149,325,200	151,495,600	154,099,400	156,509,300	158,625,700	160,496,800	162,395,400	164,216,000
Forms 1040, 1040-A, and 1040-EZ, Total	146,660,109	148,477,500	150,647,600	153,244,000	155,644,900	157,761,500	159,612,600	161,501,200	163,311,700
Total Paper Individual Returns	21,946,655	20,297,200	19,032,500	18,102,600	17,231,000	16,319,800	15,466,700	14,793,800	14,194,900
Paper Form 1040	15,211,099	14,328,700	13,566,700	12,478,900	11,942,100	11,439,900	10,993,400	10,609,800	10,288,000
Paper Form 1040-E	3,504,664	3,220,800	2,895,200	2,685,200	2,520,600	2,281,100	2,055,000	1,944,900	1,838,000
Paper Form 1040-EZ	3,232,892	3,247,700	2,849,900	2,539,900	2,231,500	2,096,600	1,971,800	1,855,500	1,746,700
Total Electronic Individual Returns	124,711,454	128,180,300	131,614,400	135,141,400	138,413,900	141,431,700	144,145,900	146,707,400	149,117,200
On-Line Filing	47,292,305	50,517,800	53,333,600	56,067,200	58,619,200	61,089,700	63,379,300	65,388,300	67,217,200
Practitioner/Non-EZ/C	77,419,149	77,662,500	78,281,300	79,074,200	79,794,700	80,342,000	80,766,400	81,319,100	81,900,100
Forms 1040-NR/NE-Z/C	659,167	674,900	690,600	704,300	722,000	737,700	753,400	769,100	784,800
Forms 1040-PR and 1040-SS	201,098	172,900	149,100	149,100	142,500	136,500	130,800	125,100	119,500
Electronic Forms 1040-NR/NE-Z/C/PR/SS	45,730	39,200	34,800	31,900	29,900	28,600	27,700	27,100	26,700
Individual Estimated Tax, Form 1040-ES, Total	23,608,340	23,901,000	24,155,900	24,406,600	24,725,000	24,993,600	25,242,300	25,521,800	25,783,700
Paper Form 1040-ES	23,430,068	23,730,800	23,975,900	24,215,800	24,523,900	24,782,100	25,020,500	25,289,700	25,541,400
Electronic (Credit Card) Form 1040-ES	178,272	170,200	180,500	190,800	201,100	211,400	221,700	232,000	242,300
Fiduciary, Form 1041, Total	3,215,902	3,238,800	3,257,900	3,274,600	3,289,600	3,303,300	3,316,200	3,328,600	3,340,700
Paper Form 1041	855,752	842,400	838,700	837,700	837,400	837,400	837,300	837,300	837,300
Electronic Form 1041	2,360,150	2,396,300	2,419,100	2,436,900	2,452,100	2,465,900	2,478,900	2,491,300	2,503,300
Fiduciary Estimated Tax, Form 1041-EZ	609,318	671,200	727,200	777,800	823,700	865,100	902,600	936,600	967,300
Partnership, Forms 1065/1065-B, Total	3,766,567	3,842,800	3,903,500	3,953,600	3,986,500	4,034,900	4,070,500	4,104,500	4,137,800
Paper Forms 1065/1065-B	946,282	879,300	821,900	772,800	730,600	694,500	663,600	637,100	614,400
Electronic Forms 1065/1065-B	2,820,285	2,963,400	3,081,500	3,180,800	3,255,900	3,340,400	3,406,900	3,467,400	3,523,400
Corporation Income Tax, Total	6,767,436	6,891,400	6,976,800	7,033,100	7,068,000	7,087,000	7,094,200	7,092,600	7,090,400
Total Paper Corporation Returns	2,126,599	1,948,700	1,806,500	1,692,300	1,600,200	1,525,700	1,465,000	1,415,500	1,374,800
Total Electronic Corporation Returns	4,640,837	4,942,700	5,170,300	5,340,800	5,467,800	5,561,300	5,629,200	5,677,200	5,715,600
Form 1120	1,827,649	1,791,400	1,755,200	1,718,900	1,682,700	1,646,500	1,610,200	1,574,000	1,537,800
Electronic Form 1120	1,169,607	1,231,300	1,273,300	1,300,700	1,316,500	1,323,400	1,317,300	1,307,000	1,302,000
Form 1120-F	42,514	44,200	46,400	48,600	50,800	53,100	55,300	57,500	59,700
Electronic Form 1120-F	16,387	19,500	22,600	25,500	28,200	30,800	33,200	35,500	37,700
Form 1120-FSC	87	100	100	100	0	0	0	0	0
Form 1120-H	246,378	250,400	254,300	257,900	261,300	264,500	267,500	270,400	273,100
Form 1120-RIC	16,320	16,700	17,100	17,500	17,900	18,300	18,700	19,100	19,500
Form 1120-S, Total	4,605,766	4,759,100	4,873,600	4,959,200	5,023,600	5,072,200	5,109,300	5,137,700	5,165,700
Electronic Form 1120-S	3,454,843	3,692,200	3,874,400	4,014,600	4,123,000	4,207,100	4,272,800	4,324,300	4,370,900
Form 1120-L/ND/PC/REIT/TF, Total	19,794	20,500	22,000	22,000	22,700	23,500	24,200	24,900	25,700
Form 1120-C	8,928	8,900	8,900	9,000	9,000	9,000	9,000	9,000	9,000
Small Corporation Election, Form 2553	434,216	447,900	457,700	464,800	469,900	473,500	476,100	478,000	479,400
"REMIC" Income Tax, Form 1066	38,199	39,200	40,300	41,300	42,400	43,400	44,500	45,500	46,600
Estate, Forms 706, 706-GS(D)/GS(T)/NA, Total	35,619	37,000	38,300	39,700	41,000	42,400	44,000	45,500	47,000
Gift, Form 709	267,600	277,500	285,700	293,100	300,000	306,600	313,200	319,800	326,400
Employment, Total	30,206,367	30,796,800	30,904,300	31,009,700	31,115,200	31,217,300	31,319,900	31,421,900	31,524,300
Total Paper Employment Returns	20,397,217	19,908,500	19,525,400	19,139,500	18,753,200	18,363,500	17,975,400	17,587,400	17,202,100
Total Electronic Employment Returns	9,809,150	10,888,300	11,378,900	11,870,300	12,362,100	12,853,800	13,344,800	13,834,500	14,322,200
Forms 940, 940-EZ and 940-PR, Total	5,778,612	5,793,400	5,823,500	5,847,500	5,868,100	5,886,800	5,904,400	5,921,500	5,938,200
Paper Forms 940, 940-EZ and 940-PR	3,958,637	3,777,700	3,698,100	3,609,700	3,520,700	3,430,600	3,340,600	3,250,000	3,160,600
Form 940 E-File/On-Line/XML	1,820,075	2,015,700	2,127,400	2,237,800	2,347,400	2,456,200	2,564,200	2,671,400	2,777,600
Forms 941, 941-PR/SS, Total	24,012,372	24,611,500	24,710,700	24,809,900	24,909,100	25,008,600	25,107,400	25,206,600	25,305,800
Paper Forms 941, 941-PR/SS/E	16,032,172	15,756,200	15,471,400	15,196,500	14,914,300	14,631,300	14,348,200	14,065,600	13,783,900
Form 941 E-File/On-Line/XML	7,980,200	8,855,400	9,233,400	9,613,400	9,994,800	10,377,000	10,759,200	11,141,100	11,521,900
Forms 943, 943-PR and 943-SS, Total	201,954	196,600	191,500	186,400	181,500	176,700	172,100	167,600	163,200
Paper Forms 943, 943-PR and 943-SS	201,779	194,700	188,900	183,400	178,000	172,700	167,700	162,800	158,000
Electronic Forms 943, 943-PR and 943-SS	175	1,900	3,100	3,100	3,600	4,000	4,400	4,800	5,200
Forms 944, 944-PR and 944-SS, Total	135,222	120,500	107,200	97,600	83,200	76,300	70,300	64,600	62,600
Paper Forms 944, 944-PR and 944-SS	126,554	106,500	93,100	83,400	76,900	71,300	66,600	62,000	57,500
Electronic Form 944	8,668	13,900	14,100	14,200	14,300	14,400	14,700	15,100	15,100
Form 945, Total	76,429	73,000	69,700	66,500	63,500	60,600	57,900	55,200	52,700
Paper Form 945	76,397	71,600	68,100	64,700	61,600	58,500	55,700	52,900	50,300
Electronic Form 945	32	1,400	1,600	1,800	1,900	2,100	2,200	2,300	2,400
Form CT-1	1,778	1,800	1,800	1,800	1,800	1,800	1,700	1,700	1,700

Notes:
 Table does not contain Non-Master File counts.
 See Table Notes page for definitions of "Type of Return."
 Detail may not add to subtotal/total due to rounding.
 Table continues on the next page.

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

Type of Return	Actual 2014	Estimated 2015	Projected					2022	
			2016	2017	2018	2019	2020		2021
Withholding Tax for Foreign Persons, Form 1042	43,256	44,200	45,100	46,000	46,900	47,800	48,700	49,600	50,500
Exempt Organizations, Total	1,507,508	1,559,000	1,608,000	1,657,100	1,706,300	1,755,700	1,805,300	1,855,000	1,920,600
Total Paper Exempt Organizations Returns	637,682	616,200	598,600	586,400	578,700	574,700	573,600	572,800	572,300
Total Electronic Exempt Organizations Returns	869,826	942,800	1,009,400	1,070,700	1,127,600	1,181,000	1,231,700	1,282,200	1,348,300
Form 990, Total	318,298	323,700	324,400	324,400	324,700	325,300	325,300	325,700	326,000
Electronic Form 990	193,687	214,500	231,400	244,600	254,800	262,600	268,400	274,300	280,100
Form 990-EZ, Total	266,167	278,100	287,600	297,000	306,400	315,800	325,200	334,000	344,000
Electronic Form 990-EZ	102,954	114,300	124,100	132,800	140,500	147,500	153,900	160,400	166,900
Form 990-N*	528,117	564,200	600,300	636,400	672,400	708,500	744,600	780,700	832,600
Form 990-PF, Total	108,445	103,500	103,500	103,500	103,500	103,500	103,500	103,500	103,500
Electronic Form 990-PF	45,068	49,700	53,700	57,000	59,900	62,400	64,700	66,800	68,800
Form 990-T	173,128	180,700	186,200	191,600	197,000	202,300	207,600	212,900	218,300
Form 4720	2,218	2,300	2,300	2,300	2,300	2,400	2,400	2,400	2,500
Form 5227	109,135	106,500	104,100	101,900	100,000	98,200	96,600	95,100	93,800
Government Entities/Bonds, Total	46,191	43,500	41,800	40,700	39,900	39,400	39,000	38,600	38,400
Form 8038	2,657	2,500	2,300	2,100	1,800	1,600	1,400	1,200	1,000
Form 8038-B	11	0	0	0	0	0	0	0	0
Form 8038-CP	9,825	9,800	9,800	9,800	9,800	9,800	9,800	9,800	9,800
Form 8038-G	23,959	22,300	21,300	20,700	20,400	20,200	20,000	19,900	19,900
Form 8038-GC	8,970	8,300	7,800	7,600	7,400	7,300	7,300	7,200	7,200
Form 8038-T	420	300	300	300	300	300	300	300	300
Form 8038-TC	173	100	100	100	100	100	100	100	100
Form 8328	176	200	200	200	200	200	200	200	200
Political Organizations, Total	10,853	8,900	10,500	8,600	10,300	8,400	10,100	8,200	9,800
Form 1120-POL, Total	4,689	4,600	4,500	4,300	4,200	4,100	4,000	3,900	3,700
Electronic Form 1120-POL	57	100	100	100	100	100	100	100	100
Form 8871**	2,632	2,200	2,600	2,200	2,600	2,200	2,600	2,200	2,600
Form 8872	3,532	2,100	3,500	2,100	3,500	2,100	3,500	2,100	3,500
Electronic Form 8872	2,784	1,500	2,700	1,500	2,700	1,500	2,700	1,500	2,700
Excise, Total	982,630	994,400	1,006,000	1,017,600	1,029,100	1,040,600	1,052,100	1,063,600	1,075,200
Form 11-C	4,439	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300
Form 720	204,628	205,200	205,400	205,400	205,400	205,400	205,400	205,400	205,400
Electronic Form 720	758	900	1,000	1,100	1,200	1,300	1,400	1,500	1,600
Form 730	26,492	25,700	25,000	24,300	23,600	22,800	22,100	21,400	20,700
Form 2290	737,826	750,200	762,600	775,000	787,300	799,700	812,100	824,500	836,900
Electronic Form 2290	259,961	287,400	319,100	344,700	361,800	373,700	382,000	387,700	392,400
Form 8849	9,245	8,900	8,800	8,800	8,800	8,800	8,800	8,800	8,900
Electronic Form 8849	2,062	2,300	2,600	2,900	3,100	3,400	3,600	3,900	4,200
Excise Taxes re Employee Plans, Form 5330	19,622	19,300	19,100	18,800	18,600	18,300	18,100	17,800	17,600
Form 5500-EZ, One-Participant Retirement Plans	114,181	118,500	119,500	120,400	121,400	122,400	123,400	124,300	125,300
Payment or Refund Under Sec. 7519, Form 8752	30,160	29,200	28,300	27,400	26,500	25,600	24,800	24,000	23,300
Supplemental Documents, Total	23,378,708	24,259,300	24,607,000	24,987,900	25,366,200	25,700,800	26,025,000	26,352,100	26,672,800
Form 1040-X	3,689,649	3,623,600	3,560,100	3,499,100	3,440,200	3,383,500	3,328,600	3,275,500	3,224,200
Form 4868, Total	12,400,346	12,990,000	13,239,600	13,509,200	13,760,100	13,983,900	14,185,000	14,386,900	14,580,800
Paper Form 4868	4,749,708	4,645,500	4,525,500	4,425,500	4,089,500	3,725,700	3,339,500	2,954,200	2,560,700
Electronic Form 4868	7,650,638	8,344,500	8,714,100	9,083,600	9,670,900	10,256,200	10,845,500	11,432,800	12,020,100
Credit Card	102,030	113,800	116,800	119,400	121,800	124,100	126,100	128,000	130,000
E-File	7,548,608	8,230,700	8,597,300	8,964,200	9,349,100	9,719,400	10,104,800	10,490,800	10,890,100
Form 1120-X	8,552	9,700	10,500	11,000	11,500	11,800	12,000	12,200	12,300
Form 5556	448,711	457,700	466,700	475,600	484,600	493,600	502,600	511,600	520,600
Form 7004, Total	6,235,999	6,542,900	6,679,300	6,826,800	6,978,300	7,131,200	7,284,600	7,438,000	7,592,000
Electronic Form 7004	4,202,222	4,656,100	4,913,900	5,144,000	5,350,300	5,537,300	5,709,200	5,869,500	6,021,000
Form 8868, Total	595,451	635,400	650,700	666,000	681,300	696,700	712,000	727,300	742,600
Electronic Form 8868	296,124	332,900	369,700	406,500	443,300	480,100	516,900	553,700	590,500

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.

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

Type of Return	Actual 2014	Estimated 2015	2016	2017	2018	Projected 2019	2020	2021	2022
Grand Total	31,224,258	32,197,000	33,079,500	33,955,700	34,800,600	35,592,800	36,313,500	36,977,300	37,598,700
Total Primary Returns	29,477,737	30,263,500	31,059,000	31,849,800	32,554,000	33,208,400	33,790,300	34,317,600	34,801,600
Individual, Total	29,477,737	30,263,500	31,059,000	31,849,800	32,554,000	33,208,400	33,790,300	34,317,600	34,801,600
Forms 1040, 1040-A, and 1040-EZ	29,477,737	30,263,500	31,059,000	31,849,800	32,554,000	33,208,400	33,790,300	34,317,600	34,801,600
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	29,477,737	30,263,500	31,059,000	31,849,800	32,554,000	33,208,400	33,790,300	34,317,600	34,801,600
On Line Filing	10,448,664	11,163,500	11,757,400	12,313,400	12,806,500	13,320,000	13,791,400	14,182,100	14,498,000
Practitioner Electronic Filing	19,029,073	19,100,000	19,301,600	19,536,400	19,747,500	19,888,400	19,998,900	20,135,500	20,303,600
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-NR/NR-EZ/C/PR/SS	0	0	0	0	0	0	0	0	0
Individual Estimated Tax, Form 1040-ES, Total	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
Fiduciary, Form 1041, Total	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
Fiduciary Estimated Tax, Form 1041-ES	0	0	0	0	0	0	0	0	0
Partnership, Forms 1065/1065-B, Total	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
Corporation, Total	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
Form 1120	0	0	0	0	0	0	0	0	0
Electronic Form 1120	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
Small Corporation Election, Form 2553	0	0	0	0	0	0	0	0	0
"REMIC" Income Tax, Form 1066	0	0	0	0	0	0	0	0	0
Estate, Forms 706, 706 GS(D)/GS(T)/NA, Total	0	0	0	0	0	0	0	0	0
Gift, Form 709	0	0	0	0	0	0	0	0	0
Employment, Total	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, Total	0	0	0	0	0	0	0	0	0
Paper Forms 943, 943-PR/SS	0	0	0	0	0	0	0	0	0
Electronic Forms 943, 943-PR/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, Total	0	0	0	0	0	0	0	0	0
Paper Form 945	0	0	0	0	0	0	0	0	0
Electronic Form 945	0	0	0	0	0	0	0	0	0
Form CT-1	0	0	0	0	0	0	0	0	0
Withholding Tax for Foreign Persons, Form 1042	0	0	0	0	0	0	0	0	0
Exempt Organizations, Total	0	0	0	0	0	0	0	0	0
Government Entities/Bonds, Total	0	0	0	0	0	0	0	0	0
Political Organizations, Total	0	0	0	0	0	0	0	0	0
Excise, Total	0	0	0	0	0	0	0	0	0
Excise Taxes re Employee Plans, Form 5330	0	0	0	0	0	0	0	0	0
Payment or Refund Under Sec.7519, Form 8752	0	0	0	0	0	0	0	0	0
Supplemental Documents, Total	1,746,521	1,933,500	2,020,500	2,105,900	2,246,600	2,384,400	2,523,200	2,659,700	2,797,100
Form 1040-X	0	0	0	0	0	0	0	0	0
Form 4868, Total	1,746,521	1,933,500	2,020,500	2,105,900	2,246,600	2,384,400	2,523,200	2,659,700	2,797,100
Paper Form 4868	0	0	0	0	0	0	0	0	0
Electronic Form 4868	1,746,521	1,933,500	2,020,500	2,105,900	2,246,600	2,384,400	2,523,200	2,659,700	2,797,100
Credit Card	0	0	0	0	0	0	0	0	0
E-File	1,746,521	1,933,500	2,020,500	2,105,900	2,246,600	2,384,400	2,523,200	2,659,700	2,797,100
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:
 Table does not contain Non-Master File counts.
 See also "Table Notes" page.
 Detail may not add to total due to rounding.

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

Type of Return	Actual 2014	Estimated 2015	2016	2017	2018	Projected 2019	2020	2021	2022
Grand Total	36,694,292	37,024,400	37,882,800	38,470,400	38,955,300	39,418,300	39,792,400	40,189,100	40,599,300
Total Primary Returns	33,539,802	33,806,600	34,544,800	35,111,500	35,585,600	36,040,500	36,408,800	36,802,400	37,211,300
Individual, Total	28,560,311	28,831,800	29,244,400	29,792,400	30,236,300	30,664,200	31,002,900	31,380,500	31,777,000
Forms 1040, 1040-A, and 1040-EZ	27,700,046	27,984,100	28,396,000	28,937,000	29,371,900	29,790,000	30,118,700	30,486,300	30,872,700
Total Paper Individual Returns	4,664,655	4,269,000	4,040,000	3,928,700	3,728,400	3,560,400	3,354,300	3,228,900	3,141,600
Paper Form 1040	3,362,486	3,097,800	3,009,700	2,949,800	2,818,200	2,718,600	2,590,200	2,506,100	2,453,800
Paper Form 1040-A	746,999	685,400	587,300	554,300	511,300	463,300	410,400	387,400	367,300
Paper Form 1040-EZ	555,170	485,800	443,000	424,600	398,900	378,500	353,700	335,400	320,500
Total Electronic Individual Returns	23,035,391	23,715,100	24,356,000	25,008,300	25,643,500	26,229,600	26,764,400	27,257,400	27,731,100
On Line Filing	9,294,300	9,928,700	10,475,500	10,999,600	11,518,100	12,001,200	12,444,800	12,821,200	13,190,100
Practitioner Electronic Filing	13,741,091	13,786,400	13,880,500	14,008,700	14,125,400	14,228,400	14,319,600	14,436,200	14,541,000
Forms 1040-NR/NR-EZ/C	659,167	674,900	690,600	706,300	722,000	737,700	753,400	769,100	784,800
Forms 1040-PR and 1040-SS	201,098	172,900	157,800	149,100	142,500	136,500	130,800	125,100	119,500
Electronic Forms 1040-NR/NR-EZ/C/PR/SS	45,730	39,200	34,800	31,900	29,900	28,600	27,700	27,100	26,700
Individual Estimated Tax, Form 1040-ES, Total	4,979,491	4,974,800	5,300,300	5,319,200	5,349,200	5,376,300	5,405,900	5,421,900	5,434,400
Paper Form 1040-ES	4,979,491	4,974,800	5,300,300	5,319,200	5,349,200	5,376,300	5,405,900	5,421,900	5,434,400
Electronic (Credit Card) Form 1040-ES	0	0	0	0	0	0	0	0	0
Fiduciary, Form 1041, Total	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
Fiduciary Estimated Tax, Form 1041-ES	0	0	0	0	0	0	0	0	0
Partnership, Forms 1065/1065-B, Total	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
Corporation, Total	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
Form 1120	0	0	0	0	0	0	0	0	0
Electronic Form 1120	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
Small Corporation Election, Form 2553	0	0	0	0	0	0	0	0	0
"REMIC" Income Tax, Form 1066	0	0	0	0	0	0	0	0	0
Estate, Forms 706, 706 GS(D)/GS(T)/NA, Total	0	0	0	0	0	0	0	0	0
Gift, Form 709	0	0	0	0	0	0	0	0	0
Employment, Total	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, Total	0	0	0	0	0	0	0	0	0
Paper Forms 943, 943-PR/SS	0	0	0	0	0	0	0	0	0
Electronic Forms 943, 943-PR/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, Total	0	0	0	0	0	0	0	0	0
Paper Form 945	0	0	0	0	0	0	0	0	0
Electronic Form 945	0	0	0	0	0	0	0	0	0
Form CT-1	0	0	0	0	0	0	0	0	0
Withholding Tax for Foreign Persons, Form 1042	0	0	0	0	0	0	0	0	0
Exempt Organizations, Total	0	0	0	0	0	0	0	0	0
Government Entities/Bonds, Total	0	0	0	0	0	0	0	0	0
Political Organizations, Total	0	0	0	0	0	0	0	0	0
Excise, Total	0	0	0	0	0	0	0	0	0
Excise Taxes re Employee Plans, Form 5330	0	0	0	0	0	0	0	0	0
Payment or Refund Under Sec.7519, Form 8752	0	0	0	0	0	0	0	0	0
Supplemental Documents, Total	3,154,490	3,217,800	3,338,000	3,358,900	3,369,800	3,377,800	3,383,600	3,386,700	3,388,000
Form 1040-X	784,145	759,600	787,100	768,600	750,400	734,000	719,200	702,200	686,000
Form 4868, Total	2,370,344	2,458,200	2,550,900	2,590,300	2,619,400	2,643,800	2,664,500	2,684,500	2,702,000
Paper Form 4868	1,009,435	973,800	1,000,500	972,100	891,900	808,300	721,500	633,300	544,800
Electronic Form 4868	1,360,910	1,484,300	1,550,500	1,618,200	1,727,400	1,835,500	1,942,900	2,051,200	2,157,100
Credit Card	0	0	0	0	0	0	0	0	0
E-File	1,360,910	1,484,300	1,550,500	1,618,200	1,727,400	1,835,500	1,942,900	2,051,200	2,157,100
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:
Table does not contain Non-Master File counts.
See also "Table Notes" page.
Detail may not add to total due to rounding.

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

Type of Return	Actual 2014	Estimated 2015	2016	2017	2018	Projected 2019	2020	2021	2022
Grand Total	25,082,771	25,822,300	26,037,400	26,286,800	26,557,500	26,842,600	27,139,900	27,445,700	27,757,800
Total Primary Returns	24,129,874	24,938,200	25,210,000	25,498,200	25,794,500	26,095,600	26,401,500	26,710,400	27,021,500
Individual, Total	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
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	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-NR/NR-EZ/C/PR/SS	0	0	0	0	0	0	0	0	0
Individual Estimated Tax, Form 1040-ES, Total	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
Fiduciary, Form 1041, Total	503,064	505,400	505,800	506,600	506,600	506,400	505,700	504,900	503,900
Paper Form 1041	503,064	505,400	505,800	506,600	506,600	506,400	505,700	504,900	503,900
Electronic Form 1041	0	0	0	0	0	0	0	0	0
Fiduciary Estimated Tax, Form 1041-ES	609,318	671,200	727,200	777,800	823,700	865,100	902,600	936,600	967,300
Partnership, Forms 1065/1065-B, Total	427,570	397,500	371,700	349,500	330,400	313,900	299,600	287,200	276,400
Paper Forms 1065/1065-B	427,570	397,500	371,700	349,500	330,400	313,900	299,600	287,200	276,400
Electronic Forms 1065/1065-B	0	0	0	0	0	0	0	0	0
Corporation, Total	1,090,230	990,900	913,400	852,300	803,800	765,200	734,200	709,300	689,300
Total Paper Corporation Returns	1,090,230	990,900	913,400	852,300	803,800	765,200	734,200	709,300	689,300
Total Electronic Corporation Returns	0	0	0	0	0	0	0	0	0
Form 1120	318,957	270,500	232,500	202,300	178,100	158,400	142,400	129,300	118,400
Electronic Form 1120	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	110,205	112,000	113,700	115,300	116,900	118,300	119,700	120,900	122,100
Form 1120-RIC	2,840	2,900	3,000	3,000	3,100	3,200	3,200	3,300	3,400
Form 1120-S, Total	656,488	603,700	562,300	529,600	503,800	483,200	466,800	453,600	443,100
Electronic 1120-S	0	0	0	0	0	0	0	0	0
Forms 1120-L/ND/PC/REIT/SF, Total	1,740	1,800	1,900	1,900	2,000	2,100	2,100	2,200	2,300
Form 1120-C	0	0	0	0	0	0	0	0	0
Small Corporation Election, Form 2553	196,281	179,800	183,700	186,600	188,600	190,100	191,100	191,900	192,400
"REMIC" Income Tax, Form 1066	0	0	0	0	0	0	0	0	0
Estate, Forms 706, 706 GS(D)/GS(T)/NA, Total	35,619	37,000	38,300	39,700	41,000	42,500	44,000	45,500	47,000
Gift, Form 709	267,600	277,500	285,700	293,100	300,000	306,600	313,200	319,800	326,400
Employment, Total	19,997,836	20,865,400	21,159,700	21,457,300	21,754,000	22,048,400	22,342,600	22,635,800	22,928,400
Total Paper Employment Returns	10,188,686	9,977,100	9,780,800	9,587,000	9,391,900	9,194,600	8,997,700	8,801,300	8,606,300
Total Electronic Employment Returns	9,809,150	10,888,300	11,378,900	11,870,300	12,362,100	12,853,800	13,344,800	13,834,500	14,322,200
Forms 940, 940-EZ and 940-PR, Total	3,860,163	3,953,200	4,016,800	4,075,600	4,132,100	4,187,300	4,241,700	4,295,400	4,348,600
Paper Forms 940, 940-EZ and 940-PR	2,040,088	1,937,600	1,889,500	1,837,800	1,784,700	1,731,100	1,677,500	1,624,000	1,571,000
Form 940 E-File/On-Line/XML	1,820,075	2,015,700	2,127,400	2,237,800	2,347,400	2,456,200	2,564,200	2,671,400	2,777,600
Forms 941, 941-PR/SS/E, Total	15,971,466	16,756,300	16,996,700	17,243,200	17,489,500	17,735,500	17,981,300	18,226,900	18,472,100
Paper Forms 941, 941-PR/SS	7,991,266	7,901,000	7,763,300	7,629,800	7,494,600	7,358,500	7,222,100	7,085,900	6,950,300
Form 941 E-File/On-Line/XML	7,980,200	8,855,400	9,233,400	9,613,400	9,994,800	10,377,000	10,759,200	11,141,100	11,521,900
Forms 943, 943-PR, and 943-SS, Total	60,485	58,900	57,300	55,800	54,400	52,900	51,500	50,200	48,900
Paper Forms 943, 943-PR/SS	60,310	57,000	54,800	52,800	50,800	48,900	47,100	45,400	43,700
Electronic Forms 943, 943-PR/SS	175	1,900	2,500	3,100	3,600	4,000	4,400	4,800	5,200
Forms 944, 944-PR and 944-SS, Total	64,592	57,500	51,200	46,600	43,600	39,700	36,500	33,100	29,900
Paper Forms 944, 944-PR and 944-SS	55,924	43,600	37,100	32,400	29,200	25,200	21,700	18,200	14,800
Electronic Form 944	8,668	13,900	14,100	14,200	14,400	14,600	14,700	14,900	15,100
Form 945, Total	39,352	37,600	35,900	34,200	32,700	31,200	29,800	28,400	27,200
Paper Form 945	39,320	36,200	34,300	32,500	30,800	29,100	27,600	26,100	24,800
Electronic Form 945	32	1,400	1,600	1,800	1,900	2,100	2,200	2,300	2,400
Form CT-1	1,778	1,800	1,800	1,800	1,800	1,800	1,700	1,700	1,700
Withholding Tax for Foreign Persons, Form 1042	0	0	0	0	0	0	0	0	0
Exempt Organizations, Total	0	0	0	0	0	0	0	0	0
Government Entities/Bonds, Total	0	0	0	0	0	0	0	0	0
Political Organizations, Total	0	0	0	0	0	0	0	0	0
Excise, Total	982,630	994,400	1,006,000	1,017,600	1,029,100	1,040,600	1,052,100	1,063,600	1,075,200
Excise Taxes re Employee Plans, Form 5330	0	0	0	0	0	0	0	0	0
Payment or Refund Under Sec.7519, Form 8752	19,726	19,100	18,500	17,900	17,300	16,800	16,200	15,700	15,200
Supplemental Documents, Total	952,897	884,100	827,300	788,600	763,000	747,000	738,400	735,300	736,300
Form 1040-X	0	0	0	0	0	0	0	0	0
Form 4868, Total	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	386	400	500	500	500	500	500	600	600
Form 5558	0	0	0	0	0	0	0	0	0
Form 7004	952,511	883,700	826,900	788,100	762,500	746,500	737,800	734,700	735,800
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:
 Table does not contain Non-Master File counts.
 See also "Table Notes" page.
 Detail may not add to total due to rounding.

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

Type of Return	Actual 2014	Estimated 2015	2016	2017	2018	Projected 2019	2020	2021	2022
Grand Total	49,478,373	49,656,700	50,355,500	50,894,000	51,416,600	51,795,500	52,128,600	52,503,100	52,863,100
Total Primary Returns	44,384,097	44,569,200	45,177,600	45,683,600	46,242,400	46,675,700	47,076,800	47,518,300	47,950,000
Individual, Total	34,462,357	34,647,200	34,905,600	35,250,400	35,623,800	35,903,400	36,174,200	36,469,700	36,770,600
Forms 1040, 1040-A, and 1040-EZ	34,462,357	34,647,200	34,905,600	35,250,400	35,623,800	35,903,400	36,174,200	36,469,700	36,770,600
Total Paper Individual Returns	9,294,412	8,684,000	8,217,400	7,800,600	7,453,700	7,066,800	6,717,800	6,431,100	6,170,000
Paper Form 1040	6,250,914	6,001,800	5,676,500	5,438,300	5,221,000	5,003,000	4,805,400	4,622,900	4,464,800
Paper Form 1040-A	1,532,423	1,406,400	1,298,000	1,193,500	1,126,900	1,019,300	923,000	874,300	825,400
Paper Form 1040-EZ	1,511,075	1,275,800	1,242,900	1,168,800	1,105,800	1,044,500	989,400	933,900	879,800
Total Electronic Individual Returns	25,167,945	25,963,200	26,688,200	27,449,800	28,170,100	28,836,600	29,456,400	30,038,600	30,600,600
On Line Filing	9,016,609	9,712,900	10,280,200	10,863,600	11,412,100	11,945,900	12,458,800	12,921,700	13,369,300
Practitioner Electronic Filing	16,151,336	16,250,300	16,408,000	16,586,200	16,758,000	16,890,700	16,997,600	17,116,900	17,231,300
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-NR/NR-EZ/C/PR/SS	0	0	0	0	0	0	0	0	0
Individual Estimated Tax, Form 1040-ES, Total	9,921,740	9,922,000	10,272,000	10,433,200	10,618,600	10,772,300	10,902,600	11,048,600	11,179,400
Paper Form 1040-ES	9,921,740	9,922,000	10,272,000	10,433,200	10,618,600	10,772,300	10,902,600	11,048,600	11,179,400
Electronic (Credit Card) Form 1040-ES	0	0	0	0	0	0	0	0	0
Fiduciary, Form 1041, Total	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
Fiduciary Estimated Tax, Form 1041-ES	0	0	0	0	0	0	0	0	0
Partnership, Forms 1065/1065-B, Total	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
Corporation, Total	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
Form 1120	0	0	0	0	0	0	0	0	0
Electronic Form 1120	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
Small Corporation Election, Form 2553	0	0	0	0	0	0	0	0	0
"REMIC" Income Tax, Form 1066	0	0	0	0	0	0	0	0	0
Estate, Forms 706, 706 GS(D)/GS(T)/NA, Total	0	0	0	0	0	0	0	0	0
Gift, Form 709	0	0	0	0	0	0	0	0	0
Employment, Total	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, Total	0	0	0	0	0	0	0	0	0
Paper Forms 943, 943-PR/SS	0	0	0	0	0	0	0	0	0
Electronic Forms 943, 943-PR/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, Total	0	0	0	0	0	0	0	0	0
Paper Form 945	0	0	0	0	0	0	0	0	0
Electronic Form 945	0	0	0	0	0	0	0	0	0
Form CT-1	0	0	0	0	0	0	0	0	0
Withholding Tax for Foreign Persons, Form 1042	0	0	0	0	0	0	0	0	0
Exempt Organizations, Total	0	0	0	0	0	0	0	0	0
Government Entities/Bonds, Total	0	0	0	0	0	0	0	0	0
Political Organizations, Total	0	0	0	0	0	0	0	0	0
Excise, Total	0	0	0	0	0	0	0	0	0
Excise Taxes re Employee Plans, Form 5330	0	0	0	0	0	0	0	0	0
Payment or Refund Under Sec.7519, Form 8752	0	0	0	0	0	0	0	0	0
Supplemental Documents, Total	5,094,276	5,087,500	5,177,900	5,210,500	5,174,200	5,119,800	5,051,700	4,984,800	4,913,100
Form 1040-X	1,562,426	1,515,100	1,525,300	1,507,500	1,489,600	1,470,700	1,450,400	1,431,000	1,411,200
Form 4868, Total	3,531,851	3,572,500	3,652,600	3,702,900	3,684,600	3,649,100	3,601,300	3,553,800	3,501,900
Paper Form 4868	2,011,320	1,942,300	1,938,900	1,906,700	1,770,600	1,619,500	1,455,200	1,290,600	1,120,800
Electronic Form 4868	1,520,531	1,630,200	1,713,700	1,796,200	1,914,000	2,029,600	2,146,100	2,263,200	2,381,100
Credit Card	0	0	0	0	0	0	0	0	0
E-File	1,520,531	1,630,200	1,713,700	1,796,200	1,914,000	2,029,600	2,146,100	2,263,200	2,381,100
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:
 Table does not contain Non-Master File counts.
 See also "Table Notes" page.
 Detail may not add to total due to rounding.

Table 7. Total Number of Returns Filed by Type for Kansas City IRS Campus

Type of Return	Actual 2014	Estimated 2015	2016	2017	2018	Projected 2019	2020	2021	2022
Grand Total	46,872,525	47,287,700	46,674,000	46,960,800	47,279,000	47,490,500	47,712,400	47,967,000	48,206,200
Total Primary Returns	42,177,776	42,435,800	42,000,100	42,284,900	42,632,400	42,877,700	43,138,700	43,426,400	43,700,200
Individual, Total	33,648,939	33,601,800	33,597,100	33,821,500	34,076,400	34,244,200	34,426,700	34,607,100	34,772,500
Forms 1040, 1040-A, and 1040-EZ	33,648,939	33,601,800	33,597,100	33,821,500	34,076,400	34,244,200	34,426,700	34,607,100	34,772,500
Total Paper Individual Returns	7,989,588	7,344,000	6,775,100	6,373,300	6,048,700	5,692,600	5,394,600	5,134,000	4,883,000
Paper Form 1040	5,597,699	5,229,000	4,900,500	4,649,900	4,439,600	4,220,500	4,044,200	3,864,500	3,691,300
Paper Form 1040-A	1,225,242	1,128,900	1,014,600	937,400	882,400	798,500	721,600	683,300	645,300
Paper Form 1040-EZ	1,166,647	986,100	860,000	786,000	726,700	673,600	628,800	586,200	546,400
Total Electronic Individual Returns	25,659,351	26,257,800	26,822,000	27,448,200	28,027,700	28,551,600	29,032,100	29,473,100	29,889,500
On Line Filing	10,010,807	10,617,200	11,136,300	11,657,300	12,139,400	12,589,500	13,008,800	13,366,100	13,689,100
Practitioner Electronic Filing	15,648,544	15,640,600	15,685,700	15,790,900	15,888,300	15,962,100	16,023,300	16,107,000	16,200,400
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-NR/NR-EZ/C/PR/SS	0	0	0	0	0	0	0	0	0
Individual Estimated Tax, Form 1040-ES, Total	8,528,837	8,834,000	8,403,000	8,463,400	8,556,000	8,633,500	8,712,000	8,819,300	8,927,700
Paper Form 1040-ES	8,528,837	8,834,000	8,403,000	8,463,400	8,556,000	8,633,500	8,712,000	8,819,300	8,927,700
Electronic (Credit Card) Form 1040-ES	0	0	0	0	0	0	0	0	0
Fiduciary, Form 1041, Total	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
Fiduciary Estimated Tax, Form 1041-ES	0	0	0	0	0	0	0	0	0
Partnership, Forms 1065/1065-B, Total	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
Corporation, Total	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
Form 1120	0	0	0	0	0	0	0	0	0
Electronic Form 1120	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
Small Corporation Election, Form 2553	0	0	0	0	0	0	0	0	0
"REMIC" Income Tax, Form 1066	0	0	0	0	0	0	0	0	0
Estate, Forms 706, 706 GS(D)/GS(T)/NA, Total	0	0	0	0	0	0	0	0	0
Gift, Form 709	0	0	0	0	0	0	0	0	0
Employment, Total	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, Total	0	0	0	0	0	0	0	0	0
Paper Forms 943, 943-PR/SS	0	0	0	0	0	0	0	0	0
Electronic Forms 943, 943-PR/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, Total	0	0	0	0	0	0	0	0	0
Paper Form 945	0	0	0	0	0	0	0	0	0
Electronic Form 945	0	0	0	0	0	0	0	0	0
Form CT-1	0	0	0	0	0	0	0	0	0
Withholding Tax for Foreign Persons, Form 1042	0	0	0	0	0	0	0	0	0
Exempt Organizations, Total	0	0	0	0	0	0	0	0	0
Government Entities/Bonds, Total	0	0	0	0	0	0	0	0	0
Political Organizations, Total	0	0	0	0	0	0	0	0	0
Excise, Total	0	0	0	0	0	0	0	0	0
Excise Taxes re Employee Plans, Form 5330	0	0	0	0	0	0	0	0	0
Payment or Refund Under Sec.7519, Form 8752	0	0	0	0	0	0	0	0	0
Supplemental Documents, Total	4,694,748	4,851,900	4,673,900	4,675,900	4,646,600	4,612,800	4,573,700	4,540,700	4,506,100
Form 1040-X	1,343,078	1,348,900	1,247,800	1,222,900	1,200,200	1,178,700	1,159,000	1,142,300	1,127,000
Form 4868, Total	3,351,670	3,502,900	3,426,100	3,452,900	3,446,300	3,434,100	3,414,700	3,398,400	3,379,100
Paper Form 4868	1,728,953	1,729,300	1,586,100	1,546,700	1,426,600	1,297,900	1,162,800	1,030,200	895,100
Electronic Form 4868	1,622,717	1,773,600	1,840,000	1,906,200	2,019,700	2,136,200	2,252,000	2,368,200	2,484,000
Credit Card	0	0	0	0	0	0	0	0	0
E-File	1,622,717	1,773,600	1,840,000	1,906,200	2,019,700	2,136,200	2,252,000	2,368,200	2,484,000
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:
Table does not contain Non-Master File counts.
See also "Table Notes" page.
Detail may not add to total due to rounding.

Table 8. Total Number of Returns by Type for Ogden IRS Campus

Type of Return	Actual 2014	Estimated 2015	2016	2017	2018	Projected 2019	2020	2021	2022
Grand Total	30,467,667	31,048,500	31,417,700	31,706,900	31,945,200	32,135,900	32,298,700	32,433,900	32,577,400
Total Primary Returns	24,029,821	24,173,100	24,321,000	24,396,500	24,430,500	24,425,400	24,399,500	24,351,500	24,315,900
Individual, Total	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
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	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-NR/NR-EZ/C/PR/SS	0	0	0	0	0	0	0	0	0
Individual Estimated Tax, Form 1040-ES, Total	178,272	170,200	180,500	190,800	201,100	211,400	221,700	232,000	242,300
Paper Form 1040-ES	0	0	0	0	0	0	0	0	0
Electronic (Credit Card) Form 1040-ES	178,272	170,200	180,500	190,800	201,100	211,400	221,700	232,000	242,300
Fiduciary, Form 1041, Total	2,712,838	2,733,300	2,752,100	2,768,000	2,783,000	2,796,900	2,810,500	2,823,700	2,836,700
Paper Form 1041	352,688	337,000	333,000	331,100	330,800	331,000	331,600	332,400	333,400
Electronic Form 1041	2,360,150	2,396,300	2,419,100	2,436,900	2,452,100	2,465,900	2,478,900	2,491,300	2,503,300
Fiduciary Estimated Tax, Form 1041-ES	0	0	0	0	0	0	0	0	0
Partnership, Forms 1065/1065-B, Total	3,338,997	3,445,300	3,531,800	3,604,000	3,666,100	3,721,000	3,770,900	3,817,300	3,861,400
Paper Forms 1065/1065-B	518,712	481,900	450,200	423,300	400,200	380,600	364,000	349,900	338,000
Electronic Forms 1065/1065-B	2,820,285	2,963,400	3,081,500	3,180,800	3,265,900	3,340,400	3,406,900	3,467,400	3,523,400
Corporation, Total	5,677,206	5,900,500	6,063,400	6,180,900	6,264,200	6,321,800	6,360,000	6,383,300	6,401,200
Total Paper Corporation Returns	1,036,369	957,800	893,100	840,000	796,400	760,500	730,800	706,100	685,500
Total Electronic Corporation Returns	4,640,837	4,942,700	5,170,300	5,340,800	5,467,800	5,561,300	5,629,200	5,677,200	5,715,600
Form 1120	1,508,692	1,520,900	1,522,600	1,516,600	1,504,700	1,488,000	1,467,800	1,444,700	1,419,400
Electronic Form 1120	1,169,607	1,231,000	1,273,300	1,300,700	1,316,500	1,323,400	1,323,100	1,317,300	1,307,000
Form 1120-F	42,514	44,200	46,400	48,600	50,800	53,100	55,300	57,500	59,700
Electronic Form 1120-F	16,387	19,500	22,600	25,500	28,200	30,800	33,200	35,500	37,700
Form 1120-FSC	87	100	100	100	0	0	0	0	0
Form 1120-H	136,173	138,400	140,500	142,500	144,400	146,200	147,900	149,400	150,900
Form 1120-RIC	13,480	13,800	14,100	14,500	14,800	15,100	15,400	15,700	16,100
Form 1120-S, Total	3,949,278	4,155,500	4,311,300	4,429,500	4,519,800	4,589,000	4,642,500	4,684,100	4,722,700
Electronic 1120-S	3,454,843	3,692,200	3,874,400	4,014,600	4,123,000	4,207,100	4,272,800	4,324,300	4,370,900
Forms 1120-L/ND/PC/REIT/SF, Total	18,054	18,700	19,400	20,100	20,700	21,400	22,100	22,700	23,400
Form 1120-C	8,928	8,900	8,900	9,000	9,000	9,000	9,000	9,000	9,000
Small Corporation Election, Form 2553	237,914	268,100	274,000	278,200	281,200	283,400	285,000	286,100	287,000
"REMIC" Income Tax, Form 1066	38,199	39,200	40,300	41,300	42,400	43,400	44,500	45,500	46,600
Estate, Forms 706, 706 GS(D)/GS(T)/NA, Total	0	0	0	0	0	0	0	0	0
Gift, Form 709	0	0	0	0	0	0	0	0	0
Employment, Total	10,208,531	9,931,400	9,744,600	9,552,500	9,361,300	9,168,900	8,977,300	8,786,100	8,595,900
Total Paper Employment Returns	10,208,531	9,931,400	9,744,600	9,552,500	9,361,300	9,168,900	8,977,300	8,786,100	8,595,900
Total Electronic Employment Returns	0	0	0	0	0	0	0	0	0
Forms 940, 940-EZ and 940-PR, Total	1,918,449	1,840,200	1,806,600	1,771,900	1,736,000	1,699,500	1,662,700	1,626,100	1,589,600
Paper Forms 940, 940-EZ and 940-PR	1,918,449	1,840,200	1,806,600	1,771,900	1,736,000	1,699,500	1,662,700	1,626,100	1,589,600
Form 940 E-File/On-Line/XML	0	0	0	0	0	0	0	0	0
Forms 941, 941-PR/SS/E, Total	8,040,906	7,855,200	7,714,000	7,566,700	7,419,600	7,272,800	7,126,100	6,979,700	6,833,700
Paper Forms 941, 941-PR/SS	8,040,906	7,855,200	7,714,000	7,566,700	7,419,600	7,272,800	7,126,100	6,979,700	6,833,700
Form 941 E-File/On-Line/XML	0	0	0	0	0	0	0	0	0
Forms 943, 943-PR, and 943-SS, Total	141,469	137,700	134,100	130,600	127,200	123,800	120,600	117,400	114,300
Paper Forms 943, 943-PR/SS	141,469	137,700	134,100	130,600	127,200	123,800	120,600	117,400	114,300
Electronic Forms 943, 943-PR/SS	0	0	0	0	0	0	0	0	0
Forms 944, 944-PR and 944-SS, Total	70,630	62,900	56,000	51,000	47,700	43,400	39,900	36,200	32,700
Paper Forms 944, 944-PR and 944-SS	70,630	62,900	56,000	51,000	47,700	43,400	39,900	36,200	32,700
Electronic Form 944	0	0	0	0	0	0	0	0	0
Form 945, Total	37,077	35,400	33,800	32,300	30,800	29,400	28,100	26,800	25,600
Paper Form 945	37,077	35,400	33,800	32,300	30,800	29,400	28,100	26,800	25,600
Electronic Form 945	0	0	0	0	0	0	0	0	0
Form CT-1	0	0	0	0	0	0	0	0	0
Withholding Tax for Foreign Persons, Form 1042	43,256	44,200	45,100	46,000	46,900	47,800	48,700	49,600	50,500
Exempt Organizations, Total	1,507,508	1,559,000	1,608,000	1,657,100	1,706,300	1,755,700	1,805,300	1,855,000	1,920,600
Government Entities/Bonds, Total	46,191	43,500	41,800	40,700	39,900	39,400	39,000	38,600	38,400
Political Organizations, Total	10,853	8,900	10,500	8,600	10,300	8,400	10,100	8,200	9,800
Excise, Total	0	0	0	0	0	0	0	0	0
Excise Taxes re Employee Plans, Form 5330	19,622	19,300	19,100	18,800	18,600	18,300	18,100	17,800	17,600
Payment or Refund Under Sec.7519, Form 8752	10,434	10,100	9,800	9,500	9,200	8,900	8,600	8,300	8,100
Supplemental Documents, Total	6,437,846	6,875,400	7,096,700	7,310,400	7,514,700	7,710,500	7,899,200	8,082,300	8,261,500
Form 1040-X	0	0	0	0	0	0	0	0	0
Form 4868, Total	102,030	113,800	116,800	119,400	121,800	124,100	126,100	128,000	130,000
Paper Form 4868	0	0	0	0	0	0	0	0	0
Electronic Form 4868	102,030	113,800	116,800	119,400	121,800	124,100	126,100	128,000	130,000
Credit Card	102,030	113,800	116,800	119,400	121,800	124,100	126,100	128,000	130,000
E-File	0	0	0	0	0	0	0	0	0
Form 1120-X	8,166	9,200	10,000	10,500	10,900	11,200	11,500	11,600	11,800
Form 5558	448,711	457,700	466,700	475,800	484,800	493,800	502,800	511,800	520,800
Form 7004	5,283,488	5,659,200	5,852,500	6,038,700	6,215,800	6,384,700	6,546,800	6,703,600	6,856,200
Electronic Form 7004	4,202,222	4,656,100	4,913,900	5,144,000	5,350,300	5,537,300	5,709,200	5,869,500	6,021,000
Form 8868	595,451	635,400	650,700	666,000	681,300	696,700	712,000	727,300	742,600
Electronic Form 8868	296,124	332,900	369,700	406,500	443,300	480,100	516,900	553,700	590,500

Notes:
Table does not contain Non-Master File counts.
See also "Table Notes" page.
Detail may not add to total due to rounding.

Table 9. Total Number of Returns Filed by Type for Philadelphia IRS Campus

Type of Return	Actual 2014	Estimated 2015	2016	2017	2018	Projected 2019	2020	2021	2022
Grand Total	22,668,980	23,389,600	24,162,100	24,923,200	25,660,000	26,353,900	26,957,800	27,583,100	28,165,200
Total Primary Returns	21,371,051	21,980,600	22,689,500	23,385,400	24,018,600	24,605,400	25,102,600	25,620,500	26,094,500
Individual, Total	21,371,030	21,980,600	22,689,500	23,385,400	24,018,600	24,605,400	25,102,600	25,620,500	26,094,500
Forms 1040, 1040-A, and 1040-EZ	21,371,030	21,980,600	22,689,500	23,385,400	24,018,600	24,605,400	25,102,600	25,620,500	26,094,500
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	21,371,030	21,980,600	22,689,500	23,385,400	24,018,600	24,605,400	25,102,600	25,620,500	26,094,500
On Line Filing	8,521,925	9,095,500	9,684,100	10,233,400	10,743,100	11,233,100	11,675,400	12,097,100	12,470,800
Practitioner Electronic Filing	12,849,105	12,885,100	13,005,400	13,152,000	13,275,500	13,372,300	13,427,200	13,523,400	13,623,900
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-NR/NR-EZ/C/PR/SS	0	0	0	0	0	0	0	0	0
Individual Estimated Tax, Form 1040-ES, Total	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
Fiduciary, Form 1041, Total	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
Fiduciary Estimated Tax, Form 1041-ES	0	0	0	0	0	0	0	0	0
Partnership, Forms 1065/1065-B, Total	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
Corporation, Total	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
Form 1120	0	0	0	0	0	0	0	0	0
Electronic Form 1120	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
Small Corporation Election, Form 2553	21	0	0	0	0	0	0	0	0
"REMIC" Income Tax, Form 1066	0	0	0	0	0	0	0	0	0
Estate, Forms 706, 706 GS(D)/GS(T)/NA, Total	0	0	0	0	0	0	0	0	0
Gift, Form 709	0	0	0	0	0	0	0	0	0
Employment, Total	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, Total	0	0	0	0	0	0	0	0	0
Paper Forms 943, 943-PR/SS	0	0	0	0	0	0	0	0	0
Electronic Forms 943, 943-PR/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, Total	0	0	0	0	0	0	0	0	0
Paper Form 945	0	0	0	0	0	0	0	0	0
Electronic Form 945	0	0	0	0	0	0	0	0	0
Form CT-1	0	0	0	0	0	0	0	0	0
Withholding Tax for Foreign Persons, Form 1042	0	0	0	0	0	0	0	0	0
Exempt Organizations, Total	0	0	0	0	0	0	0	0	0
Government Entities/Bonds, Total	0	0	0	0	0	0	0	0	0
Political Organizations, Total	0	0	0	0	0	0	0	0	0
Excise, Total	0	0	0	0	0	0	0	0	0
Excise Taxes re Employee Plans, Form 5330	0	0	0	0	0	0	0	0	0
Payment or Refund Under Sec.7519, Form 8752	0	0	0	0	0	0	0	0	0
Supplemental Documents, Total	1,297,929	1,409,000	1,472,600	1,537,800	1,641,400	1,748,500	1,855,200	1,962,600	2,070,700
Form 1040-X	0	0	0	0	0	0	0	0	0
Form 4868, Total	1,297,929	1,409,000	1,472,600	1,537,800	1,641,400	1,748,500	1,855,200	1,962,600	2,070,700
Paper Form 4868	0	0	0	0	0	0	0	0	0
Electronic Form 4868	1,297,929	1,409,000	1,472,600	1,537,800	1,641,400	1,748,500	1,855,200	1,962,600	2,070,700
Credit Card	0	0	0	0	0	0	0	0	0
E-File	1,297,929	1,409,000	1,472,600	1,537,800	1,641,400	1,748,500	1,855,200	1,962,600	2,070,700
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:
 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 of Return and Examination Class for United States

Type of Return	Actual - CY 2014	Estimated - CY 2015	2016	2017	2018	Projected - CY 2019	2020	2021	2022
Individual, Forms 1040, 1040-A, and 1040-EZ, Total¹									
Forms 1040-PR/SS	146,660,109	148,477,600	150,647,600	153,244,000	155,644,800	157,751,500	159,612,600	161,501,200	163,311,700
EITC Classes (with TPI < \$20,000), Total	28,306,931	28,143,000	28,296,000	28,451,500	28,586,500	28,740,400	28,895,000	29,050,700	29,205,900
TPI Under \$20,000 and TGR=>\$25,000	26,592,703	26,296,000	26,422,200	26,526,900	26,653,500	26,778,900	26,905,400	27,032,000	27,158,700
TPI Under \$20,000 and TGR=>\$25,000	1,806,228	1,847,000	1,875,800	1,904,600	1,932,900	1,961,700	1,990,000	2,017,000	2,047,100
Nonbusiness (with No EITC), Total	95,641,509	96,527,000	97,851,500	99,744,800	101,488,500	102,980,400	104,253,700	105,574,200	106,831,500
TPI Under \$20,000 & No Sch. E or 2106	79,643,919	80,499,000	81,794,800	83,659,400	85,374,300	86,837,500	88,062,000	89,373,800	90,602,200
Nonbusiness (with No EITC), Total	15,997,590	16,027,900	16,056,700	16,113,400	16,285,500	16,443,000	16,530,800	16,620,500	16,729,200
TPI Under \$20,000 and Sch. E or 2106 are okay	15,222,833	15,614,900	15,892,200	16,113,400	16,285,500	16,443,000	16,530,800	16,620,500	16,729,200
Nonbusiness, Total ²	10,534,942	10,981,800	11,118,100	11,118,100	11,216,800	11,288,300	11,339,900	11,377,100	11,403,800
TGR Under \$25,000	3,124,877	3,216,300	3,273,800	3,323,100	3,361,000	3,390,000	3,412,300	3,442,500	3,472,000
TGR \$25,000 Under \$100,000	877,851	894,800	911,100	927,200	943,300	959,400	975,500	991,600	1,007,600
TGR \$100,000 Under \$200,000	885,163	709,900	745,000	783,800	803,100	822,500	841,800	861,000	881,000
TGR \$200,000 or More	1,268,251	1,243,200	1,233,700	1,233,700	1,224,700	1,216,200	1,207,700	1,199,400	1,191,100
Farm Business & TPI<\$200,000, Total ³	6,218,586	6,937,800	7,362,600	7,720,600	8,059,500	8,393,000	8,724,900	9,056,400	9,387,700
High Income Taxpayers, Total	4,688,298	4,563,000	4,683,400	4,863,400	5,124,200	5,613,900	5,655,600	6,097,000	6,338,300
No Sch. C or F present & TPI<\$200,000 Under \$1 Million	1,734,110	1,895,700	1,988,600	2,084,200	2,164,800	2,232,600	2,322,600	2,401,100	2,479,600
Sch. C or F present & TPI<\$200,000 Under \$1 Million	415,178	489,100	500,600	512,100	523,700	535,200	546,700	558,300	569,800
Fiduciary, Form 1041, Total									
Income Distribution Deduction with Tax	3,215,902	3,238,800	3,257,900	3,274,600	3,289,600	3,303,300	3,316,200	3,328,600	3,340,700
Income Distribution Deduction > \$0 with No Tax	538,343	574,900	589,500	604,200	618,800	633,400	648,100	662,700	677,300
All Other	841,250	790,500	779,000	752,800	734,000	720,400	710,700	703,700	698,700
	1,836,309	1,873,400	1,889,300	1,917,600	1,936,800	1,949,400	1,962,200	1,984,600	1,984,600
Partnership, Form 1065/1065-B, Total									
10 or Fewer Partners, Total	3,766,567	3,842,800	3,903,500	3,953,600	3,996,500	4,034,900	4,070,500	4,104,500	4,137,800
Gross Receipts Under \$100,000	3,567,877	3,643,200	3,702,300	3,750,600	3,791,800	3,828,400	3,862,200	3,894,400	3,925,900
Gross Receipts \$100,000 or More	733,820	781,700	786,300	778,200	767,800	795,700	802,100	807,300	811,600
11 or More Partners	198,690	199,600	201,200	202,900	204,700	206,500	208,300	210,100	211,900
Corporation, Forms 1120, 1120-A, and Other⁴, Total									
No Balance Sheet	1,683,850	1,828,700	1,793,600	1,758,200	1,723,400	1,688,200	1,653,100	1,618,000	1,582,900
Returns With Assets, Total	407,531	407,000	406,100	405,200	404,400	403,600	402,800	402,000	401,300
Under \$250,000	1,456,319	1,421,700	1,387,500	1,353,200	1,319,000	1,284,700	1,250,300	1,216,000	1,181,600
\$250,000 Under \$1 Million	882,482	861,000	828,400	795,800	763,100	730,300	697,300	664,200	631,000
\$1 Million Under \$5 Million	304,486	288,200	284,200	280,500	286,900	283,400	280,000	276,600	273,300
\$5 Million Under \$10 Million	162,847	164,500	165,700	166,800	167,800	168,700	169,700	170,700	171,800
\$10 Million Under \$50 Million	30,020	30,200	30,400	30,600	30,700	30,900	31,100	31,300	31,500
\$50 Million Under \$100 Million	34,654	35,300	35,700	36,000	36,200	36,500	36,800	37,100	37,400
\$100 Million Under \$250 Million	8,073	8,100	8,200	8,200	8,300	8,300	8,400	8,500	8,500
\$250 Million Under \$500 Million	8,317	8,400	8,500	8,600	8,700	8,800	8,900	9,000	9,000
\$500 Million Under \$1 Billion	5,051	5,100	5,200	5,300	5,400	5,500	5,600	5,700	5,800
\$1 Billion Under \$5 Billion	3,680	3,800	3,900	4,000	4,100	4,200	4,300	4,400	4,500
\$5 Billion Under \$20 Billion	4,763	4,900	5,000	5,100	5,200	5,300	5,400	5,500	5,600
\$20 Billion or More	1,404	1,500	1,600	1,600	1,600	1,700	1,700	1,800	1,900
	542	600	600	600	600	600	600	700	700
Corporation, Form 1120-C, Total	8,928	8,900	8,900	9,000	9,000	9,000	9,000	9,000	9,000
Corporation, Form 1120-F, Total									
No Balance Sheet and Assets Under \$10 Million	42,514	44,200	46,400	48,600	50,800	53,100	55,300	57,500	59,700
Assets \$10 Million Under \$250 Million	39,958	41,500	43,600	45,700	47,800	49,900	52,000	54,000	56,100
Assets \$250 Million or More	2,016	2,100	2,200	2,300	2,400	2,500	2,600	2,700	2,800
	540	600	600	600	600	700	700	700	800
Corporation, Form 1120-S, Total									
Assets Under \$200,000	4,605,766	4,759,100	4,873,600	4,959,200	5,023,600	5,072,200	5,108,300	5,137,700	5,165,700
Assets \$200,000 Under \$10 Million	3,442,313	3,566,600	3,657,500	3,723,900	3,772,700	3,808,500	3,835,100	3,854,700	3,875,400
Assets \$10 Million or More	1,118,460	1,189,500	1,185,400	1,185,400	1,199,500	1,219,500	1,219,500	1,225,600	1,232,400
	44,983	46,600	48,200	49,800	51,400	53,000	54,700	56,300	57,900
Estate, Forms 706, 706 GS(D), 706 GST, and 706-NA, Total⁵									
Estate Under \$1.5 Million, Total	35,619	37,000	38,300	39,700	41,000	42,500	44,000	45,500	47,000
Estate Under \$1.5 Million, Taxable	10,445	11,300	12,000	12,600	13,300	14,000	14,700	15,400	16,100
Estate \$1.5 Million Under \$5 Million, Total	122	100	100	100	100	100	100	100	100
Estate \$1.5 Million Under \$5 Million, Taxable	14,743	15,300	15,800	16,400	17,000	17,700	18,500	19,200	20,000
Estate \$5 Million Under \$10 Million, Total	7,111	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000
Estate \$5 Million Under \$10 Million, Taxable	6,916	6,900	6,900	6,900	6,900	6,900	6,900	6,900	6,900
Estate \$10 Million Under \$20 Million, Total	2,353	2,400	2,500	2,600	2,600	2,700	2,800	2,900	3,000
Estate \$10 Million Under \$20 Million, Taxable	2,252	2,300	2,300	2,400	2,500	2,600	2,700	2,800	2,900
Estate \$20 Million or More, Total	1,117	1,100	1,200	1,200	1,300	1,300	1,400	1,400	1,400
Estate \$20 Million or More, Taxable	1,263	1,300	1,300	1,400	1,500	1,500	1,600	1,600	1,600
	796	800	800	900	900	900	1,000	1,000	1,000
Gift, Form 709, Total	267,600	277,500	285,700	293,100	300,000	306,600	313,200	319,800	326,400

Detail may not add to total due to rounding.
 Table does not include Non-Master File counts.
 1 Does not include Forms 1040-PR/SS, 1040-NR, 1040-NR-EZ, 1040-EZ-T, or 1040-C.
 2 Includes non-farm business returns (with No EITC) (Sch. C Present and Sch. C Gross Receipts Sch. F Gross Receipts)
 3 Includes farm business returns (with No EITC) (Sch. F Present and Sch. F Gross Receipts Sch. C Gross Receipts)
 4 1120-Other includes Forms 1120-SP/SC/DC/RE/ITR/IC/ISF.
 5 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 11. Accuracy Measures for U.S. Forecasts of Major Return Categories
Mean Absolute Percent Error (MAPE) and Number of Overprojections
for the Four (4) Most Recent Projection Cycles**

Item	Calendar Year 2014 Actual * (thousands)	Projection Error on Forecasts for:				
		1 Year Ahead N=4	2 Years Ahead N=4	3 Years Ahead N=4	4 Years Ahead N=4	5 Years Ahead N=4
Grand Total - Selected Returns *	240,101					
MAPE		1.26%	1.55%	2.63%	3.66%	5.21%
Number of Overprojections		4	4	4	4	4
Grand Total - Paper	84,632					
MAPE		6.39%	14.38%	22.65%	30.55%	36.28%
Number of Overprojections		4	4	4	4	4
Grand Total - E-file	111,778					
MAPE		3.33%	6.87%	10.04%	13.16%	14.17%
Number of Overprojections		1	0	0	0	0
Total Primary - Selected Returns *	218,678					
MAPE		0.62%	0.92%	2.07%	3.86%	5.55%
Number of Overprojections		3	4	4	4	4
Primary Total - Paper	75,407					
MAPE		5.64%	12.82%	20.56%	29.08%	34.56%
Number of Overprojections		3	4	4	4	4
Primary Total - E-file	143,272					
MAPE		3.63%	6.36%	8.89%	10.90%	12.07%
Number of Overprojections		1	0	0	0	0
Individual Total	147,520					
MAPE		1.08%	1.14%	1.21%	0.89%	0.50%
Number of Overprojections		4	3	2	3	2
Individual Total - Paper	21,949					
MAPE		6.94%	14.82%	22.03%	34.51%	47.16%
Number of Overprojections		4	4	4	4	4
Individual Total - E-file	124,711					
MAPE		2.47%	5.34%	7.35%	10.11%	11.59%
Number of Overprojections		1	0	0	0	0
Individual Estimated Tax	23,760					
MAPE		2.17%	7.55%	14.44%	26.87%	33.88%
Number of Overprojections		2	3	3	4	4
Fiduciary Total	3,216					
MAPE		2.61%	3.66%	5.05%	8.78%	9.92%
Number of Overprojections		2	2	2	2	3
Partnership Total	3,767					
MAPE		3.59%	6.41%	10.58%	13.51%	12.43%
Number of Overprojections		3	4	3	4	4
Corporation Total	6,767					
MAPE		2.77%	5.46%	7.84%	10.28%	11.63%
Number of Overprojections		3	4	4	4	4
Employment Total	30,206					
MAPE		1.34%	2.75%	3.33%	4.55%	6.16%
Number of Overprojections		2	1	2	3	4
Exempt Organization Total	1,508					
MAPE		3.82%	5.03%	8.65%	11.15%	15.67%
Number of Overprojections		3	1	1	1	1
Excise Total	983					
MAPE		14.71%	21.62%	16.57%	20.20%	12.68%
Number of Overprojections		1	1	1	2	3

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

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 2014 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 ~ 9

- “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 10

Return volumes presented in Table 10 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 2014 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 2014 Alignment and Beyond**

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

**IRS Campus Alignment for Most Paper Business Returns—
CY 2014 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 2014 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

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

They may also be requested

(1) by phone at (202) 803-9369

(2) by fax at (202) 803-9154, or

(3) by writing to the following address

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

