

# Publication 6186

## 2016 Update

Calendar Year Return Projections for the  
United States and IRS Campuses  
2016 - 2023

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Statistics of Income  
Research, Applied Analytics and Statistics

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**Publication 6186 (revised 12-2016) is a product of the IRS Statistics of Income Division within the Research, Applied Analytics and Statistics organization.**

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**Forecasts Available Electronically**

Forecasts from the most recent edition of this publication are available from the “Forms and Pubs” link on [www.irs.gov](http://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.”

**Calendar Year Return Projections for  
The United States and IRS Campuses  
2016-2023**

Publication 6186  
2016 Update

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## **Overview**

The 2016 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) 2016 through 2023. Also contained in this publication are projections of the number of returns to be filed for the United States by the IRS examination classes. These projections provide a foundation for IRS workload estimates and resource requirements contained in IRS budget submissions and other major planning documents. The Statistics of Income (SOI) staff within the IRS Research, Applied Analytics 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 November 2016.

Enacted tax law changes and confirmed administrative plans are reflected in these return projections. However, legislative or administrative initiatives simply under consideration 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 2015 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 the SOI 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. IRS closed the Brookhaven, New York submission Processing center in December CY 2003 and moved to a configuration where seven campuses handled all returns associated with individuals. 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 September 2005. The Philadelphia and Andover campuses ended their paper individual returns processing operations in September 2007 and September 2009, respectively. The Atlanta campus ended paper processing in September 2011. The Austin, Fresno, and Kansas City campuses have processed all individual paper returns since 2012.

Plans were announced in September 2016 to further streamline the current three-site configuration for individual returns processing and the current two-site configuration for business returns processing. Kansas City will process most individual paper returns after 2024. The Fresno Campus will cease submission processing operations in September 2021 followed by the Austin Campus in September 2024. The Cincinnati campus will cease processing operations after September 2019 leaving the Ogden campus to process most of the business tax returns. Submission processing workload from individual and business e-file returns will be processed at the two end-state sites in Kansas City and Ogden after 2024.

The campus-level CY 2018 through CY 2023 volumes in this update of Publication 6186 reflect an initial estimate made in collaboration with HQ, Submission Processing of how workload might migrate from consolidating Submission Processing sites to the two end-state sites, Kansas City and Ogden. The alignments may change in future years based on updated return volume projections and other considerations. The current Submission Processing consolidation plan envisions the majority of individual returns will be processed in Kansas City at end-state in CY 2025 and the majority of business returns will be processed in Ogden.

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 business return campuses is more complicated. In certain cases, the specific form type 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.

#### Additional Discussion of Trends

In CY 2015, the share of total electronic volumes over the grand total was about 66 percent. This percentage is expected to rise to 67 percent in CY 2016, and then steadily increase to over 74 percent by 2023. Individual income tax returns make up over half of the grand total of return filings in any given year. For CY 2016, the estimated share of individual Form 1040 series returns filed electronically is about 86 percent, and current forecasts project that this ratio will reach nearly 93 percent by 2023. Readers interested in more detailed discussion of trends and issues in individual income tax returns filings should refer to the 2016 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 11, provides a brief analysis of the accuracy of prior projections. Using four years of actual data from 2012 through 2015, Table 11 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 approximating 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 the projections were over- or under- actual filings in each of 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 based on the year a forecast was made and the year projected. For example, a forecast for 2015 made in 2012 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 Ronald Walsh, Acting Chief, Servicewide Support Section at (202) 803-9309.

Barry Johnson  
Director, Statistics of Income





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

Type of Return	Actual 2015	Estimated 2016	Projected 2019-2023					2023	
			2017	2018	2019	2020	2021		2022
<b>Grand Total</b>	245,390,928	248,741,200	251,816,200	254,692,300	257,508,000	260,396,400	263,140,100	265,842,500	268,573,200
Paper Grand Total	81,480,541	80,380,400	78,229,800	76,208,600	74,229,300	72,425,900	70,853,000	69,260,100	67,749,000
Electronic Grand Total	163,910,387	173,566,300	173,586,300	178,483,600	183,278,700	187,970,500	192,287,100	196,582,400	200,824,200
<b>Total Primary Returns</b>	220,887,673	223,701,100	226,289,100	228,699,000	231,027,300	233,403,500	235,657,500	237,868,700	240,107,700
<b>Individual Income Tax, Total</b>	148,649,942	150,822,100	152,822,400	154,606,800	156,393,500	158,268,900	160,011,100	161,729,300	163,417,000
Forms 1040-A, and 1040-EZ, Total	147,777,427	149,943,000	151,934,300	153,708,900	155,485,400	157,350,600	159,082,600	160,790,500	162,467,900
Total Paper Individual Returns	20,037,359	19,033,600	17,671,900	16,234,500	14,932,800	13,745,800	12,636,200	11,598,700	10,621,300
Paper Form 1040	13,299,803	11,732,200	11,736,000	11,736,000	11,736,000	11,736,000	11,736,000	11,736,000	11,736,000
Paper Form 1040-A	3,504,664	2,899,400	2,677,200	2,482,500	2,325,600	2,187,500	2,066,700	1,956,700	1,855,100
Paper Form 1040-EZ	3,232,892	2,411,000	2,186,700	2,016,000	1,874,600	1,749,200	1,632,500	1,520,600	1,411,300
Total Electronic Individual Returns	127,740,068	130,909,400	134,262,400	137,474,400	140,552,600	143,604,800	146,446,400	149,191,800	151,846,600
On-Line Filing	49,676,887	52,552,700	55,228,300	57,779,500	60,216,200	62,741,700	64,982,400	67,238,300	69,330,800
Practitioner Electronic Filing	78,063,181	78,356,700	79,034,100	79,694,900	80,336,400	80,863,100	81,464,400	81,953,500	82,515,800
Forms 1040-NR/NE-Z/C	682,618	699,300	716,000	732,600	749,300	766,000	782,600	799,300	816,000
Forms 1040-PR and 1040-SS	189,897	179,800	172,100	165,300	158,800	152,300	145,900	139,500	133,100
Electronic Forms 1040PR- and 1040-SS	40,384	34,300	30,300	27,600	25,700	24,500	23,700	23,200	22,800
<b>Individual Estimated Tax, Form 1040-ES, Total</b>	23,982,959	24,156,900	24,406,600	24,725,000	24,983,600	25,242,300	25,521,800	25,783,700	26,114,000
Paper Form 1040-ES	23,830,615	23,992,300	24,232,700	24,540,200	24,798,100	25,036,600	25,306,000	25,557,700	25,877,900
Electronic (Credit Card) Form 1040-ES	152,344	163,500	174,000	184,800	195,400	205,600	215,800	226,000	236,000
<b>Fiduciary, Form 1041, Total</b>	3,174,929	3,209,400	3,249,700	3,281,500	3,302,100	3,314,000	3,320,200	3,323,700	3,326,800
Paper Form 1041	698,407	636,000	582,200	537,400	487,400	460,900	427,200	396,100	367,400
Electronic Form 1041	2,476,522	2,573,400	2,667,500	2,744,100	2,804,700	2,853,100	2,893,000	2,927,600	2,959,400
<b>Fiduciary Estimated Tax, Form 1041-ES</b>	744,210	811,100	871,600	926,300	975,900	1,020,700	1,061,300	1,098,000	1,131,200
<b>Partnership, Forms 1065/1065-B, Total</b>	3,862,691	3,975,900	4,065,500	4,138,300	4,199,700	4,253,400	4,302,100	4,347,800	4,391,800
Paper Forms 1065/1065-B	758,312	676,600	605,700	544,000	490,500	443,500	403,500	368,300	337,800
Electronic Forms 1065/1065-B	3,104,379	3,299,300	3,459,800	3,594,300	3,709,200	3,809,900	3,898,600	3,979,500	4,054,000
<b>Corporation Income Tax, Total</b>	6,823,385	6,869,800	6,909,400	6,941,400	6,968,200	6,990,000	7,007,100	7,020,200	7,029,800
Total Paper Corporation Returns	1,810,385	1,630,600	1,498,400	1,403,900	1,335,200	1,286,200	1,251,600	1,221,600	1,195,500
Total Electronic Corporation Returns	5,013,000	5,239,200	5,409,600	5,537,500	5,633,000	5,703,800	5,755,500	5,798,600	5,834,300
Form 1120	1,794,198	1,761,400	1,729,300	1,697,700	1,666,700	1,636,300	1,606,400	1,577,100	1,548,300
Electronic Form 1120	3,218,802	3,478,000	3,680,300	3,840,000	3,966,300	4,067,500	4,149,100	4,221,500	4,286,000
Form 1120-F	44,601	45,600	46,700	47,700	48,800	49,800	50,900	51,900	53,000
Electronic Form 1120-F	19,867	22,400	24,700	26,700	28,500	30,100	31,600	33,300	34,300
Form 1120-FSC	80	100	100	0	0	0	0	0	0
Form 1120-H	247,624	250,200	252,700	255,000	257,100	259,100	261,000	262,800	264,400
Form 1120-RIC	16,929	17,300	17,700	18,100	18,500	18,900	19,300	19,700	20,100
Form 1120-S, Total	4,688,683	4,763,000	4,829,500	4,889,100	4,942,500	4,990,400	5,033,200	5,071,600	5,106,100
Electronic Form 1120-S	3,740,191	3,922,400	4,062,600	4,171,000	4,255,100	4,320,800	4,372,300	4,418,800	4,461,100
Form 1120-L/ND/PC/REIT/5F, Total	22,267	23,100	23,900	24,700	25,500	26,400	27,200	28,000	28,800
Form 1120-C	9,043	9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100
<b>Small Corporation Election, Form 2553</b>	442,071	447,100	450,300	452,300	453,600	454,400	454,900	455,300	455,500
<b>"REMIC" Income Tax, Form 1066</b>	39,051	40,000	40,900	41,800	42,700	43,700	44,600	45,500	46,400
Estate, Forms 706, 706-GS(D)/GS(T)/NA, Total	36,130	37,000	38,000	39,200	40,500	41,800	43,200	44,600	46,000
Gift, Form 709	238,324	225,200	223,400	224,700	226,800	229,500	232,800	236,500	240,600
<b>Employment, Total</b>	30,088,108	30,206,100	30,244,700	30,284,700	30,327,500	30,372,300	30,419,200	30,467,500	30,517,000
Total Paper Employment Returns	19,358,560	19,272,400	18,812,500	18,357,500	17,907,500	17,462,900	17,024,400	16,592,200	16,166,600
Total Electronic Employment Returns	10,729,548	10,933,700	11,432,200	11,927,200	12,420,000	12,909,400	13,394,800	13,875,300	14,350,400
Forms 940-EZ and 940-PR, Total	5,808,800	5,837,100	5,887,700	5,937,000	5,987,200	6,036,500	6,085,800	6,135,100	6,184,400
Paper Forms 940, 940-EZ and 940-PR	3,708,065	3,685,100	3,662,000	3,639,000	3,616,000	3,593,000	3,570,000	3,547,000	3,524,000
Form 940-E-File/On-Line/XML	2,127,400	2,152,000	2,225,700	2,308,000	2,371,200	2,443,500	2,515,800	2,588,100	2,660,400
Forms 941, 941-PR/SS, Total	23,983,129	24,030,200	24,077,200	24,124,200	24,171,200	24,218,200	24,265,300	24,312,300	24,359,300
Paper Forms 941, 941-PR/SS/E	15,243,300	15,243,300	14,903,900	14,565,700	14,229,500	13,895,800	13,565,400	13,238,700	12,916,300
Form 941-E-File/On-Line/XML	8,739,829	8,786,900	9,173,300	9,558,500	9,941,700	10,322,400	10,699,900	11,073,600	11,443,000
Forms 943, 943-PR and 943-SS, Total	195,422	189,500	184,600	179,700	174,800	170,000	165,200	160,400	155,600
Paper Forms 943, 943-PR and 943-SS	193,590	189,700	185,800	181,900	178,000	174,100	170,200	166,300	162,400
Electronic Forms 943, 943-PR and 943-SS	1,832	4,800	8,800	7,800	6,800	5,900	4,900	3,900	3,200
Forms 944, 944-PR and 944-SS, Total	115,958	100,300	85,600	73,600	63,300	54,500	47,100	40,900	35,600
Paper Forms 944, 944-PR and 944-SS	101,891	87,300	72,800	60,500	50,200	41,400	34,000	27,800	22,500
Electronic Form 944	13,667	13,000	13,000	13,100	13,100	13,100	13,100	13,100	13,100
Form 945	71,613	70,500	66,800	63,400	60,400	57,600	55,100	52,900	50,900
Form CT-1	1,765	1,800	1,800	1,800	1,700	1,700	1,700	1,700	1,700

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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.

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

Type of Return	Actual 2015	Estimated 2016	2017	2018	2019	Projected 2020	2021	2022	2023
Withholding Tax for Foreign Persons, Form 1042	44,464	45,900	47,300	48,700	50,200	51,600	53,000	54,400	55,800
<b>Exempt Organizations, Total</b>	1,541,473	1,625,000	1,680,600	1,737,900	1,793,800	1,850,400	1,906,900	1,971,500	2,036,500
Total Paper Exempt Organizations Returns	587,615	576,300	563,500	555,100	549,800	547,700	544,800	544,800	545,600
Total Electronic Exempt Organizations Returns	953,858	1,048,700	1,117,100	1,182,800	1,244,000	1,303,100	1,359,200	1,426,700	1,490,900
Form 990, Total	311,334	316,300	316,300	316,300	316,300	316,300	316,300	316,300	316,300
Electronic Form 990	213,008	229,800	243,100	253,300	261,100	266,900	270,800	277,600	281,500
Form 990-EZ, Total	251,194	255,500	263,000	271,100	279,200	287,300	295,500	303,600	311,800
Electronic Form 990-EZ	114,797	124,600	133,300	141,000	148,000	154,500	160,500	167,200	173,300
Form 990-N *	573,270	637,600	690,700	725,600	769,400	813,900	858,000	910,100	962,400
Form 990-PF, Total	109,547	111,800	113,100	114,400	115,700	117,000	118,300	119,600	120,900
Electronic Form 990-PF	52,783	56,700	60,000	62,900	65,500	67,800	69,900	71,800	73,700
Form 990-T	187,097	196,500	201,600	205,600	209,000	212,100	215,100	218,100	221,000
Form 4720	2,260	2,400	2,500	2,500	2,600	2,600	2,700	2,800	2,800
Form 5227	106,771	104,900	103,400	102,400	103,400	101,200	101,000	101,000	101,300
<b>Government Entities/Bonds, Total</b>	50,528	49,700	49,400	49,100	48,900	48,600	48,500	48,300	48,100
Form 8038	3,046	2,700	2,600	2,400	2,200	2,000	1,900	1,700	1,500
Form 8038-B	0	0	0	0	0	0	0	0	0
Form 8038-CP	12,571	12,600	12,600	12,600	12,600	12,600	12,600	12,600	12,600
Form 8038-G	25,542	25,300	25,300	25,300	25,300	25,300	25,300	25,300	25,300
Form 8038-GC	8,588	8,400	8,200	8,100	8,100	8,000	8,000	8,000	8,000
Form 8038-T	410	400	400	400	400	400	400	400	400
Form 8038-TC	131	100	100	100	100	100	100	100	100
Form 8328	240	200	200	200	200	200	200	200	200
<b>Political Organizations, Total</b>	8,912	10,600	8,700	10,300	8,500	10,100	8,300	9,800	8,000
Form 1120-POL, Total	4,574	4,500	4,300	4,200	4,100	4,000	3,900	3,700	3,600
Electronic Form 1120-POL	36	0	0	0	0	0	0	0	0
Form 8871 **	2,366	2,600	2,400	2,600	2,400	2,600	2,400	2,600	2,400
Form 8872	1,972	3,500	2,000	3,500	2,000	3,500	2,000	3,500	2,000
Electronic Form 8872	1,450	2,500	1,600	2,500	1,600	2,500	1,600	2,500	1,600
<b>Excise, Total</b>	993,611	1,002,000	1,013,900	1,023,800	1,035,100	1,045,600	1,056,700	1,067,200	1,078,200
Form 11-C	4,062	3,900	3,900	3,900	3,500	3,400	3,300	3,100	3,000
Form 720	202,710	202,100	202,000	201,900	201,900	201,900	201,900	201,900	201,900
Electronic Form 720	875	1,000	1,100	1,200	1,300	1,400	1,500	1,600	1,800
Form 730	24,566	23,300	21,700	20,300	18,800	17,400	15,900	14,400	13,000
Form 2290	753,435	764,100	776,000	789,800	803,000	815,200	828,100	840,600	853,300
Electronic Form 2290	326,350	371,100	401,900	426,500	447,600	466,300	483,400	499,700	516,100
Form 8849	8,838	8,600	8,400	8,200	7,900	7,700	7,500	7,200	7,000
Electronic Form 8849	2,271	2,500	2,800	3,100	3,400	3,600	3,900	4,200	4,400
<b>Excise Taxes re Employee Plans, Form 5330</b>	19,622	19,600	19,600	19,600	19,600	19,600	19,600	19,600	19,600
<b>Form 5500-EZ, One-Participant Retirement Plans</b>	118,164	120,500	120,900	121,200	121,600	121,900	122,300	122,600	123,000
<b>Payment or Refund Under Sec.7519, Form 8752</b>	29,096	28,200	27,300	26,400	25,500	24,700	23,900	23,200	22,400
<b>Supplemental Documents, Total</b>	24,503,255	25,040,100	25,527,000	25,983,300	26,480,700	26,992,900	27,482,700	27,973,800	28,465,600
Form 1040-X	3,821,440	3,816,800	3,783,000	3,738,100	3,716,600	3,721,200	3,703,400	3,687,100	3,671,400
Form 4868, Total	13,064,561	13,383,800	13,703,400	14,023,200	14,343,300	14,663,600	14,984,100	15,304,800	15,625,600
Paper Form 4868	4,678,373	4,967,200	4,763,800	4,614,900	4,326,200	4,037,800	3,849,600	3,561,600	3,200,500
Electronic Form 4868	8,386,188	8,416,700	8,939,700	9,408,400	10,017,100	10,625,800	11,134,500	11,743,200	12,425,200
Credit Card	34,060	37,900	32,900	31,800	30,600	29,400	28,200	27,100	25,900
E-File	8,352,128	8,378,800	8,906,700	9,376,600	9,866,500	10,586,300	11,106,200	11,716,100	12,399,300
Form 1120-X	9,854	10,800	11,600	12,100	12,600	12,900	13,200	13,400	13,600
Form 5565	467,422	475,600	483,700	491,700	499,700	507,600	515,400	523,200	530,900
Form 7004, Total	6,500,215	6,697,100	6,870,400	7,035,400	7,197,600	7,358,700	7,519,500	7,680,700	7,840,700
Electronic Form 7004	4,646,946	4,991,200	5,275,100	5,519,200	5,735,300	5,931,100	6,111,600	6,280,900	6,441,300
Form 8868, Total	639,763	656,000	674,900	692,700	710,900	728,900	747,100	765,200	783,300
Electronic Form 8868	333,802	371,700	409,600	447,500	485,400	523,300	561,200	599,000	636,900

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  
 Statistics of Income, Service-wide Support Section  
 2016 Publication 6186

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

Type of Return	Actual 2015	Estimated 2016	2017	2018	2019	Projected 2020	2021	2022	2023
<b>Grand Total</b>	32,089,268	32,858,000	33,732,900	34,532,700	35,348,000	36,153,100	36,867,100	37,571,500	38,272,700
<b>Total Primary Returns</b>	30,156,836	30,889,700	31,639,700	32,330,000	32,998,600	33,659,900	34,252,900	34,815,100	35,355,800
<b>Individual, Total</b>	30,156,836	30,889,700	31,639,700	32,330,000	32,998,600	33,659,900	34,252,900	34,815,100	35,355,800
<b>Forms 1040, 1040-A, and 1040-EZ</b>	30,156,836	30,889,700	31,639,700	32,330,000	32,998,600	33,659,900	34,252,900	34,815,100	35,355,800
<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>	30,156,836	30,889,700	31,639,700	32,330,000	32,998,600	33,659,900	34,252,900	34,815,100	35,355,800
On Line Filing	11,001,200	11,608,300	12,151,500	12,644,500	13,150,500	13,673,300	14,114,200	14,521,900	14,893,400
Practitioner Electronic Filing	19,155,636	19,281,400	19,488,200	19,685,500	19,848,100	19,986,600	20,138,700	20,293,200	20,462,400
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-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
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
<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
Paper Forms 943, 943-PR and 943-SS	0	0	0	0	0	0	0	0	0
Electronic 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>	1,932,432	1,968,300	2,093,200	2,202,700	2,349,400	2,493,200	2,614,200	2,756,400	2,916,900
Form 1040-X	0	0	0	0	0	0	0	0	0
<b>Form 4868, Total</b>	1,932,432	1,968,300	2,093,200	2,202,700	2,349,400	2,493,200	2,614,200	2,756,400	2,916,900
Paper Form 4868	0	0	0	0	0	0	0	0	0
Electronic Form 4868	1,932,432	1,968,300	2,093,200	2,202,700	2,349,400	2,493,200	2,614,200	2,756,400	2,916,900
Credit Card	0	0	0	0	0	0	0	0	0
E-File	1,932,432	1,968,300	2,093,200	2,202,700	2,349,400	2,493,200	2,614,200	2,756,400	2,916,900
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 2015	Estimated 2016	2017	2018	2019	Projected 2020	2021	2022	2023
<b>Grand Total</b>	35,427,250	36,090,400	36,680,600	37,315,500	37,779,600	38,263,500	38,712,800	39,158,900	38,875,600
<b>Total Primary Returns</b>	32,226,164	32,774,900	33,211,400	33,723,000	34,127,400	34,548,500	34,935,500	35,324,700	35,211,000
<b>Individual, Total</b>	28,800,816	29,331,100	29,733,000	30,105,100	30,472,100	30,858,500	31,206,400	31,559,100	31,593,700
Forms 1040, 1040-A, and 1040-EZ	27,928,301	28,452,000	28,844,900	29,207,200	29,564,000	29,940,200	30,277,900	30,620,300	30,644,600
<b>Total Paper Individual Returns</b>	4,282,282	4,214,200	3,986,900	3,725,400	3,485,000	3,263,600	3,056,400	2,862,500	2,367,500
Paper Form 1040	2,982,130	3,160,800	2,996,400	2,798,900	2,610,800	2,435,500	2,269,800	2,114,400	1,673,600
Paper Form 1040-A	745,452	631,500	603,400	567,300	538,000	512,300	489,900	469,400	438,300
Paper Form 1040-EZ	554,700	421,900	387,100	359,300	336,200	315,800	296,800	278,600	255,600
<b>Total Electronic Individual Returns</b>	23,646,019	24,237,800	24,858,000	25,481,800	26,079,000	26,676,600	27,221,500	27,757,800	28,277,100
On Line Filing	9,794,105	10,352,700	10,865,400	11,383,700	11,860,100	12,350,200	12,772,000	13,225,100	13,645,900
Practitioner Electronic Filing	13,851,914	13,885,100	13,992,600	14,098,100	14,218,900	14,326,400	14,449,500	14,532,700	14,631,200
Forms 1040-NR/NR-EZ/C	682,618	699,300	716,000	732,600	749,300	766,000	782,600	799,300	816,000
Forms 1040-PR and 1040-SS	189,897	179,800	172,100	165,300	158,800	152,300	145,900	139,500	133,100
Electronic Forms 1040-PR and 1040-SS	40,384	34,300	30,300	27,600	25,700	24,500	23,700	23,200	22,800
<b>Individual Estimated Tax, Form 1040-ES, Total</b>	3,423,089	3,443,800	3,478,400	3,617,900	3,655,300	3,689,900	3,729,100	3,765,700	3,617,300
Paper Form 1040-ES	3,423,089	3,443,800	3,478,400	3,617,900	3,655,300	3,689,900	3,729,100	3,765,700	3,617,300
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>	2,259	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
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
<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
Gift, Form 709	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
Paper Forms 943, 943-PR and 943-SS	0	0	0	0	0	0	0	0	0
Electronic 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>	3,201,086	3,315,500	3,469,200	3,592,500	3,652,200	3,715,000	3,777,300	3,834,200	3,664,600
Form 1040-X	812,155	800,100	836,300	840,900	836,000	837,100	833,100	829,400	701,600
<b>Form 4868, Total</b>	2,388,931	2,515,400	2,632,900	2,751,600	2,816,200	2,877,900	2,944,200	3,004,800	2,962,900
Paper Form 4868	883,157	1,004,400	1,026,700	1,059,000	1,009,700	958,700	931,100	879,000	713,400
Electronic Form 4868	1,505,773	1,511,000	1,606,300	1,692,600	1,806,500	1,919,200	2,013,100	2,125,800	2,249,500
Credit Card	0	0	0	0	0	0	0	0	0
E-File	1,505,773	1,511,000	1,606,300	1,692,600	1,806,500	1,919,200	2,013,100	2,125,800	2,249,500
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:  
 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 2015	Estimated 2016	2017	2018	2019	Projected 2020	2021	2022	2023
<b>Grand Total</b>	25,769,265	25,749,800	25,839,500	20,315,400	11,507,500	0	0	0	0
<b>Total Primary Returns</b>	24,907,340	24,953,700	25,095,000	19,759,800	11,210,400	0	0	0	0
<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>	423,809	423,900	424,000	0	0	0	0	0	0
Paper Form 1040-ES	423,809	423,900	424,000	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>	419,451	382,600	350,100	286,200	180,600	0	0	0	0
Paper Form 1041	419,451	382,600	350,100	286,200	180,600	0	0	0	0
Electronic Form 1041	0	0	0	0	0	0	0	0	0
<b>Fiduciary Estimated Tax, Form 1041-ES</b>	744,210	811,100	871,600	607,500	505,400	0	0	0	0
<b>Partnership, Forms 1065/1065-B, Total</b>	346,449	310,200	274,600	202,100	128,800	0	0	0	0
Paper Forms 1065/1065-B	346,449	310,200	274,600	202,100	128,800	0	0	0	0
Electronic Forms 1065/1065-B	0	0	0	0	0	0	0	0	0
<b>Corporation, Total</b>	936,959	836,300	766,300	782,900	477,700	0	0	0	0
<b>Total Paper Corporation Returns</b>	936,959	836,300	766,300	782,900	477,700	0	0	0	0
<b>Total Electronic Corporation Returns</b>	0	0	0	0	0	0	0	0	0
<b>Form 1120</b>	266,672	231,700	204,800	199,600	121,800	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	110,762	111,900	113,000	131,400	81,300	0	0	0	0
Form 1120-RIC	2,946	3,000	3,100	14,000	6,700	0	0	0	0
Form 1120-S, Total	554,621	487,700	443,300	437,200	267,300	0	0	0	0
Electronic 1120-S	0	0	0	0	0	0	0	0	0
Forms 1120-L/ND/PC/REIT/SF, Total	1,958	2,000	2,100	600	600	0	0	0	0
Form 1120-C	0	0	0	0	0	0	0	0	0
<b>Small Corporation Election, Form 2553</b>	202,302	252,700	252,400	251,700	161,600	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>	36,130	37,000	38,000	27,700	22,800	0	0	0	0
Gift, Form 709	238,324	225,200	223,400	159,200	129,700	0	0	0	0
<b>Employment, Total</b>	20,547,164	20,654,400	20,863,000	16,703,900	9,133,800	0	0	0	0
<b>Total Paper Employment Returns</b>	9,817,616	9,720,700	9,431,500	9,778,500	4,880,200	0	0	0	0
<b>Total Electronic Employment Returns</b>	10,729,548	10,933,700	11,431,500	6,925,400	4,253,500	0	0	0	0
<b>Forms 940, 940-EZ and 940-PR, Total</b>	3,964,636	4,043,300	4,089,100	3,209,700	1,774,100	0	0	0	0
Paper Forms 940, 940-EZ and 940-PR	1,952,080	1,915,900	1,851,300	1,835,200	920,500	0	0	0	0
Form 940 E-File/On-Line/XML	2,012,556	2,127,400	2,237,800	1,374,500	853,600	0	0	0	0
Forms 941, 941-PR/SS/E, Total	16,430,028	16,466,800	16,639,800	13,360,800	7,294,500	0	0	0	0
Paper Forms 941, 941-PR/SS	7,729,900	7,679,900	7,466,500	7,820,900	3,901,400	0	0	0	0
Form 941 E-File/On-Line/XML	8,700,128	8,786,900	9,173,300	5,539,900	3,393,100	0	0	0	0
Forms 943, 943-PR and 943-SS	58,540	58,200	56,800	59,200	28,500	0	0	0	0
Paper Forms 943, 943-PR and 943-SS	56,708	53,400	51,200	56,500	26,400	0	0	0	0
Electronic Forms 943, 943-PR and 943-SS	1,832	4,800	5,600	2,700	2,100	0	0	0	0
Forms 944, 944-PR and 944-SS, Total	54,902	47,600	40,700	36,800	16,600	0	0	0	0
Paper Forms 944, 944-PR and 944-SS	41,235	34,600	27,700	29,700	12,700	0	0	0	0
Electronic Form 944	13,667	13,000	13,000	7,100	3,900	0	0	0	0
Form 945	37,293	36,700	34,800	35,600	20,000	0	0	0	0
Form CT-1	1,765	1,800	1,800	1,800	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>	993,611	1,002,000	1,013,900	726,500	461,500	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>	18,931	18,300	17,700	12,200	8,400	0	0	0	0
<b>Supplemental Documents, Total</b>	861,925	796,100	744,500	555,600	297,100	0	0	0	0
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	328	400	400	0	0	0	0	0	0
Form 5558	0	0	0	0	0	0	0	0	0
<b>Form 7004</b>	861,597	795,700	744,100	555,600	297,100	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 6. Total Number of Returns Filed by Type for Fresno IRS Campus**

Type of Return	Actual 2015	Estimated 2016	2017	2018	2019	Projected 2020	2021	2022	2023
<b>Grand Total</b>	51,055,484	51,305,300	51,644,800	52,183,900	52,396,700	48,550,600	44,168,700	33,089,300	33,839,600
<b>Total Primary Returns</b>	45,698,995	45,907,800	46,241,500	46,674,800	46,902,800	43,698,200	39,965,100	30,743,800	31,356,500
<b>Individual, Total</b>	34,589,577	34,729,900	34,949,200	35,028,200	35,133,400	34,099,200	33,210,100	30,743,800	31,356,500
<b>Forms 1040, 1040-A, and 1040-EZ</b>	34,589,577	34,729,900	34,949,200	35,028,200	35,133,400	34,099,200	33,210,100	30,743,800	31,356,500
<b>Total Paper Individual Returns</b>	8,589,206	8,058,600	7,551,700	6,923,100	6,349,500	4,626,300	3,097,400	0	0
Paper Form 1040	5,523,046	5,659,700	5,309,100	4,840,200	4,398,600	3,217,900	2,149,200	0	0
Paper Form 1040-A	1,540,794	1,257,100	1,165,300	1,074,900	1,002,400	731,600	499,000	0	0
Paper Form 1040-EZ	1,525,366	1,141,800	1,077,300	1,008,100	948,500	676,800	449,200	0	0
<b>Total Electronic Individual Returns</b>	26,000,371	26,671,300	27,397,500	28,105,100	28,783,900	29,472,900	30,112,700	30,743,800	31,356,500
On Line Filing	9,529,683	10,108,500	10,680,800	11,229,100	11,756,300	12,315,500	12,824,300	13,357,300	13,858,700
Practitioner Electronic Filing	16,470,688	16,562,800	16,716,700	16,876,000	17,027,600	17,157,400	17,288,400	17,386,500	17,497,800
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>	11,101,470	11,177,900	11,292,300	11,646,600	11,769,400	9,599,000	6,755,100	0	0
Paper Form 1040-ES	11,101,470	11,177,900	11,292,300	11,646,600	11,769,400	9,599,000	6,755,100	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>	7,948	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
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
<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
<b>Forms 940, 940-EZ and 940-PR, Total</b>	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
Paper Forms 943, 943-PR and 943-SS	0	0	0	0	0	0	0	0	0
Electronic 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>	5,356,489	5,397,500	5,403,400	5,509,100	5,493,900	4,852,500	4,203,600	2,345,500	2,483,100
Form 1040-X	1,618,233	1,595,800	1,620,800	1,662,200	1,652,600	1,371,300	1,036,600	0	0
Form 4868, Total	3,738,256	3,801,700	3,782,600	3,846,900	3,841,300	3,481,200	3,167,200	2,345,500	2,483,100
Paper Form 4868	2,055,870	2,142,200	2,007,200	1,968,000	1,839,600	1,359,000	943,600	0	0
Electronic Form 4868	1,682,385	1,659,500	1,775,300	1,878,800	2,001,700	2,122,100	2,223,600	2,345,500	2,483,100
Credit Card	0	0	0	0	0	0	0	0	0
E-File	1,682,385	1,659,500	1,775,300	1,878,800	2,001,700	2,122,100	2,223,600	2,345,500	2,483,100
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 2015	Estimated 2016	2017	2018	2019	Projected 2020	2021	2022	2023
<b>Grand Total</b>	47,093,684	47,379,900	47,350,100	47,794,500	48,080,800	57,218,900	62,063,100	67,807,500	68,421,800
<b>Total Primary Returns</b>	42,167,838	42,333,000	42,388,100	42,740,100	42,985,600	51,480,800	55,653,300	60,606,700	61,120,300
<b>Individual, Total</b>	33,281,020	33,386,300	33,350,000	33,370,000	33,418,600	34,724,700	35,848,700	37,134,200	37,239,800
Forms 1040, 1040-A, and 1040-EZ	33,281,020	33,386,300	33,350,000	33,370,000	33,418,600	34,724,700	35,848,700	37,134,200	37,239,800
<b>Total Paper Individual Returns</b>	7,165,871	6,760,900	6,133,400	5,585,800	5,098,100	5,855,600	6,482,300	7,284,400	6,925,000
Paper Form 1040	4,794,627	4,902,700	4,502,600	4,096,700	3,723,000	4,155,400	4,517,800	4,997,100	4,766,200
Paper Form 1040-A	1,218,418	1,010,900	908,500	840,100	785,000	943,300	1,077,700	1,251,100	1,194,800
Paper Form 1040-EZ	1,152,826	847,300	722,300	648,900	590,100	756,900	886,700	1,036,200	964,000
<b>Total Electronic Individual Returns</b>	26,115,149	26,625,400	27,216,600	27,784,200	28,320,500	28,869,100	29,366,400	29,849,800	30,314,800
On Line Filing	10,460,234	10,991,900	11,500,800	11,982,700	12,425,800	12,893,600	13,298,100	13,707,900	14,083,800
Practitioner Electronic Filing	15,654,915	15,633,500	15,715,800	15,801,500	15,894,700	15,975,500	16,068,300	16,141,900	16,231,000
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>	8,882,247	8,946,700	9,038,100	9,275,800	9,373,500	11,747,700	14,821,800	18,512,000	18,939,800
Paper Form 1040-ES	8,882,247	8,946,700	9,038,100	9,275,800	9,373,500	11,747,700	14,821,800	18,512,000	18,939,800
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	88,800	87,100	84,900	82,500	80,200
Paper Form 1041	0	0	0	0	88,800	87,100	84,900	82,500	80,200
Electronic Form 1041	0	0	0	0	0	0	0	0	0
<b>Fiduciary Estimated Tax, Form 1041-ES</b>	4,571	0	0	0	0	0	0	0	0
<b>Partnership, Forms 1065/1065-B, Total</b>	0	0	0	73,900	84,000	76,000	69,100	63,100	57,800
Paper Forms 1065/1065-B	0	0	0	73,900	84,000	76,000	69,100	63,100	57,800
Electronic Forms 1065/1065-B	0	0	0	0	0	0	0	0	0
<b>Corporation, Total</b>	0	0	0	20,500	20,800	137,100	131,200	126,500	122,700
<b>Total Paper Corporation Returns</b>	0	0	0	20,500	20,800	137,100	131,200	126,500	122,700
<b>Total Electronic Corporation Returns</b>	0	0	0	0	0	0	0	0	0
Form 1120	0	0	0	0	0	29,900	25,500	21,900	19,100
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	20,500	20,800	21,000	21,300	21,600	21,800
Form 1120-RIC	0	0	0	0	0	0	0	0	0
Form 1120-S, Total	0	0	0	0	0	86,100	84,400	83,000	81,800
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	87,500	88,300	89,300	90,200
<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 Gift, Form 709</b>	0	0	0	0	0	0	0	0	0
<b>Employment, Total</b>	0	0	0	0	0	4,620,800	4,609,200	4,599,100	4,589,900
Total Paper Employment Returns	0	0	0	0	0	2,056,200	1,951,300	1,848,100	1,746,300
Total Electronic Employment Returns	0	0	0	0	0	2,564,600	2,657,900	2,751,000	2,843,500
Forms 940, 940-EZ and 940-PR, Total	0	0	0	0	0	936,800	936,700	936,600	936,600
Paper Forms 940, 940-EZ and 940-PR	0	0	0	0	0	401,500	378,300	355,100	331,900
Form 940 E-File/On-Line/XML	0	0	0	0	0	535,300	558,400	581,500	604,700
Forms 941, 941-PR/SS/E, Total	0	0	0	0	0	3,684,000	3,672,600	3,662,500	3,653,300
Paper Forms 941, 941-PR/SS	0	0	0	0	0	1,654,600	1,573,000	1,493,100	1,414,400
Form 941 E-File/On-Line/XML	0	0	0	0	0	2,029,300	2,099,500	2,169,400	2,238,800
Forms 943, 943-PR and 943-SS	0	0	0	0	0	0	0	0	0
Paper Forms 943, 943-PR and 943-SS	0	0	0	0	0	0	0	0	0
Electronic 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>	4,925,846	5,046,900	4,962,000	5,054,300	5,095,200	5,738,100	6,409,800	7,200,800	7,301,400
Form 1040-X	1,391,052	1,420,800	1,325,900	1,235,100	1,227,900	1,512,800	1,833,900	2,243,400	2,358,200
Form 4868, Total	3,534,794	3,626,100	3,636,100	3,581,700	3,589,200	3,953,700	4,308,100	4,691,200	4,677,100
Paper Form 4868	1,739,345	1,820,600	1,729,800	1,587,800	1,477,000	1,720,100	1,974,900	2,236,900	2,086,700
Electronic Form 4868	1,795,449	1,805,500	1,906,300	1,993,900	2,112,200	2,233,600	2,333,200	2,454,300	2,590,400
Credit Card	0	0	0	0	0	0	0	0	0
E-File	1,795,449	1,805,500	1,906,300	1,993,900	2,112,200	2,233,600	2,333,200	2,454,300	2,590,400
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	237,600	278,100	271,500	267,700	266,100	266,100
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 9. Total Number of Returns Filed by Type for Philadelphia IRS Campus**

Type of Return	Actual 2015	Estimated 2016	2017	2018	2019	Projected 2020	2021	2022	2023
<b>Grand Total</b>	23,257,782	23,919,600	24,676,300	25,381,900	26,087,000	26,754,500	27,415,100	28,059,400	28,701,700
<b>Total Primary Returns</b>	21,821,693	22,485,200	23,150,700	23,773,400	24,370,400	24,926,300	25,492,900	26,025,400	26,542,300
<b>Individual, Total</b>	21,821,693	22,485,200	23,150,700	23,773,400	24,370,400	24,926,300	25,492,900	26,025,400	26,542,300
<b>Forms 1040, 1040-A, and 1040-EZ</b>	21,821,693	22,485,200	23,150,700	23,773,400	24,370,400	24,926,300	25,492,900	26,025,400	26,542,300
<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>	21,821,693	22,485,200	23,150,700	23,773,400	24,370,400	24,926,300	25,492,900	26,025,400	26,542,300
On Line Filing	8,891,665	9,491,200	10,029,900	10,539,500	11,023,300	11,509,000	11,973,400	12,426,100	12,848,900
Practitioner Electronic Filing	12,930,028	12,994,000	13,120,800	13,233,900	13,347,100	13,417,300	13,519,500	13,599,300	13,693,400
<b>Forms 1040-NR/NR-EZ/C</b>	0	0	0	0	0	0	0	0	0
<b>Forms 1040-PR and 1040-SS</b>	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
<b>Form 1120</b>	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
<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
<b>Forms 940, 940-EZ and 940-PR, Total</b>	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
<b>Forms 941, 941-PR/SS/E, Total</b>	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
<b>Forms 943, 943-PR and 943-SS</b>	0	0	0	0	0	0	0	0	0
Paper Forms 943, 943-PR and 943-SS	0	0	0	0	0	0	0	0	0
Electronic Forms 943, 943-PR and 943-SS	0	0	0	0	0	0	0	0	0
<b>Forms 944, 944-PR and 944-SS, Total</b>	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>	1,436,089	1,434,400	1,525,600	1,608,500	1,716,600	1,828,200	1,922,200	2,034,000	2,159,400
Form 1040-X	0	0	0	0	0	0	0	0	0
<b>Form 4868, Total</b>	1,436,089	1,434,400	1,525,600	1,608,500	1,716,600	1,828,200	1,922,200	2,034,000	2,159,400
Paper Form 4868	0	0	0	0	0	0	0	0	0
Electronic Form 4868	1,436,089	1,434,400	1,525,600	1,608,500	1,716,600	1,828,200	1,922,200	2,034,000	2,159,400
Credit Card	0	0	0	0	0	0	0	0	0
E-File	1,436,089	1,434,400	1,525,600	1,608,500	1,716,600	1,828,200	1,922,200	2,034,000	2,159,400
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:  
 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 2015	Estimated - CY 2016	Projected - CY				2023
			2017	2018	2019	2020	
<b>Individual, Forms 1040, 1040-A, and 1040-EZ, Total<sup>1</sup></b>							
Forms 1040-PR/SS	147,777,437	149,943,100	151,934,400	153,708,900	155,485,300	157,350,500	160,790,400
EITC Classes (with TPI < \$20,000), Total	189,897	179,800	172,100	166,300	158,800	152,300	145,900
TPI Under \$200,000 and TGR < \$25,000	28,068,648	27,862,000	27,837,800	27,866,900	27,866,600	27,866,600	28,004,500
TPI Under \$200,000 and TGR > \$25,000	26,216,961	25,943,200	25,870,900	25,851,900	25,846,900	25,845,300	25,845,100
Nonbusiness (with No EITC), Total	1,842,237	1,916,700	1,966,800	2,015,000	2,063,100	2,111,200	2,207,400
TPI Under \$200,000 & No Sch. E or 2106	96,065,812	97,302,900	98,631,400	99,825,900	101,057,100	102,390,900	104,781,100
Nonfarm Business, Total <sup>2</sup>	80,185,359	81,483,800	82,875,700	84,073,700	85,308,300	86,645,400	88,042,100
TPI Under \$200,000 and Sch. E or 2106 are okay	15,880,453	15,819,100	15,755,700	15,748,800	15,745,500	15,739,100	15,736,000
Nonfarm Business, Total <sup>2</sup>	15,524,247	16,017,200	16,265,000	16,430,800	16,692,500	16,933,600	17,052,700
TGR Under \$25,000	10,741,091	11,029,200	11,167,400	11,339,000	11,413,700	11,487,100	11,633,000
TGR \$25,000 Under \$100,000	3,192,073	3,334,200	3,407,100	3,450,300	3,480,600	3,505,400	3,527,800
TGR \$100,000 Under \$200,000	887,500	926,200	947,600	960,600	975,400	989,400	1,008,400
TGR \$200,000 or More	703,582	727,600	742,800	755,300	766,800	778,100	790,200
Farm Business & TPI < \$200,000, Total <sup>3</sup>	1,254,137	1,238,900	1,232,100	1,226,800	1,221,800	1,217,000	1,207,400
High Income Taxpayers, Total	6,872,382	7,515,200	7,962,300	8,353,300	8,724,400	9,088,600	9,450,200
No Sch. C or F present & TPI < \$200,000 Under \$1 Million	4,510,697	4,943,800	5,273,100	5,555,900	5,824,000	6,086,900	6,347,900
Sch. C or F present & TPI < \$200,000 Under \$1 Million	1,871,119	2,028,600	2,136,200	2,228,800	2,316,300	2,401,900	2,571,800
TPI \$1 Million or More	484,566	537,300	562,900	568,500	584,100	599,800	615,400
<b>Fiduciary, Form 1041, Total</b>							
Income Distribution Deduction with Tax	3,174,929	3,209,400	3,249,700	3,281,500	3,302,200	3,314,000	3,323,800
Income Distribution Deduction > \$0 with No Tax	968,622	944,200	940,500	942,100	945,000	948,200	951,500
All Other	793,208	816,900	801,700	791,400	781,000	770,600	749,800
	1,813,099	1,846,300	1,907,400	1,948,000	1,976,200	1,995,200	2,019,200
<b>Partnership, Form 1065/1065-B, Total</b>							
10 or Fewer Partners, Total	3,862,691	3,976,000	4,065,500	4,138,300	4,199,700	4,253,400	4,302,100
Gross Receipts Under \$100,000	3,659,702	3,771,100	3,857,400	3,926,600	3,984,300	4,034,300	4,079,400
Gross Receipts \$100,000 or More	2,904,342	2,997,000	3,061,300	3,107,400	3,141,400	3,188,400	3,226,300
11 or More Partners	754,360	774,000	796,000	819,200	842,900	866,900	891,000
	203,989	204,900	208,100	211,700	215,400	219,000	222,700
<b>Corporation, Forms 1120, 1120-A, and Other<sup>4</sup>, Total</b>							
No Balance Sheet	1,833,434	1,801,900	1,770,900	1,740,600	1,710,800	1,681,600	1,624,800
Returns With Assets, Total	405,213	403,700	402,300	400,700	399,100	397,300	393,500
Under \$250,000	1,428,221	1,398,200	1,368,700	1,339,900	1,311,700	1,284,300	1,231,400
\$250,000 Under \$1 Million	863,344	833,800	804,900	776,600	749,000	722,200	696,000
\$1 Million Under \$5 Million	301,016	297,800	295,100	292,600	280,400	268,400	256,500
\$5 Million Under \$10 Million	165,537	166,800	167,800	168,500	169,600	170,200	170,400
\$10 Million Under \$50 Million	30,823	31,400	32,000	32,600	33,100	33,700	34,200
\$50 Million Under \$100 Million	35,611	35,800	36,100	36,200	36,200	36,400	36,500
\$100 Million Under \$250 Million	8,300	8,400	8,600	8,700	8,900	9,100	9,400
\$250 Million Under \$500 Million	8,225	8,200	8,200	8,200	8,100	8,100	8,000
\$500 Million Under \$1 Billion	5,043	5,100	5,100	5,200	5,300	5,300	5,300
\$1 Billion Under \$5 Billion	3,727	3,900	3,900	4,000	4,100	4,200	4,300
\$5 Billion Under \$20 Billion	4,821	4,900	5,100	5,200	5,300	5,500	5,800
\$20 Billion or More	1,429	1,500	1,500	1,600	1,700	1,700	1,800
	545	600	600	600	600	600	600
<b>Corporation, Form 1120-C, Total</b>	9,043	9,100	9,100	9,100	9,100	9,100	9,100
<b>Corporation, Form 1120-F, Total</b>							
No Balance Sheet and Assets Under \$10 Million	44,601	45,600	46,700	47,700	48,800	49,800	50,900
Assets \$10 Million Under \$250 Million	42,963	43,000	44,000	45,000	46,000	47,000	48,000
Assets \$250 Million or More	1,989	2,000	2,100	2,100	2,200	2,200	2,300
	549	600	600	600	600	600	700
<b>Corporation, Form 1120-S, Total</b>							
Assets Under \$200,000	4,688,683	4,763,000	4,829,500	4,889,100	4,942,500	4,990,400	5,033,200
Assets \$200,000 Under \$10 Million	3,486,146	3,524,400	3,556,500	3,582,500	3,602,800	3,617,800	3,627,900
Assets \$10 Million or More	1,155,375	1,189,600	1,222,300	1,254,200	1,285,700	1,316,900	1,347,900
	47,162	49,000	50,700	52,400	54,100	55,800	57,400
<b>Estate, Forms 706, 706(GS)(D), 706(GS)(T), and 706-NA, Total</b>							
Estate Under \$1.5 Million, Total	36,130	37,000	38,000	39,200	40,500	41,800	44,600
Estate Under \$1.5 Million, Taxable	10,030	10,000	9,900	10,000	10,200	10,600	10,900
Estate \$1.5 Million Under \$5 Million, Total	123	100	100	100	100	100	100
Estate \$1.5 Million Under \$5 Million, Taxable	15,304	15,900	16,400	17,100	17,800	18,500	20,000
Estate \$5 Million Under \$10 Million, Total	623	600	700	700	700	800	800
Estate \$5 Million Under \$10 Million, Taxable	7,165	7,500	7,700	8,000	8,300	8,600	9,100
Estate \$10 Million Under \$20 Million, Total	2,307	2,400	2,500	2,600	2,700	2,800	2,900
Estate \$10 Million Under \$20 Million, Taxable	2,294	2,400	2,500	2,600	2,700	2,800	3,000
Estate \$20 Million or More, Total	1,139	1,200	1,300	1,400	1,400	1,400	1,500
Estate \$20 Million or More, Taxable	1,337	1,400	1,400	1,500	1,600	1,700	1,700
	795	800	900	900	900	1,000	1,000
<b>Gift, Form 709, Total</b>	238,324	225,200	223,400	224,700	226,800	229,500	236,500

Detail may not add to total due to rounding.  
 Table does not include Non-Master File counts.  
<sup>1</sup> Does not include Forms 1040-PR/SS, 1040-NR, 1040-NR-EZ, 1040-EZ-T, or 1040-C.  
<sup>2</sup> Includes non-farm business returns (with No EITC) (Sch. C Present and Sch. C Gross Receipts Sch. F Gross Receipts).  
<sup>3</sup> Includes farm business returns (with No EITC) (Sch. F Present and Sch. F Gross Receipts Sch. C Gross Receipts).  
<sup>4</sup> 1120-Other includes Forms 1120-C/SS/UND/PC/RE/IR/CSF.  
 Internal Revenue Service  
 Statistics of Income, Service-wide Support Section  
 2016 Publication 678B

**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 2015 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>	243,163					
MAPE		1.18%	1.35%	1.68%	2.78%	3.75%
Number of Overprojections		4	4	4	4	4
<b>Grand Total - Paper</b>	81,768					
MAPE		4.65%	11.42%	20.26%	29.38%	37.81%
Number of Overprojections		4	4	4	4	4
<b>Grand Total - E-file</b>	161,395					
MAPE		2.96%	5.17%	9.16%	12.45%	15.56%
Number of Overprojections		2	1	0	0	0
<b>Total Primary - Selected Returns *</b>	220,769					
MAPE		0.68%	0.73%	1.26%	2.36%	4.08%
Number of Overprojections		3	4	4	4	4
<b>Primary Total - Paper</b>	72,702					
MAPE		3.65%	7.99%	16.48%	24.62%	33.57%
Number of Overprojections		2	4	4	4	4
<b>Primary Total - E-file</b>	148,067					
MAPE		2.59%	4.12%	7.18%	9.80%	11.87%
Number of Overprojections		2	1	0	0	0
<b>Individual Total</b>	148,650					
MAPE		1.12%	1.48%	1.39%	1.38%	0.97%
Number of Overprojections		4	4	3	3	3
<b>Individual Total - Paper</b>	20,037					
MAPE		6.94%	14.88%	23.76%	31.97%	45.78%
Number of Overprojections		4	4	4	4	4
<b>Individual Total - E-file</b>	127,740					
MAPE		1.28%	2.99%	5.82%	7.86%	10.63%
Number of Overprojections		2	1	0	0	0
<b>Individual Estimated Tax</b>	23,983					
MAPE		0.53%	2.51%	7.43%	14.26%	26.99%
Number of Overprojections		1	2	2	3	4
<b>Fiduciary Total</b>	3,175					
MAPE		2.87%	3.12%	4.14%	4.59%	8.50%
Number of Overprojections		2	1	1	1	2
<b>Partnership Total</b>	3,863					
MAPE		1.78%	4.65%	7.59%	12.20%	15.25%
Number of Overprojections		2	3	3	3	4
<b>Corporation Total</b>	6,823					
MAPE		2.48%	4.66%	7.60%	9.80%	12.35%
Number of Overprojections		3	3	4	4	4
<b>Employment Total</b>	30,088					
MAPE		1.62%	1.70%	2.67%	3.10%	3.83%
Number of Overprojections		2	1	1	2	3
<b>Exempt Organization Total</b>	1,541					
MAPE		3.36%	4.42%	5.71%	9.75%	10.01%
Number of Overprojections		3	2	1	1	1
<b>Excise Total</b>	994					
MAPE		9.17%	12.72%	13.11%	8.71%	6.61%
Number of Overprojections		1	0	0	1	2

\* 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 2015 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 an 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 2015 through CY 2017 Alignment**

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

Please contact a staff member (inside front cover) if you are interested in the current CY 2018 alignment and beyond.



**Configuration of IRS Campuses for Electronic Individual Returns—  
CY 2015 through CY 2017 Alignment**

**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 2015 through CY 2017 Alignment**

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.

Please contact a staff member (inside front cover) if you are interested in the current CY 2018 alignment and beyond.

**IRS Campus Alignment for Most Electronic Business Returns—  
CY 2015 through CY 2017 Alignment**

Business Returns—Ogden Campus

Employment Returns—Cincinnati Campus

Please contact a staff member (inside front cover) if you are interested in the current CY 2018 alignment and beyond.

## 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	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

(1) by phone at (202) 803-9309

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

(3) by writing to the following address

**Internal Revenue Service  
Statistics of Income RAAS:S  
Attn: Chief, Servicewide Support Section  
1111 Constitution Avenue, N.W., K-4100  
Washington, D.C. 20234**

