

Calendar Year Projections of Individual Returns by Major Processing Categories

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Fall 2005 Update



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Forecasts Available Electronically

Forecasts from the most recent edition of this publication are also available on the IRS's web site. This site can be reached at www.irs.gov. Select the "Tax Stats" link, then "Products, Publications, & Papers", and then "Projections" (under the Publications heading). IRS employees can also access this projection product on the IRWeb intranet site by selecting the "Commissioner" link, followed by "Research, Analysis, and Statistics", then "Publications", and then "Projections and Forecasting Documents".

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Overview

Office of Research staff within the IRS Research, Analysis, and Statistics organization produces *Calendar Year Projections of Individual Returns by Major Processing Categories* (IRS Document 6187). This document contains U.S. and IRS campus level projections of full-paid and other-than-full-paid categories of Forms 1040, 1040A, and 1040EZ. It also includes estimates of individual refunds, Forms 1040NR, 1040PR and 1040SS, and various components of individual electronically filed (e-file) returns. In addition, a set of U.S. level forecasts by the IRS's business operating division organizational structure is a part of this product. The projections in this document are used by IRS staff for workload scheduling, resource allocation and various other planning and analysis efforts.

The projections in this fall 2005 revision incorporate 2005 filing season results through late summer. They also reflect impacts of administrative and legislative changes that have been approved or are reasonably certain. There are a number of topics integrated in this update, such as IRS announced plans for the cessation of the Form 1040EZ TeleFile program at the end of the 2005 filing season. Also, IRS continues to implement its modernization plans for consolidating the IRS submission processing campuses. In addition, this update of Document 6187 includes adjustments for the impact of certain "ITIN" returns as well as for Hurricane Katrina.

The projections in this update do not, however, account for pending legislation or administrative plans that are tentative. This is particularly the case for possible e-file initiatives. Consequently, the e-file projections contained in this publication are not goals, per se, and should not be interpreted as precluding an alternative e-file future more in line with levels sought by Congress.

Impacts of Recent Legislative and Administrative Changes

Examples of administrative and legislative developments embedded in our latest projections include the following.

Cessation of the TeleFile Program

In February 2005, IRS announced it would conclude its TeleFile programs after the 2005 filing season. Thus, the last individual (Form 1040EZ) TeleFile returns were received this year. Our corresponding forecasts in this update of Document 6187 reflect this IRS decision. They include applicable adjustments wherein some current TeleFile users are expected to switch to other e-file alternatives (such as on-line filing), while others revert back to paper.

Campus Modernization Alignment

As part of the IRS modernization plans, the geographic alignment of states to processing campuses started to change in CY 2001/2002. Since then, IRS has continued to streamline the individual returns processed among the IRS submission

processing campuses. As a result of this consolidation effort, the Memphis Campus closed its submission processing operations in June 2005. The Philadelphia Campus is expected to follow in 2007 when its submission processing activities are projected to come to an end.

The campus level paper and electronic return projections, as presented selectively in Tables 2 through 14, reflect the continually changing state-to-campus processing alignments by year. The CY 2005 and 2006 campus volumes are based on approved IRS plans, as is the e-file alignment for 2007. However, the 2007 campus level paper return forecasts and all campus forecasts for 2008 and beyond are based on “concept maps” supplied by resource planning staff in the IRS submission processing function and are likely to change in future. Thus, customers are advised to keep this very important qualifier in mind when using any of the longer term campus projections in this edition of Document 6187. The varying configurations of state to IRS processing campuses for paper and e-filed individual returns for CY 2004 through CY 2012 are presented in tables at the end of this document.

Adjustments for Returns with “ITIN” Request

Form W-7 (*Application for IRS Individual Taxpayer Identification Number*) is used for federal tax purposes by taxpayers who are ineligible to obtain social security numbers. Starting in 2004, rule changes have required taxpayers filing individual income tax return(s) at the same time they are requesting an “ITIN” to file their Form 1040 series tax return(s) and Form W-7 together. To date, these unique “ITIN” returns have been centrally processed at the Philadelphia Campus and will continue to be so through 2006. However, under current campus realignment plans, Austin Campus will assume full responsibility for the processing of these “ITIN” returns for 2007 and beyond—with a small transition volume in the latter half of 2006. Adjustments were made at the campus level for these ITIN returns based on information from IRS program staff in submission processing, along with master file data extracted from the Compliance Data Warehouse.

Addition of Forms 1040NR, 1040PR and 1040SS

This update of Document 6187 now presents total volumes of Form 1040NR (*U.S. Nonresident Alien Income Tax Return*) and Forms 1040PR and 1040SS (*U.S. Self-Employment Tax Return from Puerto Rico and other International area*). These international filers are primarily served by the IRS’s Small Business/Self Employed Division. Note, however, that these Form 1040NR and 1040PR/SS volumes are only presented in Table 1B and are not included in any other table within Document 6187.

Further Developments in Electronic Filing

The IRS Restructuring and Reform Act of 1998 strongly encouraged the promotion of paperless filing. Since its enactment, the total number of individual returns filed electronically has more than doubled from 24.6 million in CY 1998 to 61.4 million in CY 2004. And IRS continues to experience substantial growth in electronic filing with another 6.7 million return increase (11.0 percent) in CY 2005. On-line filed electronic

returns continue to experience the fastest growth among the e-file options available to individual filers, with an estimated 17.2 percent growth rate in CY 2005. Total e-file volumes are projected to increase 8.9 percent in CY 2006, far greater than the projected 1.6 percent growth for Form 1040 series filings, in total.

Various initiatives by IRS and the professional tax community, such as “Free File” and “e-Services,” have contributed substantially to the current success with individual e-file. Free File allows taxpayers meeting certain criteria to e-file their tax return for free via return preparation software accessible through the Internet. The IRS e-Services program, open to tax professionals who e-file a minimum number of returns with IRS, offers a suite of web-based products that allow practitioners to conduct other tax account business with IRS online, 24 hours a day, seven days a week.

In addition, IRS has experienced exceptionally strong growth in electronically filed federal returns in certain states that have mandated e-filing for their state returns. These state e-file mandates vary but basically require practitioners that meet specified requirements to file their applicable state returns electronically. For example, when California mandated e-filing of their state returns effective in CY 2004, there was a corresponding 56 percent increase in federal income tax returns filed electronically with IRS by Californians. New York has subsequently issued their own version of the e-file mandate for their state effective in calendar year 2006. As a result, we project federal e-file volumes from New York filers in 2006 to increase 29 percent over their 2005 level.

The methodologies we used to project individual e-file volumes capture and extrapolate the underlying growth trends. These trends reflect the impact of many factors contributing to the growth in e-file including those noted above. These projected trends also assume the continued e-file promotion and product innovations in the future from both IRS and private industry.

Adjustments for Hurricane Katrina

This edition of Document 6187 also includes adjustments to account for the estimated impact on tax return filings due to Hurricane Katrina. The unprecedented economic and social disruptions caused by Hurricane Katrina are expected to impact individual filings. While difficult to estimate, the basic nature of the adjustments was to lower filings in 2006 and push them into 2007—treating the overall impact as mainly one of a delay in filings.

Projections and Forecasting Performance Measurements

In an ongoing effort to provide our customers measures of the quality of our Projections and Forecasting Group products and services, we present updated versions of our “Track Record” and “Customer Satisfaction Survey” results. The track record provides statistical measures of our forecasting accuracy, while the survey presents information on the level of satisfaction customers find in our products and services. We include these performance measures in our major projection

publications for the benefit of our customers, and we act upon the results in ways we hope will improve our service in the future.

Track Record of Projection Accuracy

The “track record” section, presented as Table 15, provides a summary analysis of the accuracy of prior projections prepared by the Projections and Forecasting Group from 1996 to 2003. For manageability purposes, this track record material covers only the major return categories. Using the four most recent calendar years of actual data, 2001 through 2004, Table 15 presents the accuracy of our national level projections—by major tax return category, filing medium and forecast time horizon. It expresses those measures in terms of mean absolute percent errors which customers can use to gauge the overall precision of our past U.S. level return projections. Table 15 also includes a second measure of accuracy, which is the number of over projections during the last four annual forecast cycles. This measure can be used to gauge whether we have a tendency to over project a particular return series (i.e., a value “4”), or to under project a particular return series (a value of “0”), or to achieve the desired balance of both (a value of “2”)—or something in between (values of “1” or “3”).

Customer Satisfaction Survey

In 2005, the Projections & Forecasting Group also conducted our sixth annual survey of IRS customers to determine satisfaction levels with our products and services. The following table summarizes the results of those surveys on five major dimensions of satisfaction.

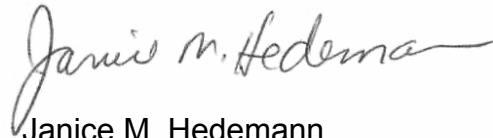
Projections & Forecasting Group Customer Satisfaction Survey Result*								
<u>Measure</u>	Percent "Somewhat Satisfied" thru "Totally Satisfied"						Percent "Totally Satisfied"	
	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2004</u>	<u>2005</u>
Accuracy	80.8	87.2	87.8	82.7	83.4	81.7	59.3	60.0
Timeliness	84.6	84.2	88.2	95.7	83.3	81.7	57.4	60.0
Responsiveness of PFG Staff	68.6	65.6	73.7	73.9	68.0	70.0	64.2	68.3
Product Meeting Needs	N/A	N/A	N/A	93.5	83.3	80.3	53.7	65.6
Overall Satisfaction	94.2	92.7	91.4	95.6	92.6	78.3	66.7	63.3

* In 2004, the rating scale on the Projections & Forecasting Group customer satisfaction survey was changed to conform to the standard used for all offices within Research, Analysis and Statistics. Data were configured above to provide both a comparable historical trend, plus information on the newer “totally satisfied” demarcation.

During fiscal year 2004 and the first part of fiscal year 2005, the Projections and Forecasting Group experienced an acute staffing shortage. This resource shortage in the group delayed the delivery of several major projection products during the period. However, new staffs have since been added to the group and the timeliness of PFG products is expected to improve in the future.

Comments and Questions

We thank customers who have participated in our past surveys and ask for your continued cooperation in future iterations. Also, we continually seek to improve customer service wherever we can and so we welcome customer feedback at any time. Comments and suggestions regarding this document can be directed to Russell Geiman, Chief, Projections & Forecasting Group at (202) 874-0607. Questions concerning a specific tax return listed in this document may also be directed to the projections staff listed on the inside front cover. Finally, the tables contained in this document are also available electronically, as noted on the inside front cover.

A handwritten signature in black ink that reads "Janice M. Hedemann". The signature is written in a cursive style with a long, sweeping tail on the final letter.

Janice M. Hedemann
Director, Office of Research

**Table 1A. Calendar Year Projections of Individual Returns
by Major Processing Categories for the United States**

Type of Return / Processing Category	Actual 2004	Projected			
		2005	2006	2007	2008
<i>Forms 1040/A/EZ and Electronic Returns</i>	130,576,852	132,022,300	134,134,400	135,555,600	137,358,700
<i>Full-Paid, Total</i>	10,486,659	11,420,600	11,970,100	11,764,300	11,269,300
<i>Other-Than-Full-Paid, Total</i>	120,090,193	120,601,700	122,164,300	123,791,300	126,089,300
<i>Refund Returns</i>	106,691,270	105,487,400	106,455,500	107,443,600	109,008,300
<i>Business Returns (Schedule C or F) *</i>	21,475,241	21,853,600	22,231,900	22,618,500	23,005,000
<i>Paper Returns, Total</i>	69,148,584	63,866,600	59,928,300	55,350,000	51,624,600
<i>Form 1040</i>	49,640,220	45,249,300	42,885,900	39,877,100	37,383,500
<i>Full-Paid</i>	8,955,589	9,795,400	10,332,100	10,124,300	9,640,800
<i>Other-Than-Full-Paid</i>	40,684,631	35,453,900	32,553,800	29,752,800	27,742,800
<i>Form 1040A</i>	10,862,016	10,187,000	8,456,800	7,562,700	6,894,500
<i>Full-Paid</i>	955,999	1,043,000	1,063,000	1,068,000	1,059,900
<i>Other-Than-Full-Paid</i>	9,906,017	9,144,100	7,393,700	6,494,700	5,834,600
<i>Form 1040EZ</i>	8,646,348	8,430,200	8,585,600	7,910,200	7,346,600
<i>Full-Paid</i>	575,071	582,200	575,000	572,000	568,700
<i>Other-Than-Full-Paid</i>	8,071,277	7,848,000	8,010,700	7,338,200	6,777,900
<i>Electronically Filed Returns, Total</i>	61,428,268	68,155,700	74,206,100	80,205,600	85,734,000
<i>Standard Electronic Filings</i>	57,658,340	64,862,200	74,206,100	80,205,600	85,734,000
<i>Practitioner</i>	43,095,365	47,795,600	53,202,200	57,251,800	61,275,200
<i>On-Line</i>	14,562,975	17,066,500	21,003,900	22,953,800	24,458,800
<i>Telefile</i>	3,769,928	3,293,600	0	0	0
<i>Electronically Filed, Refunds</i>	56,099,958	60,611,900	65,069,700	70,062,200	74,581,400
<i>Standard Electronic, Refunds</i>	52,559,559	57,526,300	65,069,700	70,062,200	74,581,400
<i>Telefile, Refunds</i>	3,540,399	3,085,600	0	0	0
<i>Electronically Filed, Balance Due Returns</i>	5,328,310	7,543,800	9,136,400	10,143,400	11,152,600
<i>Standard Electronic, Balance Due</i>	5,098,781	7,333,200	9,136,400	10,143,400	11,152,600
<i>Telefile, Balance Due</i>	229,529	210,600	0	0	0

Notes: Detail may not add to total due to rounding.
See Table Notes section for more detail.

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* The reported calendar year 2003 actual for Business Returns (Schedule C or F) reported in the Fall 2004 update of IRS Document 6187 was incorrect. The correct figure for calendar year 2003 is 20,658,466.

Table 1B. Calendar Year Projections of Individual Returns by IRS Business Operating Division and by Selected Processing Category for the United States

Type of Return / Processing Category	Actual	Estimated	Projected						
	2004	2005	2006	2007	2008	2009	2010	2011	2012
<i>Forms 1040, 1040A, and 1040EZ</i>	130,576,852	132,022,300	134,134,400	135,555,600	137,358,700	138,848,900	140,522,100	141,932,900	142,961,300
<i>Wage and Investment Returns</i>	92,863,811	92,456,500	93,309,000	93,579,200	94,096,000	94,381,500	94,774,700	94,976,000	94,908,400
<i>Paper Returns</i>	45,818,619	40,650,300	37,311,300	33,416,100	30,342,900	27,667,800	25,297,500	23,262,700	21,463,800
<i>Electronically Filed Returns</i>	47,045,192	51,806,200	55,997,700	60,163,100	63,753,100	66,713,700	69,477,100	71,713,300	73,444,600
<i>Small Business/Self Employed Returns</i>	37,713,041	39,565,800	40,825,500	41,976,400	43,262,600	44,467,400	45,747,400	46,957,000	48,052,900
<i>Paper Returns</i>	23,329,965	23,216,300	22,617,000	21,933,900	21,281,800	20,747,400	20,541,100	20,386,900	20,280,800
<i>Electronically Filed Returns</i>	14,383,076	16,349,500	18,208,500	20,042,500	21,980,900	23,720,000	25,206,300	26,570,100	27,772,100
<i>Forms 1040NR</i>	606,758	628,200	649,000	675,800	702,500	729,200	755,800	782,500	809,100
<i>Forms 1040PR and 1040SS</i>	113,907	115,700	118,100	120,600	123,000	125,400	127,900	130,300	132,800

Notes: Detail may not add to total due to rounding.
See Table Notes section for more detail.

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**Table 2. Calendar Year Projections of Individual Returns
by Major Processing Categories
for the Andover IRS Campus**

Type of Return / Processing Category	Actual 2004	Projected			
		2005	2006	2007	2008
<i>Forms 1040, 1040A, and 1040EZ</i>	8,712,025	7,782,800	8,311,000	7,777,200	6,558,100
<i>Full-Paid, Total</i>	1,256,434	1,357,500	1,733,200	1,693,700	1,448,700
<i>Other-Than-Full-Paid, Total</i>	7,455,591	6,425,300	6,577,800	6,083,500	5,109,400
<i>Refund, Total</i>	6,538,292	5,532,400	5,665,700	5,201,400	4,334,900
<i>Form 1040</i>	6,745,932	5,974,000	6,687,900	6,406,700	5,598,700
<i>Full-Paid</i>	1,109,180	1,204,100	1,544,300	1,507,200	1,289,800
<i>Other-Than-Full-Paid</i>	5,636,752	4,769,900	5,143,600	4,899,500	4,308,900
<i>Form 1040A</i>	1,136,874	1,025,900	756,400	592,400	414,800
<i>Full-Paid</i>	98,177	104,500	128,000	126,000	106,900
<i>Other-Than-Full-Paid</i>	1,038,697	921,400	628,400	466,500	307,900
<i>Form 1040EZ</i>	829,219	782,900	866,700	778,100	544,600
<i>Full-Paid</i>	49,077	48,900	60,900	60,500	52,000
<i>Other-Than-Full-Paid</i>	780,142	734,000	805,800	717,600	492,700

Notes: Detail may not add to total due to rounding.
Above figures exclude standard electronically filed returns and Telefile returns.
See Table Notes section for more detail.

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**Table 3A. Calendar Year Projections of Individual Returns
by Major Processing Categories
for the Philadelphia IRS Campus
Including International**

Type of Return / Processing Category	Actual 2004	Projected			
		2005	2006	2007	2008
<i>Forms 1040, 1040A, and 1040EZ</i>	9,544,660	8,349,200	5,875,500	3,094,700	0
<i>Full-Paid, Total</i>	1,327,037	1,324,000	986,400	562,000	0
<i>Other-Than-Full-Paid, Total</i>	8,217,623	7,025,200	4,889,100	2,532,700	0
<i>Refund, Total</i>	7,450,971	6,251,200	4,408,800	2,329,300	0
<i>Form 1040</i>	6,967,578	5,872,000	4,103,900	2,122,800	0
<i>Full-Paid</i>	1,151,382	1,145,100	857,600	476,100	0
<i>Other-Than-Full-Paid</i>	5,816,196	4,726,900	3,246,200	1,646,700	0
<i>Form 1040A</i>	1,573,423	1,540,700	1,021,700	528,200	0
<i>Full-Paid</i>	117,408	124,400	92,700	64,600	0
<i>Other-Than-Full-Paid</i>	1,456,015	1,416,300	929,000	463,600	0
<i>Form 1040EZ</i>	1,003,659	936,400	749,900	443,800	0
<i>Full-Paid</i>	58,247	54,500	36,000	21,300	0
<i>Other-Than-Full-Paid</i>	945,412	881,900	713,900	422,500	0

Notes: Detail may not add to total due to rounding.

Above figures exclude standard electronically filed returns and Telefile returns.

See Table Notes section for more detail.

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**Table 3B. Calendar Year Projections of Individual Returns
by Major Processing Categories
for the Philadelphia IRS Campus
Not Including International**

Type of Return / Processing Category	Actual	Projected			
	2004	2005	2006	2007	2008
<i>Forms 1040, 1040A, and 1040EZ</i>	8,914,590	7,762,000	5,875,500	3,094,700	0
<i>Full-Paid, Total</i>	1,291,081	1,286,600	986,400	562,000	0
<i>Other-Than-Full-Paid, Total</i>	7,623,509	6,475,400	4,889,100	2,532,700	0
<i>Refund, Total</i>	6,893,538	5,752,700	4,408,800	2,329,300	0
<i>Form 1040</i>	6,488,688	5,407,100	4,103,900	2,122,800	0
<i>Full-Paid</i>	1,119,551	1,111,800	857,600	476,100	0
<i>Other-Than-Full-Paid</i>	5,369,137	4,295,300	3,246,200	1,646,700	0
<i>Form 1040A</i>	1,451,702	1,445,100	1,021,700	528,200	0
<i>Full-Paid</i>	114,070	120,900	92,700	64,600	0
<i>Other-Than-Full-Paid</i>	1,337,632	1,324,200	929,000	463,600	0
<i>Form 1040EZ</i>	974,200	909,800	749,900	443,800	0
<i>Full-Paid</i>	57,460	53,800	36,000	21,300	0
<i>Other-Than-Full-Paid</i>	916,740	855,900	713,900	422,500	0

Notes: Detail may not add to total due to rounding.
Above figures exclude standard electronically filed returns and Telefile returns.
See Table Notes section for more detail.

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**Table 4. Calendar Year Projections of Individual Returns
by Major Processing Categories
for the Atlanta IRS Campus**

Type of Return / Processing Category	Actual 2004	Projected			
		2005	2006	2007	2008
<i>Forms 1040, 1040A, and 1040EZ</i>	10,413,923	9,729,100	10,490,500	9,727,600	9,150,100
<i>Full-Paid, Total</i>	1,667,543	1,779,300	2,170,600	2,135,600	2,043,600
<i>Other-Than-Full-Paid, Total</i>	8,746,380	7,949,800	8,319,900	7,591,900	7,106,400
<i>Refund, Total</i>	7,083,456	6,402,100	7,177,300	6,553,700	6,140,100
<i>Form 1040</i>	7,502,046	6,970,600	7,730,600	7,284,400	6,959,200
<i>Full-Paid</i>	1,440,288	1,538,800	1,901,300	1,865,000	1,774,600
<i>Other-Than-Full-Paid</i>	6,061,758	5,431,800	5,829,300	5,419,300	5,184,700
<i>Form 1040A</i>	1,614,260	1,494,800	1,343,700	1,179,900	1,060,900
<i>Full-Paid</i>	150,085	162,600	181,500	183,400	182,100
<i>Other-Than-Full-Paid</i>	1,464,175	1,332,200	1,162,300	996,500	878,800
<i>Form 1040EZ</i>	1,297,617	1,263,600	1,416,200	1,263,300	1,129,900
<i>Full-Paid</i>	77,170	77,800	87,800	87,300	86,900
<i>Other-Than-Full-Paid</i>	1,220,447	1,185,800	1,328,400	1,176,100	1,043,000

Notes: Detail may not add to total due to rounding.
Above figures exclude standard electronically filed returns and Telefile returns.
See Table Notes section for more detail.

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**Table 5. Calendar Year Projections of Individual Returns
by Major Processing Categories
for the Memphis IRS Campus**

Type of Return / Processing Category	Actual	Projected			
	2004	2005	2006	2007	2008
<i>Forms 1040, 1040A, and 1040EZ</i>	5,226,556	3,051,600	0	0	0
<i>Full-Paid, Total</i>	736,064	522,900	0	0	0
<i>Other-Than-Full-Paid, Total</i>	4,490,492	2,528,700	0	0	0
<i>Refund, Total</i>	3,673,463	1,805,800	0	0	0
<i>Form 1040</i>	3,767,668	2,093,500	0	0	0
<i>Full-Paid</i>	625,483	457,500	0	0	0
<i>Other-Than-Full-Paid</i>	3,142,185	1,636,000	0	0	0
<i>Form 1040A</i>	782,906	543,000	0	0	0
<i>Full-Paid</i>	74,450	50,000	0	0	0
<i>Other-Than-Full-Paid</i>	708,456	493,000	0	0	0
<i>Form 1040EZ</i>	675,982	415,200	0	0	0
<i>Full-Paid</i>	36,131	15,500	0	0	0
<i>Other-Than-Full-Paid</i>	639,851	399,700	0	0	0

Notes: Detail may not add to total due to rounding.
Above figures exclude standard electronically filed returns and Telefile returns.
See Table Notes section for more detail.

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**Table 6. Calendar Year Projections of Individual Returns
by Major Processing Categories
for the Kansas City IRS Campus**

Type of Return / Processing Category	Actual	Projected			
	2004	2005	2006	2007	2008
<i>Forms 1040, 1040A, and 1040EZ</i>	11,474,141	11,440,300	12,275,200	12,767,100	13,798,900
<i>Full-Paid, Total</i>	1,849,779	2,205,600	2,511,400	2,691,200	2,917,300
<i>Other-Than-Full-Paid, Total</i>	9,624,362	9,234,700	9,763,700	10,075,900	10,881,700
<i>Refund, Total</i>	8,802,751	8,505,600	8,833,800	9,088,900	10,053,400
<i>Form 1040</i>	8,162,213	8,089,500	8,522,800	9,258,900	10,312,900
<i>Full-Paid</i>	1,585,611	1,899,800	2,174,600	2,351,700	2,529,600
<i>Other-Than-Full-Paid</i>	6,576,602	6,189,700	6,348,300	6,907,200	7,783,300
<i>Form 1040A</i>	1,720,234	1,686,500	1,719,700	1,601,200	1,555,700
<i>Full-Paid</i>	164,834	194,600	224,200	231,500	270,500
<i>Other-Than-Full-Paid</i>	1,555,400	1,491,900	1,495,500	1,369,700	1,285,200
<i>Form 1040EZ</i>	1,591,694	1,664,300	2,032,700	1,906,900	1,930,300
<i>Full-Paid</i>	99,334	111,200	112,700	108,000	117,200
<i>Other-Than-Full-Paid</i>	1,492,360	1,553,100	1,920,000	1,798,900	1,813,200

Notes: Detail may not add to total due to rounding.

Above figures exclude standard electronically filed returns and Telefile returns.

See Table Notes section for more detail.

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**Table 7A. Calendar Year Projections of Individual Returns
by Major Processing Categories
for the Austin IRS Campus
Including International**

Type of Return / Processing Category	Actual 2004	Projected			
		2005	2006	2007	2008
<i>Forms 1040, 1040A, and 1040EZ</i>	10,428,568	9,776,000	9,934,200	8,619,300	8,320,700
<i>Full-Paid, Total</i>	1,633,605	1,777,900	1,864,500	1,609,600	1,547,500
<i>Other-Than-Full-Paid, Total</i>	8,794,963	7,998,000	8,069,700	7,009,600	6,773,100
<i>Refund, Total</i>	7,873,203	7,326,900	6,920,700	5,852,400	5,569,200
<i>Form 1040</i>	7,215,783	6,735,200	7,063,900	6,101,600	5,939,300
<i>Full-Paid</i>	1,386,072	1,504,400	1,587,200	1,360,500	1,299,800
<i>Other-Than-Full-Paid</i>	5,829,711	5,230,700	5,476,700	4,741,100	4,639,500
<i>Form 1040A</i>	1,754,290	1,636,600	1,454,300	1,394,500	1,352,700
<i>Full-Paid</i>	153,836	175,300	184,600	165,700	164,600
<i>Other-Than-Full-Paid</i>	1,600,454	1,461,400	1,269,700	1,228,700	1,188,100
<i>Form 1040EZ</i>	1,458,495	1,404,200	1,416,000	1,123,200	1,028,700
<i>Full-Paid</i>	93,697	98,200	92,800	83,400	83,200
<i>Other-Than-Full-Paid</i>	1,364,798	1,305,900	1,323,200	1,039,700	945,500

Notes: Detail may not add to total due to rounding.
Above figures exclude standard electronically filed returns and Telefile returns.
See Table Notes section for more detail.

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**Table 7B. Calendar Year Projections of Individual Returns
by Major Processing Categories
for the Austin IRS Campus
Not Including International**

Type of Return / Processing Category	Actual 2004	Projected			
		2005	2006	2007	2008
<i>Forms 1040, 1040A, and 1040EZ</i>	10,428,568	9,776,000	9,355,900	8,049,500	7,756,800
<i>Full-Paid, Total</i>	1,633,605	1,777,900	1,825,300	1,569,800	1,508,100
<i>Other-Than-Full-Paid, Total</i>	8,794,963	7,998,000	7,530,600	6,479,700	6,248,700
<i>Refund, Total</i>	7,873,203	7,326,900	6,453,400	5,418,900	5,155,800
<i>Form 1040</i>	7,215,783	6,735,200	6,598,000	5,640,200	5,484,900
<i>Full-Paid</i>	1,386,072	1,504,400	1,552,000	1,324,700	1,264,500
<i>Other-Than-Full-Paid</i>	5,829,711	5,230,700	5,046,000	4,315,500	4,220,400
<i>Form 1040A</i>	1,754,290	1,636,600	1,363,400	1,306,600	1,265,400
<i>Full-Paid</i>	153,836	175,300	181,100	162,200	161,000
<i>Other-Than-Full-Paid</i>	1,600,454	1,461,400	1,182,300	1,144,400	1,104,400
<i>Form 1040EZ</i>	1,458,495	1,404,200	1,394,600	1,102,600	1,006,500
<i>Full-Paid</i>	93,697	98,200	92,200	82,800	82,600
<i>Other-Than-Full-Paid</i>	1,364,798	1,305,900	1,302,400	1,019,800	923,900

Notes: Detail may not add to total due to rounding.

Above figures exclude standard electronically filed returns and Telefile returns.

See Table Notes section for more detail.

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**Table 8. Calendar Year Projections of Individual Returns
by Major Processing Categories
for the Fresno IRS Campus**

Type of Return / Processing Category	Actual	Projected			
	2004	2005	2006	2007	2008
<i>Forms 1040, 1040A, and 1040EZ</i>	13,348,683	13,737,700	13,041,900	13,364,100	13,796,800
<i>Full-Paid, Total</i>	2,016,197	2,453,300	2,704,000	3,072,100	3,312,200
<i>Other-Than-Full-Paid, Total</i>	11,332,486	11,284,300	10,338,000	10,292,100	10,484,700
<i>Refund, Total</i>	9,143,945	9,037,900	8,379,400	8,355,800	8,329,400
<i>Form 1040</i>	9,278,976	9,514,500	8,776,900	8,702,800	8,573,400
<i>Full-Paid</i>	1,657,573	2,045,700	2,267,200	2,563,800	2,747,000
<i>Other-Than-Full-Paid</i>	7,621,403	7,468,900	6,509,700	6,138,900	5,826,400
<i>Form 1040A</i>	2,280,027	2,259,500	2,160,900	2,266,400	2,510,400
<i>Full-Paid</i>	197,209	231,600	252,000	296,800	335,800
<i>Other-Than-Full-Paid</i>	2,082,818	2,027,900	1,908,900	1,969,600	2,174,600
<i>Form 1040EZ</i>	1,789,680	1,963,600	2,104,200	2,395,000	2,713,100
<i>Full-Paid</i>	161,415	176,100	184,800	211,400	229,400
<i>Other-Than-Full-Paid</i>	1,628,265	1,787,500	1,919,400	2,183,500	2,483,600

Notes: Detail may not add to total due to rounding.
Above figures exclude standard electronically filed returns and Telefile returns.
See Table Notes section for more detail.

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**Table 9. Calendar Year Projections of the Number of Individual Refund Returns :
U.S., IRS Campuses, and Electronically Filed**

Item	Actual	Projected							
	2004	2005	2006	2007	2008	2009	2010	2011	2012
<i>United States Refund Returns</i>	106,691,270	105,487,400	106,455,500	107,443,600	109,008,300	110,376,700	111,936,100	113,265,400	114,258,000
<i>Andover</i>	6,538,292	5,532,400	5,665,700	5,201,400	4,334,900	2,213,900	0	0	0
<i>Atlanta</i>	7,083,456	6,402,100	7,177,300	6,553,700	6,140,100	5,396,000	4,096,800	2,129,500	0
<i>Austin</i>	7,873,203	7,326,900	6,920,700	5,852,400	5,569,200	5,226,000	5,375,800	5,171,600	5,896,100
<i>Brookhaven</i>	25,230	13,700	0	0	0	0	0	0	0
<i>Cincinnati</i>	0	0	0	0	0	0	0	0	0
<i>Fresno</i>	9,143,945	9,037,900	8,379,400	8,355,800	8,329,400	9,206,900	10,245,500	10,416,700	10,183,800
<i>Kansas City</i>	8,802,751	8,505,600	8,833,800	9,088,900	10,053,400	10,007,900	10,590,000	11,219,000	11,768,300
<i>Memphis</i>	3,673,463	1,805,800	0	0	0	0	0	0	0
<i>Ogden</i>	0	0	0	0	0	0	0	0	0
<i>Philadelphia</i>	7,450,971	6,251,200	4,408,800	2,329,300	0	0	0	0	0
<i>Electronically Filed</i>	56,099,958	60,611,900	65,069,700	70,062,200	74,581,400	78,326,100	81,628,100	84,328,700	86,409,800
<i>Standard ELF</i>	52,559,559	57,526,300	65,069,700	70,062,200	74,581,400	78,326,100	81,628,100	84,328,700	86,409,800
<i>TeleFile</i>	3,540,399	3,085,600	0	0	0	0	0	0	0

Notes: Detail may not add to total due to rounding.

"Refund Returns" reflect a count of refunds arising from, and issued shortly after, the initial filing of a return.

Figures for IRS Campuses reflect those refunds arising from paper returns.

IRS Campus refunds plus Electronically Filed refunds sum to U.S. "Refund Returns."

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**Table 10. Fiscal Year Projections of the Number of Individual Refunds Returns :
U.S., IRS Campuses, and Electronically Filed**

Item	Actual	Projected							
	2004	2005	2006	2007	2008	2009	2010	2011	2012
<i>United States Refund Returns</i>	106,653,282	105,513,000	106,434,900	107,422,600	108,975,000	110,347,600	111,902,900	113,237,200	114,236,900
<i>Andover</i>	6,547,232	5,538,300	5,665,600	5,201,600	4,333,200	2,213,000	0	0	0
<i>Atlanta</i>	7,093,142	6,408,600	7,177,200	6,553,900	6,137,700	5,393,900	4,094,300	2,128,300	0
<i>Austin</i>	7,883,969	7,334,300	6,920,600	5,852,600	5,567,100	5,224,000	5,372,500	5,168,700	5,893,600
<i>Brookhaven</i>	25,265	13,700	0	0	0	0	0	0	0
<i>Cincinnati</i>	0	0	0	0	0	0	0	0	0
<i>Fresno</i>	9,156,448	9,047,100	8,379,300	8,356,100	8,326,200	9,203,400	10,239,300	10,410,900	10,179,400
<i>Kansas City</i>	8,814,788	8,514,300	8,833,600	9,089,200	10,049,600	10,004,000	10,583,500	11,212,700	11,763,300
<i>Memphis</i>	3,678,486	1,807,600	0	0	0	0	0	0	0
<i>Ogden</i>	0	0	0	0	0	0	0	0	0
<i>Philadelphia</i>	7,461,159	6,257,200	4,408,800	2,329,400	0	0	0	0	0
<i>Electronically Filed</i>	55,992,793	60,591,800	65,049,800	70,039,900	74,561,200	78,309,300	81,613,300	84,316,600	86,400,500
<i>Standard ELF</i>	52,452,394	57,506,200	65,049,800	70,039,900	74,561,200	78,309,300	81,613,300	84,316,600	86,400,500
<i>TeleFile</i>	3,540,399	3,085,600	0	0	0	0	0	0	0

Notes: Detail may not add to total due to rounding.

"Refund Returns" reflect a count of refunds arising from, and issued shortly after, the initial filing of a return.

Figures for IRS Campuses reflect those refunds arising from paper returns.

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Table 11A. Calendar Year Projections of Total Electronically Filed Individual Returns by Processing IRS Campus

Item	Actual 2004	Estimated 2005	Projected						
			2006	2007	2008	2009	2010	2011	2012
<i>United States</i>	61,428,268	68,155,700	74,206,100	80,205,400	85,734,000	90,433,600	94,683,400	98,283,600	101,216,700
<i>Andover</i>	11,365,405	13,623,800	15,934,400	17,301,700	18,621,500	19,839,300	20,965,200	21,957,900	22,759,800
<i>Austin</i>	12,966,059	14,272,200	15,325,000	14,573,100	14,985,400	15,753,300	16,457,100	17,050,200	17,557,500
<i>Cincinnati</i>	-	-	-	-	-	-	-	-	-
<i>Fresno</i>	-	-	15,476,000	16,848,000	18,105,700	19,126,000	20,015,300	20,744,000	21,289,200
<i>Kansas City</i>	12,982,316	14,078,900	14,519,600	17,996,200	19,082,200	19,961,200	20,743,700	21,393,700	21,943,700
<i>Memphis</i>	8,064,664	8,768,700	-	-	-	-	-	-	-
<i>Ogden</i>	-	-	-	-	-	-	-	-	-
<i>Philadelphia</i>	14,831,478	16,287,300	12,951,100	13,486,400	14,939,300	15,753,800	16,502,100	17,137,500	17,666,500
<i>Tennessee Computing Center</i>	1,218,346	1,124,800	-	-	-	-	-	-	-

Notes: Table 11A equals the sum of Tables 11B and 11E.
Detail may not add to total due to rounding.

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Table 11B. Calendar Year Projections of Standard Electronically Filed Individual Returns by Processing IRS Campus									
Item	Actual	Estimated	Projected						
	2004	2005	2006	2007	2008	2009	2010	2011	2012
<i>United States</i>	57,658,340	64,862,200	74,206,100	80,205,400	85,734,000	90,433,600	94,683,400	98,283,600	101,216,700
<i>Andover</i>	11,365,405	13,623,900	15,934,400	17,301,700	18,621,500	19,839,300	-	-	-
<i>Austin</i>	12,966,059	14,272,300	15,325,000	14,573,100	23,045,500	24,292,700	31,803,800	33,039,700	34,093,700
<i>Cincinnati</i>		-	-	-	-	-	-	-	-
<i>Fresno</i>		-	15,476,000	16,848,000	21,902,700	23,975,500	31,179,000	32,240,100	33,058,200
<i>Kansas City</i>	11,658,736	12,972,900	14,519,600	17,996,200	22,164,300	22,326,100	31,700,600	33,003,500	34,064,700
<i>Memphis</i>	8,064,664	8,768,600	-	-	-	-	-	-	-
<i>Ogden</i>		-	-	-	-	-	-	-	-
<i>Philadelphia</i>	13,603,476	15,224,700	12,951,100	13,486,400	-	-	-	-	-

Notes: Table 11B equals the sum of Tables 11C and 11D.
Detail may not add to total due to rounding.

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Table 11C. Calendar Year Projections of Practitioner Electronically Filed Individual Returns by Processing IRS Campus

Item	Actual 2004	Estimated 2005	Projected						
			2006	2007	2008	2009	2010	2011	2012
<i>United States</i>	43,095,365	47,786,200	53,202,700	57,251,700	61,275,400	64,964,600	68,528,000	71,757,700	74,586,800
<i>Andover</i>	8,180,082	9,880,600	11,351,500	12,246,300	13,184,200	14,102,900	-	-	-
<i>Austin</i>	9,630,780	10,368,500	10,836,900	9,878,500	16,194,700	17,193,600	22,477,000	23,621,100	24,651,100
<i>Cincinnati</i>	-	-	-	-	-	-	-	-	-
<i>Fresno</i>	-	-	11,559,300	12,536,900	16,124,200	17,688,900	23,077,700	24,002,700	24,781,900
<i>Kansas City</i>	8,699,906	9,462,400	10,274,700	12,731,900	15,772,100	15,979,300	22,973,400	24,133,700	25,153,600
<i>Memphis</i>	6,183,463	6,614,400	-	-	-	-	-	-	-
<i>Ogden</i>	-	-	-	-	-	-	-	-	-
<i>Philadelphia</i>	10,401,134	11,460,300	9,180,300	9,858,100	-	-	-	-	-

Notes: Table 11C is a subset of Table 11B - Standard Electronically Filed Returns.
Detail may not add to total due to rounding.

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Table 11D. Calendar Year Projections of On-Line Filed Individual Returns by Processing IRS Campus

Item	Actual 2004	Estimated 2005	Projected						
			2006	2007	2008	2009	2010	2011	2012
<i>United States</i>	14,562,975	17,076,100	21,003,600	22,953,800	24,458,800	25,469,200	26,155,500	26,525,800	26,630,100
<i>Andover</i>	3,185,323	3,743,300	4,583,100	5,055,400	5,437,300	5,736,400	-	-	-
<i>Austin</i>	3,335,279	3,903,700	4,488,200	4,217,800	6,850,800	7,099,200	9,326,800	9,418,600	9,442,600
<i>Cincinnati</i>	-	-	-	-	-	-	-	-	-
<i>Fresno</i>	-	-	3,916,600	4,311,200	5,778,500	6,286,600	8,101,300	8,237,400	8,276,300
<i>Kansas City</i>	2,958,830	3,510,400	4,245,000	5,264,300	6,392,200	6,346,900	8,727,200	8,869,800	8,911,200
<i>Memphis</i>	1,881,201	2,154,300	-	-	-	-	-	-	-
<i>Ogden</i>	-	-	-	-	-	-	-	-	-
<i>Philadelphia</i>	3,202,342	3,764,400	3,770,700	4,105,100	-	-	-	-	-

Notes: Table 11D is a subset of Table 11B - Standard Electronically Filed Returns.
Detail may not add to total due to rounding.

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Table 11E. Calendar Year Projections of TeleFile Individual Returns by Processing IRS Campus

Item	Actual	Estimated	Projected						
	2004	2005	2006	2007	2008	2009	2010	2011	2012
<i>United States</i>	3,769,928	3,293,600							
<i>Andover</i>									
<i>Austin</i>									
<i>Cincinnati</i>	-	-							
<i>Fresno</i>									
<i>Kansas City</i>	1,323,580	1,106,000							
<i>Memphis</i>	-	-							
<i>Ogden</i>	-	-							
<i>Philadelphia</i>	1,228,002	1,062,700							
<i>Tennessee Computing Center</i>	1,218,346	1,124,800							

Telefile ceases after 2005 filing season.

Notes: Detail may not add to total due to rounding.

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Table 12. Calendar Year Projections of Standard Electronically Filed Individual Returns by Return Type Taxpayer Could Use, by Processing IRS Campus

Item	Actual 2004	Estimated 2005	Projected						
			2006	2007	2008	2009	2010	2011	2012
I. Total Standard Electronic Filings	57,658,340	64,862,200	74,206,200	80,205,700	85,734,000	90,433,700	94,683,400	98,283,300	101,216,700
<i>Andover</i>	11,365,405	13,623,900	15,934,500	17,301,700	20,945,700	22,185,100	-	-	-
<i>Austin</i>	12,966,059	14,272,300	15,324,800	14,573,000	18,164,900	19,059,400	28,179,300	29,076,200	29,832,200
<i>Cincinnati</i>	-	-	-	-	-	-	-	-	-
<i>Fresno</i>	-	-	15,476,000	16,848,000	28,245,400	30,220,500	35,670,400	37,018,100	38,094,400
<i>Kansas City</i>	11,658,736	12,972,900	14,519,700	17,996,200	18,378,200	18,968,800	30,833,800	32,189,100	33,290,000
<i>Memphis</i>	8,064,664	8,768,600	-	-	-	-	-	-	-
<i>Ogden</i>	-	-	-	-	-	-	-	-	-
<i>Philadelphia</i>	13,603,476	15,224,700	12,951,100	13,486,600	-	-	-	-	-
I. Approximate Could Use Form 1040A Filings	19,590,619	22,370,600	24,039,500	25,184,700	26,006,600	26,448,500	26,898,000	27,122,200	27,138,700
<i>Andover</i>	3,685,966	4,412,500	4,870,900	5,133,600	6,278,900	6,348,900	-	-	-
<i>Austin</i>	4,444,363	5,022,600	5,728,700	5,582,300	4,685,900	4,755,300	7,188,300	7,236,400	7,249,100
<i>Cincinnati</i>	-	-	-	-	-	-	-	-	-
<i>Fresno</i>	-	-	4,361,500	4,561,600	9,553,500	9,802,600	11,057,700	11,157,200	11,158,800
<i>Kansas City</i>	4,152,161	4,734,400	4,119,600	4,998,500	5,488,300	5,541,800	8,652,000	8,728,700	8,730,800
<i>Memphis</i>	3,382,920	3,677,600	-	-	-	-	-	-	-
<i>Ogden</i>	-	-	-	-	-	-	-	-	-
<i>Philadelphia</i>	3,925,208	4,523,500	4,854,200	4,908,600	-	-	-	-	-
II. Approximate Could Use Form 1040EZ Filings	10,716,703	12,815,000	15,788,300	16,553,500	17,185,100	17,626,000	17,958,500	18,155,000	18,168,100
<i>Andover</i>	2,124,141	2,706,200	3,459,200	3,648,000	3,816,600	3,953,800	-	-	-
<i>Austin</i>	2,414,204	2,815,500	3,277,400	2,986,600	4,701,200	4,805,200	6,319,500	6,391,400	6,403,300
<i>Cincinnati</i>	-	-	-	-	-	-	-	-	-
<i>Fresno</i>	-	-	2,978,600	3,127,000	3,991,700	4,239,200	5,376,100	5,369,100	5,315,300
<i>Kansas City</i>	2,348,234	2,781,600	3,111,100	3,777,000	4,675,700	4,627,800	6,263,000	6,394,500	6,449,400
<i>Memphis</i>	1,469,075	1,687,600	-	-	-	-	-	-	-
<i>Ogden</i>	-	-	-	-	-	-	-	-	-
<i>Philadelphia</i>	2,361,049	2,824,100	2,962,000	3,014,800	-	-	-	-	-
III. Approximate Could Use Form 1040 Filings	27,351,018	29,676,600	34,482,900	38,467,500	42,542,300	46,359,200	49,826,900	53,006,100	55,909,900
<i>Andover</i>	5,555,298	6,505,100	7,604,400	8,520,100	10,850,200	11,882,400	-	-	-
<i>Austin</i>	6,107,492	6,434,100	6,318,700	6,004,100	8,777,800	9,498,900	14,671,500	15,448,400	16,179,800
<i>Cincinnati</i>	-	-	-	-	-	-	-	-	-
<i>Fresno</i>	-	-	8,135,900	9,159,400	14,700,200	16,178,700	19,236,600	20,491,800	21,620,300
<i>Kansas City</i>	5,158,341	5,456,800	7,289,000	9,220,700	8,214,200	8,799,200	15,918,800	17,065,900	18,109,800
<i>Memphis</i>	3,212,668	3,403,500	-	-	-	-	-	-	-
<i>Ogden</i>	-	-	-	-	-	-	-	-	-
<i>Philadelphia</i>	7,317,219	7,877,100	5,134,900	5,563,200	-	0	0	0	0

Notes: TeleFile returns are excluded from this table.
Detail may not add to total due to rounding.
The above distribution is an approximation based on master file analysis of electronically filed returns.

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Table 13A. Calendar Year Projections of Total Electronically Filed Individual Returns by State									
Item	Actual	Estimated	Projected						
			2004	2005	2006	2007	2008	2009	2010
United States	61,428,268	68,155,700	74,206,100	80,205,400	85,734,000	90,433,600	94,683,400	98,283,600	101,216,700
Alabama	1,004,802	1,146,000	1,229,800	1,308,200	1,378,200	1,432,300	1,479,800	1,516,400	1,543,200
Alaska	149,240	166,700	183,100	200,300	217,900	232,000	244,400	256,300	266,900
Arizona	1,053,592	1,186,500	1,297,800	1,401,600	1,509,400	1,603,000	1,692,100	1,769,400	1,835,800
Arkansas	629,253	678,400	722,700	772,300	816,500	850,700	881,600	906,000	925,000
California	7,554,441	8,408,100	9,372,300	10,244,000	11,017,500	11,617,700	12,114,600	12,490,600	12,732,000
<i>(Laguna Niguel)</i>	2,415,430	2,713,600	3,028,500	3,304,100	3,548,000	3,739,000	3,905,400	4,026,900	4,109,900
<i>(Los Angeles)</i>	1,990,458	2,217,700	2,482,000	2,724,800	2,941,700	3,101,700	3,251,800	3,367,300	3,429,400
<i>(Sacramento)</i>	1,389,714	1,527,000	1,688,800	1,831,500	1,950,300	2,043,600	2,114,500	2,166,600	2,208,500
<i>(San Francisco)</i>	658,005	733,800	813,700	906,300	999,300	1,077,800	1,126,900	1,162,100	1,185,400
<i>(San Jose)</i>	1,100,834	1,216,000	1,359,300	1,477,300	1,578,200	1,655,600	1,716,000	1,767,700	1,798,800
Colorado	874,458	966,800	1,043,700	1,129,000	1,218,500	1,298,200	1,375,500	1,445,900	1,508,900
Connecticut	634,425	760,200	813,300	886,900	956,300	1,015,500	1,069,700	1,115,400	1,152,900
Delaware	178,155	200,000	214,100	230,100	245,800	258,700	271,200	282,200	292,000
District of Columbia	111,387	123,700	137,400	148,800	159,600	169,100	178,200	186,300	193,400
Florida	3,594,811	3,996,500	4,324,900	4,659,800	4,997,800	5,289,300	5,565,600	5,795,700	5,992,800
<i>(Fort Lauderdale)</i>	1,284,411	1,436,700	1,569,900	1,707,900	1,843,900	1,958,500	2,068,700	2,158,700	2,234,800
<i>(Jacksonville)</i>	2,310,400	2,559,800	2,755,000	2,951,900	3,153,900	3,330,800	3,496,900	3,637,000	3,758,000
Georgia	2,020,043	2,173,300	2,351,800	2,544,300	2,725,600	2,878,100	3,020,000	3,142,000	3,245,400
Hawaii	219,757	245,400	269,800	298,100	326,300	350,900	373,800	395,500	414,000
Idaho	304,270	340,200	373,900	406,300	435,700	459,300	479,900	497,700	512,800

(Table 13A continued on next page)

Notes: Table 13A equals the sum of Tables 13B, 13C and 13D.
 Detail may not add to total due to rounding.
 Traditional (i. e., pre-consolidation and pre-modernization) IRS district offices
 are shown in parentheses under their corresponding state for multi-district states.

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Table 13A (continued). Calendar Year Projections of Total Electronically Filed Individual Returns by State

Item	Actual 2004	Estimated 2005	Projected						
			2006	2007	2008	2009	2010	2011	2012
Illinois	2,562,140	2,777,300	2,963,800	3,196,200	3,406,800	3,587,300	3,756,300	3,902,700	4,033,900
<i>(Chicago)</i>	1,844,297	2,000,700	2,140,900	2,312,600	2,472,300	2,611,500	2,742,800	2,855,100	2,957,200
<i>(Springfield)</i>	717,843	776,500	822,900	883,600	934,500	975,800	1,013,500	1,047,600	1,076,700
Indiana	1,423,279	1,538,400	1,645,700	1,775,600	1,893,700	1,993,700	2,085,800	2,164,200	2,232,100
Iowa	844,334	897,100	940,700	982,400	1,016,300	1,039,400	1,058,600	1,074,300	1,085,000
Kansas	612,392	670,400	721,700	778,600	831,500	875,300	915,500	949,100	976,400
Kentucky	919,695	994,600	1,057,800	1,138,800	1,217,100	1,281,300	1,335,900	1,380,100	1,414,800
Louisiana	925,954	994,500	1,045,600	1,161,600	1,228,400	1,306,100	1,376,200	1,421,100	1,463,700
Maine	239,951	266,100	281,700	308,200	333,500	355,000	375,500	393,700	409,900
Maryland	1,058,404	1,173,400	1,266,300	1,370,600	1,470,700	1,558,400	1,642,300	1,716,300	1,782,100
Massachusetts	1,201,818	1,521,300	1,677,200	1,804,700	1,921,200	2,036,200	2,138,200	2,220,800	2,284,800
Michigan	2,726,833	2,934,200	3,173,900	3,385,800	3,563,000	3,691,600	3,790,500	3,865,300	3,921,700
Minnesota	1,526,114	1,612,200	1,703,800	1,802,500	1,887,100	1,950,400	2,006,400	2,049,100	2,082,400
Mississippi	653,486	704,300	736,400	809,400	845,100	878,500	908,000	929,200	947,100
Missouri	1,320,902	1,431,300	1,527,900	1,645,000	1,752,000	1,842,700	1,925,600	1,994,800	2,051,500
Montana	220,974	241,900	260,100	281,600	302,100	318,200	333,000	345,000	354,600
Nebraska	419,817	461,300	491,200	528,600	562,000	588,000	611,300	629,600	644,700
Nevada	491,495	559,100	614,600	669,900	721,900	774,600	818,400	863,400	899,400
New Hampshire	279,319	310,200	322,900	346,500	369,800	389,300	408,000	424,700	440,000
New Jersey	1,351,524	1,809,800	1,975,400	2,161,100	2,350,100	2,536,500	2,692,800	2,822,400	2,913,300
New Mexico	399,265	439,000	471,800	505,700	537,900	564,600	590,600	612,400	631,100

(Table 13A continued on next page)

Notes: Table 13A equals the sum of Tables 13B, 13C and 13D.
Detail may not add to total due to rounding.
Traditional (i. e., pre-consolidation and pre-modernization) IRS district offices
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Table 13A (continued). Calendar Year Projections of Total Electronically Filed Individual Returns by State

Item	Actual 2004	Estimated 2005	Projected						
			2006	2007	2008	2009	2010	2011	2012
New York	2,865,746	3,259,100	4,199,300	4,564,900	4,935,100	5,292,200	5,633,400	5,951,800	6,196,000
<i>(Albany)</i>	430,296	483,800	604,700	650,000	695,200	734,100	768,600	802,900	830,800
<i>(Brooklyn)</i>	897,713	1,038,600	1,384,500	1,530,300	1,686,200	1,840,400	1,989,200	2,131,900	2,240,400
<i>(Buffalo)</i>	903,022	1,002,300	1,231,600	1,307,800	1,377,900	1,435,800	1,487,000	1,532,400	1,576,500
<i>(Manhattan)</i>	634,715	734,400	978,500	1,076,800	1,175,800	1,281,900	1,388,600	1,484,600	1,548,300
North Carolina	1,791,512	2,005,700	2,174,400	2,353,800	2,524,800	2,672,600	2,804,900	2,927,300	3,027,700
North Dakota	160,883	174,900	187,800	202,900	216,000	225,500	233,500	239,700	244,800
Ohio	2,479,543	2,711,000	2,871,500	3,094,100	3,297,700	3,468,200	3,626,600	3,760,700	3,881,700
<i>(Cincinnati)</i>	1,194,672	1,301,200	1,378,900	1,481,800	1,576,500	1,655,200	1,726,800	1,788,500	1,843,900
<i>(Cleveland)</i>	1,284,871	1,409,800	1,492,600	1,612,300	1,721,200	1,813,000	1,899,800	1,972,200	2,037,800
Oklahoma	740,513	822,600	865,500	926,800	985,200	1,033,900	1,076,600	1,115,200	1,149,300
Oregon	711,977	803,800	871,400	947,600	1,017,900	1,077,600	1,131,900	1,177,300	1,214,300
Pennsylvania	2,361,275	2,628,300	2,802,600	3,053,700	3,286,100	3,485,900	3,668,900	3,832,700	3,973,000
<i>(Philadelphia)</i>	1,524,216	1,712,900	1,836,300	2,003,100	2,158,400	2,293,700	2,416,200	2,529,200	2,625,100
<i>(Pittsburgh)</i>	837,059	915,400	966,300	1,050,600	1,127,700	1,192,200	1,252,700	1,303,500	1,347,900
Rhode Island	192,209	224,600	245,600	270,200	294,000	313,900	332,100	347,200	358,400
South Carolina	1,055,181	1,131,700	1,206,500	1,283,300	1,350,100	1,402,700	1,451,100	1,490,700	1,523,100
South Dakota	180,427	199,600	212,400	230,200	246,300	258,400	269,300	277,800	284,800
Tennessee	1,406,573	1,515,900	1,609,400	1,740,400	1,865,100	1,958,900	2,043,300	2,112,700	2,169,900
Texas	4,354,832	4,770,700	5,127,800	5,539,300	5,935,100	6,277,600	6,596,200	6,882,700	7,130,000
<i>(Austin)</i>	1,521,808	1,669,000	1,810,900	1,971,400	2,119,000	2,245,400	2,360,400	2,461,600	2,547,200
<i>(Dallas)</i>	1,796,199	1,964,800	2,101,400	2,260,800	2,420,000	2,558,800	2,690,100	2,805,700	2,905,500
<i>(Houston)</i>	1,036,825	1,136,800	1,215,500	1,307,100	1,396,100	1,473,400	1,545,700	1,615,400	1,677,300

(Table 13A continued on next page)

Notes: Table 13A equals the sum of Tables 13B, 13C and 13D.
 Detail may not add to total due to rounding.
 Traditional (i. e., pre-consolidation and pre-modernization) IRS district offices are shown in parentheses under their corresponding state for multi-district states.

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Table 13A (continued). Calendar Year Projections of Total Electronically Filed Individual Returns by State

Item	Actual 2004	Estimated 2005	Projected						
			2006	2007	2008	2009	2010	2011	2012
Utah	469,373	521,900	564,500	607,500	648,100	681,900	712,900	739,800	762,900
Vermont	115,698	132,800	143,500	158,900	173,700	185,900	197,300	207,200	215,600
Virginia	1,561,001	1,728,400	1,855,100	1,997,100	2,125,300	2,242,800	2,357,600	2,457,100	2,548,400
Washington	1,278,224	1,426,600	1,527,900	1,639,800	1,747,200	1,841,000	1,936,700	2,024,900	2,106,700
West Virginia	344,761	373,100	389,100	418,100	446,600	470,600	492,200	510,900	527,200
Wisconsin	1,538,122	1,654,800	1,771,800	1,900,300	2,003,900	2,081,400	2,144,800	2,197,000	2,236,800
Wyoming	120,844	132,600	140,600	151,300	161,800	169,900	177,600	184,200	189,900
International	193,244	209,400	226,300	242,700	258,700	270,800	281,200	289,100	292,600

Notes: Table 13A equals the sum of Tables 13B, 13C and 13D.
Detail may not add to total due to rounding.
Traditional (i. e., pre-consolidation and pre-modernization) IRS district offices
are shown in parentheses under their corresponding state for multi-district states.

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Table 13B. Calendar Year Projections of Practitioner Electronically Filed Individual Returns by State.

Item	Actual 2004	Estimated 2005	Projected						
			2006	2007	2008	2009	2010	2011	2012
United States	43,095,365	47,786,400	53,202,700	57,251,700	61,275,400	64,964,600	68,528,000	71,757,700	74,586,800
Alabama	769,854	883,200	950,000	1,000,700	1,049,600	1,090,200	1,128,900	1,161,700	1,188,200
Alaska	93,052	101,000	113,600	125,800	139,500	151,500	163,000	174,700	185,200
Arizona	716,349	805,600	888,000	958,600	1,038,700	1,114,600	1,191,000	1,261,600	1,325,300
Arkansas	490,160	525,500	563,000	594,500	624,500	649,200	673,300	694,300	712,000
California	6,012,378	6,694,900	7,529,400	8,161,800	8,724,800	9,173,200	9,533,400	9,823,900	10,044,400
<i>(Laguna Niguel)</i>	1,936,362	2,177,500	2,441,100	2,639,700	2,813,900	2,953,100	3,071,300	3,168,400	3,243,700
<i>(Los Angeles)</i>	1,698,717	1,890,200	2,122,200	2,287,800	2,432,700	2,541,400	2,636,100	2,709,900	2,763,300
<i>(Sacramento)</i>	1,046,328	1,148,500	1,292,700	1,398,300	1,488,600	1,562,500	1,621,600	1,668,100	1,707,700
<i>(San Francisco)</i>	477,642	535,500	608,300	684,800	764,200	832,700	873,800	904,400	927,500
<i>(San Jose)</i>	853,329	943,200	1,065,100	1,151,200	1,225,400	1,283,500	1,330,600	1,373,100	1,402,200
Colorado	543,705	597,100	656,100	711,000	775,600	839,200	905,500	970,200	1,031,400
Connecticut	416,805	518,000	571,500	619,500	669,300	715,700	761,700	803,700	840,500
Delaware	117,007	130,100	141,900	152,200	163,800	174,200	185,200	195,800	205,500
District of Columbia	75,235	81,300	88,800	95,700	103,400	110,900	118,700	126,200	133,300
Florida	2,429,698	2,672,500	2,931,200	3,158,300	3,410,300	3,646,600	3,875,500	4,091,100	4,283,600
<i>(Fort Lauderdale)</i>	944,347	1,053,400	1,150,500	1,233,700	1,322,600	1,406,600	1,488,700	1,568,300	1,640,900
<i>(Jacksonville)</i>	1,485,351	1,619,100	1,780,700	1,924,600	2,087,700	2,240,000	2,386,800	2,522,800	2,642,700
Georgia	1,433,356	1,528,700	1,678,000	1,815,400	1,953,700	2,078,700	2,201,400	2,313,200	2,413,000
Hawaii	152,912	170,800	189,300	206,800	226,200	244,400	262,900	281,800	299,500
Idaho	207,943	232,200	259,800	283,500	306,700	326,500	345,800	362,700	377,200

(Table 13B continued on next page)

Notes: Detail may not add to total due to rounding.
 Traditional (i. e., pre-consolidation and pre-modernization) IRS district offices are shown in parentheses under their corresponding state for multi-district states.

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Table 13B (continued). Calendar Year Projections of Practitioner Electronically Filed Individual Returns by State.

Item	Actual	Estimated	Projected						
			2004	2005	2006	2007	2008	2009	2010
Illinois	1,758,577	1,890,200	2,062,400	2,210,400	2,360,800	2,504,700	2,651,600	2,792,100	2,919,800
<i>(Chicago)</i>	1,254,223	1,348,400	1,470,700	1,577,600	1,689,600	1,799,000	1,911,500	2,018,800	2,117,700
<i>(Springfield)</i>	504,354	541,800	591,700	632,800	671,200	705,700	740,100	773,300	802,100
Indiana	963,954	1,035,400	1,134,000	1,223,000	1,312,400	1,396,200	1,479,300	1,555,400	1,622,900
Iowa	657,384	695,900	733,500	757,400	779,100	795,300	810,900	825,400	835,900
Kansas	432,980	472,900	516,900	554,100	592,200	626,500	660,600	691,500	718,400
Kentucky	694,040	743,900	804,600	857,500	912,600	961,000	1,005,400	1,044,300	1,077,500
Louisiana	676,867	714,100	755,500	836,200	887,900	955,000	1,018,900	1,062,200	1,104,400
Maine	144,719	158,600	176,000	191,800	209,300	226,000	243,500	260,600	276,700
Maryland	678,645	745,200	817,900	882,300	952,600	1,021,800	1,093,800	1,163,200	1,228,100
Massachusetts	736,756	1,023,400	1,196,300	1,279,300	1,363,600	1,458,600	1,547,900	1,625,100	1,688,500
Michigan	2,006,286	2,155,300	2,368,000	2,512,300	2,641,200	2,742,200	2,830,400	2,900,400	2,952,600
Minnesota	1,110,781	1,178,900	1,271,300	1,337,300	1,397,300	1,445,800	1,492,100	1,531,000	1,563,400
Mississippi	518,589	552,500	576,400	625,300	648,100	671,800	694,800	715,100	732,200
Missouri	954,964	1,026,700	1,121,300	1,201,600	1,281,000	1,354,000	1,425,600	1,489,900	1,545,700
Montana	162,513	178,000	196,100	210,600	225,500	237,800	250,000	260,600	269,500
Nebraska	284,151	313,400	345,800	371,300	396,600	418,200	439,000	457,000	471,800
Nevada	341,452	384,900	427,100	463,000	500,200	540,400	576,600	615,200	650,400
New Hampshire	161,163	179,300	197,000	211,600	228,300	244,000	260,600	276,900	292,100
New Jersey	960,645	1,379,700	1,535,600	1,658,300	1,783,700	1,900,200	2,013,000	2,112,800	2,197,000
New Mexico	272,177	296,600	323,000	346,100	370,400	392,500	415,400	436,200	454,800

(Table 13B continued on next page)

Notes: Detail may not add to total due to rounding.
 Traditional (i. e., pre-consolidation and pre-modernization) IRS district offices
 are shown in parentheses under their corresponding state for multi-district states.

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Table 13B (continued). Calendar Year Projections of Practitioner Electronically Filed Individual Returns by State

Item	Actual 2004	Estimated 2005	Projected						
			2006	2007	2008	2009	2010	2011	2012
New York	2,163,153	2,474,700	3,369,100	3,621,400	3,883,200	4,138,600	4,397,100	4,644,100	4,866,400
<i>(Albany)</i>	294,660	334,200	449,200	475,500	505,300	533,500	562,700	591,100	617,400
<i>(Brooklyn)</i>	729,357	850,000	1,175,400	1,283,100	1,395,100	1,504,500	1,614,500	1,717,900	1,812,000
<i>(Buffalo)</i>	628,141	696,700	923,200	968,600	1,016,300	1,060,300	1,103,700	1,145,900	1,188,900
<i>(Manhattan)</i>	510,995	593,800	821,300	894,200	966,500	1,040,300	1,116,200	1,189,200	1,248,100
North Carolina	1,268,195	1,424,200	1,553,100	1,672,500	1,796,500	1,913,100	2,029,000	2,135,900	2,231,500
North Dakota	116,685	126,900	139,900	150,400	160,400	168,100	175,000	181,100	186,100
Ohio	1,596,842	1,722,700	1,896,600	2,041,600	2,191,800	2,333,800	2,477,500	2,610,600	2,730,800
<i>(Cincinnati)</i>	763,734	814,400	892,900	958,800	1,028,100	1,093,200	1,158,200	1,219,400	1,274,400
<i>(Cleveland)</i>	833,108	908,300	1,003,700	1,082,800	1,163,700	1,240,600	1,319,300	1,391,200	1,456,400
Oklahoma	504,336	568,300	604,500	646,800	691,400	731,900	772,500	809,400	841,800
Oregon	469,922	534,100	593,200	647,100	701,300	750,800	798,700	841,500	878,300
Pennsylvania	1,472,947	1,650,200	1,843,600	2,007,200	2,177,100	2,340,200	2,505,000	2,659,400	2,798,600
<i>(Philadelphia)</i>	962,275	1,089,500	1,219,400	1,331,400	1,447,200	1,559,300	1,671,500	1,777,200	1,872,500
<i>(Pittsburgh)</i>	510,672	560,700	624,200	675,800	729,900	780,900	833,500	882,200	926,100
Rhode Island	135,124	161,800	181,400	197,400	213,900	228,500	242,700	255,700	266,600
South Carolina	818,905	865,500	924,300	974,600	1,021,800	1,062,200	1,102,600	1,138,800	1,170,900
South Dakota	124,567	137,200	153,000	165,700	178,200	188,300	198,100	206,500	213,400
Tennessee	1,005,425	1,061,400	1,148,500	1,237,800	1,332,000	1,407,500	1,480,600	1,545,900	1,602,800
Texas	2,872,004	2,397,700	2,633,300	2,851,500	3,080,900	3,298,800	3,515,200	3,718,500	3,902,600
<i>(Austin)</i>	1,034,001	1,113,300	1,230,500	1,340,300	1,450,400	1,553,700	1,654,500	1,749,000	1,833,900
<i>(Dallas)</i>	1,186,588	1,284,400	1,402,800	1,511,200	1,630,500	1,745,100	1,860,700	1,969,500	2,068,700
<i>(Houston)</i>	651,415	704,200	764,700	821,600	885,200	949,300	1,014,400	1,077,800	1,137,500

(Table 13B continued on next page)

Notes: Detail may not add to total due to rounding.
 Traditional (i. e., pre-consolidation and pre-modernization) IRS district offices are shown in parentheses under their corresponding state for multi-district states.

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Table 13B (continued). Calendar Year Projections of Practitioner Electronically Filed Individual Returns by State.

Item	Actual 2004	Estimated 2005	Projected						
			2006	2007	2008	2009	2010	2011	2012
Utah	288,822	325,100	364,100	397,000	430,800	461,200	490,700	516,900	539,900
Vermont	71,507	83,800	95,500	106,100	117,500	127,400	137,600	147,100	155,300
Virginia	946,989	1,039,400	1,136,900	1,223,500	1,318,700	1,416,800	1,520,100	1,618,000	1,707,600
Washington	733,388	813,700	900,900	978,000	1,058,000	1,141,700	1,228,000	1,310,900	1,388,200
West Virginia	226,641	243,300	265,500	283,700	304,300	323,500	342,600	360,700	376,700
Wisconsin	1,086,834	1,157,300	1,276,900	1,367,900	1,446,400	1,510,600	1,569,900	1,618,700	1,658,100
Wyoming	82,700	89,800	97,800	104,700	112,300	118,600	125,300	131,600	137,200
International	135,282	139,300	140,600	142,000	144,800	146,800	149,700	152,800	155,700

Notes: Detail may not add to total due to rounding.
 Traditional (i. e., pre-consolidation and pre-modernization) IRS district offices
 are shown in parentheses under their corresponding state for multi-district states.

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Table 13C. Calendar Year Projections of On-Line Filed Individual Returns by State

Item	Actual 2004	Estimated 2005	Projected						
			2006	2007	2008	2009	2010	2011	2012
United States	14,562,975	17,075,700	21,003,600	22,953,800	24,458,800	25,469,200	26,155,500	26,525,800	26,630,100
Alabama	196,805	229,900	279,800	307,500	328,600	342,100	350,800	354,600	355,000
Alaska	50,003	59,700	69,500	74,500	78,400	80,500	81,400	81,600	81,700
Arizona	299,300	347,900	409,800	442,900	470,700	488,500	501,100	507,800	510,500
Arkansas	109,329	126,800	159,700	177,700	192,000	201,500	208,200	211,700	213,100
California	1,277,586	1,495,900	1,842,900	2,082,300	2,292,600	2,444,500	2,581,200	2,666,800	2,687,600
<i>(Laguna Niguel)</i>	398,811	470,500	587,400	664,500	734,000	785,900	834,100	858,500	866,100
<i>(Los Angeles)</i>	240,244	284,800	359,800	437,000	509,100	560,300	615,700	657,400	666,100
<i>(Sacramento)</i>	278,547	325,300	396,100	433,200	461,600	481,100	492,900	498,500	500,800
<i>(San Francisco)</i>	151,882	174,800	205,400	221,500	235,100	245,100	253,100	257,700	258,000
<i>(San Jose)</i>	208,102	240,500	294,200	326,100	352,800	372,100	385,400	394,700	396,600
Colorado	283,845	328,600	387,600	418,100	442,900	459,000	470,000	475,700	477,500
Connecticut	158,779	189,000	241,800	267,400	286,900	299,800	308,100	311,800	312,300
Delaware	49,828	60,000	72,200	77,900	82,100	84,500	86,000	86,400	86,500
District of Columbia	32,619	39,500	48,700	53,000	56,200	58,300	59,500	60,000	60,100
Florida	951,036	1,134,800	1,393,700	1,501,400	1,587,500	1,642,700	1,690,100	1,704,600	1,709,200
<i>(Fort Lauderdale)</i>	284,368	334,600	419,400	474,100	521,300	551,900	580,000	590,400	593,900
<i>(Jacksonville)</i>	666,668	800,200	974,300	1,027,300	1,066,200	1,090,800	1,110,100	1,114,200	1,115,300
Georgia	493,909	566,100	673,800	728,900	771,900	799,400	818,600	828,900	832,400
Hawaii	53,889	63,200	80,500	91,300	100,200	106,500	110,900	113,700	114,500
Idaho	82,232	96,600	114,000	122,800	129,000	132,700	134,100	135,000	135,600

(Table 13C continued on next page)

Notes: Detail may not add to total due to rounding.

Traditional (i. e., pre-consolidation and pre-modernization) IRS district offices are shown in parentheses under their corresponding state for multi-district states.

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Table 13C (continued). Calendar Year Projections of On-Line Filed Individual Returns by State

Item	Actual 2004	Estimated 2005	Projected						
			2006	2007	2008	2009	2010	2011	2012
Illinois	617,999	716,800	901,500	985,800	1,046,000	1,082,600	1,104,800	1,110,800	1,114,100
<i>(Chicago)</i>	463,297	536,100	670,300	734,900	782,700	812,500	831,300	836,400	839,500
<i>(Springfield)</i>	154,702	180,700	231,200	250,900	263,300	270,100	273,500	274,400	274,600
Indiana	359,475	416,900	511,700	552,600	581,200	597,400	606,600	608,800	609,200
Iowa	149,499	169,000	207,200	225,000	237,200	244,100	247,800	248,900	249,100
Kansas	142,897	165,700	204,700	224,500	239,300	248,700	254,900	257,600	258,000
Kentucky	164,901	196,300	253,200	281,300	304,500	320,300	330,500	335,700	337,400
Louisiana	206,894	243,500	290,100	325,300	340,500	351,100	357,300	358,900	359,300
Maine	67,065	81,300	105,700	116,400	124,200	129,100	132,000	133,100	133,200
Maryland	315,280	372,400	448,400	488,300	518,100	536,700	548,400	553,100	554,000
Massachusetts	323,412	373,200	480,900	525,400	557,700	577,600	590,200	595,700	596,300
Michigan	578,268	659,800	805,900	873,500	921,800	949,400	960,100	964,800	969,100
Minnesota	313,435	354,100	432,500	465,200	489,800	504,700	514,300	518,100	519,000
Mississippi	110,609	130,500	160,000	184,100	197,000	206,800	213,200	214,200	214,900
Missouri	276,333	323,500	406,600	443,400	471,000	488,600	500,000	504,900	505,800
Montana	42,234	49,200	64,000	71,000	76,600	80,400	83,100	84,400	85,100
Nebraska	98,468	115,000	145,500	157,300	165,400	169,900	172,300	172,600	172,900
Nevada	126,179	153,100	187,500	206,900	221,700	234,200	241,800	248,100	249,000
New Hampshire	84,363	100,200	125,900	135,000	141,500	145,300	147,400	147,700	147,900
New Jersey	302,659	349,600	439,800	502,800	566,500	636,300	679,900	709,600	716,300
New Mexico	108,993	126,500	148,800	159,600	167,500	172,100	175,200	176,200	176,300

(Table 13C continued on next page)

Notes: Detail may not add to total due to rounding.

Traditional (i. e., pre-consolidation and pre-modernization) IRS district offices are shown in parentheses under their corresponding state for multi-district states.

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Table 13C (continued). Calendar Year Projections of On-Line Filed Individual Returns by State

Item	Actual	Estimated	Projected						
			2004	2005	2006	2007	2008	2009	2010
New York	562,364	662,000	830,300	943,500	1,052,100	1,153,600	1,236,400	1,307,600	1,329,600
<i>(Albany)</i>	101,998	120,300	155,500	174,500	189,900	200,600	205,900	211,800	213,400
<i>(Brooklyn)</i>	143,526	167,700	209,100	247,300	291,100	335,900	374,700	413,900	428,400
<i>(Buffalo)</i>	204,897	243,600	308,400	339,200	361,700	375,500	383,300	386,500	387,600
<i>(Manhattan)</i>	111,943	130,400	157,300	182,500	209,400	241,600	272,500	295,400	300,200
North Carolina	448,761	517,600	621,300	681,300	728,300	759,500	775,900	791,400	796,300
North Dakota	32,575	37,600	48,000	52,400	55,600	57,400	58,400	58,600	58,700
Ohio	640,402	770,800	974,900	1,052,500	1,105,800	1,134,400	1,149,000	1,150,100	1,150,900
<i>(Cincinnati)</i>	323,509	391,400	486,000	523,000	548,300	562,000	568,600	569,100	569,500
<i>(Cleveland)</i>	316,893	379,400	488,900	529,500	557,500	572,400	580,400	581,000	581,400
Oklahoma	196,376	220,500	261,000	280,000	293,800	302,000	304,100	305,900	307,500
Oregon	201,771	234,500	278,200	300,500	316,700	326,800	333,200	335,800	336,100
Pennsylvania	627,225	740,500	959,100	1,046,500	1,109,100	1,145,700	1,163,900	1,173,300	1,174,200
<i>(Philadelphia)</i>	407,941	482,700	616,900	671,700	711,200	734,400	744,700	752,000	752,500
<i>(Pittsburgh)</i>	219,284	257,800	342,200	374,800	397,900	411,300	419,200	421,300	421,700
Rhode Island	40,213	48,000	64,100	72,800	80,100	85,400	89,300	91,600	91,800
South Carolina	195,347	232,000	282,200	308,800	328,200	340,500	348,500	351,800	352,300
South Dakota	37,823	46,200	59,400	64,500	68,100	70,100	71,200	71,300	71,400
Tennessee	301,831	366,000	460,900	502,700	533,000	551,500	562,700	566,800	567,200
Texas	1,219,279	1,440,600	1,729,800	1,866,300	1,968,900	2,029,400	2,066,500	2,086,400	2,089,800
<i>(Austin)</i>	394,564	475,200	580,400	631,200	668,500	691,600	705,900	712,600	713,300
<i>(Dallas)</i>	500,589	585,400	698,600	749,600	789,500	813,700	829,300	836,200	836,800
<i>(Houston)</i>	324,126	380,000	450,800	485,500	510,900	524,100	531,300	537,600	539,700

(Table 13C continued on next page)

Notes: Detail may not add to total due to rounding.
 Traditional (i. e., pre-consolidation and pre-modernization) IRS district offices
 are shown in parentheses under their corresponding state for multi-district states.

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Table 13C (continued). Calendar Year Projections of On-Line Filed Individual Returns by State

Item	Actual 2004	Estimated 2005	Projected						
			2006	2007	2008	2009	2010	2011	2012
Utah	151,289	173,700	200,400	210,500	217,300	220,700	222,300	222,800	223,000
Vermont	31,078	37,000	48,100	52,800	56,300	58,400	59,800	60,200	60,300
Virginia	504,838	596,700	718,100	773,600	806,600	826,000	837,500	839,200	840,800
Washington	442,301	523,300	627,000	661,800	689,200	699,300	708,700	713,900	718,500
West Virginia	77,725	93,700	123,600	134,400	142,300	147,100	149,600	150,200	150,500
Wisconsin	338,571	397,400	494,900	532,400	557,500	570,800	574,900	578,300	578,700
Wyoming	28,120	33,800	42,800	46,700	49,500	51,300	52,300	52,600	52,700
International	56,963	69,200	85,600	100,700	113,900	124,000	131,500	136,200	136,900

Notes: Detail may not add to total due to rounding.
 Traditional (i. e., pre-consolidation and pre-modernization) IRS district offices
 are shown in parentheses under their corresponding state for multi-district states.

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Table 13D. Calendar Year Projections of TeleFile Individual Returns by State									
Item	Actual	Estimated	Projected						
	2004	2005	2006	2007	2008	2009	2010	2011	2012
United States	3,769,928	3,293,600							
Alabama	38,143	32,900							
Alaska	6,185	6,000							
Arizona	37,943	33,000							
Arkansas	29,764	26,100							
California	264,477	217,200							
<i>(Laguna Niguel)</i>	80,257	65,600							
<i>(Los Angeles)</i>	51,497	42,700							
<i>(Sacramento)</i>	64,839	53,200							
<i>(San Francisco)</i>	28,481	23,400							
<i>(San Jose)</i>	39,403	32,300							
Colorado	46,908	41,000							
Connecticut	58,841	53,100							
Delaware	11,320	10,000							
District of Columbia	3,533	2,900							
Florida	214,077	189,300							
<i>(Fort Lauderdale)</i>	55,696	48,800							
<i>(Jacksonville)</i>	158,381	140,500							
Georgia	92,778	78,600							
Hawaii	12,956	11,400							
Idaho	14,095	11,400							

Telefile ceases after 2005 filing season

(Table 13D continued on next page)

Notes: Detail may not add to total due to rounding.
 Traditional (i. e., pre-consolidation and pre-modernization) IRS district offices are shown in parentheses under their corresponding state for multi-district states.

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Table 13D (continued). Calendar Year Projections of TeleFile Individual Returns by State									
Item	Actual	Estimated	Projected						
	2004	2005	2006	2007	2008	2009	2010	2011	2012
Illinois	185,564	170,200							
(<i>Chicago</i>)	126,777	116,200							
(<i>Springfield</i>)	58,787	54,000							
Indiana	99,850	86,100							
Iowa	37,451	32,200							
Kansas	36,515	31,800							
Kentucky	60,754	54,300							
Louisiana	42,193	36,900							
Maine	28,167	26,100							
Maryland	64,479	52,600							
Massachusetts	141,650	124,700							
Michigan	142,279	119,100							
Minnesota	101,898	79,300							
Mississippi	24,288	21,300							
Missouri	89,605	81,100							
Montana	16,227	14,700							
Nebraska	37,198	32,800							
Nevada	23,864	21,100							
New Hampshire	33,793	30,700							
New Jersey	88,220	80,500							
New Mexico	18,095	15,900							
(Table 13D continued on next page)									

Notes: Detail may not add to total due to rounding.
 Traditional (i. e., pre-consolidation and pre-modernization) IRS district offices
 are shown in parentheses under their corresponding state for multi-district states.

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Table 13D (continued). Calendar Year Projections of TeleFile Individual Returns by State

Item	Actual 2004	Estimated 2005	Projected						
			2006	2007	2008	2009	2010	2011	2012
New York	140,229	122,400							
<i>(Albany)</i>	33,638	29,300							
<i>(Brooklyn)</i>	24,830	20,900							
<i>(Buffalo)</i>	69,984	62,000							
<i>(Manhattan)</i>	11,777	10,200							
North Carolina	74,556	64,000							
North Dakota	11,623	10,500							
Ohio	242,299	217,500							
<i>(Cincinnati)</i>	107,429	95,400							
<i>(Cleveland)</i>	134,870	122,100							
Oklahoma	39,801	33,800							
Oregon	40,284	35,300							
Pennsylvania	261,103	237,700							
<i>(Philadelphia)</i>	154,000	140,800							
<i>(Pittsburgh)</i>	107,103	96,900							
Rhode Island	16,872	14,800							
South Carolina	40,929	34,100							
South Dakota	18,037	16,200							
Tennessee	99,317	88,600							
Texas	263,549	228,100							
<i>(Austin)</i>	93,243	80,500							
<i>(Dallas)</i>	109,022	95,000							
<i>(Houston)</i>	61,284	52,600							

Telefile ceases after 2005 filing season

(Table 13D continued on next page)

Notes: Detail may not add to total due to rounding.
 Traditional (i. e., pre-consolidation and pre-modernization) IRS district offices
 are shown in parentheses under their corresponding state for multi-district states.

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Table 13D (continued). Calendar Year Projections of TeleFile Individual Returns by State									
Item	Actual	Estimated	Projected						
	2004	2005	2006	2007	2008	2009	2010	2011	2012
Utah	29,262	23,200							
Vermont	13,113	12,000							
Virginia	109,174	92,300							
Washington	102,535	89,500							
West Virginia	40,395	36,100							
Wisconsin	112,717	100,200							
Wyoming	10,024	8,900							
International	999	900							

Notes: Detail may not add to total due to rounding.
 Traditional (i. e., pre-consolidation and pre-modernization) IRS district offices
 are shown in parentheses under their corresponding state for multi-district states.

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**Table 14. Calendar Year Projections of Standard Electronically Filed Individual Returns
by Form Type Coded by Transmitter, by Processing IRS Campus**

Item	Actual	Estimated	Projected
	2004	2005	2006
I. Total Standard Electronic Filings	57,658,340	64,862,200	74,206,100
<i>Andover</i>	11,365,405	13,623,900	15,934,500
<i>Austin</i>	12,966,059	14,272,300	15,324,800
<i>Cincinnati</i>	-	-	-
<i>Fresno</i>	-	-	15,476,000
<i>Kansas City</i>	11,658,736	12,972,900	14,519,700
<i>Memphis</i>	8,064,664	8,768,600	-
<i>Ogden</i>	-	-	-
<i>Philadelphia</i>	13,603,476	15,224,700	12,951,100
I. Approximate Coded Form 1040A Filings	12,756,877	14,211,800	15,769,000
<i>Andover</i>	2,402,559	2,750,100	3,161,700
<i>Austin</i>	2,902,982	3,208,300	3,720,700
<i>Cincinnati</i>	-	-	-
<i>Fresno</i>	-	-	2,976,600
<i>Kansas City</i>	2,648,841	2,945,400	2,597,100
<i>Memphis</i>	2,139,905	2,291,800	-
<i>Ogden</i>	-	-	-
<i>Philadelphia</i>	2,662,590	3,016,200	3,312,900
II. Approximate Coded Form 1040EZ Filings	5,608,056	6,608,100	8,091,300
<i>Andover</i>	1,151,685	1,406,300	1,746,600
<i>Austin</i>	1,276,892	1,478,600	1,706,700
<i>Cincinnati</i>	-	-	-
<i>Fresno</i>	-	-	1,545,800
<i>Kansas City</i>	1,211,082	1,408,900	1,555,200
<i>Memphis</i>	736,099	844,500	-
<i>Ogden</i>	-	-	-
<i>Philadelphia</i>	1,232,298	1,469,800	1,537,100
III. Approximate Coded Form 1040 Filings	39,293,407	44,042,300	50,345,700
<i>Andover</i>	7,811,161	9,467,500	11,026,200
<i>Austin</i>	8,786,185	9,585,300	9,897,400
<i>Cincinnati</i>	-	-	-
<i>Fresno</i>	-	-	10,953,600
<i>Kansas City</i>	7,798,813	8,618,500	10,367,400
<i>Memphis</i>	5,188,660	5,632,400	-
<i>Ogden</i>	-	-	-
<i>Philadelphia</i>	9,708,588	10,738,600	8,101,100

Note: Detail may not add to total due to rounding.

Internal Revenue Service
Office of Research, Projections and Forecasting Group
Fall 2005 Document 6187

**Table 15. 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 2004 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 *	223,032					
MAPE		2.10%	4.54%	5.67%	5.88%	5.97%
Number of Overprojections		4	4	4	4	3
Grand Total - Paper	153,004					
MAPE		2.81%	6.22%	na	na	na
Number of Overprojections		4	4	-	-	-
Grand Total - E-file/ Mag Tape	70,028					
MAPE		3.88%	3.78%	na	na	na
Number of Overprojections		2	1	-	-	-
Total Primary - Selected Returns *	204,427					
MAPE		2.30%	4.92%	6.03%	6.54%	6.36%
Number of Overprojections		4	4	4	4	3
Primary Total - Paper	135,759					
MAPE		3.07%	6.90%	na	na	na
Number of Overprojections		4	4	-	-	-
Primary Total - E-file/ Mag Tape	68,669					
MAPE		3.37%	3.52%	na	na	na
Number of Overprojections		2	1	-	-	-
Individual Total	131,298					
MAPE		0.70%	1.70%	1.92%	1.51%	1.47%
Number of Overprojections		4	3	3	2	2
Individual Total - Paper	69,869					
MAPE		2.32%	4.80%	7.78%	11.85%	20.36%
Number of Overprojections		3	3	3	4	4
Individual Total - E-file	61,428					
MAPE		3.69%	4.98%	11.08%	19.22%	33.11%
Number of Overprojections		2	1	1	1	0
Individual Estimated Tax	27,669					
MAPE		12.42%	25.74%	32.09%	35.55%	35.47%
Number of Overprojections		4	4	4	4	3
Fiduciary Total	3,722					
MAPE		3.02%	3.33%	4.79%	3.33%	4.10%
Number of Overprojections		2	3	3	2	2
Partnership Total	2,546					
MAPE		2.97%	3.97%	4.48%	7.42%	12.55%
Number of Overprojections		1	1	1	1	0
Corporation Total	6,013					
MAPE		2.61%	2.47%	3.20%	4.47%	3.20%
Number of Overprojections		2	2	2	3	3
Employment Total	30,464					
MAPE		2.03%	2.04%	2.11%	2.66%	2.90%
Number of Overprojections		1	2	2	2	3
Exempt Organization Total	807					
MAPE		5.61%	4.84%	3.91%	8.71%	5.39%
Number of Overprojections		2	1	3	2	0
Excise Total	835					
MAPE		5.32%	6.21%	9.54%	10.04%	9.64%
Number of Overprojections		4	4	4	4	4

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

Internal Revenue Service
Office of Research, Projections and Forecasting Group
2005

Statement of Methodology

This section summarizes the methods used to generate the various U.S., campus and state level forecasts of individual income tax returns by major processing categories as presented in this update of Document 6187. These projections incorporate the available year-to-date 2005 filing volumes, i.e., state level counts for electronically filed returns and campus level tallies for paper returns through late summer. The published campus volumes are aligned to include the movement of various states into new IRS campus configurations for CY 2005 through 2012. These state-to-campus alignments are summarized in tables starting on page 49.

The projected return volumes reflect updated forecasts of economic variables (used as leading indicators of future individual return filings), as well as current tax laws and administrative plans. Also, in addition to the methodologies to be described below, proportional adjustments were applied at various steps in the process to preserve accounting identities (e.g., full-paid and other-than-full-paid categories must sum to the total form type projection, state data must sum to U.S. data, etc.). While detailed forecasting methodologies are provided below, it is impossible to encompass all the myriad of steps involved in the processes. So customers interested in more detail on forecasting models/steps are welcomed to contact the Chief, Projections and Forecasting Group at (202) 874-0607.

The Individual Return Series

U.S. and IRS campus forecasts of the total Form 1040 series—defined as the sum of paper Forms 1040, 1040A, 1040EZ, standard electronically filed returns (i.e., practitioner and on-line filed returns) and TeleFile, as grouped by the addresses on the taxpayers' returns—resulted from regression models. Specifically, the total series forecasts were the result of regression models using total employment, lagged one year, and several "step dummy" variables. There was one model at the U.S. level and 50-plus additional models at the "state" (i.e., former IRS district office) level. The base periods for the models were generally CY 1990 through estimated CY 2005. Global Insight Inc. provided the economic forecasts for employment series used in our forecasting models.

Form Type and Full-Paid/Other-Than-Full-Paid Categories

U.S. and IRS campus level projections by return type (i.e., Form 1040, 1040A and 1040EZ), and by their corresponding full-paid versus other-than-full-paid dimensions, were first prepared on an "adjusted" level. "Adjusted" means that the detailed historical data components were decomposed and reconfigured to negate the impact of e-file. In effect, the "adjusted" level data reflects the historical trends as if e-file never existed.

The adjusted-level trends were forecasted as were corresponding projections for e-file. Generally, the adjusted level full-paid and other-than-full-paid categories for each form type were projected at the U.S. level using trend extrapolation models (the methodology for the e-file forecasts is described in more detail below). The state

(district office) level projections for these categories were similarly estimated using trend time-series models.

The **paper** return volumes at the U.S. and state levels were then derived by subtracting the corresponding e-file forecasts (by return type) from the analogous adjusted level projections. In general, IRS campus level paper return volumes for these classifications (as presented in Tables 2 through 8) were derived by summing the respective state volumes per their pre-defined IRS campus alignments. However, some additional adjustments were applied at the campus level to account for the unique "ITIN" returns processed centrally at only one campus location (i.e., either Philadelphia or Austin, depending upon the year), regardless of the state location of the filers.

Refunds

The calendar year and fiscal year refund volumes in Tables 9 and 10 reflect a count of refunds arising from the initial filing of a return. Regression analysis with time and dummy variables was used to derive the U.S. level refund projections in total. Comparable state level refund projections were derived using the ratio of refunds to total other-than-full-paid returns based on recent historical experience. The e-file refund pieces at the US and state levels were then derived and subtracted from the total refund volumes to derive the remaining paper refund volumes. The state level projections were summed to compute the IRS campus volumes through 2012. Fiscal year refunds were derived from the calendar year forecasts based on historical quarterly filing experiences.

Practitioner Electronically Filed Returns

The U.S. level practitioner e-file volumes were projected by using diffusion (or "S" curve) growth models to trend past participation rates. These curves capture the growth patterns typically associated with the introduction of new technology-related products. The participation rates were defined as the ratio of practitioner electronic returns to the total number of practitioner prepared returns. The participation rates were similarly modeled at the state (district office) level, multiplied by the appropriate total return figure for each state district office. These local level volumes were then summed to the appropriate IRS campuses level estimates. The year-to-date counts of standard electronic returns through late summer were factored into the projections.

On-Line Filed Returns

The on-line filed returns were derived in a manner similar to practitioner e-file. We again made use of a diffusion growth model to trend past participation rates for the United States. The key difference was that participation rate was defined as the ratio of on-line filed returns to the estimated number of taxpayers that file self-prepared returns and have access to the Internet. As part of the process, a combination of the historical IRS on-line electronic filing experience through July 2005, Statistics of Income Division data on the volume of self-prepared returns, and external data on electronic commerce in the U.S. were utilized.

Standard e-file by Form Type

The distribution of standard electronically filed returns (i.e., the sum of practitioner e-file and on-line filed) by Forms 1040 versus 1040A versus 1040EZ was based on data taken from the report titled *Counts of Electronic Filings—Type of Individual Return (Form) Taxpayer Could Have Filed*. This report shows the simplest traditional paper return an electronically filing taxpayer could have used. From this report, filing data through July 2005 were used to derive the percent of standard electronically filed returns that could have been filed as a Form 1040, Form 1040A or Form 1040EZ by state (district office).

These historical percentages were then forecasted using trend extrapolation methods. Finally, the projected nominal volumes were derived by multiplying the projected ratios by the total standard electronic return volumes. The resulting e-file forecasts, by form type the taxpayer could have used, are presented in Table 12.

Also, this update includes the distribution of standard electronically filed returns by form type as were coded by their e-file transmitter. These forecasts are presented in Table 14. For various reasons, transmitters tend to code more e-file returns as Form 1040 (and fewer Forms 1040A and 1040EZ), compared to the analysis of the simplest form the taxpayer could have used. The e-file form type forecasts as coded by transmitter were derived as a ratio of the “could have used” e-file forecasts. The ratios were based on recent historical experience.

TeleFile

In February 2005, IRS announced it would conclude its TeleFile programs after the 2005 filing season. Our corresponding forecast reflects this IRS decision. They include applicable adjustments wherein some current TeleFile users are expected to switch to other e-file alternatives (such as on-line filing), while others revert back to paper. The allocation of former TeleFile volumes to alternative e-file products and to paper was based on taxpayer surveys. The U.S. TeleFile estimates for 2005 are based on the filing experience as of late summer 2005.

Table Notes

Data Sources

The primary sources for actual calendar year filing counts for individual full-paid and other-than-full-paid Forms 1040, 1040A and 1040EZ, and total electronic filings, as presented in this publication, are the IRS individual master file and CADE data bases. Data from these sources are tallied by IRS staff under the Chief Information Officer and provided electronically to members of the Office of Research who used the information for projection and report purposes. Individual return counts by IRS business operating division are also secured from master file tallies. Refund returns data are acquired from the weekly *Report of Individual Master File Refunds*. Additional detailed electronic filing data are collected from the master file report titled *Counts of Electronic Filings—Type of Individual Return (Form) Taxpayer Could Have Filed*. While data presented in this publication reflect master file reporting levels, campus level information compiled at the submission processing sites is also leveraged in our projection process.

Definitions

A number of IRS workload processing categories are projected in this document. Key categorizations are defined below for additional clarification:

Full-Paid Returns:	Timely filed paper returns which have a balance due that are fully satisfied through a remittance or a credit card payment. This includes applicable returns handled through “lockbox” procedures.
Other-Than-Full-Paid Returns:	Paper returns that are even, have a balance due without a remittance, an overpayment, or are received after the April peak, plus all electronic filings. Roughly 89 percent of CY 2004 other-than-full-paid returns were refunds.
Business Returns:	Total of paper and electronic returns with Schedule C and/or Schedule F information. (Presented in Table 1A only)
Electronically Filed Returns:	Returns filed via electronic media including electronic filings submitted by Electronic Return Originators, On-Line, and TeleFile.
Business Operating Division:	Individual returns with a Schedule C, Schedule F, Schedule E, Form 2106 or with an “international” address are classified under the Small Business/Self Employed business operating division; all other individual returns are classified under the Wage and Investment division. (Presented in Table 1B only)

Individual Returns

Table 1A reports calendar year projections of individual returns by major processing categories for the United States. This table reports some total categories that include both paper and electronic returns, plus separate subsets that distinguish between these media. The respective lines for Form 1040, Form 1040A, and Form 1040EZ in Table 1A reflect paper returns and do not include electronically filed returns. However, electronically filed refund returns (standard and TeleFile) are included in the U.S. refund return figures and the U.S. total for other-than-full-paid. Also included in Table 1A are business returns (Schedule C or F) which reflect both paper and electronic returns. Table 1A also presents counts of practitioner e-file versus on-line filing, as well as breakouts of electronically filed refund returns and e-file balance due returns.

Table 1B reports national level calendar year projections of individual return volumes associated with the IRS's Wage and Investment and Small Business/Self Employed business operating divisions (BODs). This table reports total return volumes for these two categories, plus separate counts for their respective paper and electronic return subsets. In addition, Table 1B now presents total US level volumes for Form 1040NR (*U.S. Nonresident Alien Income Tax Return*), and Forms 1040PR and 1040SS (*U.S. Self-Employment Tax Return from Puerto Rico and other International area*). These volumes are essentially associated with the IRS's Small Business/Self Employed Division. Note, however, that the Forms 1040NR and 1040PR/SS counts are only included in Table 1B and are not reflected in any other table within Document 6187.

Tables 2 through 8 report the projections of individual returns by IRS processing campus. These tables do not include e-filed returns and only represent the historical and projected paper returns. These tables reflect the impact of IRS's modernization campus alignment plans for 2006 through 2008. However, the CY 2007 and 2008 campus plans are considered "concept maps" and are subject to change.

Individual Refunds

Tables 9 and 10 report the calendar year and fiscal year projections, respectively, of individual refunds for the U.S. and IRS campuses. The total electronically filed refund returns are included in the U.S. total and itemized separately at the bottom of Tables 9 and 10. The IRS campus figures reflect refunds arising from paper returns only. They also reflect the impact of IRS's most current modernization campus alignment plans (and concept maps) through 2012.

Electronically Filed Returns

Tables 11A through 11E display the sites where electronic returns are processed from CY 2004 through 2012. Similar to paper returns, the tables reflect the actual 2004 alignment and final IRS approved plans for 2005 -2007. The 2008 through 2012 volumes are based on the "concept maps". **Table 11A** reports historical and projected total individual electronic filing for the U.S. and IRS processing campuses, while **Table 11B** reports that information for the standard electronic return subtotal. **Tables 11C**

and 11D show projections of the standard e-file sub components -- i.e., practitioner e-file and on-line filed returns, respectively. **Table 11E** presents the TeleFile volumes.

Table 12 shows the historical and projected standard electronic filings by the simplest form type the taxpayer could have used (had they filed on paper) for the U.S. and IRS processing campuses.

Tables 13A through 13D show the electronic filing counts by state and traditional IRS district office for states with multiple districts. Parentheses are placed around the names of the traditional districts to further distinguish them in the tables. **Table 13A** reports historical and projected total e-filed returns. **Tables 13B and 13C** display the practitioner and on-line filed electronic returns, respectively. **Table 13D** presents the CY 2004 actual TeleFile returns as well as the CY 2005 estimated return volumes.

Table 14 shows historical and projected standard electronic filings by estimated form type as coded by e-file transmitter (i.e., Forms 1040, 1040A, and 1040EZ) for the U.S. and IRS processing campuses.

**Configuration of IRS Campuses for Paper Individual Returns—
2004 Alignment**

Andover IRS Campus
New Hampshire
New York
Maine
Massachusetts
Vermont

Atlanta IRS Campus
Alabama
Florida
Georgia
Mississippi
North Carolina
Rhode Island
South Carolina
West Virginia

Austin IRS Campus
Arkansas
Colorado
Kentucky
Louisiana
New Mexico
Oklahoma
Tennessee
Texas

Fresno IRS Campus
Alaska
Arizona
California
Hawaii
Idaho
Montana
Nevada
Oregon
Utah
Washington
Wyoming

Kansas City IRS Campus
Delaware
Illinois
Indiana
Iowa
Kansas
Michigan
Minnesota
Missouri
Nebraska
North Dakota
South Dakota
Wisconsin

Memphis IRS Campus
Ohio
Virginia

Philadelphia IRS Campus
Connecticut
District of Columbia
International
Maryland
New Jersey
Pennsylvania

**Configuration of IRS Campuses for Paper Individual Returns—
2005 Alignment**

Andover IRS Campus
Maine
Massachusetts
New Hampshire
New York
Vermont

Atlanta IRS Campus
Alabama
Florida
Georgia
Mississippi
North Carolina
Rhode Island
South Carolina
West Virginia

Austin IRS Campus
Arkansas
Colorado
Kentucky
Louisiana
New Mexico
Oklahoma
Tennessee
Texas

Fresno IRS Campus
Alaska
Arizona
California
Hawaii
Idaho
Montana
Nevada
Oregon
Utah
Virginia
Washington
Wyoming

Kansas City IRS Campus
Connecticut
Delaware
Illinois
Indiana
Iowa
Kansas
Michigan
Minnesota
Missouri
Nebraska
North Dakota
South Dakota
Wisconsin

Memphis IRS Campus*
Ohio

Philadelphia IRS Campus
District of Columbia
International
Maryland
New Jersey
Pennsylvania

* Memphis ceased processing returns at the end of June 2005.

**Configuration of IRS Campuses for Paper Individual Returns—
2006 Alignment**

Andover IRS Campus

- District of Columbia
- Maine
- Maryland
- Massachusetts
- New Hampshire
- New York
- Vermont

Atlanta IRS Campus

- Alabama
- Delaware
- Florida
- Georgia
- North Carolina
- Rhode Island
- South Carolina
- Virginia

Austin IRS Campus

- Arkansas
- International
- Kansas
- Kentucky
- Louisiana
- Mississippi
- Oklahoma
- Tennessee
- Texas
- West Virginia

Fresno IRS Campus

- Alaska
- Arizona
- California
- Colorado
- Hawaii
- Idaho
- Montana
- Nebraska
- Nevada
- New Mexico
- Oregon
- South Dakota
- Utah
- Washington
- Wyoming

Kansas City IRS Campus

- Connecticut
- Illinois
- Indiana
- Iowa
- Michigan
- Minnesota
- Missouri
- North Dakota
- Ohio
- Wisconsin

Philadelphia IRS Campus

- New Jersey
- Pennsylvania

**Configuration of IRS Campuses for Paper Individual Returns—
2007 Alignment**

Andover IRS Campus

District of Columbia
Maine
Maryland
Massachusetts
New Hampshire
New York
Vermont

Atlanta IRS Campus

Alabama
Delaware
Florida
Georgia
North Carolina
Rhode Island
South Carolina
Virginia

Austin IRS Campus

International
Kansas
Louisiana
Mississippi
Oklahoma
Tennessee
Texas
West Virginia

Fresno IRS Campus

Alaska
Arizona
California
Colorado
Hawaii
Idaho
Minnesota
Montana
Nebraska
Nevada
New Mexico
North Dakota
Oregon
South Dakota
Utah
Washington
Wisconsin
Wyoming

Kansas City IRS Campus

Arkansas
Connecticut
Illinois
Indiana
Iowa
Kentucky
Michigan
Missouri
New Jersey
Ohio

Philadelphia IRS Campus

Pennsylvania

**Configuration of IRS Campuses for Paper Individual Returns—
2008 Alignment**

Andover IRS Campus
District of Columbia
Maryland
Massachusetts
New York

Atlanta IRS Campus
Alabama
Delaware
Florida
Georgia
North Carolina
Rhode Island
South Carolina
Virginia

Austin IRS Campus
International
Kansas
Louisiana
Mississippi
Oklahoma
Tennessee
Texas
West Virginia

Fresno IRS Campus
Alaska
Arizona
California
Colorado
Hawaii
Idaho
Iowa
Michigan
Minnesota
Montana
Nebraska
Nevada
New Mexico
North Dakota
Oregon
South Dakota
Utah
Washington
Wisconsin
Wyoming

Kansas City IRS Campus
Arkansas
Connecticut
Illinois
Indiana
Kentucky
Maine
Missouri
New Hampshire
New Jersey
Ohio
Pennsylvania
Vermont

**Configuration of IRS Campuses for Paper Individual Returns—
2009 Alignment**

Andover IRS Campus
New York

Atlanta IRS Campus
Alabama
Delaware
Florida
Georgia
North Carolina
Virginia

Austin IRS Campus
International
Kansas
Louisiana
Mississippi
Oklahoma
Tennessee
Texas
West Virginia

Fresno IRS Campus
Alaska
Arizona
California
Colorado
Hawaii
Idaho
Iowa
Michigan
Minnesota

Montana
Nebraska
Nevada
New Mexico
North Dakota
Ohio
Oregon
South Dakota
Utah
Washington
Wisconsin
Wyoming

Kansas City IRS Campus
Arkansas
Connecticut
District of Columbia
Illinois
Indiana
Kentucky
Maine
Maryland
Massachusetts
Missouri
New Hampshire
New Jersey
Pennsylvania
Rhode Island
South Carolina
Vermont

**Configuration of IRS Campuses for Paper Individual Returns—
2010 Alignment**

Atlanta IRS Campus
Delaware
Florida
North Carolina
Virginia

Austin IRS Campus
Alabama
International
Kansas
Louisiana
Mississippi
Oklahoma
Tennessee
Texas
West Virginia

Fresno IRS Campus
Alaska
Arizona
California
Colorado
Hawaii
Idaho
Illinois
Iowa
Michigan
Minnesota
Montana
Nebraska

Nevada
New Mexico
North Dakota
Ohio
Oregon
South Dakota
Utah
Washington
Wisconsin
Wyoming

Kansas City IRS Campus
Arkansas
Connecticut
District of Columbia
Georgia
Indiana
Kentucky
Maine
Maryland
Massachusetts
Missouri
New Hampshire
New Jersey
New York
Pennsylvania
Rhode Island
South Carolina
Vermont

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

Atlanta IRS Campus

Delaware
Florida

Austin IRS Campus

Alabama
International
Kansas
Louisiana
Mississippi
Oklahoma
Tennessee
Texas
West Virginia

Fresno IRS Campus

Alaska
Arizona
California
Colorado
Hawaii
Idaho
Illinois
Indiana
Iowa
Michigan
Minnesota
Montana
Nebraska
Nevada
New Mexico

North Dakota

Ohio
Oregon
South Dakota
Utah
Washington
Wisconsin
Wyoming

Kansas City IRS Campus

Arkansas
Connecticut
District of Columbia
Georgia
Kentucky
Maine
Maryland
Massachusetts
Missouri
New Hampshire
New Jersey
New York
North Carolina
Pennsylvania
Rhode Island
South Carolina
Vermont
Virginia

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

Austin IRS Campus

Alabama
Florida
International
Louisiana
Mississippi
Texas

Fresno IRS Campus

Alaska
Arizona
California
Colorado
Hawaii
Idaho
Illinois
Indiana
Iowa
Michigan
Minnesota
Montana
Nebraska
Nevada
New Mexico
North Dakota
Ohio
Oregon
South Dakota
Utah
Washington
West Virginia
Wisconsin
Wyoming

Kansas City IRS Campus

Arkansas
Connecticut
Delaware
District of Columbia
Georgia
Kansas
Kentucky
Maine
Maryland
Massachusetts
Missouri
New Hampshire
New Jersey
New York
North Carolina
Oklahoma
Pennsylvania
Rhode Island
South Carolina
Tennessee
Vermont
Virginia

**Configuration of IRS Campuses for Standard Electronic Individual
Returns—2004 and 2005 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

Illinois
Iowa
Kansas
Minnesota
Missouri
New Mexico
Oklahoma
Texas
Wisconsin

Kansas City IRS Campus

Florida
Indiana
Kentucky
Michigan
Ohio
South Carolina
West Virginia

Memphis IRS Campus*

Alabama
Arkansas
Georgia
Louisiana
Mississippi
North Carolina
Tennessee

Philadelphia IRS Campus

Alaska
Arizona
California
Colorado
Hawaii
Idaho
International
Montana
Nebraska
Nevada
North Dakota
Oregon
South Dakota
Utah
Washington
Wyoming

* Memphis ceased processing returns at the end of June 2005.

Configuration of IRS Campuses for Standard Electronic Individual Returns—2006 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
Iowa
Kansas
Louisiana
Mississippi
Missouri
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
Michigan
Minnesota
Ohio
West Virginia
Wisconsin

Philadelphia IRS Campus

Florida
Georgia
International
Kentucky
North Carolina
South Carolina
Tennessee

Configuration of IRS Campuses for Standard Electronic Individual Returns—2007 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
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
International
Kentucky
North Carolina
South Carolina
Tennessee

Configuration of IRS Campuses for Standard Electronic Individual Returns—2008 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
Florida
Georgia
International
Louisiana
Mississippi
North Carolina
Oklahoma
South Carolina
Texas

Fresno IRS Campus

Alaska
Arizona
California
Colorado
Hawaii
Idaho
Iowa
Montana
Nebraska
Nevada
New Mexico
North Dakota
Oregon
South Dakota
Utah
Washington
Wyoming

Kansas City IRS Campus

Illinois
Indiana
Kansas
Kentucky
Michigan
Minnesota
Missouri
Ohio
Tennessee
West Virginia
Wisconsin

Configuration of IRS Campuses for Standard Electronic Individual Returns—2009 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
Florida
Georgia
International
Louisiana
Mississippi
North Carolina
Oklahoma
South Carolina
Texas

Fresno IRS Campus

Alaska
Arizona
California
Colorado
Hawaii
Idaho
Iowa
Kansas
Montana
Nebraska
Nevada
New Mexico
North Dakota
Oregon
South Dakota
Utah
Washington
Wyoming

Kansas City IRS Campus

Illinois
Indiana
Kentucky
Michigan
Minnesota
Missouri
Ohio
Tennessee
West Virginia
Wisconsin

**Configuration of IRS Campuses for Standard Electronic Individual
Returns—2010 thru 2012 Alignment**

Austin IRS Campus

Alabama
Delaware
District of Columbia
Florida
Georgia
International
Kentucky
Louisiana
Maryland
Mississippi
North Carolina
South Carolina
Tennessee
Texas
Virginia
West Virginia

Fresno IRS Campus

Alaska
Arizona
Arkansas
California
Colorado
Hawaii
Idaho
Iowa
Kansas
Minnesota

Montana
Nebraska
Nevada
New Mexico
North Dakota
Oklahoma
Oregon
South Dakota
Utah
Washington
Wisconsin
Wyoming

Kansas City IRS Campus

Connecticut
Illinois
Indiana
Maine
Massachusetts
Michigan
Missouri
New Hampshire
New Jersey
New York
Ohio
Pennsylvania
Rhode Island
Vermont

IRS Campuses/Processing Sites for TeleFile – CY 2004 & 2005 Alignment

Kansas City IRS Campus

Philadelphia IRS Campus

Tennessee Computing Center

In February 2005, IRS announced it would conclude its TeleFile programs after the 2005 filing season.

Other Projection Documents

Title	IRS Document Number	Typical Updates
Calendar Year Return Projections by State	6149	Winter
Calendar Year Return Projections for the United States and IRS Campuses	6186	Fall
Fiscal Year Return Projections for the United States	6292	Spring & Fall
Calendar Year Projections of Information and Withholding Documents for the United States and IRS Campuses	6961	Spring

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

These documents may also be requested

(1) by phone at (202) 874-0607

(2) by fax at (202) 874-0613, or

(3) by writing to the following address

**Internal Revenue Service
Office of Research RAS:R
Attn.: Chief, Projections and Forecasting
1111 Constitution Avenue, NW, NCA-7111
Washington, D.C. 20224**