
Document 6187

Fall 2006 Update

Calendar Year Projections of Individual Returns by Major Processing Categories



*Office of Research
Research, Analysis, and Statistics*

Document 6187 (revised 10-2006) is produced by the IRS Office of Research, within the Research, Analysis, and Statistics organization.

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

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Forecasts Available Electronically

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Suggested Citation

Internal Revenue Service
Research, Analysis and Statistics
Office of Research
Calendar Year Projections of
Individual Returns by Major Processing Categories
Document 6187 (Rev. 10-2006)
Washington, D.C. 20224

Table of Contents

Staff Directory	Inside Front Cover
Forecasts Available Electronically	Inside Front Cover
Overview	1
Track Record of Projection Accuracy	4
Comments and Questions	4
Table 1A Calendar Year Projections of Individual Returns by Major Processing Categories for the United States	5
Table 1B Calendar Year Projections of Individual Returns by IRS Business Operating Division and by Selected Processing Categories for the United States	6
Table 1C Calendar Year Projections of Additional Refunds Generated by Telephone Excise Tax Rebates by Processing Campus	7
Tables 2-8 Calendar Year Projections of Paper Individual Returns by Major Processing Categories by IRS Campus	8
Table 9 Calendar Year Projections of the Number of Individual Refunds: U.S., IRS Campuses, and Electronically Filed	17
Table 9A Calendar Year Projections of the Number of Split Refund Returns: U.S., IRS Campuses, and Electronically filed	18
Table 10 Fiscal Year Projections of the Number of Individual Refunds: U.S., IRS Campuses, and Electronically Filed	19
Tables 11A-E Calendar Year Projections of Electronically Filed Individual Returns by Processing IRS Campus	20
Tables 12 Calendar Year Projections of Standard Electronically Filed Returns by Estimated Return Type by Processing IRS Campus	25
Tables 13A-D Calendar Year Projections of Electronically Filed Individual Returns by State and Selected Areas	26
Table 14 Calendar Year Projections of Standard Electronically Filed Individual Returns by Form Type Coded by Transmitter, by Processing IRS Campus ...	42
Table 15 Accuracy Measures for U.S. Forecasts of Major Return Categories	43
Statement of Methodology	44
Table Notes	47
Configuration of IRS Campuses for Paper Individual Returns for the Years 2005 through 2013	50
Configuration of IRS Campuses for Standard Electronic Individual Returns for the Years 2005 through 2013 and Telefile for CY 2005	59

Overview

The 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 Fall 2006 updates include actual CY 2005 results and incorporates 2006 filing season results through the Fall. They also reflect impacts of administrative and legislative changes that have been approved or are reasonably certain. The IRS continues to implement its modernization plans for consolidating IRS submission processing campuses. In addition, this update includes the effect of the Split Refund program, refund of excise telephone taxes and adjustments for the impact of certain "ITIN" returns.

The projections in this update do not 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.

Impacts of Recent Legislative and Administrative Changes

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

Telephone Excise Tax Refund (TETR)

In May, 2006, the Treasury Department announced that it would no longer collect taxes on the federal excise tax for long-distance telephone service. The Internal Revenue Service (IRS) will begin to issue refunds of collected taxes dating after February 28th, 2003. Taxpayers may obtain their refunds by either claiming standard amounts on their 2006 tax forms, to be filed in 2007, or they may file for the entire amount collected on long-distance service for the past three years on Form 8913. The standard amounts vary by household size whereby a one member household would claim \$30, two members would claim \$40, three members would claim \$50 and four or more would claim \$60. Individuals who do not have a tax filing obligation and are due a refund may file Form 1040 EZ-T for their standard amount or Form 8913 for an itemized refund.

In CY 2007, the IRS estimates that over 157 million individuals will be eligible to receive the telephone excise tax refund. This includes approximately 22 million "new"

filers who have no prior filing obligation but will now be eligible to make a claim and have their refunds processed. It is estimated that 49% of the 22 million new 1040 EZ-T filers will be done electronically and the remaining 51% will be filed on paper.

Cessation of the TeleFile Program

On August 16, 2005, the IRS officially discontinued its TeleFile programs. Thus, the actual calendar year 2005 individual (Form 1040EZ) TeleFile returns included in this document represent the final year of published TeleFile data. According to preliminary analysis, filing year 2006 partial year results show that almost 46 percent of previous TeleFile users switched to another electronic filing medium, such as on-line filing, while the remaining TeleFile users filed paper returns.

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, the IRS has continued to streamline the individual returns processed among the IRS submission processing campuses. As a result, the Memphis Campus closed its operations in June 2005 and the Philadelphia Campus is scheduled to follow in 2007.

The campus level paper and electronic return projections, as presented in Tables 2 through 14, reflect the continually changing state-to-campus processing alignments by year. The CY 2007 campus volumes for paper returns are based on the approved IRS plans whereas the campus volumes for CY 2008 and beyond are based on "concept maps" supplied by resource planning staff in the IRS submission processing function. The "concept maps" incorporate current IRS plans for consolidating submission processing sites and may change in the future.

The CY 2007 e-file campus volumes are based on the approved IRS plans. The volumes for CY 2008 and beyond are based on the recently approved strategy to continue processing individual e-file returns at all five current individual e-file submission processing sites. Although the processing of paper returns at the Philadelphia Submission Processing Center will come to an end after its consolidation in June 2007, electronic returns, excluding International, will continue to be processed through the Philadelphia Access Location Number (ALN). The Ogden campus will have accountability for the e-file returns processed on Philadelphia's ALN as well as for the accounting function for the back end operations. Subsequent year consolidations of e-file processing sites will result in similar adjustments. The configurations of state to IRS processing campuses for paper and e-filed individual returns for CY 2005 through CY 2013 are presented in tables at the end of this document.

Form 1040 Split Refund Program

The Split Refund program becomes effective in January 2007, allowing taxpayers receiving a refund to deposit their refund into multiple accounts by filing Form 8888. The qualifications for the use of split refunds are as follows: the refund amount must

be \$100 or more; the refund must be issued in the same cycle that the return is processed; the module can not contain any condition that would cause the refund to be frozen; bank account numbers must be valid on Form 8888; Form 8888 must contain at least 2 accounts, but no more than 3; and the return is for the current tax year.

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. However, under the current campus realignment plans, the Austin Campus will assume full responsibility for the processing of these ITIN returns for 2008 and beyond, with a transition volume in 2007. Adjustments were made at the campus level for these ITIN returns based on information from IRS resource planning staff in the IRS submission processing function.

Developments in Electronic Filing

Since the enactment of the IRS Restructuring and Reform Act of 1998, the total number of individual returns filed electronically has more than doubled from 24.6 million in CY 1998 to 68.5 million in CY 2005. The IRS continues to experience substantial growth in electronic filing with an estimated 4.6 million return increase (6.6 percent) in CY 2006. Total e-file volumes are projected to increase 8.5 percent in CY 2007, far greater than the projected 1.2 percent growth for Form 1040 series filings, in total. On-line filed electronic returns, a subset of total e-file returns, continues to experience the fastest growth among the e-file options available to individual filers, with an estimated 19.0 percent growth rate from CY 2005 to CY 2006.

In addition, the IRS continues to experience exceptionally strong growth in electronically filed federal returns in certain states that have mandated e-filing for their state returns. The specifics of these state e-file mandates vary but fundamentally require practitioners that meet specified requirements to file their applicable state returns electronically. The state of California experienced a 56 percent increase in electronically filed federal income tax returns when e-filing was mandated for state returns in CY 2004. Most recently, the state of New York issued an e-file mandate for their state effective in CY 2006. As a result, e-filed federal returns from New York filers are estimated to increase by over 27 percent in 2006 over their 2005 level.

The methodologies 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 the IRS and private industry.

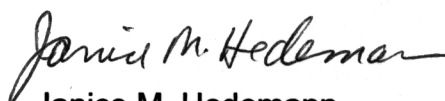
Track Record of Projection Accuracy

In an effort to measure the quality of our products and services, this section, along with Table 15, provides a brief analysis of the accuracy of prior projections. Using four years of actual data from 2002 through 2005, Table 15 presents the accuracy of our national level projections by major return categories. This analysis covers only the major return categories projected on a calendar year basis and serves as a general measure for gauging the overall reliability of our U.S. level return projections. The return categories considered in Table 15 consist of the following: Grand Total, Total Primary Returns, Individual (income tax) Total, Individual Estimated Tax, Fiduciary, Partnership, Corporation, Employment, Exempt Organization, and Excise. Because sufficient data on prior forecasts became available, we also included selected breakouts of paper volumes versus e-file/magnetic tape filings.

The table presents two measures of projection accuracy; the mean absolute percent error (MAPE), and the number of over-projections. Also included is the latest actual filing volumes for 2005 to provide perspective on the volume of returns being projected. The MAPE is computed as the average percent projection error regardless of whether they were over- or under- projections covering the four most recently applicable projection cycles. The associated number of over-projections can show whether we consistently over- or under- projected. A value of two indicates balanced forecasts over the four cycles. The table groups these two measures by time horizon. The time horizon is determined by when the forecast was made and for which future year. For example, a forecast for 2002 made in 1999 would be part of the "3-years-ahead" time horizon. The table presents time horizons from one to five years ahead and factors in the most current four observations. As an example, for the "3-years-ahead" information, we use the forecasts made in 1999 for 2002, those made in 2000 for 2003, those made in 2001 for 2004, and those made in 2002 for 2005.

Comments and Questions

We thank our customers for their support as we continually seek to improve our products and service wherever possible. We welcome customer feedback at any time. Comments and suggestions regarding this document can be directed to Terry Manzi, Acting Chief, Projections and Forecasting Group at (202) 874-1083. Questions concerning methodologies and specific tax returns listed in this document may also be directed to the projections staff listed on the inside front cover. This and other projections documents are also available electronically, as noted on the inside front cover.



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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 2005	Projected			
		2006	2007	2008	2009
<i>Forms 1040/A/EZ and Electronic Returns</i>	132,275,830	133,956,800	135,509,000	137,018,200	138,463,400
<i>Full-Paid, Total</i>	11,331,797	11,218,600	10,942,600	10,854,800	10,771,200
<i>Other-Than-Full-Paid, Total</i>	120,944,033	122,738,200	126,163,400	127,692,200	127,692,200
<i>Refund Returns</i>	105,687,251	106,179,100	106,727,700	107,276,300	107,824,900
<i>Business Returns (Schedule C or F)</i>	22,705,351	23,097,100	23,489,400	23,882,800	24,276,600
<i>Paper Returns, Total</i>	63,811,993	60,941,800	56,271,200	52,217,700	48,720,400
<i>Form 1040</i>	45,459,869	41,551,300	38,759,400	36,272,300	34,083,800
<i>Full-Paid</i>	9,724,585	9,453,400	9,172,100	9,096,500	9,029,800
<i>Other-Than-Full-Paid</i>	35,735,284	32,097,900	29,587,300	27,175,800	25,054,100
<i>Form 1040A</i>	10,025,877	10,028,000	8,767,600	7,676,600	6,757,300
<i>Full-Paid</i>	1,033,228	1,075,900	1,086,500	1,079,200	1,066,900
<i>Other-Than-Full-Paid</i>	8,992,649	8,952,100	7,681,100	6,597,300	5,690,500
<i>Form 1040EZ</i>	8,326,247	9,362,500	8,744,200	8,268,800	7,879,300
<i>Full-Paid</i>	573,984	689,300	684,000	679,000	674,700
<i>Other-Than-Full-Paid</i>	7,752,263	8,673,200	8,060,200	7,589,800	7,204,600
<i>Electronically Filed Returns, Total</i>	68,463,837	73,015,000	79,237,800	84,800,600	89,742,900
<i>Standard Electronic Filings</i>	65,170,161	73,015,000	79,237,800	84,800,600	89,742,900
<i>Practitioner</i>	48,085,438	52,676,000	56,834,800	60,761,600	64,429,600
<i>On-Line</i>	17,084,723	20,339,000	22,403,000	24,039,000	25,313,300
<i>Telefile</i>	3,293,676	-	-	-	-
<i>Electronically Filed, Refunds</i>	60,927,454	64,275,900	69,241,700	73,744,900	77,730,800
<i>Standard Electronic, Refunds</i>	57,844,393	64,275,900	69,241,700	73,744,900	77,730,800
<i>Telefile, Refunds</i>	3,083,061	-	-	-	-
<i>Electronically Filed, Balance Due Returns</i>	7,536,383	8,739,100	9,996,200	11,055,700	12,012,200
<i>Standard Electronic, Balance Due</i>	7,325,768	8,739,100	9,996,200	11,055,700	12,012,200
<i>Telefile, Balance Due</i>	210,615	-	-	-	-

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

Internal Revenue Service
Office of Research, Projections and Forecasting Group
Fall 2006 Document 6187

**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 2005	Estimated 2006	Projected						
			2007	2008	2009	2010	2011	2012	2013
<i>Forms 1040, 1040A, and 1040EZ</i>	132,275,830	133,956,800	135,509,000	137,018,200	138,463,400	139,878,400	141,257,400	142,587,600	143,855,900
<i>Wage and Investment Returns</i>	92,465,904	92,873,300	92,804,300	92,679,900	92,487,200	92,250,200	91,965,800	91,626,800	91,226,000
<i>Paper Returns</i>	41,015,490	39,381,900	34,909,200	31,253,000	28,047,100	25,272,600	22,877,900	20,805,500	19,000,000
<i>Electronically Filed Returns</i>	51,450,414	53,491,300	57,895,100	61,426,900	64,440,100	66,977,500	69,088,000	70,821,400	72,226,000
<i>Small Business/Self Employed Returns</i>	39,809,926	41,083,500	42,704,800	44,338,400	45,976,200	47,628,200	49,291,600	50,960,800	52,629,800
<i>Paper Returns</i>	22,796,503	21,559,800	21,362,000	20,964,600	20,673,300	20,497,600	20,430,300	20,459,000	20,569,600
<i>Electronically Filed Returns</i>	17,013,423	19,523,700	21,342,800	23,373,700	25,302,900	27,130,600	28,861,300	30,501,800	32,060,200
<i>Forms 1040NR</i>	629,457	637,600	683,200	711,000	738,700	766,500	794,300	822,100	849,800
<i>Forms 1040PR and 1040SS</i>	117,852	123,500	127,300	131,200	135,100	139,000	142,800	146,700	150,600

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

Internal Revenue Service
Office of Research, Projections and Forecasting Group
Fall 2006 Document 6187

**Table 1C. Calendar Year Projections of Additional Refund Volumes
Generated by Telephone Excise Tax Refunds
by US and Processing IRS Campus in 2007**

Item	Existing Filers 2007	Non-Filer Population 2007
<i>United States Volumes</i>	4,145,200	21,891,900
<i>Electronically Filed</i>	2,034,900	10,747,000
<i>Paper Volumes</i>	2,110,300	11,145,000
<i>Paper by Campus</i>	2,110,300	11,145,000
<i>Andover</i>	291,400	1,538,700
<i>Atlanta</i>	357,900	1,889,900
<i>Austin</i>	359,800	1,900,200
<i>Fresno</i>	484,800	2,560,300
<i>Kansas City</i>	470,500	2,484,900
<i>Philadelphia</i>	146,000	770,900

Notes: Existing Filers consist of Taxpayers who most likely would have been an even filer but will now receive the Excise Tax Refund.

Non-Filers consist of Taxpayers who most likely would not have filed but will now file to receive the Excise Tax Refund.

See "Table Notes" for additional information

Detail may not add to total due to rounding.

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

Type of Return / Processing Category	Actual 2005	Projected			
		2006	2007	2008	2009
<i>Forms 1040, 1040A, and 1040EZ</i>	7,796,760	7,940,000	7,454,800	6,832,700	3,154,500
<i>Full-Paid, Total</i>	1,352,747	1,278,400	1,235,800	1,216,600	641,000
<i>Other-Than-Full-Paid, Total</i>	6,444,013	6,661,600	6,219,000	5,616,000	2,513,500
<i>Refund, Total</i>	5,748,010	5,921,700	5,263,800	4,666,200	2,008,300
<i>Form 1040</i>	6,001,214	5,782,400	5,657,100	5,174,200	2,518,200
<i>Full-Paid</i>	1,200,308	1,085,800	1,035,800	1,020,800	549,900
<i>Other-Than-Full-Paid</i>	4,800,906	4,696,600	4,621,200	4,153,400	1,968,300
<i>Form 1040A</i>	1,018,774	1,128,500	929,200	838,500	352,400
<i>Full-Paid</i>	104,003	123,000	129,800	126,300	60,900
<i>Other-Than-Full-Paid</i>	914,771	1,005,500	799,400	712,200	291,500
<i>Form 1040EZ</i>	776,772	1,029,100	868,500	819,900	283,900
<i>Full-Paid</i>	48,436	69,600	70,100	69,500	30,200
<i>Other-Than-Full-Paid</i>	728,336	959,500	798,400	750,400	253,700

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.

Internal Revenue Service
Office of Research, Projections and Forecasting Group
Fall 2006 Document 6187

**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 2005	Projected			
		2006	2007	2008	2009
<i>Forms 1040, 1040A, and 1040EZ</i>	8,333,097	6,848,100	3,477,200	-	-
<i>Full-Paid, Total</i>	1,274,896	1,037,000	695,200	-	-
<i>Other-Than-Full-Paid, Total</i>	7,058,201	5,811,200	2,782,100	-	-
<i>Refund, Total</i>	6,141,943	4,553,700	2,445,100	-	-
<i>Form 1040</i>	5,981,411	4,645,900	2,242,900	-	-
<i>Full-Paid</i>	1,104,959	889,300	570,200	-	-
<i>Other-Than-Full-Paid</i>	4,876,452	3,756,600	1,672,700	-	-
<i>Form 1040A</i>	1,466,273	1,367,400	637,600	-	-
<i>Full-Paid</i>	118,997	99,800	73,900	-	-
<i>Other-Than-Full-Paid</i>	1,347,276	1,267,600	563,700	-	-
<i>Form 1040EZ</i>	885,413	834,800	596,700	-	-
<i>Full-Paid</i>	50,940	47,800	51,100	-	-
<i>Other-Than-Full-Paid</i>	834,473	787,000	545,600	-	-

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.

Internal Revenue Service
Office of Research, Projections and Forecasting Group
Fall 2006 Document 6187

**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 2005	Projected			
		2006	2007	2008	2009
<i>Forms 1040, 1040A, and 1040EZ</i>	7,832,192	6,848,100	3,477,200	-	-
<i>Full-Paid, Total</i>	1,236,266	1,037,000	695,200	-	-
<i>Other-Than-Full-Paid, Total</i>	6,595,926	5,811,200	2,782,100	-	-
<i>Refund, Total</i>	5,324,430	4,553,700	2,445,100	-	-
<i>Form 1040</i>	5,522,685	4,645,900	2,242,900	-	-
<i>Full-Paid</i>	1,070,543	889,300	570,200	-	-
<i>Other-Than-Full-Paid</i>	4,452,142	3,756,600	1,672,700	-	-
<i>Form 1040A</i>	1,439,060	1,367,400	637,600	-	-
<i>Full-Paid</i>	115,477	99,800	73,900	-	-
<i>Other-Than-Full-Paid</i>	1,323,583	1,267,600	563,700	-	-
<i>Form 1040EZ</i>	870,447	834,800	596,700	-	-
<i>Full-Paid</i>	50,246	47,800	51,100	-	-
<i>Other-Than-Full-Paid</i>	820,201	787,000	545,600	-	-

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.

Internal Revenue Service
Office of Research, Projections and Forecasting Group
Fall 2006 Document 6187

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

Type of Return / Processing Category	Actual 2005	Projected			
		2006	2007	2008	2009
<i>Forms 1040, 1040A, and 1040EZ</i>	9,754,636	10,405,600	10,004,800	9,387,400	8,083,500
<i>Full-Paid, Total</i>	1,772,416	2,140,100	2,111,100	2,100,700	1,911,100
<i>Other-Than-Full-Paid, Total</i>	7,982,220	8,265,500	7,893,600	7,286,600	6,172,400
<i>Refund, Total</i>	6,311,134	7,181,600	6,465,400	5,851,700	4,867,600
<i>Form 1040</i>	7,018,693				
<i>Full-Paid</i>	1,533,413	1,843,700	1,849,500	1,840,100	1,683,600
<i>Other-Than-Full-Paid</i>	5,485,280	5,440,600	5,363,700	5,014,500	4,314,000
<i>Form 1040A</i>	1,479,115	1,563,600	1,389,000	1,200,600	926,800
<i>Full-Paid</i>	161,846	188,500	177,200	176,900	156,800
<i>Other-Than-Full-Paid</i>	1,317,269	1,375,100	1,211,900	1,023,700	769,900
<i>Form 1040EZ</i>	1,256,828	1,557,700	1,402,600	1,332,100	1,159,200
<i>Full-Paid</i>	77,157	108,000	84,500	83,700	70,700
<i>Other-Than-Full-Paid</i>	1,179,671	1,449,700	1,318,100	1,248,400	1,088,500

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.

Internal Revenue Service
Office of Research, Projections and Forecasting Group
Fall 2006 Document 6187

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

Type of Return / Processing Category	Actual 2005	Projected			
		2006	2007	2008	2009
<i>Forms 1040, 1040A, and 1040EZ</i>	3,023,639	-	-	-	-
<i>Full-Paid, Total</i>	521,250	-	-	-	-
<i>Other-Than-Full-Paid, Total</i>	2,502,389	-	-	-	-
<i>Refund, Total</i>	2,079,902	-	-	-	-
<i>Form 1040</i>	2,078,002	-	-	-	-
<i>Full-Paid</i>	456,111	-	-	-	-
<i>Other-Than-Full-Paid</i>	1,621,891	-	-	-	-
<i>Form 1040A</i>	535,134	-	-	-	-
<i>Full-Paid</i>	49,782	-	-	-	-
<i>Other-Than-Full-Paid</i>	485,352	-	-	-	-
<i>Form 1040EZ</i>	410,503	-	-	-	-
<i>Full-Paid</i>	15,357	-	-	-	-
<i>Other-Than-Full-Paid</i>	395,146	-	-	-	-

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.

Internal Revenue Service
Office of Research, Projections and Forecasting Group
Fall 2006 Document 6187

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

Type of Return / Processing Category	Actual 2005	Projected			
		2006	2007	2008	2009
<i>Forms 1040, 1040A, and 1040EZ</i>	11,452,822	12,475,900	13,151,000	13,811,900	14,700,300
<i>Full-Paid, Total</i>	2,197,295	2,434,500	2,668,700	3,049,000	3,262,300
<i>Other-Than-Full-Paid, Total</i>	9,255,527	10,041,500	10,482,400	10,762,900	11,438,000
<i>Refund, Total</i>	8,370,427	8,318,100	8,500,800	8,694,900	9,087,400
<i>Form 1040</i>	8,125,128	8,321,800	9,094,000	9,638,000	10,414,100
<i>Full-Paid</i>	1,893,601	2,052,300	2,268,700	2,593,600	2,751,500
<i>Other-Than-Full-Paid</i>	6,231,527	6,269,500	6,825,300	7,044,400	7,662,700
<i>Form 1040A</i>	1,673,691	1,973,000	1,857,700	1,845,500	1,851,100
<i>Full-Paid</i>	193,647	235,900	254,300	296,000	321,200
<i>Other-Than-Full-Paid</i>	1,480,044	1,737,100	1,603,400	1,549,500	1,529,900
<i>Form 1040EZ</i>	1,654,003	2,181,200	2,199,300	2,328,500	2,435,100
<i>Full-Paid</i>	110,047	146,300	145,700	159,400	189,600
<i>Other-Than-Full-Paid</i>	1,543,956	2,034,900	2,053,600	2,169,100	2,245,500

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.

Internal Revenue Service
Office of Research, Projections and Forecasting Group
Fall 2006 Document 6187

**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 2005	Projected			
		2006	2007	2008	2009
<i>Forms 1040, 1040A, and 1040EZ</i>	9,768,418	9,558,900	8,700,900	8,588,900	8,251,000
<i>Full-Paid, Total</i>	1,771,462	1,756,100	1,503,300	1,487,700	1,479,100
<i>Other-Than-Full-Paid, Total</i>	7,996,956	7,802,800	7,197,600	7,101,200	6,772,000
<i>Refund, Total</i>	7,255,088	6,633,300	6,052,200	5,952,200	5,614,600
<i>Form 1040</i>	6,749,122	6,371,100	5,564,700	5,506,600	5,336,500
<i>Full-Paid</i>	1,499,562	1,477,600	1,262,700	1,250,100	1,243,100
<i>Other-Than-Full-Paid</i>	5,249,560	4,893,500	4,302,000	4,256,500	4,093,400
<i>Form 1040A</i>	1,623,256	1,642,400	1,762,300	1,753,900	1,637,500
<i>Full-Paid</i>	174,523	175,700	160,400	158,000	156,800
<i>Other-Than-Full-Paid</i>	1,448,733	1,466,700	1,601,900	1,595,900	1,480,800
<i>Form 1040EZ</i>	1,396,040	1,545,300	1,373,900	1,328,400	1,277,000
<i>Full-Paid</i>	97,377	102,700	80,200	79,600	79,200
<i>Other-Than-Full-Paid</i>	1,298,663	1,442,600	1,293,700	1,248,800	1,197,800

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.

Internal Revenue Service
Office of Research, Projections and Forecasting Group
Fall 2006 Document 6187

**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 2005	Projected			
		2006	2007	2008	2009
<i>Forms 1040, 1040A, and 1040EZ</i>	9,768,418	8,993,500	8,156,500	8,064,700	7,745,700
<i>Full-Paid, Total</i>	1,771,462	1,720,500	1,468,800	1,452,400	1,442,900
<i>Other-Than-Full-Paid, Total</i>	7,996,956	7,273,000	6,687,800	6,612,300	6,302,900
<i>Refund, Total</i>	7,255,088	6,358,300	5,805,300	5,736,700	5,429,800
<i>Form 1040</i>	6,749,122	5,857,000	5,066,800	5,024,300	4,868,400
<i>Full-Paid</i>	1,499,562	1,457,200	1,243,100	1,229,400	1,221,400
<i>Other-Than-Full-Paid</i>	5,249,560	4,399,800	3,823,700	3,794,900	3,647,100
<i>Form 1040A</i>	1,623,256	1,612,200	1,734,800	1,729,100	1,615,700
<i>Full-Paid</i>	174,523	172,100	156,800	154,600	153,300
<i>Other-Than-Full-Paid</i>	1,448,733	1,440,100	1,578,000	1,574,600	1,462,400
<i>Form 1040EZ</i>	1,396,040	1,524,300	1,354,900	1,311,300	1,261,600
<i>Full-Paid</i>	97,377	91,300	68,800	68,400	68,200
<i>Other-Than-Full-Paid</i>	1,298,663	1,433,000	1,286,100	1,242,900	1,193,400

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.

Internal Revenue Service
Office of Research, Projections and Forecasting Group
Fall 2006 Document 6187

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

Type of Return / Processing Category	Actual 2005	Projected			
		2006	2007	2008	2009
<i>Forms 1040, 1040A, and 1040EZ</i>	13,682,620	13,713,200	13,482,500	13,596,800	14,531,000
<i>Full-Paid, Total</i>	2,441,731	2,572,500	2,728,600	3,000,700	3,477,800
<i>Other-Than-Full-Paid, Total</i>	11,240,889	11,140,700	10,754,000	10,596,100	11,053,200
<i>Refund, Total</i>	8,853,294	9,294,700	8,758,800	8,366,400	8,516,200
<i>Form 1040</i>	9,506,298	9,145,700	8,987,600	9,098,900	9,817,400
<i>Full-Paid</i>	2,036,631	2,104,600	2,185,300	2,391,900	2,801,700
<i>Other-Than-Full-Paid</i>	7,469,667	7,041,100	6,802,300	6,707,000	7,015,700
<i>Form 1040A</i>	2,229,635	2,353,100	2,191,700	2,038,100	1,989,500
<i>Full-Paid</i>	230,430	253,000	290,900	322,000	371,100
<i>Other-Than-Full-Paid</i>	1,999,205	2,100,100	1,900,800	1,716,100	1,618,300
<i>Form 1040EZ</i>	1,946,687	2,214,400	2,303,300	2,459,800	2,724,100
<i>Full-Paid</i>	174,670	214,900	252,400	286,800	305,000
<i>Other-Than-Full-Paid</i>	1,772,017	1,999,500	2,050,900	2,173,000	2,419,100

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.

Internal Revenue Service
Office of Research, Projections and Forecasting Group
Fall 2006 Document 6187

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

Item	Actual 2005	Projected							
		2006	2007	2008	2009	2010	2011	2012	2013
<i>United States Refund Returns</i>	105,687,251	106,179,100	106,727,700	107,276,300	107,824,900	108,373,500	108,922,100	109,470,700	110,019,300
<i>Andover</i>	5,748,010	5,921,700	5,263,800	4,666,200	2,008,300	-	-	-	-
<i>Atlanta</i>	6,311,134	7,181,600	6,465,400	5,851,700	4,867,600	3,598,600	1,816,200	-	-
<i>Austin</i>	7,255,088	6,633,300	6,052,200	5,952,200	5,614,600	5,481,200	5,154,800	5,610,200	5,367,500
<i>Brookhaven</i>	-	-	-	-	-	-	-	-	-
<i>Cincinnati</i>	-	-	-	-	-	-	-	-	-
<i>Fresno</i>	8,853,294	9,294,700	8,758,800	8,366,400	8,516,200	8,775,100	8,681,500	7,787,900	6,862,200
<i>Kansas City</i>	8,370,427	8,318,100	8,500,800	8,694,900	9,087,400	9,278,200	8,949,300	9,053,000	8,404,400
<i>Memphis</i>	2,079,902	-	-	-	-	-	-	-	-
<i>Ogden</i>	-	-	-	-	-	-	-	-	-
<i>Philadelphia</i>	6,141,943	4,553,700	2,445,100	-	-	-	-	-	-
<i>Electronically Filed</i>	60,927,454	64,275,900	69,241,700	73,744,900	77,730,800	81,240,300	84,320,400	87,019,600	89,385,200
<i>Standard ELF</i>	57,844,393	64,275,900	69,241,700	73,744,900	77,730,800	81,240,300	84,320,400	87,019,600	89,385,200
<i>TeleFile</i>	3,083,061	-	-	-	-	-	-	-	-

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."

Internal Revenue Service
Office of Research, Projections and Forecasting Group
Fall 2006 Document 6187

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

Item	Actual 2005	Projected							
		2006	2007	2008	2009	2010	2011	2012	2013
<i>United States Split Refund Returns</i>	-	-	3,838,600	7,748,500	11,712,500	15,763,400	19,850,500	19,941,000	20,037,000
<i>Andover</i>	-	-	178,300	318,500	231,500	-	-	-	-
<i>Atlanta</i>	-	-	230,100	425,300	541,600	549,600	336,600	-	-
<i>Austin</i>	-	-	201,700	371,000	512,200	674,900	792,600	895,300	903,800
<i>Brookhaven</i>	-	-	-	-	-	-	-	-	-
<i>Cincinnati</i>	-	-	-	-	-	-	-	-	-
<i>Fresno</i>	-	-	323,800	670,300	1,074,600	1,552,800	2,035,800	1,939,300	1,902,700
<i>Kansas City</i>	-	-	-	-	-	-	-	-	-
	-	-	312,000	638,000	1,005,500	1,443,000	1,847,300	1,967,800	2,019,000
<i>Memphis</i>	-	-	-	-	-	-	-	-	-
<i>Ogden</i>	-	-	-	-	-	-	-	-	-
<i>Philadelphia</i>	-	-	77,900	-	-	-	-	-	-
<i>Electronically Filed</i>	-	-	2,514,900	5,325,400	8,347,200	11,543,100	14,838,100	15,138,600	15,211,500
<i>Standard ELF</i>	-	-	2,514,900	5,325,400	8,347,200	11,543,100	14,838,100	15,138,600	15,211,500

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

"Split Refund Returns" reflect a count of refunds for the current Tax Year.

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

Form 8888 must accompany refund filings requesting refund postin to multiple accounts.

Internal Revenue Service
Office of Research, Projections and Forecasting Group
Fall 2006 Document 6187

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

Item	Actual 2005	Projected							
		2006	2007	2008	2009	2010	2011	2012	2013
<i>United States Refund Returns</i>	105,708,300	106,508,200	107,058,500	107,608,800	108,159,100	108,709,400	109,259,700	109,810,000	110,360,300
<i>Andover</i>	5,765,882	5,940,100	5,280,100	4,680,700	2,014,600	-	-	-	-
<i>Atlanta</i>	6,330,758	7,203,900	6,485,400	5,869,800	4,882,700	3,609,800	1,821,800	-	-
<i>Austin</i>	7,277,647	6,653,900	6,071,000	5,970,600	5,632,000	5,498,200	5,170,800	5,627,600	5,384,200
<i>Brookhaven</i>	-	-	-	-	-	-	-	-	-
<i>Cincinnati</i>	-	-	-	-	-	-	-	-	-
<i>Fresno</i>	8,880,822	9,323,500	8,785,900	8,392,400	8,542,600	8,802,300	8,708,400	7,812,000	6,883,500
<i>Kansas City</i>	8,396,454	8,343,900	8,527,100	8,721,800	9,115,500	9,307,000	8,977,000	9,081,100	8,430,400
<i>Memphis</i>	2,086,369	-	-	-	-	-	-	-	-
<i>Ogden</i>	-	-	-	-	-	-	-	-	-
<i>Philadelphia</i>	6,161,041	4,567,900	2,452,700	-	-	-	-	-	-
<i>Electronically Filed</i>	60,809,327	64,475,200	69,456,300	73,973,500	77,971,700	81,492,100	84,581,700	87,289,300	89,662,200
<i>Standard ELF</i>	57,726,266	64,475,200	69,456,300	73,973,500	77,971,700	81,492,100	84,581,700	87,289,300	89,662,200
<i>TeleFile</i>	3,083,061	-	-	-	-	-	-	-	-

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."

Internal Revenue Service
Office of Research, Projections and Forecasting Group
Fall 2006 Document 6187

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

Item	Actual 2005	Estimated 2006	Projected						
			2007	2008	2009	2010	2011	2012	2013
<i>United States</i>	68,463,837	73,015,000	79,237,800	84,800,600	89,742,900	94,108,200	97,949,200	101,323,100	104,286,200
<i>Andover</i>	13,630,137	16,048,300	17,735,300	19,247,900	20,605,800	21,800,500	22,828,400	23,694,800	24,409,800
<i>Austin</i>	14,245,309	15,058,100	14,192,200	15,106,000	15,915,400	16,645,000	17,305,700	17,906,600	18,455,400
<i>Cincinnati</i>	-	-	-	-	-	-	-	-	-
<i>Fresno</i>	-	15,012,100	16,267,200	17,438,400	18,499,700	19,448,300	20,297,600	21,063,000	21,761,200
<i>Kansas City</i>	14,123,768	14,011,000	17,382,600	18,403,600	19,267,500	19,998,200	20,621,000	21,156,200	21,621,300
<i>Memphis</i>	8,766,679	-	-	-	-	-	-	-	-
<i>Ogden</i>	-	-	-	-	-	-	-	-	-
<i>Philadelphia</i>	16,573,344	12,885,500	13,660,600	14,604,600	15,454,600	16,216,200	16,896,600	17,502,500	18,038,500
<i>Tennessee Computing Center</i>	1,124,600	-	-	-	-	-	-	-	-

Notes: Table 11A equals the sum of Tables 11B and 11E.

Detail may not add to total due to rounding.

Internal Revenue Service
Office of Research, Projections and Forecasting Group
Fall 2006 Document 6187

Table 11B. Calendar Year Projections of Standard Electronically Filed Individual Returns by Processing IRS Campus									
Item	Actual	Estimated	Projected						
	2005	2006	2007	2008	2009	2010	2011	2012	2013
<i>United States</i>	65,170,161	73,015,000	79,237,800	84,800,600	89,742,900	94,108,200	97,949,200	101,323,100	104,286,200
<i>Andover</i>	13,630,137	16,048,300	17,735,300	19,247,900	20,605,800	21,800,500	22,828,400	23,694,800	24,409,800
<i>Austin</i>	14,245,309	15,058,100	14,192,200	15,106,000	15,915,400	16,645,000	17,305,700	17,906,600	18,455,400
<i>Cincinnati</i>	-	-	-	-	-	-	-	-	-
<i>Fresno</i>	-	15,012,100	16,267,200	17,438,400	18,499,700	19,448,300	20,297,600	21,063,000	21,761,200
<i>Kansas City</i>	13,023,887	14,011,000	17,382,600	18,403,600	19,267,500	19,998,200	20,621,000	21,156,200	21,621,300
<i>Memphis</i>	8,766,679	-	-	-	-	-	-	-	-
<i>Ogden</i>	-	-	-	-	-	-	-	-	-
<i>Philadelphia</i>	15,504,149	12,885,500	13,660,600	14,604,600	15,454,600	16,216,200	16,896,600	17,502,500	18,038,500

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

Internal Revenue Service
Office of Research, Projections and Forecasting Group
Fall 2006 Document 6187

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

Item	Actual 2005	Estimated 2006	Projected						
			2007	2008	2009	2010	2011	2012	2013
<i>United States</i>	48,085,438	52,676,000	56,834,800	60,761,600	64,429,600	67,847,800	71,020,600	73,953,600	76,658,000
<i>Andover</i>	9,852,322	11,597,700	12,819,800	13,943,900	14,977,000	15,916,500	16,756,800	17,496,200	18,136,100
<i>Austin</i>	10,376,438	10,704,900	9,987,700	10,611,300	11,202,000	11,771,500	12,317,700	12,838,600	13,333,400
<i>Cincinnati</i>	-	-	-	-	-	-	-	-	-
<i>Fresno</i>	-	11,230,700	12,109,700	12,975,000	13,786,000	14,543,400	15,258,100	15,939,100	16,595,100
<i>Kansas City</i>	9,527,124	9,954,600	12,251,500	12,917,900	13,533,400	14,098,600	14,617,400	15,092,800	15,529,100
<i>Memphis</i>	6,605,643	-	-	-	-	-	-	-	-
<i>Ogden</i>	-	-	-	-	-	-	-	-	-
<i>Philadelphia</i>	11,723,911	9,188,100	9,666,200	10,313,400	10,931,300	11,517,800	12,070,500	12,586,900	13,064,300

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

Internal Revenue Service
Office of Research, Projections and Forecasting Group
Fall 2006 Document 6187

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

Item	Actual 2005	Estimated 2006	Projected						
			2007	2008	2009	2010	2011	2012	2013
<i>United States</i>	17,084,723	20,339,000	22,403,000	24,039,000	25,313,300	26,260,400	26,928,700	27,369,500	27,628,300
<i>Andover</i>	3,777,815	4,450,500	4,915,500	5,304,000	5,628,800	5,883,900	6,071,500	6,198,700	6,273,700
<i>Austin</i>	3,868,871	4,353,300	4,204,500	4,494,700	4,713,400	4,873,500	4,988,000	5,067,900	5,122,000
<i>Cincinnati</i>	-	-	-	-	-	-	-	-	-
<i>Fresno</i>	-	3,781,400	4,157,600	4,463,400	4,713,700	4,904,900	5,039,500	5,124,000	5,166,100
<i>Kansas City</i>	3,496,763	4,056,300	5,131,100	5,485,700	5,734,100	5,899,600	6,003,600	6,063,300	6,092,200
<i>Memphis</i>	2,161,036	-	-	-	-	-	-	-	-
<i>Ogden</i>	-	-	-	-	-	-	-	-	-
<i>Philadelphia</i>	3,780,238	3,697,500	3,994,400	4,291,200	4,523,300	4,698,500	4,826,100	4,915,600	4,974,200

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

Internal Revenue Service
Office of Research, Projections and Forecasting Group
Fall 2006 Document 6187

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

Item	Actual 2005	Estimated 2006	Projected						
			2007	2008	2009	2010	2011	2012	2013
<i>United States</i>	3,293,676		Telefile ceases after 2005 filing season.						
<i>Andover</i>									
<i>Austin</i>									
<i>Cincinnati</i>									
<i>Fresno</i>									
<i>Kansas City</i>	1,099,881								
<i>Memphis</i>									
<i>Ogden</i>									
<i>Philadelphia</i>	1,069,195								
<i>Tennessee Computing Center</i>	1,124,600								

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

Internal Revenue Service
Office of Research, Projections and Forecasting Group
Fall 2006 Document 6187

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

Item	Actual 2005	Estimated 2006	Projected						
			2007	2008	2009	2010	2011	2012	2013
I. Total Standard Electronic Filings	65,170,161	73,015,000	79,237,800	84,800,600	89,742,900	94,108,200	97,949,200	101,323,100	104,286,200
<i>Andover</i>	13,630,137	16,048,300	17,735,300	19,247,900	20,605,800	21,800,500	22,828,400	23,694,800	24,409,800
<i>Austin</i>	14,245,309	15,058,100	14,192,200	15,106,000	15,915,400	16,645,000	17,305,700	17,906,600	18,455,400
<i>Cincinnati</i>	-	-	-	-	-	-	-	-	-
<i>Fresno</i>	-	15,012,100	16,267,200	17,438,400	18,499,700	19,448,300	20,297,600	21,063,000	21,761,200
<i>Kansas City</i>	13,023,887	14,011,000	17,382,600	18,403,600	19,267,500	19,998,200	20,621,000	21,156,200	21,621,300
<i>Memphis</i>	8,766,679	-	-	-	-	-	-	-	-
<i>Ogden</i>	-	-	-	-	-	-	-	-	-
<i>Philadelphia</i>	15,504,149	12,885,500	13,660,600	14,604,600	15,454,600	16,216,200	16,896,600	17,502,500	18,038,500
II. Approximate Could Use Form 1040A Filings	22,487,933	24,262,900	25,523,400	26,614,400	27,533,600	28,311,800	28,959,900	29,474,700	29,880,200
<i>Andover</i>	4,128,605	4,868,500	5,076,500	5,272,800	5,444,400	5,594,300	5,723,500	5,827,600	5,916,500
<i>Austin</i>	4,742,488	5,747,500	5,347,400	5,561,800	5,740,900	5,891,100	6,014,600	6,111,000	6,180,400
<i>Cincinnati</i>	-	-	-	-	-	-	-	-	-
<i>Fresno</i>	-	4,505,700	4,846,700	5,143,800	5,399,300	5,619,300	5,806,800	5,963,400	6,091,400
<i>Kansas City</i>	4,874,779	4,223,500	5,176,500	5,386,900	5,561,400	5,706,800	5,824,900	5,914,800	5,985,100
<i>Memphis</i>	4,019,358	-	-	-	-	-	-	-	-
<i>Ogden</i>	-	-	-	-	-	-	-	-	-
<i>Philadelphia</i>	4,722,704	4,917,700	5,076,200	5,249,100	5,387,600	5,500,200	5,590,100	5,657,900	5,706,800
III. Approximate Could Use Form 1040EZ Filings	12,683,237	15,783,000	16,673,800	17,421,800	18,083,800	18,672,900	19,187,500	19,644,400	20,070,200
<i>Andover</i>	3,359,363	3,466,300	3,675,300	3,838,300	3,989,300	4,124,500	4,243,900	4,352,000	4,455,800
<i>Austin</i>	3,385,502	3,266,400	3,013,700	3,152,900	3,275,700	3,385,700	3,483,100	3,570,800	3,655,200
<i>Cincinnati</i>	-	-	-	-	-	-	-	-	-
<i>Fresno</i>	-	3,027,400	3,230,400	3,422,400	3,593,600	3,746,300	3,881,700	4,007,500	4,131,800
<i>Kansas City</i>	2,489,224	3,010,200	3,691,100	3,854,400	3,994,900	4,116,100	4,217,300	4,298,700	4,354,700
<i>Memphis</i>	1,000,586	-	-	-	-	-	-	-	-
<i>Ogden</i>	-	-	-	-	-	-	-	-	-
<i>Philadelphia</i>	2,448,563	3,012,700	3,063,400	3,153,800	3,230,300	3,300,200	3,361,400	3,415,400	3,472,700
IV. Approximate Could Use Form 1040 Filings	29,998,991	32,969,100	37,040,600	40,764,400	44,125,500	47,123,500	49,801,900	52,204,100	54,335,800
<i>Andover</i>	6,142,169	7,713,400	8,983,500	10,136,800	11,172,100	12,081,700	12,860,900	13,515,300	14,037,500
<i>Austin</i>	6,117,319	6,044,200	5,831,100	6,391,400	6,898,800	7,368,100	7,808,000	8,224,700	8,619,800
<i>Cincinnati</i>	-	-	-	-	-	-	-	-	-
<i>Fresno</i>	-	7,479,000	8,190,100	8,872,300	9,506,800	10,082,600	10,609,200	11,092,200	11,538,000
<i>Kansas City</i>	5,659,885	6,777,300	8,515,000	9,162,300	9,711,200	10,175,300	10,578,800	10,942,600	11,281,600
<i>Memphis</i>	3,746,736	-	-	-	-	-	-	-	-
<i>Ogden</i>	-	-	-	-	-	-	-	-	-
<i>Philadelphia</i>	8,332,882	4,955,200	5,521,000	6,201,600	6,836,700	7,415,800	7,945,100	8,429,300	8,859,000

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.

Internal Revenue Service
Office of Research, Projections and Forecasting Group
Fall 2006 Document 6187

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

Item	Actual 2005	Estimated 2006	Projected						
			2007	2008	2009	2010	2011	2012	2013
United States	68,463,837	73,015,000	79,237,800	84,800,600	89,742,900	94,108,200	97,949,200	101,323,100	104,286,200
Alabama	1,151,323	1,227,800	1,328,200	1,403,500	1,458,700	1,497,100	1,521,200	1,533,600	1,536,700
Alaska	167,093	178,200	193,200	206,900	220,200	233,000	245,400	257,300	268,900
Arizona	1,191,489	1,294,400	1,436,200	1,563,400	1,679,700	1,785,300	1,881,000	1,967,600	2,045,500
Arkansas	680,508	709,800	761,900	806,800	847,100	882,800	914,200	941,700	965,800
California	8,449,013	8,950,000	9,638,700	10,303,400	10,905,700	11,440,800	11,918,600	12,350,500	12,749,000
<i>(Laguna Niguel)</i>	2,725,617	2,905,100	3,144,200	3,377,400	3,593,800	3,790,700	3,970,100	4,134,500	4,286,900
<i>(Los Angeles)</i>	2,228,178	2,361,200	2,531,600	2,698,800	2,847,200	2,973,900	3,079,900	3,168,000	3,242,000
<i>(Sacramento)</i>	1,535,843	1,611,100	1,732,500	1,853,600	1,971,100	2,083,400	2,192,000	2,298,400	2,403,800
<i>(San Francisco)</i>	738,053	777,500	832,400	881,800	921,900	954,700	983,100	1,009,500	1,036,000
<i>(San Jose)</i>	1,221,322	1,295,100	1,398,000	1,491,800	1,571,700	1,638,100	1,693,500	1,740,100	1,780,200
Colorado	971,895	1,032,000	1,111,300	1,181,700	1,258,000	1,337,900	1,420,500	1,504,500	1,588,800
Connecticut	765,090	922,500	1,037,400	1,133,300	1,211,100	1,271,900	1,316,900	1,347,400	1,364,700
Delaware	200,422	212,700	233,100	251,900	269,900	286,900	303,100	318,300	332,700
District of Columbia	124,279	136,100	150,800	164,500	177,500	189,900	201,700	212,900	223,500
Florida	4,018,103	4,310,900	4,735,400	5,115,400	5,462,100	5,778,500	6,066,900	6,329,100	6,566,200
<i>(Fort Lauderdale)</i>	1,444,331	1,569,000	1,732,700	1,884,400	2,026,700	2,156,100	2,270,900	2,370,900	2,456,100
<i>(Jacksonville)</i>	2,573,772	2,741,900	3,002,800	3,231,000	3,435,500	3,622,500	3,795,900	3,958,200	4,110,200
Georgia	2,177,835	2,323,500	2,510,200	2,670,100	2,811,100	2,934,800	3,043,000	3,137,100	3,217,900
Hawaii	246,817	269,000	299,600	329,400	359,300	388,000	415,300	440,800	464,500
Idaho	341,438	366,800	400,300	433,200	464,000	492,500	519,000	543,700	566,800

(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.

Internal Revenue Service
Office of Research, Projections and Forecasting Group
Fall 2006 Document 6187

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

Item	Actual 2005	Estimated 2006	Projected						
			2007	2008	2009	2010	2011	2012	2013
Illinois	2,781,404	2,889,900	3,132,100	3,340,200	3,523,500	3,684,000	3,823,900	3,945,500	4,050,200
<i>(Chicago)</i>	2,004,493	2,091,300	2,271,300	2,429,100	2,570,600	2,697,000	2,809,600	2,909,400	2,996,600
<i>(Springfield)</i>	776,911	798,600	860,700	911,100	952,900	986,900	1,014,300	1,036,100	1,053,600
Indiana	1,542,018	1,601,500	1,726,600	1,831,800	1,923,500	2,003,600	2,073,900	2,135,600	2,189,700
Iowa	897,604	926,300	984,100	1,027,900	1,063,400	1,092,700	1,117,300	1,138,400	1,156,800
Kansas	672,054	701,900	757,600	810,000	861,500	910,900	958,000	1,002,700	1,045,000
Kentucky	996,097	1,042,500	1,132,000	1,208,100	1,273,900	1,329,800	1,376,400	1,415,000	1,446,400
Louisiana	992,646	947,400	1,001,700	1,096,300	1,167,100	1,233,000	1,295,100	1,353,900	1,410,200
Maine	266,871	275,900	297,200	319,100	342,700	367,000	391,800	416,800	441,700
Maryland	1,176,403	1,249,800	1,372,900	1,491,800	1,604,500	1,710,400	1,809,700	1,902,500	1,988,600
Massachusetts	1,539,776	1,689,200	1,759,200	1,824,900	1,887,200	1,946,600	2,003,100	2,057,000	2,109,300
Michigan	2,938,454	2,986,600	3,153,200	3,304,000	3,418,300	3,504,200	3,569,500	3,619,900	3,660,600
Minnesota	1,616,143	1,651,700	1,758,500	1,844,900	1,921,500	1,990,600	2,055,200	2,117,000	2,177,100
Mississippi	704,471	727,800	777,200	814,800	849,400	877,900	900,900	919,100	933,300
Missouri	1,433,578	1,479,700	1,580,500	1,674,100	1,758,800	1,834,500	1,902,000	1,962,200	2,015,700
Montana	243,110	253,700	275,600	293,900	309,700	323,200	334,500	344,100	352,500
Nebraska	462,031	481,500	525,500	558,800	583,500	601,100	612,900	619,900	623,300
Nevada	561,529	618,900	685,700	743,600	794,000	837,400	874,100	904,900	930,100
New Hampshire	311,092	323,100	350,700	375,900	399,900	422,800	445,000	466,300	486,800
New Jersey	1,824,944	2,037,500	2,296,200	2,539,000	2,764,700	2,969,400	3,151,200	3,309,900	3,445,800
New Mexico	440,667	463,600	497,800	530,500	563,700	596,900	629,700	662,000	693,500

(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.

Internal Revenue Service
Office of Research, Projections and Forecasting Group
Fall 2006 Document 6187

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

Item	Actual 2005	Estimated 2006	Projected						
			2007	2008	2009	2010	2011	2012	2013
New York	3,266,969	4,241,200	4,787,400	5,253,000	5,639,700	5,945,500	6,167,800	6,309,200	6,374,800
(<i>Albany</i>)	485,274	613,400	695,300	764,400	821,000	866,000	899,900	923,800	938,400
(<i>Brooklyn</i>)	1,040,663	1,448,100	1,654,400	1,840,100	2,003,400	2,139,800	2,245,100	2,317,600	2,356,600
(<i>Buffalo</i>)	1,003,898	1,195,400	1,313,200	1,405,700	1,476,500	1,528,600	1,563,800	1,584,800	1,593,400
(<i>Manhattan</i>)	737,134	984,400	1,124,500	1,242,800	1,338,700	1,411,200	1,459,000	1,483,100	1,486,400
North Carolina	2,010,462	2,147,800	2,328,900	2,488,600	2,633,700	2,763,900	2,879,800	2,982,300	3,071,500
North Dakota	175,191	182,000	196,500	209,400	219,400	227,100	232,800	237,200	240,500
Ohio	2,714,968	2,804,500	3,055,300	3,258,300	3,424,100	3,559,000	3,668,500	3,757,300	3,829,800
(<i>Cincinnati</i>)	1,303,435	1,343,900	1,454,100	1,541,800	1,612,700	1,671,300	1,720,400	1,762,300	1,798,800
(<i>Cleveland</i>)	1,411,533	1,460,600	1,601,200	1,716,600	1,811,300	1,887,700	1,948,100	1,995,000	2,031,000
Oklahoma	826,110	873,000	909,700	943,700	975,800	1,006,500	1,035,800	1,064,000	1,092,100
Oregon	806,532	864,100	946,500	1,014,400	1,071,100	1,117,700	1,155,600	1,186,100	1,210,700
Pennsylvania	2,632,865	2,754,900	3,050,800	3,311,200	3,543,100	3,745,600	3,919,800	4,067,800	4,192,800
(<i>Philadelphia</i>)	1,715,718	1,814,100	2,016,200	2,198,400	2,364,400	2,512,000	2,640,900	2,751,800	2,846,500
(<i>Pittsburgh</i>)	917,147	940,800	1,034,600	1,112,800	1,178,700	1,233,600	1,278,900	1,315,900	1,346,300
Rhode Island	225,792	242,000	272,000	300,200	326,700	350,900	372,200	390,700	406,500
South Carolina	1,134,409	1,190,900	1,269,000	1,333,600	1,389,500	1,437,900	1,479,700	1,515,900	1,547,200
South Dakota	200,106	208,400	229,500	247,700	263,800	277,800	290,100	300,900	310,800
Tennessee	1,518,357	1,566,500	1,685,000	1,788,700	1,884,300	1,971,400	2,050,800	2,123,100	2,189,300
Texas	4,785,999	5,097,100	5,547,600	5,944,500	6,306,700	6,638,600	6,943,800	7,224,800	7,482,300
(<i>Austin</i>)	1,673,960	1,778,800	1,926,900	2,056,100	2,173,600	2,280,800	2,378,900	2,468,900	2,550,800
(<i>Dallas</i>)	1,972,144	2,090,000	2,270,600	2,430,900	2,578,100	2,714,000	2,839,700	2,956,300	3,064,100
(<i>Houston</i>)	1,139,895	1,228,300	1,350,100	1,457,600	1,555,000	1,643,800	1,725,100	1,799,500	1,867,300

(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.

Internal Revenue Service
 Office of Research, Projections and Forecasting Group
 Fall 2006 Document 6187

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

Item	Actual 2005	Estimated 2006	Projected						
			2007	2008	2009	2010	2011	2012	2013
Utah	523,607	570,400	628,900	682,400	732,600	779,500	823,400	864,200	902,000
Vermont	133,366	145,300	163,600	180,300	195,400	208,900	220,800	231,000	239,600
Virginia	1,733,006	1,818,000	1,963,900	2,103,000	2,243,500	2,384,500	2,525,300	2,665,200	2,803,100
Washington	1,431,747	1,509,200	1,613,600	1,708,400	1,793,700	1,871,100	1,941,500	2,005,800	2,064,800
West Virginia	373,310	382,900	419,800	449,100	472,000	489,000	500,900	508,500	512,300
Wisconsin	1,657,363	1,693,800	1,799,100	1,891,200	1,964,400	2,022,400	2,069,100	2,107,600	2,140,800
Wyoming	133,194	137,400	148,800	159,500	169,800	179,700	189,100	198,000	206,500
International	294,287	303,400	321,200	340,700	358,800	375,600	391,400	406,500	421,400

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.

Internal Revenue Service
Office of Research, Projections and Forecasting Group
Fall 2006 Document 6187

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

Item	Actual 2005	Estimated 2006	Projected						
			2007	2008	2009	2010	2011	2012	2013
United States	48,085,438	52,676,000	56,834,800	60,761,600	64,429,600	67,847,800	71,020,600	73,953,600	76,658,000
Alabama	888,241	962,500	1,034,400	1,088,600	1,128,900	1,157,400	1,175,200	1,184,100	1,185,400
Alaska	101,509	109,400	118,900	128,700	139,300	150,100	161,000	171,700	182,300
Arizona	810,194	891,300	987,600	1,079,000	1,167,100	1,250,900	1,329,800	1,403,400	1,471,500
Arkansas	527,478	557,200	592,600	624,100	654,000	682,100	708,700	733,700	757,200
California	6,734,888	7,223,700	7,717,300	8,211,900	8,666,300	9,085,800	9,484,000	9,870,900	10,255,100
<i>(Laguna Niguel)</i>	2,189,154	2,360,000	2,532,900	2,706,400	2,869,600	3,023,400	3,171,200	3,315,300	3,457,500
<i>(Los Angeles)</i>	1,900,619	2,028,600	2,154,900	2,278,100	2,383,100	2,473,800	2,554,700	2,630,000	2,702,700
<i>(Sacramento)</i>	1,157,243	1,234,300	1,318,500	1,410,600	1,505,200	1,600,800	1,698,500	1,798,800	1,902,300
<i>(San Francisco)</i>	539,561	579,100	617,800	654,900	686,100	712,800	737,400	761,800	787,500
<i>(San Jose)</i>	948,311	1,021,600	1,093,200	1,161,900	1,222,200	1,275,000	1,322,100	1,365,100	1,405,100
Colorado	601,745	647,800	693,900	739,700	797,600	864,500	938,100	1,016,400	1,097,700
Connecticut	522,808	687,500	775,900	850,900	912,800	962,600	1,000,600	1,027,600	1,044,100
Delaware	130,462	141,800	154,900	168,000	181,600	195,200	208,900	222,200	235,300
District of Columbia	81,840	88,900	97,300	105,800	114,800	123,900	133,200	142,400	151,300
Florida	2,691,903	2,944,900	3,218,000	3,474,500	3,721,100	3,956,900	4,180,200	4,389,700	4,583,900
<i>(Fort Lauderdale)</i>	1,060,363	1,175,500	1,293,600	1,405,600	1,513,300	1,616,200	1,713,300	1,803,900	1,887,200
<i>(Jacksonville)</i>	1,631,540	1,769,500	1,924,400	2,068,900	2,207,800	2,340,700	2,466,900	2,585,700	2,696,700
Georgia	1,532,721	1,654,500	1,780,900	1,894,900	2,001,000	2,099,200	2,189,600	2,272,000	2,346,100
Hawaii	172,123	191,700	212,800	234,800	258,000	281,900	306,000	329,800	353,000
Idaho	233,397	254,100	276,600	301,000	325,100	348,400	370,900	392,400	413,000

(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.

Internal Revenue Service
Office of Research, Projections and Forecasting Group
Fall 2006 Document 6187

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

Item	Actual 2005	Estimated 2006	Projected						
			2007	2008	2009	2010	2011	2012	2013
Illinois	1,894,169	2,040,500	2,192,400	2,333,100	2,468,300	2,596,200	2,715,900	2,826,400	2,927,000
<i>(Chicago)</i>	1,351,951	1,462,300	1,576,900	1,685,500	1,791,400	1,893,200	1,990,000	2,080,400	2,163,500
<i>(Springfield)</i>	542,218	578,200	615,500	647,700	676,900	703,000	726,000	746,000	763,500
Indiana	1,037,560	1,103,600	1,179,700	1,248,900	1,314,600	1,376,700	1,434,800	1,488,900	1,538,700
Iowa	696,656	729,600	768,100	798,100	823,700	846,200	866,600	885,500	903,100
Kansas	474,562	502,500	536,800	572,200	610,500	650,400	691,100	732,200	773,100
Kentucky	745,517	797,300	858,200	911,500	959,700	1,002,800	1,041,200	1,075,000	1,104,500
Louisiana	712,596	696,200	734,000	802,200	853,500	904,200	953,900	1,002,300	1,049,300
Maine	159,387	172,200	182,500	195,900	213,100	233,100	255,300	279,000	303,700
Maryland	747,997	815,500	888,500	967,200	1,048,300	1,130,500	1,212,600	1,293,600	1,372,200
Massachusetts	1,041,576	1,210,500	1,261,500	1,311,500	1,361,000	1,409,600	1,456,200	1,500,300	1,542,300
Michigan	2,159,718	2,237,800	2,323,700	2,418,100	2,495,800	2,559,700	2,613,400	2,659,300	2,699,800
Minnesota	1,182,730	1,232,700	1,296,900	1,350,900	1,403,200	1,454,700	1,507,000	1,560,600	1,615,700
Mississippi	552,785	583,700	620,100	645,900	670,800	692,600	711,700	728,100	742,200
Missouri	1,029,095	1,089,800	1,153,100	1,219,200	1,284,100	1,346,500	1,406,200	1,462,500	1,515,400
Montana	179,321	192,400	207,600	220,800	232,800	243,700	253,500	262,400	270,600
Nebraska	314,178	340,400	370,700	394,500	413,200	427,300	437,200	443,500	446,900
Nevada	387,221	434,800	481,500	523,100	560,400	593,700	623,000	648,600	670,500
New Hampshire	180,174	195,000	211,200	227,800	245,500	263,800	282,400	301,000	319,300
New Jersey	1,394,652	1,614,200	1,800,600	1,975,200	2,138,900	2,290,400	2,428,600	2,552,700	2,662,200
New Mexico	298,079	317,500	338,600	361,400	386,800	414,200	442,900	472,600	502,600
(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.

Internal Revenue Service
Office of Research, Projections and Forecasting Group
Fall 2006 Document 6187

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

Item	Actual 2005	Estimated 2006	Projected						
			2007	2008	2009	2010	2011	2012	2013
New York	2,482,379	3,445,000	3,901,400	4,282,500	4,588,000	4,825,000	4,996,200	5,106,100	5,160,100
<i>(Albany)</i>	335,538	464,200	528,100	582,300	626,700	662,600	690,300	710,500	723,600
<i>(Brooklyn)</i>	852,097	1,249,600	1,433,600	1,591,700	1,722,000	1,826,700	1,906,300	1,961,900	1,994,100
<i>(Buffalo)</i>	698,283	900,300	986,400	1,055,900	1,110,600	1,152,300	1,181,600	1,199,500	1,207,400
<i>(Manhattan)</i>	596,461	830,800	953,300	1,052,700	1,128,700	1,183,400	1,218,000	1,234,200	1,235,100
North Carolina	1,428,750	1,536,100	1,655,200	1,766,800	1,874,700	1,978,300	2,077,100	2,170,200	2,256,600
North Dakota	127,141	136,600	146,000	155,300	162,800	168,800	173,500	177,100	179,900
Ohio	1,726,813	1,857,800	2,004,100	2,130,800	2,244,100	2,343,500	2,429,100	2,501,200	2,561,100
<i>(Cincinnati)</i>	816,654	870,400	933,500	987,500	1,035,600	1,077,800	1,114,300	1,145,200	1,171,300
<i>(Cleveland)</i>	910,159	987,400	1,070,700	1,143,400	1,208,500	1,265,700	1,314,800	1,356,000	1,389,800
Oklahoma	571,816	619,800	644,900	671,600	697,800	723,400	748,000	771,500	794,500
Oregon	536,796	588,100	644,200	693,000	736,300	773,800	805,600	832,200	854,500
Pennsylvania	1,654,691	1,829,300	2,023,700	2,205,800	2,379,200	2,541,900	2,692,200	2,829,200	2,952,800
<i>(Philadelphia)</i>	1,092,324	1,215,100	1,352,500	1,483,300	1,609,300	1,728,900	1,840,900	1,944,100	2,038,600
<i>(Pittsburgh)</i>	562,367	614,200	671,200	722,500	769,900	813,000	851,400	885,000	914,300
Rhode Island	162,988	184,100	206,900	228,700	249,600	269,400	287,800	304,800	320,300
South Carolina	868,170	914,500	965,900	1,010,300	1,051,200	1,089,100	1,124,000	1,156,300	1,185,900
South Dakota	137,732	148,500	161,500	173,200	184,400	194,800	204,400	213,300	221,600
Tennessee	1,063,700	1,117,100	1,188,000	1,255,500	1,323,600	1,391,500	1,458,400	1,523,700	1,587,200
Texas	3,115,539	3,372,800	3,653,000	3,919,700	4,182,100	4,438,800	4,688,100	4,927,800	5,155,700
<i>(Austin)</i>	1,117,740	1,201,300	1,291,300	1,376,600	1,461,000	1,543,900	1,624,800	1,703,100	1,777,800
<i>(Dallas)</i>	1,290,894	1,385,700	1,496,100	1,602,200	1,707,900	1,812,200	1,914,100	2,012,500	2,106,600
<i>(Houston)</i>	706,905	785,900	865,600	940,800	1,013,200	1,082,700	1,149,200	1,212,200	1,271,300

(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.

Internal Revenue Service
Office of Research, Projections and Forecasting Group
Fall 2006 Document 6187

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

Item	Actual 2005	Estimated 2006	Projected						
			2007	2008	2009	2010	2011	2012	2013
Utah	326,796	364,900	407,200	448,000	487,900	526,300	562,900	597,400	629,600
Vermont	84,294	98,000	111,600	124,700	137,200	148,900	159,600	169,200	177,800
Virginia	1,043,484	1,115,700	1,204,000	1,299,900	1,407,000	1,522,100	1,643,200	1,768,100	1,894,600
Washington	818,809	884,600	953,400	1,025,100	1,095,600	1,163,700	1,228,400	1,289,100	1,345,800
West Virginia	243,481	262,800	284,400	302,400	317,300	329,400	338,500	344,900	348,800
Wisconsin	1,159,899	1,219,500	1,280,300	1,342,200	1,395,500	1,441,400	1,481,400	1,516,900	1,549,500
Wyoming	90,408	95,700	102,600	109,700	117,200	125,100	133,100	141,200	149,300
International	224,470	223,600	229,900	237,100	246,300	257,200	269,400	282,800	297,200

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.

Internal Revenue Service
Office of Research, Projections and Forecasting Group
Fall 2006 Document 6187

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

Item	Actual 2005	Estimated 2006	Projected						
			2007	2008	2009	2010	2011	2012	2013
United States	17,084,723	20,339,000	22,403,000	24,039,000	25,313,300	26,260,400	26,928,700	27,369,500	27,628,300
Alabama	230,238	265,300	293,900	314,900	329,800	339,700	346,000	349,500	351,200
Alaska	59,623	68,800	74,200	78,100	80,900	82,900	84,400	85,600	86,600
Arizona	348,239	403,100	448,700	484,500	512,600	534,400	551,200	564,200	574,000
Arkansas	126,954	152,600	169,300	182,600	193,100	200,700	205,500	208,000	208,500
California	1,497,433	1,726,300	1,921,400	2,091,500	2,239,500	2,355,000	2,434,600	2,479,600	2,493,800
<i>(Laguna Niguel)</i>	471,113	545,100	611,300	670,900	724,200	767,300	798,900	819,200	829,400
<i>(Los Angeles)</i>	285,026	332,600	376,700	420,700	464,100	500,100	525,100	538,000	539,300
<i>(Sacramento)</i>	325,471	376,800	414,000	443,000	465,900	482,600	493,500	499,600	501,500
<i>(San Francisco)</i>	175,084	198,400	214,700	226,900	235,800	241,900	245,700	247,700	248,500
<i>(San Jose)</i>	240,739	273,500	304,800	329,900	349,400	363,100	371,400	375,100	375,100
Colorado	329,044	384,200	417,400	442,000	460,300	473,400	482,400	488,100	491,100
Connecticut	189,140	235,000	261,600	282,400	298,200	309,300	316,300	319,800	320,700
Delaware	59,967	71,000	78,200	83,900	88,300	91,700	94,200	96,100	97,400
District of Columbia	39,552	47,200	53,500	58,600	62,700	65,900	68,500	70,500	72,200
Florida	1,136,915	1,366,000	1,517,500	1,641,000	1,741,000	1,821,600	1,886,600	1,939,400	1,982,300
<i>(Fort Lauderdale)</i>	335,241	393,600	439,100	478,800	513,300	539,800	557,600	567,000	568,900
<i>(Jacksonville)</i>	801,674	972,400	1,078,400	1,162,100	1,227,700	1,281,800	1,329,100	1,372,400	1,413,400
Georgia	566,543	669,000	729,300	775,200	810,100	835,600	853,500	865,100	871,800
Hawaii	63,278	77,400	86,800	94,700	101,200	106,100	109,300	111,000	111,500
Idaho	96,653	112,700	123,800	132,300	138,900	144,000	148,100	151,300	153,800

(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.

Internal Revenue Service
Office of Research, Projections and Forecasting Group
Fall 2006 Document 6187

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

Item	Actual 2005	Estimated 2006	Projected						
			2007	2008	2009	2010	2011	2012	2013
Illinois	717,041	849,400	939,700	1,007,000	1,055,300	1,087,700	1,108,000	1,119,100	1,123,200
(Chicago)	536,347	629,000	694,400	743,600	779,300	803,800	819,700	829,000	833,100
(Springfield)	180,694	220,400	245,300	263,400	276,000	283,900	288,300	290,100	290,100
Indiana	416,875	497,900	546,800	582,800	608,900	626,900	639,000	646,700	651,100
Iowa	168,830	196,700	215,900	229,800	239,700	246,500	250,700	253,000	253,700
Kansas	165,710	199,400	220,800	237,800	251,000	260,500	266,900	270,500	271,900
Kentucky	196,303	245,200	273,800	296,700	314,300	326,900	335,200	340,000	341,800
Louisiana	243,172	251,200	267,700	294,100	313,500	328,800	341,200	351,600	360,900
Maine	81,331	103,700	114,800	123,200	129,600	133,900	136,500	137,800	138,000
Maryland	372,677	434,300	484,500	524,600	556,200	579,900	597,100	608,900	616,400
Massachusetts	373,530	478,600	497,700	513,400	526,200	537,100	547,000	556,700	567,000
Michigan	659,760	748,900	829,600	885,900	922,500	944,500	956,100	960,600	960,800
Minnesota	354,157	419,000	461,600	494,000	518,300	535,900	548,200	556,400	561,300
Mississippi	130,449	144,100	157,100	168,900	178,600	185,300	189,200	191,000	191,100
Missouri	323,500	389,900	427,300	454,900	474,700	487,900	495,800	499,700	500,300
Montana	49,114	61,300	68,000	73,100	76,900	79,500	81,000	81,800	81,900
Nebraska	115,034	141,100	154,800	164,200	170,300	173,800	175,700	176,400	176,400
Nevada	153,190	184,100	204,200	220,500	233,600	243,700	251,100	256,300	259,600
New Hampshire	100,194	128,100	139,500	148,100	154,400	159,100	162,600	165,300	167,400
New Jersey	349,928	423,300	495,600	563,800	625,800	679,000	722,600	757,200	783,500
New Mexico	126,666	146,200	159,200	169,100	176,900	182,700	186,800	189,400	190,900

(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.

Internal Revenue Service
Office of Research, Projections and Forecasting Group
Fall 2006 Document 6187

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

Item	Actual 2005	Estimated 2006	Projected						
			2007	2008	2009	2010	2011	2012	2013
New York	662,320	796,200	886,000	970,500	1,051,700	1,120,500	1,171,600	1,203,000	1,214,700
<i>(Albany)</i>	120,424	149,100	167,200	182,100	194,300	203,400	209,600	213,200	214,800
<i>(Brooklyn)</i>	167,740	198,500	220,800	248,400	281,400	313,100	338,800	355,700	362,600
<i>(Buffalo)</i>	243,649	295,000	326,700	349,900	365,900	376,300	382,300	385,200	386,100
<i>(Manhattan)</i>	130,507	153,500	171,300	190,100	210,000	227,700	241,000	248,900	251,300
North Carolina	517,747	611,700	673,700	721,800	759,000	785,500	802,700	812,100	814,900
North Dakota	37,617	45,400	50,500	54,100	56,600	58,300	59,400	60,100	60,500
Ohio	770,707	946,800	1,051,200	1,127,500	1,180,000	1,215,500	1,239,400	1,256,100	1,268,700
<i>(Cincinnati)</i>	391,399	473,500	520,600	554,300	577,200	593,500	606,100	617,100	627,500
<i>(Cleveland)</i>	379,308	473,300	530,600	573,200	602,800	622,000	633,300	639,100	641,200
Oklahoma	220,493	253,200	264,800	272,100	278,000	283,100	287,800	292,500	297,700
Oregon	234,447	276,000	302,200	321,300	334,800	343,900	350,000	353,800	356,200
Pennsylvania	740,527	925,600	1,027,200	1,105,400	1,163,900	1,203,700	1,227,500	1,238,600	1,240,000
<i>(Philadelphia)</i>	482,656	598,900	663,800	715,100	755,000	783,000	800,000	807,700	808,000
<i>(Pittsburgh)</i>	257,871	326,600	363,400	390,300	408,800	420,700	427,500	430,900	432,000
Rhode Island	48,059	57,900	65,100	71,500	77,100	81,500	84,400	85,900	86,100
South Carolina	232,182	276,400	303,200	323,300	338,300	348,800	355,700	359,600	361,300
South Dakota	46,224	59,800	68,000	74,500	79,400	83,000	85,700	87,700	89,200
Tennessee	366,117	449,500	496,900	533,200	560,600	579,900	592,400	599,400	602,100
Texas	1,442,268	1,724,300	1,894,600	2,024,800	2,124,600	2,199,800	2,255,700	2,297,000	2,326,600
<i>(Austin)</i>	475,738	577,600	635,600	679,400	712,600	736,900	754,100	765,800	773,000
<i>(Dallas)</i>	586,204	704,300	774,500	828,700	870,200	901,800	925,700	943,800	957,500
<i>(Houston)</i>	380,326	442,400	484,500	516,700	541,800	561,100	575,900	587,400	596,100

(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.

Internal Revenue Service
Office of Research, Projections and Forecasting Group
Fall 2006 Document 6187

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

Item	Actual 2005	Estimated 2006	Projected						
			2007	2008	2009	2010	2011	2012	2013
Utah	173,614	205,600	221,700	234,400	244,700	253,200	260,500	266,800	272,400
Vermont	37,074	47,300	52,000	55,600	58,200	60,100	61,200	61,700	61,800
Virginia	597,062	702,300	759,900	803,100	836,600	862,400	882,100	897,200	908,500
Washington	523,319	624,600	660,300	683,300	698,100	707,400	713,200	716,700	719,000
West Virginia	93,712	120,200	135,300	146,700	154,600	159,600	162,400	163,500	163,600
Wisconsin	397,305	474,300	518,700	549,000	568,900	581,000	587,700	590,700	591,300
Wyoming	33,851	41,600	46,200	49,800	52,600	54,600	56,000	56,900	57,300
International	69,038	79,800	91,300	103,600	112,500	118,400	122,000	123,700	124,300

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.

Internal Revenue Service
Office of Research, Projections and Forecasting Group
Fall 2006 Document 6187

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

Item	Actual 2005	Estimated 2006	Projected						
			2007	2008	2009	2010	2011	2012	2013
United States	3,293,676		Telefile ceases after 2005 filing season						
Alabama	32,844								
Alaska	5,961								
Arizona	33,056								
Arkansas	26,076								
California	216,692								
<i>(Laguna Niguel)</i>	65,350								
<i>(Los Angeles)</i>	42,533								
<i>(Sacramento)</i>	53,129								
<i>(San Francisco)</i>	23,408								
<i>(San Jose)</i>	32,272								
Colorado	41,106								
Connecticut	53,142								
Delaware	9,993								
District of Columbia	2,887								
Florida	189,285								
<i>(Fort Lauderdale)</i>	48,727								
<i>(Jacksonville)</i>	140,558								
Georgia	78,571								
Hawaii	11,416								
Idaho	11,388								
(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.

Internal Revenue Service
 Office of Research, Projections and Forecasting Group
 Fall 2006 Document 6187

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

Item	Actual 2005	Estimated 2006	Projected						
			2007	2008	2009	2010	2011	2012	2013
Illinois	170,194		Telefile ceases after 2005 filing season						
(Chicago)	116,195								
(Springfield)	53,999								
Indiana	87,583								
Iowa	32,118								
Kansas	31,782								
Kentucky	54,277								
Louisiana	36,878								
Maine	26,153								
Maryland	55,729								
Massachusetts	124,670								
Michigan	118,976								
Minnesota	79,256								
Mississippi	21,237								
Missouri	80,983								
Montana	14,675								
Nebraska	32,819								
Nevada	21,118								
New Hampshire	30,724								
New Jersey	80,364								
New Mexico	15,922								
(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.

Internal Revenue Service
Office of Research, Projections and Forecasting Group
Fall 2006 Document 6187

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

Item	Actual 2005	Estimated 2006	Projected						
			2007	2008	2009	2010	2011	2012	2013
New York	122,270								
<i>(Albany)</i>	29,312								
<i>(Brooklyn)</i>	20,826								
<i>(Buffalo)</i>	61,966								
<i>(Manhattan)</i>	10,166								
North Carolina	63,965								
North Dakota	10,433								
Ohio	217,448								
<i>(Cincinnati)</i>	95,382								
<i>(Cleveland)</i>	122,066								
Oklahoma	33,801								
Oregon	35,289								
Pennsylvania	237,647								
<i>(Philadelphia)</i>	140,738								
<i>(Pittsburgh)</i>	96,909								
Rhode Island	14,745								
South Carolina	34,057								
South Dakota	16,150								
Tennessee	88,540								
Texas	228,192								
<i>(Austin)</i>	80,482								
<i>(Dallas)</i>	95,046								
<i>(Houston)</i>	52,664								
(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.

Internal Revenue Service
Office of Research, Projections and Forecasting Group
Fall 2006 Document 6187

Table 13D (continued). Calendar Year Projections of TeleFile Individual Returns by State									
Item	Actual	Estimated	Projected						
	2005	2006	2007	2008	2009	2010	2011	2012	2013
Utah	23,197		Telefile ceases after 2005 filing season						
Vermont	11,998								
Virginia	92,460								
Washington	89,619								
West Virginia	36,117								
Wisconsin	100,159								
Wyoming	8,935								
International	779								

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.

Internal Revenue Service
Office of Research, Projections and Forecasting Group
Fall 2006 Document 6187

**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
	2005	2006	2007
I. Total Standard Electronic Filings	65,170,161	73,015,000	79,237,800
<i>Andover</i>	13,630,137	16,048,300	17,735,300
<i>Austin</i>	14,245,309	15,058,100	14,192,200
<i>Cincinnati</i>	-	-	-
<i>Fresno</i>	-	15,012,100	16,267,200
<i>Kansas City</i>	13,023,887	14,011,000	17,382,600
<i>Memphis</i>	8,766,679	-	-
<i>Ogden</i>	-	-	-
<i>Philadelphia</i>	15,504,149	12,885,500	13,660,600
II. Approximate Coded Form 1040A Filings	14,222,773	14,733,600	15,253,900
<i>Andover</i>	2,742,395	2,920,300	3,049,700
<i>Austin</i>	3,196,692	3,454,500	3,304,200
<i>Cincinnati</i>	-	-	-
<i>Fresno</i>	-	2,899,800	2,949,200
<i>Kansas City</i>	2,939,741	2,591,900	3,080,300
<i>Memphis</i>	2,303,220	-	-
<i>Ogden</i>	-	-	-
<i>Philadelphia</i>	3,040,726	2,867,200	2,870,500
III. Approximate Coded Form 1040EZ Filings	6,612,528	8,268,700	9,288,500
<i>Andover</i>	1,402,129	1,811,100	2,057,600
<i>Austin</i>	1,472,998	1,736,900	1,697,500
<i>Cincinnati</i>	-	-	-
<i>Fresno</i>	-	1,579,200	1,784,000
<i>Kansas City</i>	1,407,394	1,582,200	2,036,400
<i>Memphis</i>	847,141	-	-
<i>Ogden</i>	-	-	-
<i>Philadelphia</i>	1,482,866	1,559,300	1,713,100
IV. Approximate Coded Form 1040 Filings	44,334,860	50,012,700	54,695,500
<i>Andover</i>	9,485,614	11,316,900	12,627,900
<i>Austin</i>	9,575,619	9,866,700	9,190,500
<i>Cincinnati</i>	-	-	-
<i>Fresno</i>	-	10,533,100	11,534,000
<i>Kansas City</i>	8,676,752	9,837,000	12,266,000
<i>Memphis</i>	5,616,318	-	-
<i>Ogden</i>	-	-	-
<i>Philadelphia</i>	10,980,557	8,459,000	9,077,000

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

Internal Revenue Service
Office of Research, Projections and Forecasting Group
Fall 2006 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 2005 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 *	227,738					
MAPE		1.85%	4.15%	6.50%	7.36%	7.41%
Number of Overprojections		3	4	4	4	4
Grand Total - Paper	149,814					
MAPE		2.77%	6.06%	na	na	na
Number of Overprojections		3	4	-	-	-
Grand Total - E-file/ Mag Tape	77,923					
MAPE		2.69%	4.10%	na	na	na
Number of Overprojections		1	1	-	-	-
Total Primary - Selected Returns *	208,592					
MAPE		2.03%	4.51%	7.03%	7.84%	8.23%
Number of Overprojections		3	4	4	4	4
Primary Total - Paper	132,481					
MAPE		3.04%	6.58%	na	na	na
Number of Overprojections		3	4	-	-	-
Primary Total - E-file/ Mag Tape	76,111					
MAPE		2.21%	3.60%	na	na	na
Number of Overprojections		1	1	-	-	-
Individual Total	133,023					
MAPE		0.73%	1.80%	2.54%	2.53%	1.74%
Number of Overprojections		3	4	4	3	3
Individual Total - Paper	63,812					
MAPE		2.03%	5.70%	9.22%	14.40%	20.36%
Number of Overprojections		4	3	3	4	4
Individual Total - E-file	68,464					
MAPE		2.47%	4.26%	8.59%	13.22%	24.40%
Number of Overprojections		1	1	1	1	0
Individual Estimated Tax	29,038					
MAPE		11.47%	23.89%	37.47%	43.25%	45.93%
Number of Overprojections		3	4	4	4	4
Fiduciary Total	3,699					
MAPE		2.44%	3.27%	3.74%	4.30%	5.80%
Number of Overprojections		3	4	4	3	3
Partnership Total	2,720					
MAPE		1.85%	4.86%	5.41%	5.86%	8.61%
Number of Overprojections		0	1	1	1	1
Corporation Total	6,165					
MAPE		1.36%	2.74%	2.86%	3.83%	4.32%
Number of Overprojections		2	2	1	2	3
Employment Total	31,058					
MAPE		1.69%	2.58%	2.39%	2.51%	2.40%
Number of Overprojections		0	1	1	1	2
Exempt Organization Total	819					
MAPE		4.04%	4.67%	3.17%	7.41%	8.26%
Number of Overprojections		2	1	3	3	1
Excise Total	839					
MAPE		2.81%	6.26%	7.31%	11.29%	11.88%
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 2006				

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 2006 filing volumes 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 2013. These state-to-campus alignments are summarized in tables starting on page 50.

The projected return volumes reflect updated forecasts of economic variables which are used as leading indicators of future individual return filings as well as current tax laws and administrative plans. In addition to the methodologies described below, proportional adjustments were applied at various steps in the process to preserve accounting identities.

The Individual Return Series

The 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 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 former IRS district office level. The base periods for the models were generally CY 1990 through 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 level projections for these categories were similarly estimated using 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 the Philadelphia or Austin Campus, depending on the filing period, 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 2013. 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 district office level, multiplied by the appropriate total return for each state district office. These local level volumes were then summed to the appropriate IRS campus level estimates. The year-to-date counts of standard electronic returns through late spring 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 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 March 2006, Statistics of Income Division data on the volume of self-prepared returns, and external data on electronic commerce in the U.S. were utilized.

Electronic Returns by Form Type

The distribution of standard electronically filed returns by Forms 1040, 1040A, and 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 April 2006 were used to derive the percent of electronically filed returns that could have been filed as a Form 1040, Form 1040A or

Form 1040EZ by state. These historical percentages were then forecasted using the diffusion of innovation ('S' Curve) model. The projected nominal volumes were derived by multiplying the projected ratios by the total 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 the transmitter, were derived as a ratio of the "could have used" e-file forecasts. The ratios were based on recent historical experience.

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 then sent electronically to members of the Office of Research who use this information for projection and report purposes. Individual return counts by IRS business operating division are also secured from the master file tallies. Refund return 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 the data presented in this publication reflect master file reporting levels, campus level information compiled at the submission processing sites are 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 87 percent of CY 2005 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. In addition, Table 1A presents counts of practitioner e-file versus on-line filing, as well as breakouts of electronically filed refund 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.

Table 1C reports national and campus level calendar year projections of individual return refund volumes associated with the Service's rebate on excise telephone taxes (TETR). This table reports these return volumes for two categories; taxpayers who most likely would have been an even filer but for the rebate and a count for filers who probably would not have filed but for the rebate. Additionally, in Table 1C these counts are segmented by paper and electronic returns.

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 2009. However, the CY 2008 and 2009 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 2013.

Table 9A reports the calendar year projection of the number of split refund returns 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 the table. The IRS campus figures reflect the split refunds arising from paper returns only. They also reflect the impact of IRS's most current modernization campus alignment plans (and concept maps) through 2013.

Electronically Filed Returns

Tables 11A through 11E display the sites where electronic returns are processed from CY 2005 through 2013. Similar to paper returns, the tables reflect the actual 2005 alignment and final IRS approved plans for 2005 -2007. The 2008 through 2013 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 2005 actual TeleFile returns.

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— 2005 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
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
Wyoming

Kansas City IRS Campus

Arkansas
Connecticut
Illinois
Indiana
Iowa
Michigan
Missouri
New Jersey
Ohio
Wisconsin

Philadelphia IRS Campus*

Kentucky
Pennsylvania

* Philadelphia ceases processing returns at the end of June 2007.

Configuration of IRS Campuses for Paper Individual Returns— 2008 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
Iowa
Minnesota
Montana
Nebraska
Nevada
New Mexico
North Dakota
Oregon
South Dakota
Utah
Washington
Wisconsin
Wyoming

Kansas City IRS Campus
Arkansas
Connecticut
Illinois
Indiana
Kentucky
Michigan
Missouri
New Jersey
Ohio
Pennsylvania

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
Minnesota
Montana

Fresno IRS Campus Cont.

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
Michigan
Missouri
New Hampshire
New Jersey
Pennsylvania
Rhode Island
South Carolina
Vermont

* Andover ceases processing returns in 2009.

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
Minnesota
Montana
Nebraska

Fresno IRS Campus Cont.
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
Michigan
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

Fresno IRS Campus Cont.

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

* Atlanta ceases processing returns in 2011.

**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
Washington
Wisconsin
Wyoming
Utah

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
West Virginia

**Configuration of IRS Campuses for Paper Individual Returns—
2013 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
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
West Virginia

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

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

IRS Campuses/Processing Sites for TeleFile – 2005 Alignment

Kansas City IRS Campus

Philadelphia IRS Campus

Tennessee Computing Center

The IRS concluded its TeleFile program at the end of the 2005 filing season.

Other Projection Documents

<u>Title</u>	<u>IRS Document Number</u>	<u>Typical Updates</u>
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) 874-1083
- (2) by fax at (202) 874-0613, or
- (3) by writing to the following address

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



Department of the Treasury
Internal Revenue Service

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Document 6187 (Rev. 10-2006)
Catalog Number 44972B
