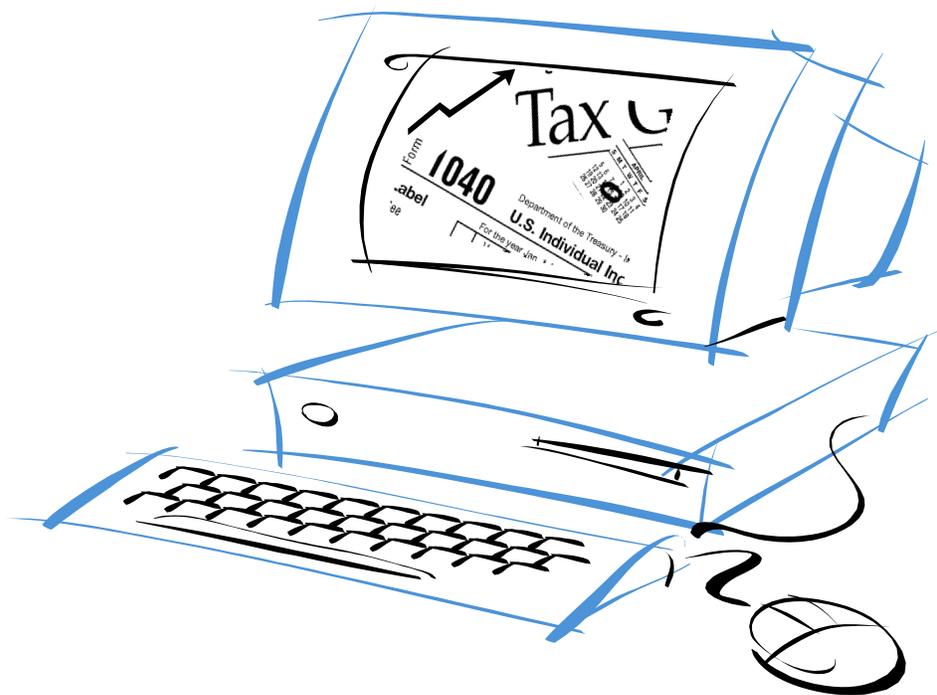

Document 6187

Fall 2010 Update

Calendar Year Projections of Individual Returns by Major Processing Categories



*Office of Research
Research, Analysis, and Statistics*

Document 6187 (revised 9-2010) is produced by the IRS Office of Research, within the Research, Analysis, and Statistics organization.

Janice M. Hedemann
Director, Office of Research

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Team Leader, Forecasting

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

Form 1040, Form 1040A, Form 1040EZ, Full-Paid and Other-Than-Full-Paid; and Refunds	Andre Palmer Michelle Chu	(202) 874-0588 (202) 874-0593
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Electronically Filed Returns Form 1040NR/NR-EZ/C, and Form 1040PR/SS	Leann Weyl Michelle Chu	(202) 874-0559 (202) 874-0593
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Forecasts Available Electronically

Forecasts from the most recent edition of this publication are also available on the IRS's website. From the www.irs.gov website, select the "Tax Stats" link, then "Products, Publications, & Papers", and then "Projections" (under Publications). IRS employees can also access this projection product on the IRWeb intranet site by selecting the "Research" link, followed by "Research, Analysis and Statistics", then "Publications," and then "Projections and Forecasting documents."

Distribution

If you are an IRS employee and would like to receive a printed copy of this document on a continuing basis, please contact your local IMDDS coordinator and obtain the appropriate protocol for inclusion on the distribution list. All non-IRS customers, and IRS customers uncertain of their local IMDDS coordinator, can contact the Chief, Forecasting and Data Analysis Group on (202) 874-0831.

Calendar Year Projections of Individual Returns by Major Processing Categories

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Overview

The Office of Research staff within the IRS Research, Analysis, and Statistics office produces *Calendar Year Projections of Individual Returns by Major Processing Categories* (IRS Document 6187) semi-annually in order to incorporate the latest changes in filing patterns, economic and demographic trends, legislative requirements, and IRS administrative processes into the trends. 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 returns. The document also includes estimates of individual refunds, Forms 1040NR/NR-EZ/C, 1040PR and 1040SS, and various components of individual electronically filed (e-filed) returns. In addition, a set of U.S. level forecasts by the IRS's business operating division organizational structure is included in this product. The projections in this document are used by IRS staff for workload scheduling, resource allocation, and other planning and analysis efforts.

The fall 2010 edition includes actual Calendar Year (CY) 2009 results and reflects impact of enacted tax law changes and confirmed administrative plans. The projections in this update do not account for pending legislation or administrative plans that are tentative and 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

A summary of the major administrative and legislative developments embedded in this document are noted below.

Elimination of Fees to Electronically File Returns

In September 2008, two major tax return preparation software companies announced that their respective desktop tax preparation software products would include free Federal e-filing, eliminating the additional fees for electronically filing the initial Federal tax returns. It is believed that the development has been a main contributor to the strong growth in the on-line filed returns as well as a strong drop in the number of self prepared computer generated paper returns in 2009.

The American Recovery and Reinvestment Act of 2009

On February 17, 2009, the American Recovery and Reinvestment Act (ARRA) of 2009 was signed into law and included various tax relief measures. The consensus view reflected in the Global Insight macroeconomic forecasts was used as input to our return filing forecasts. Hence the forecast for CY 2010 reflects the estimated net impact of the downturn, resulting in a slight marginal projected decrease in the number of Forms 1040, 1040A, and 1040-EZ filed.

First-Time Homebuyer Credit

The American Recovery and Reinvestment Act (ARRA) of 2009 includes expanded benefits for first-time homebuyers. The Housing and Economic Recovery Act of 2008 established a tax credit worth up to \$7,500 to be repaid in the future. Under the ARRA, the credit amount, for homes purchased in 2010 before April 30, is \$8,000 and the credit does not have to be paid back as long as the home remains the taxpayer's primary residence for at least three years. Furthermore, under the Homebuyer Assistance and Improvement Act of 2010, eligible homebuyers can claim the credit if a binding purchase contract was entered on or before April 30, 2010 to close on the purchase of the property on or before September 30, 2010.

E-file Mandate

An e-file mandate on tax return preparers was introduced under the Worker, Homeowner, and Business Assistance Act, which was signed into law in November 2009. The act requires preparers who expect to file more than ten individual tax returns (including forms 1040, 1040A, 1040EZ, and 1041) to file them electronically beginning in CY 2011. The current phase-in plan require preparers to electronically file tax returns starting in CY 2011 if they expect to file more than 100 individual tax returns. The threshold drops to more than ten returns for the CY 2012 processing year. The projections in the fall update include our analysis of the current information available on the IRS implementation and communication plans.

Campus Modernization Alignment

As part of the IRS modernization plans, the geographic alignment of states to IRS processing campuses started to change in CY 2001. Since then, the IRS has continued to streamline the individual returns processed among the IRS submission processing campuses. As a result, the Andover Campus ceased processing individual paper returns after the 2009 filing season and the Atlanta Campus is scheduled to stop paper processing in 2011. The current realignment plan leaves Austin Campus, Fresno Campus, and Kansas City Campus to process all paper returns from 2012 and beyond.

The CY 2011 campus volumes for paper returns are based on the approved IRS plans whereas the campus volumes for CY 2012 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 2011 e-file campus volumes are also based on the approved IRS plans. The volumes for CY 2012 and beyond are based on the approved strategy to continue processing individual e-file returns at all five individual e-file submission processing campuses.

Adjustments for Returns with “ITIN” Request

Individuals who are ineligible to obtain valid SSNs but need to comply with their federal tax obligations file Form W-7 (*Application for IRS Individual Taxpayer Identification Number*) to request an Individual Taxpayer Identification Number (ITIN) from the IRS. ITIN is a nine-digit number that begins with the number 9 and is used in lieu of a SSN on tax returns. Starting in CY 2004, IRS requires new ITIN applicants to attach their federal individual income tax return to their Form W-7. Under the current campus realignment plans, Austin Campus has full responsibility for processing these ITIN related returns. Although the Form W-7 instructions direct filers to send in their completed forms to the Austin Campus, some individuals mail their forms to the IRS Campus specified on the Form 1040 instructions. Therefore, adjustments were made at the campus level to ensure ITIN returns are properly aligned with the Austin Campus.

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 almost quadrupled in volume from 24.6 million in CY 1998 to over 95 million in CY 2009. An estimated 8.1 million additional electronically filed returns are expected in 2011 over 2010 partially due to the preparer mandate. This represents an 8.3 percent growth from CY 2010. It is projected that the IRS will continue to experience steady growth in the individual e-file area with about 3.1 percent growth in CY 2012 to 109.5 million returns and reaching 121.1 million returns in CY 2017.

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. The impacts of legislation passed by Congress, such as the mandate on the paid preparer community, are estimated separately and applied to the baseline projections.

Track Record of Projection Accuracy

In an effort to measure the quality of our products and services, this section, along with Table 14, provides a brief analysis of the accuracy of prior projections. Using four years of actual data from 2006 through 2009, Table 14 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 14 consist of the following: Grand Total, Total Primary Returns, Individual (income tax) Total, Individual Estimated Tax, Fiduciary, Partnership, Corporation, Employment, Exempt Organization, and Excise. When there was sufficient data on prior forecasts, we also included selected breakouts of “paper” volumes versus “e-file/magnetic tape” filings. The table presents two measures of

projection accuracy; the mean absolute percent error (MAPE), and the number of over-projections. We also include the latest actual filing volumes for 2009 to provide perspective on the volume of returns being projected. The MAPE is computed as the average percent projection error regardless of whether they were over- or under-projections over the four most recently applicable projection cycles. The associated number of over-projections can show whether we consistently over- or under- project. A value of two indicates balanced forecasts over the four cycles. The table groups these two measures by time horizon. The time horizon is determined by when the forecast was made and for what future year. For example, a forecast for 2003 made in 2000 would be part of the "3-years-ahead" time horizon. The table presents time horizons from one to five years ahead and factors in the most current four observations. As an example, for the "3-years-ahead" information, we use the forecasts made in 2001 for 2004, those made in 2002 for 2005, those made in 2003 for 2006, and those made in 2004 for 2007.

Comments and Questions

We thank our customers for their support as we continually seek to improve our products and service wherever possible. We welcome customer feedback at any time. Comments and suggestions regarding this document can be directed to Michael Sebastiani, Chief, Forecasting and Data Analysis Group at (202) 874-0831. 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.



Janice M. Hedemann
Director, Office of Research

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

Type of Return / Processing Category	Actual	Projection			
	2009	2010	2011	2012	2013
Forms 1040/A/EZ and Electronic Returns	142,580,826	140,402,900	141,122,600	142,895,200	145,097,100
Full-Paid, Total	7,245,411	7,058,000	6,181,100	5,995,500	5,818,500
Other-Than-Full-Paid, Total	135,335,415	133,344,900	134,941,500	136,899,700	139,278,600
Refund Returns	117,491,164	115,359,700	114,898,800	116,108,500	117,476,200
Business Returns (Schedule C or F)	27,876,468	27,915,700	28,264,700	28,686,900	29,139,200
Paper Returns, Total	47,222,531	42,302,700	34,883,600	33,390,100	32,923,300
Computer Generated Paper Returns, Total	29,090,523	25,291,700	19,142,300	17,995,100	17,407,500
Form 1040 Paper	32,422,102	30,103,600	25,757,700	25,246,600	25,292,700
Full-Paid	6,014,084	5,797,200	5,216,000	5,097,400	4,983,600
Other-Than-Full-Paid	26,408,018	24,306,400	20,541,800	20,149,200	20,309,100
Form 1040A Paper	7,504,548	6,602,200	4,519,000	4,153,900	4,008,700
Full-Paid	797,970	738,000	623,800	579,900	538,500
Other-Than-Full-Paid	6,706,578	5,864,100	3,895,200	3,574,000	3,470,200
Form 1040EZ Paper	7,295,881	5,597,000	4,606,900	3,989,600	3,621,900
Full-Paid	433,357	522,800	341,300	318,200	296,300
Other-Than-Full-Paid	6,862,524	5,074,200	4,265,600	3,671,400	3,325,600
Electronically Filed Returns, Total	95,358,295	98,100,200	106,239,000	109,505,100	112,173,700
Practitioner	63,174,717	63,281,600	69,600,000	71,590,200	73,480,600
On-Line	32,183,578	34,818,600	36,638,900	37,914,800	38,693,100
Electronically Filed, Refunds	84,298,173	85,927,500	92,331,700	94,503,900	96,077,900
Electronically Filed, Balance Due Returns	11,060,122	12,172,700	13,907,300	15,001,200	16,095,800

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Notes:

Actual 2009 computer generated paper returns were extracted from the Compliance Data Warehouse.
Detail may not add to total due to rounding.
See Table Notes section for more detail.

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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 2009	Estimated 2010	Projected						
			2011	2012	2013	2014	2015	2016	2017
Forms 1040, 1040A, and 1040EZ	142,580,826	140,402,900	141,122,600	142,895,200	145,097,100	147,128,000	148,790,700	150,335,200	152,155,900
Wage and Investment Returns	99,215,515	97,705,100	97,865,300	98,773,400	99,989,500	101,098,100	101,965,500	102,772,000	103,779,900
Paper Returns	30,394,826	27,112,600	19,956,400	18,354,900	17,602,800	17,068,500	16,333,300	15,547,500	14,859,500
Electronically Filed Returns	68,820,689	70,592,500	77,908,900	80,418,500	82,386,700	84,029,600	85,632,200	87,224,500	88,920,400
Small Business/Self Employed Returns	43,365,311	42,697,800	43,257,300	44,121,800	45,107,600	46,029,900	46,825,200	47,563,200	48,376,000
Paper Returns	16,827,705	15,190,100	14,927,200	15,035,200	15,320,500	15,590,700	15,776,000	15,941,000	16,213,600
Electronically Filed Returns	26,537,606	27,507,700	28,330,100	29,086,600	29,787,100	30,439,200	31,049,200	31,622,200	32,162,400
Forms 1040-NR/NR-EZ/C	702,607	718,600	743,600	769,200	795,600	821,600	847,600	873,600	899,600
Forms 1040-PR and 1040-SS	242,279	239,300	245,300	251,400	257,400	263,400	269,500	275,500	281,500
Electronic Forms 1040-NR/NR-EZ/C/PR/SS	94,519	94,700	96,100	97,600	99,100	100,600	102,000	103,400	104,800

Notes:

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

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

Type of Return / Processing Category	Actual 2009	Estimated 2010	Projected		
			2011	2012	2013
Forms 1040, 1040A, and 1040EZ	2,801,040	-	-	-	-
Full-Paid, Total	460,987	-	-	-	-
Other-Than-Full-Paid, Total	2,340,053	-	-	-	-
Refund, Total	2,042,952	-	-	-	-
Form 1040	1,946,444	-	-	-	-
Full-Paid	385,429	-	-	-	-
Other-Than-Full-Paid	1,561,015	-	-	-	-
Form 1040A	395,837	-	-	-	-
Full-Paid	46,972	-	-	-	-
Other-Than-Full-Paid	348,865	-	-	-	-
Form 1040EZ	458,759	-	-	-	-
Full-Paid	28,586	-	-	-	-
Other-Than-Full-Paid	430,173	-	-	-	-

Notes:

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

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**Table 3. Calendar Year Projections of Individual Returns
by Major Processing Categories
for the Atlanta IRS Campus**

Type of Return / Processing Category	Actual 2009	Estimated 2010	Projected		
			2011	2012	2013
Forms 1040, 1040A, and 1040EZ	7,740,188	5,355,500	2,789,900	-	-
Full-Paid, Total	1,239,541	886,800	587,400	-	-
Other-Than-Full-Paid, Total	6,500,647	4,468,700	2,202,400	-	-
Refund, Total	5,466,484	3,936,900	1,692,100	-	-
Form 1040	5,480,925	3,906,900	2,156,600	-	-
Full-Paid	1,050,720	739,700	506,800	-	-
Other-Than-Full-Paid	4,430,204	3,167,200	1,649,800	-	-
Form 1040A	1,127,542	788,900	317,300	-	-
Full-Paid	134,687	98,900	58,400	-	-
Other-Than-Full-Paid	992,855	690,000	258,900	-	-
Form 1040EZ	1,131,721	659,700	316,000	-	-
Full-Paid	54,134	48,100	22,200	-	-
Other-Than-Full-Paid	1,077,587	611,500	293,700	-	-

Notes:

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

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

Type of Return / Processing Category	Actual 2009	Estimated 2010	Projected		
			2011	2012	2013
Forms 1040, 1040A, and 1040EZ	13,342,527	13,343,100	12,390,000	12,187,300	11,938,700
Full-Paid, Total	2,058,445	2,281,200	2,234,900	2,303,700	2,212,000
Other-Than-Full-Paid, Total	11,284,081	11,062,000	10,155,000	9,883,600	9,726,700
Refund, Total	9,281,329	9,732,100	7,804,800	7,307,000	7,181,500
Form 1040	9,209,323	9,624,700	9,462,100	9,536,900	9,458,100
Full-Paid	1,719,842	1,871,700	1,906,700	1,981,400	1,912,400
Other-Than-Full-Paid	7,489,481	7,753,000	7,555,400	7,555,400	7,545,600
Form 1040A	2,036,171	1,910,300	1,286,600	1,194,300	1,158,600
Full-Paid	229,163	243,200	219,400	216,400	200,900
Other-Than-Full-Paid	1,807,008	1,667,100	1,067,200	978,000	957,600
Form 1040EZ	2,097,032	1,808,100	1,641,200	1,456,100	1,322,000
Full-Paid	109,440	166,300	108,800	105,900	98,600
Other-Than-Full-Paid	1,987,592	1,641,800	1,532,500	1,350,200	1,223,400

Notes:

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

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**Table 5A. Calendar Year Projections of Individual Returns
by Major Processing Categories
for the Austin IRS Campus
Including International**

Type of Return / Processing Category	Actual 2009	Estimated 2010	Projected		
			2011	2012	2013
Forms 1040, 1040A, and 1040EZ	8,044,296	8,072,100	6,724,400	7,665,200	7,761,100
Full-Paid, Total	1,032,723	1,195,000	955,400	1,081,400	1,052,000
Other-Than-Full-Paid, Total	7,011,573	6,877,100	5,768,900	6,583,700	6,709,100
Refund, Total	4,732,910	4,827,000	5,174,500	6,105,400	6,300,900
Form 1040	5,378,400	5,718,200	4,919,600	5,839,500	5,992,400
Full-Paid	870,193	1,005,900	818,900	935,000	915,900
Other-Than-Full-Paid	4,508,208	4,712,400	4,100,700	4,904,400	5,076,500
Form 1040A	1,553,463	1,472,200	1,071,100	1,169,300	1,189,100
Full-Paid	109,791	117,900	92,600	101,300	94,100
Other-Than-Full-Paid	1,443,672	1,354,200	978,500	1,068,100	1,095,100
Form 1040EZ	1,112,432	881,600	733,700	656,400	579,600
Full-Paid	52,739	71,200	43,900	45,200	42,100
Other-Than-Full-Paid	1,059,693	810,400	689,700	611,200	537,500

Notes:

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

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**Table 5B. Calendar Year Projections of Individual Returns
by Major Processing Categories
for the Austin IRS Campus
Not Including International**

Type of Return / Processing Category	Actual 2009	Estimated 2010	Projected		
			2011	2012	2013
Forms 1040, 1040A, and 1040EZ	7,470,340	7,505,300	6,201,200	7,143,400	7,243,000
Full-Paid, Total	1,008,162	1,171,800	933,900	1,060,300	1,031,300
Other-Than-Full-Paid, Total	6,462,178	6,333,500	5,267,300	6,083,000	6,211,700
Refund, Total	4,153,116	4,373,000	4,917,300	5,851,000	6,049,800
Form 1040	4,928,307	5,265,400	4,496,500	5,411,300	5,562,000
Full-Paid	846,577	983,600	798,000	914,600	895,800
Other-Than-Full-Paid	4,081,731	4,281,800	3,698,500	4,496,700	4,666,200
Form 1040A	1,490,285	1,407,600	1,012,700	1,115,800	1,140,900
Full-Paid	109,033	117,200	92,100	100,800	93,600
Other-Than-Full-Paid	1,381,252	1,290,400	920,500	1,015,000	1,047,200
Form 1040EZ	1,051,747	832,400	692,000	616,300	540,100
Full-Paid	52,552	71,100	43,700	44,900	41,800
Other-Than-Full-Paid	999,195	761,300	648,300	571,400	498,300

Notes:

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

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

Type of Return / Processing Category	Actual 2009	Estimated 2010	Projected		
			2011	2012	2013
Forms 1040, 1040A, and 1040EZ	15,294,481	15,532,100	12,979,400	13,537,700	13,223,600
Full-Paid, Total	2,453,715	2,695,100	2,403,300	2,610,300	2,554,500
Other-Than-Full-Paid, Total	12,840,766	12,837,000	10,576,100	10,927,300	10,669,100
Refund, Total	11,669,316	10,936,100	7,895,600	8,192,100	7,916,000
Form 1040	10,407,010	10,853,800	9,219,400	9,870,300	9,842,200
Full-Paid	1,987,900	2,179,900	1,983,700	2,180,900	2,155,300
Other-Than-Full-Paid	8,419,110	8,673,800	7,235,800	7,689,400	7,686,900
Form 1040A	2,391,535	2,430,800	1,844,100	1,790,200	1,661,000
Full-Paid	277,357	278,000	253,300	262,300	243,500
Other-Than-Full-Paid	2,114,178	2,152,800	1,590,700	1,527,900	1,417,500
Form 1040EZ	2,495,936	2,247,500	1,915,900	1,877,200	1,720,300
Full-Paid	188,458	237,200	166,300	167,100	155,700
Other-Than-Full-Paid	2,307,478	2,010,400	1,749,600	1,710,000	1,564,700

Notes:

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

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**Table 7. Calendar Year Projections of the Number of Individual Refund Returns :
U.S., IRS Campuses, and Electronically Filed**

Item	Actual 2009	Projected							
		2010	2011	2012	2013	2014	2015	2016	2017
United States Refund Returns	117,491,164	115,359,700	114,898,800	116,108,500	117,476,200	118,749,700	119,845,900	120,860,100	121,968,200
Andover	2,042,952	-	-	-	-	-	-	-	-
Atlanta	5,466,484	3,936,900	1,692,100	-	-	-	-	-	-
Austin	4,732,910	4,827,000	5,174,500	6,105,400	6,300,900	6,492,300	6,643,300	6,778,600	6,953,700
Fresno	11,669,316	10,936,100	7,895,600	8,192,100	7,916,000	7,837,000	7,759,800	7,654,900	7,518,800
Kansas City	9,281,329	9,732,100	7,804,800	7,307,000	7,181,500	7,143,000	7,049,000	6,964,400	6,894,900
Electronically Filed	84,298,173	85,927,600	92,331,700	94,504,000	96,077,800	97,277,400	98,393,800	99,462,200	100,600,800

Notes:

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

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**Table 8. Calendar Year Projections of the Number of Split Refund Returns :
U.S., IRS Campuses, and Electronically Filed**

Item	Actual	Projected							
	2009	2010	2011	2012	2013	2014	2015	2016	2017
United States Split Refund Returns	399,795	542,500	703,000	868,100	1,037,800	1,210,300	1,384,200	1,560,000	1,740,000
Andover	6,952	-	-	-	-	-	-	-	-
Atlanta	18,602	18,300	8,200	-	-	-	-	-	-
Austin	16,105	22,400	25,000	33,100	39,700	45,800	52,600	60,000	67,900
Fresno	39,708	50,700	38,200	44,400	49,900	55,300	61,500	67,800	73,500
Kansas City	31,582	45,100	37,700	39,600	45,200	50,400	55,800	61,700	67,400
Electronically Filed	286,847	406,000	593,900	750,900	903,000	1,058,800	1,214,300	1,370,500	1,531,200

Notes:

"Split Refund Returns" reflect a count of refunds for the current Tax Year.
The Split Refund program became effective in January 2007
Figures for IRS Campuses reflect those refunds arising from paper returns.
Form 8888 must accompany refund filings requesting refund postings to multiple accounts.
Detail may not add to total due to rounding.
See Table Notes section for more detail.

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

Item	Actual	Projected							
		2009	2010	2011	2012	2013	2014	2015	2016
United States Refund Returns	117,246,222	115,119,200	114,659,300	115,866,500	117,231,300	118,502,100	119,596,000	120,608,100	121,713,900
Andover	2,027,876	-	-	-	-	-	-	-	-
Atlanta	5,426,145	3,904,700	1,674,200	-	-	-	-	-	-
Austin	4,697,984	4,787,600	5,119,600	6,037,000	6,228,800	6,417,500	6,565,900	6,698,700	6,870,900
Fresno	11,583,204	10,846,600	7,811,800	8,100,300	7,825,400	7,746,600	7,669,400	7,564,700	7,429,400
Kansas City	9,212,839	9,652,600	7,722,000	7,225,200	7,099,300	7,060,600	6,966,900	6,882,500	6,812,800
Electronically Filed	84,298,173	85,927,600	92,331,700	94,504,000	96,077,800	97,277,400	98,393,800	99,462,200	100,600,800

Notes:

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

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Table 10A. Calendar Year Projections of Total Electronically Filed Individual Returns by Processing IRS Campus

Item	Actual 2009	Estimated 2010	Projected						
			2011	2012	2013	2014	2015	2016	2017
United States	95,358,295	98,100,200	106,239,000	109,505,100	112,173,700	114,468,800	116,681,400	118,846,700	121,082,800
Andover	21,949,994	22,700,500	24,735,000	25,518,100	26,185,400	26,724,700	27,237,900	27,720,300	28,230,300
Austin	17,128,831	17,626,600	19,154,600	19,763,400	20,281,800	20,719,500	21,126,500	21,532,600	21,930,600
Fresno	19,422,282	19,878,300	21,609,600	22,361,000	22,908,800	23,353,100	23,806,400	24,241,300	24,702,100
Kansas City	20,550,346	21,195,400	22,628,000	23,178,300	23,610,800	24,017,100	24,412,000	24,809,000	25,227,500
Philadelphia	16,306,842	16,699,300	18,111,700	18,684,200	19,186,900	19,654,300	20,098,600	20,543,500	20,992,400

Notes:

Table 10A equals the sum of Tables 10B and 10C.
Detail may not add to total due to rounding.

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Table 10B. Calendar Year Projections of Practitioner Electronically Filed Individual Returns by Processing IRS Campus

Item	Actual	Estimated	Projected						
	2009	2010	2011	2012	2013	2014	2015	2016	2017
United States	63,174,717	63,281,600	69,600,100	71,590,300	73,480,600	75,278,700	76,984,200	78,677,900	80,403,800
Andover	14,859,616	15,036,600	16,666,100	17,176,600	17,674,600	18,101,600	18,503,200	18,881,900	19,279,600
Austin	11,067,374	11,006,700	12,172,600	12,497,500	12,869,500	13,207,000	13,516,900	13,832,600	14,132,700
Fresno	13,310,876	13,261,700	14,632,400	15,149,500	15,545,300	15,897,000	16,253,700	16,598,900	16,962,700
Kansas City	13,405,159	13,510,000	14,565,100	14,882,700	15,148,700	15,447,700	15,731,700	16,025,500	16,332,500
Philadelphia	10,531,692	10,466,700	11,563,800	11,884,000	12,242,500	12,625,400	12,978,700	13,339,000	13,696,400

Notes:

Detail may not add to total due to rounding.

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Table 10C. Calendar Year Projections of On-Line Filed Individual Returns by Processing IRS Campus

Item	Actual	Estimated	Projected						
	2009	2010	2011	2012	2013	2014	2015	2016	2017
United States	32,183,578	34,818,600	36,638,900	37,914,800	38,693,100	39,190,000	39,697,200	40,168,800	40,679,000
Andover	7,090,378	7,663,900	8,068,900	8,341,500	8,510,900	8,623,100	8,734,700	8,838,500	8,950,700
Austin	6,061,457	6,619,900	6,982,000	7,266,000	7,412,300	7,512,400	7,609,600	7,700,100	7,797,900
Fresno	6,111,406	6,616,700	6,977,200	7,211,500	7,363,400	7,456,100	7,552,600	7,642,300	7,739,400
Kansas City	7,145,187	7,685,500	8,062,800	8,295,600	8,462,100	8,569,400	8,680,300	8,783,500	8,895,000
Philadelphia	5,775,150	6,232,700	6,547,900	6,800,200	6,944,400	7,028,900	7,119,900	7,204,500	7,296,000

Notes:

Detail may not add to total due to rounding.

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Table 11. Calendar Year Projections of Total Electronically Filed Individual Returns by Return Type Taxpayer Could Use, by Processing IRS Campus

Item	Actual	Estimated	Projected						
			2009	2010	2011	2012	2013	2014	2015
I. Total Electronic Filings	95,358,295	98,100,200	106,239,000	109,505,100	112,173,700	114,468,800	116,681,400	118,846,700	121,082,800
Andover	21,949,994	22,700,500	24,735,000	25,518,100	26,185,400	26,724,700	27,237,900	27,720,300	28,230,300
Austin	17,128,831	17,626,600	19,154,600	19,763,400	20,281,800	20,719,500	21,126,500	21,532,600	21,930,600
Fresno	19,422,282	19,878,300	21,609,600	22,361,000	22,908,800	23,353,100	23,806,400	24,241,300	24,702,100
Kansas City	20,550,346	21,195,400	22,628,000	23,178,300	23,610,800	24,017,100	24,412,000	24,809,000	25,227,500
Philadelphia	16,306,842	16,699,300	18,111,700	18,684,200	19,186,900	19,654,300	20,098,600	20,543,500	20,992,400
II. Approximate Could Use Form 1040A Filings	30,417,412	32,183,000	34,859,600	35,759,000	36,396,200	36,956,600	37,482,800	38,014,700	38,571,600
Andover	6,249,400	6,656,200	7,241,800	7,411,100	7,516,700	7,616,100	7,708,600	7,797,700	7,893,200
Austin	6,291,527	6,646,700	7,239,700	7,443,300	7,582,100	7,703,500	7,819,700	7,930,300	8,063,100
Fresno	5,844,000	6,193,300	6,767,500	6,980,500	7,130,900	7,260,300	7,383,900	7,505,700	7,640,900
Kansas City	6,158,739	6,525,400	6,997,400	7,158,800	7,271,900	7,365,000	7,449,900	7,529,200	7,617,800
Philadelphia	5,873,746	6,161,300	6,613,100	6,765,200	6,894,700	7,011,800	7,120,800	7,251,800	7,356,600
III. Approximate Could Use Form 1040EZ Filings	20,248,956	20,300,600	21,984,700	22,765,900	23,297,500	23,752,900	24,168,300	24,554,600	24,920,800
Andover	4,584,225	4,601,600	4,979,900	5,147,600	5,254,600	5,342,600	5,420,700	5,496,500	5,568,900
Austin	3,815,258	3,841,300	4,187,300	4,355,400	4,469,300	4,564,700	4,649,800	4,728,500	4,807,000
Fresno	3,909,167	3,923,900	4,252,200	4,408,700	4,540,000	4,652,900	4,755,300	4,843,400	4,928,100
Kansas City	4,294,174	4,294,100	4,616,800	4,774,800	4,874,300	4,960,900	5,039,900	5,112,200	5,177,000
Philadelphia	3,646,132	3,639,700	3,948,500	4,079,300	4,159,300	4,231,800	4,302,700	4,374,000	4,439,800
IV. Approximate Could Use Form 1040 Filings	44,691,927	45,616,600	49,394,700	50,980,200	52,480,100	53,759,200	55,030,300	56,277,400	57,590,400
Andover	11,116,369	11,442,700	12,513,300	12,959,400	13,414,100	13,766,100	14,108,600	14,426,200	14,768,200
Austin	7,022,046	7,138,600	7,727,600	7,964,700	8,230,400	8,451,300	8,657,100	8,873,900	9,060,400
Fresno	9,669,115	9,761,100	10,589,900	10,971,800	11,238,000	11,439,900	11,667,200	11,892,100	12,133,100
Kansas City	10,097,432	10,375,900	11,013,800	11,244,700	11,464,600	11,691,300	11,922,200	12,167,600	12,432,700
Philadelphia	6,786,964	6,898,400	7,550,000	7,839,700	8,133,000	8,410,700	8,675,100	8,917,700	9,195,900

Notes:

Detail may not add to total due to rounding.
The above distribution is an approximation based on master file analysis of electronically filed returns.

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Table 12A. Calendar Year Projections of Total Electronically Filed Individual Returns by State

Item	Actual 2009	Estimated 2010	Projected						
			2011	2012	2013	2014	2015	2016	2017
United States	95,358,295	98,100,200	106,239,000	109,505,100	112,173,700	114,468,800	116,681,400	118,846,700	121,082,800
Alabama	1,528,103	1,563,100	1,661,100	1,700,400	1,733,000	1,762,200	1,791,500	1,821,200	1,852,100
Alaska	228,083	233,200	248,300	256,700	264,800	271,400	278,000	283,900	289,600
Arizona	1,783,079	1,835,400	2,014,500	2,090,900	2,160,000	2,215,500	2,272,300	2,330,300	2,393,900
Arkansas	871,294	894,300	959,300	983,000	1,005,100	1,022,300	1,035,100	1,049,900	1,066,500
California	11,172,165	11,402,000	12,411,200	12,842,300	13,117,400	13,343,500	13,590,100	13,824,800	14,063,900
Colorado	1,465,208	1,499,500	1,623,400	1,680,500	1,734,800	1,779,000	1,807,400	1,836,100	1,867,100
Connecticut	1,207,342	1,234,000	1,304,600	1,336,400	1,363,200	1,379,900	1,396,400	1,413,000	1,430,400
Delaware	280,618	291,600	317,400	329,200	340,200	348,900	356,000	362,600	370,500
District of Columbia	185,036	201,800	222,100	229,500	234,300	237,400	240,500	243,600	246,800
Florida	5,670,334	5,834,900	6,397,500	6,623,200	6,799,100	6,943,300	7,068,600	7,195,400	7,308,400
Georgia	3,001,132	3,034,200	3,277,800	3,388,700	3,488,700	3,593,100	3,702,100	3,810,100	3,931,000
Hawaii	361,917	370,100	419,400	436,300	447,200	456,200	463,200	471,100	479,700
Idaho	483,531	494,700	527,100	543,800	559,300	575,700	590,700	604,400	619,600
Illinois	3,782,408	3,913,300	4,357,800	4,522,100	4,655,900	4,774,900	4,883,400	4,987,300	5,100,300
Indiana	2,201,392	2,252,300	2,413,000	2,462,300	2,498,500	2,544,700	2,592,600	2,641,800	2,681,300
Iowa	1,109,540	1,130,500	1,192,300	1,207,800	1,219,100	1,229,200	1,239,400	1,249,600	1,260,800
Kansas	971,806	1,016,700	1,076,100	1,097,800	1,118,500	1,137,200	1,156,200	1,175,500	1,196,200
Kentucky	1,331,844	1,364,700	1,463,200	1,494,800	1,528,500	1,558,300	1,582,000	1,604,500	1,628,500
Louisiana	1,305,288	1,350,000	1,474,400	1,511,000	1,546,500	1,573,200	1,604,200	1,630,000	1,656,100
Maine	389,604	404,400	449,200	462,300	469,800	474,900	479,300	485,900	491,200
Maryland	1,676,020	1,755,400	1,941,600	2,020,900	2,071,400	2,114,400	2,153,400	2,194,200	2,236,700
Massachusetts	2,229,893	2,290,100	2,438,500	2,501,300	2,560,700	2,615,000	2,666,600	2,709,800	2,754,600
Michigan	3,462,140	3,525,900	3,676,800	3,745,000	3,777,000	3,806,200	3,844,300	3,881,200	3,927,700
Minnesota	1,964,877	1,984,500	2,058,000	2,102,900	2,144,700	2,186,300	2,228,800	2,271,000	2,317,000
Mississippi	899,408	920,400	992,800	1,016,000	1,034,800	1,052,500	1,070,400	1,088,600	1,108,200

(Table 12A continued on next page)

Notes:

Table 12A equals the sum of Tables 12B and 12C .
Detail may not add to total due to rounding.

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Table 12A (continued). Calendar Year Projections of Total Electronically Filed Individual Returns by State

Item	Actual	Estimated	Projected						
			2009	2010	2011	2012	2013	2014	2015
Missouri	1,876,349	1,942,300	2,084,200	2,130,800	2,173,400	2,212,600	2,241,100	2,269,700	2,302,800
Montana	338,281	349,000	375,300	383,000	389,200	394,400	399,600	404,600	410,600
Nebraska	618,753	657,100	697,800	707,400	713,700	718,800	723,900	728,900	734,700
Nevada	830,168	849,400	925,900	957,800	975,000	991,000	1,007,200	1,023,100	1,041,300
New Hampshire	423,087	435,200	471,600	485,300	495,700	505,600	515,200	524,100	535,000
New Jersey	2,777,897	2,867,400	3,116,100	3,187,300	3,260,400	3,324,600	3,390,000	3,455,600	3,528,000
New Mexico	623,561	642,400	690,400	711,700	733,700	754,700	772,300	790,500	809,300
New York	6,024,179	6,218,800	6,814,800	7,056,400	7,249,500	7,379,900	7,490,700	7,589,500	7,689,500
North Carolina	2,826,173	2,902,500	3,177,800	3,285,500	3,377,100	3,464,000	3,553,200	3,645,000	3,743,100
North Dakota	231,616	237,900	253,600	258,700	261,700	265,500	268,000	270,200	272,300
Ohio	3,664,856	3,876,000	4,145,300	4,238,700	4,308,800	4,367,200	4,424,500	4,485,600	4,545,700
Oklahoma	1,131,495	1,166,900	1,271,500	1,308,500	1,339,400	1,361,900	1,384,600	1,406,700	1,432,000
Oregon	1,168,765	1,200,200	1,284,500	1,326,800	1,363,800	1,387,100	1,411,500	1,435,200	1,462,200
Pennsylvania	3,709,285	3,850,400	4,248,600	4,395,900	4,527,400	4,646,100	4,765,500	4,869,200	4,980,800
Rhode Island	350,015	362,500	395,700	404,300	409,500	413,800	417,300	420,400	423,300
South Carolina	1,520,820	1,555,500	1,645,400	1,695,300	1,750,600	1,804,400	1,861,800	1,919,300	1,969,600
South Dakota	272,197	280,300	302,400	308,300	313,300	317,000	320,500	324,500	328,500
Tennessee	1,956,539	2,007,500	2,150,100	2,196,800	2,242,900	2,291,300	2,330,900	2,369,200	2,411,800
Texas	6,787,560	6,988,900	7,685,900	8,008,200	8,279,900	8,513,900	8,737,600	8,962,700	9,166,300
Utah	804,827	832,500	894,000	926,400	957,400	974,400	991,600	1,007,600	1,026,800
Vermont	199,008	205,600	224,600	232,500	236,600	239,700	242,700	246,400	249,900
Virginia	2,498,010	2,583,200	2,790,200	2,877,100	2,966,800	3,044,500	3,124,200	3,206,200	3,293,600
Washington	2,064,718	2,120,900	2,304,900	2,388,000	2,462,000	2,529,500	2,586,400	2,639,300	2,696,400
West Virginia	525,315	541,000	578,400	590,200	600,300	609,600	617,700	627,400	638,600
Wisconsin	2,101,203	2,143,400	2,238,300	2,288,400	2,333,800	2,378,300	2,423,500	2,469,400	2,518,000
Wyoming	186,748	190,900	204,600	209,100	212,600	214,300	215,800	217,000	218,300
International	284,808	295,400	349,800	362,000	366,900	369,300	371,700	373,800	376,600

Notes:

Table 12A equals the sum of Tables 12B and 12C .
Detail may not add to total due to rounding.

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Table 12B. Calendar Year Projections of Practitioner Electronically Filed Individual Returns by State.

Item	Actual	Estimated	Projected						
	2009	2010	2011	2012	2013	2014	2015	2016	2017
United States	63,174,717	63,281,600	69,600,100	71,590,300	73,480,600	75,278,700	76,984,200	78,677,900	80,403,800
Alabama	1,116,414	1,116,900	1,193,300	1,215,000	1,238,800	1,260,500	1,283,300	1,307,000	1,331,400
Alaska	128,007	122,200	133,000	137,700	143,600	148,400	153,500	157,900	162,000
Arizona	1,112,218	1,107,200	1,242,000	1,282,500	1,335,200	1,379,900	1,426,000	1,473,800	1,526,600
Arkansas	637,123	639,300	687,800	699,400	715,200	729,200	738,200	749,500	762,200
California	8,380,163	8,371,500	9,213,500	9,543,600	9,748,500	9,933,800	10,136,200	10,329,900	10,524,600
Colorado	828,233	818,700	913,400	952,900	993,900	1,027,000	1,045,600	1,065,200	1,086,500
Connecticut	831,001	828,200	885,300	909,200	929,500	941,400	952,300	963,600	975,300
Delaware	167,845	168,600	186,000	191,600	199,800	206,600	211,900	216,800	222,800
District of Columbia	108,023	117,500	134,500	138,800	141,500	143,600	145,500	147,500	149,400
Florida	3,494,400	3,495,700	3,957,400	4,100,300	4,220,000	4,335,600	4,427,100	4,522,500	4,601,600
Georgia	1,925,090	1,875,300	2,056,200	2,121,600	2,198,500	2,283,400	2,375,500	2,467,700	2,571,500
Hawaii	232,167	230,500	270,500	282,500	289,000	296,300	301,200	307,100	313,600
Idaho	306,877	303,300	326,000	334,400	346,100	359,300	371,500	382,600	394,900
Illinois	2,437,645	2,463,500	2,815,900	2,912,900	3,016,600	3,111,600	3,198,600	3,282,400	3,373,800
Indiana	1,439,434	1,433,700	1,567,700	1,603,800	1,620,900	1,660,500	1,696,800	1,735,500	1,763,400
Iowa	818,883	818,700	865,900	874,200	879,400	884,400	890,100	896,200	902,900
Kansas	653,402	669,100	715,700	728,600	741,700	755,600	769,600	784,300	800,000
Kentucky	947,646	948,000	1,017,500	1,026,800	1,050,100	1,074,500	1,092,000	1,108,700	1,126,400
Louisiana	892,467	903,400	1,010,300	1,035,200	1,060,100	1,081,400	1,106,100	1,125,900	1,145,700
Maine	231,874	232,000	268,000	276,300	280,500	282,700	284,600	288,800	291,700
Maryland	998,330	1,018,000	1,154,400	1,194,800	1,227,000	1,257,500	1,285,400	1,315,900	1,347,200
Massachusetts	1,506,699	1,511,800	1,622,500	1,661,200	1,705,300	1,746,700	1,787,000	1,819,800	1,853,300
Michigan	2,362,743	2,361,800	2,457,000	2,492,100	2,496,100	2,511,100	2,532,400	2,553,800	2,583,400
Minnesota	1,335,470	1,318,600	1,366,800	1,398,900	1,426,500	1,458,700	1,491,700	1,525,100	1,561,700
Mississippi	664,116	665,500	724,500	735,500	748,100	762,500	776,700	791,400	807,200

(Table 12B continued on next page)

Notes:

Detail may not add to total due to rounding.

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Table 12B (continued). Calendar Year Projections of Practitioner Electronically Filed Individual Returns by State.

Item	Actual 2009	Estimated 2010	Projected						
			2011	2012	2013	2014	2015	2016	2017
Missouri	1,251,875	1,266,800	1,380,200	1,408,700	1,436,700	1,466,300	1,485,100	1,504,700	1,528,100
Montana	235,559	238,200	257,400	261,200	263,800	267,600	271,000	274,600	279,000
Nebraska	408,204	428,500	457,200	459,200	459,900	462,200	463,900	465,900	468,400
Nevada	534,864	531,700	590,800	609,800	619,300	631,400	642,900	654,400	667,900
New Hampshire	227,778	224,600	251,600	258,500	264,300	271,100	277,700	283,800	291,600
New Jersey	2,087,340	2,122,300	2,338,800	2,396,800	2,452,300	2,507,600	2,562,400	2,618,100	2,679,900
New Mexico	399,572	401,000	437,700	448,900	466,100	483,100	497,200	512,100	527,400
New York	4,670,232	4,747,100	5,261,000	5,441,500	5,603,700	5,710,700	5,799,900	5,878,500	5,956,900
North Carolina	1,835,061	1,832,200	2,060,400	2,129,500	2,195,400	2,269,100	2,342,800	2,420,300	2,502,800
North Dakota	163,973	164,700	177,600	181,400	182,800	185,600	187,100	188,300	189,400
Ohio	2,196,519	2,283,400	2,472,000	2,517,600	2,558,200	2,590,200	2,624,500	2,664,200	2,701,200
Oklahoma	750,517	753,000	830,100	848,100	868,700	886,000	902,600	918,900	938,000
Oregon	709,962	707,200	769,800	799,400	825,700	842,100	859,300	876,500	896,400
Pennsylvania	2,258,231	2,279,400	2,591,100	2,670,000	2,763,300	2,861,200	2,957,500	3,039,700	3,128,000
Rhode Island	256,808	261,500	290,100	296,800	299,900	302,700	304,800	306,500	308,000
South Carolina	1,079,777	1,077,300	1,141,100	1,165,800	1,211,500	1,257,100	1,307,500	1,358,400	1,401,600
South Dakota	181,161	180,900	197,300	198,400	201,400	203,400	205,400	208,100	210,600
Tennessee	1,249,718	1,238,200	1,331,100	1,339,900	1,367,000	1,405,600	1,433,700	1,461,400	1,492,500
Texas	4,042,578	4,033,700	4,547,800	4,711,000	4,917,100	5,103,700	5,283,300	5,467,300	5,626,600
Utah	478,621	477,000	514,800	531,900	554,900	566,600	578,600	589,700	603,500
Vermont	121,340	121,300	136,200	140,100	142,500	144,200	146,000	148,500	150,800
Virginia	1,394,115	1,404,400	1,546,700	1,601,100	1,665,000	1,725,700	1,788,300	1,854,400	1,924,700
Washington	1,072,697	1,053,700	1,186,000	1,235,000	1,285,700	1,337,800	1,379,300	1,417,800	1,459,300
West Virginia	336,554	336,000	363,200	369,500	374,600	381,500	386,600	393,600	401,800
Wisconsin	1,391,517	1,377,200	1,426,600	1,450,700	1,477,400	1,512,300	1,546,300	1,581,800	1,619,100
Wyoming	119,741	118,900	128,700	131,300	133,400	133,800	134,300	134,600	134,800
International	164,133	82,400	129,700	138,200	138,100	138,100	137,400	136,800	136,600

Notes:

Detail may not add to total due to rounding.

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Table 12C. Calendar Year Projections of On-Line Filed Individual Returns by State

Item	Actual 2009	Estimated 2010	Projected						
			2011	2012	2013	2014	2015	2016	2017
United States	32,183,578	34,818,600	36,638,900	37,914,800	38,693,100	39,190,000	39,697,200	40,168,800	40,679,000
Alabama	411,689	446,200	467,800	485,400	494,200	501,700	508,200	514,200	520,800
Alaska	100,076	111,000	115,300	119,000	121,100	122,900	124,500	126,000	127,600
Arizona	670,861	728,100	772,500	808,400	824,800	835,600	846,400	856,400	867,300
Arkansas	234,171	255,000	271,500	283,600	289,900	293,100	296,900	300,400	304,200
California	2,792,002	3,030,400	3,197,700	3,298,700	3,368,900	3,409,700	3,453,800	3,494,900	3,539,300
Colorado	636,975	680,800	710,000	727,600	740,900	752,100	761,800	770,900	780,600
Connecticut	376,341	405,800	419,300	427,200	433,700	438,500	444,200	449,500	455,200
Delaware	112,773	123,000	131,400	137,600	140,400	142,300	144,100	145,800	147,700
District of Columbia	77,013	84,200	87,700	90,700	92,800	93,800	95,000	96,100	97,300
Florida	2,175,934	2,339,200	2,440,000	2,522,900	2,579,100	2,607,800	2,641,500	2,672,900	2,706,800
Georgia	1,076,042	1,158,900	1,221,500	1,267,100	1,290,200	1,309,700	1,326,600	1,342,400	1,359,400
Hawaii	129,750	139,600	148,900	153,800	158,200	160,000	162,000	164,000	166,000
Idaho	176,654	191,400	201,100	209,400	213,200	216,400	219,200	221,900	224,700
Illinois	1,344,763	1,449,800	1,542,000	1,609,200	1,639,300	1,663,300	1,684,800	1,704,800	1,726,500
Indiana	761,958	818,600	845,300	858,500	877,600	884,300	895,700	906,400	917,900
Iowa	290,657	311,800	326,400	333,600	339,700	344,800	349,300	353,400	357,900
Kansas	318,404	347,600	360,400	369,300	376,700	381,700	386,600	391,200	396,200
Kentucky	384,198	416,700	445,700	468,000	478,400	483,700	490,000	495,800	502,100
Louisiana	412,821	446,600	464,100	475,800	486,400	491,800	498,100	504,000	510,400
Maine	157,730	172,400	181,200	186,000	189,400	192,200	194,700	197,000	199,500
Maryland	677,690	737,400	787,200	826,000	844,400	856,900	868,000	878,300	889,400
Massachusetts	723,194	778,400	816,000	840,100	855,400	868,300	879,600	890,000	901,300
Michigan	1,099,397	1,164,100	1,219,800	1,252,900	1,280,800	1,295,100	1,311,800	1,327,400	1,344,300
Minnesota	629,407	666,000	691,200	704,000	718,200	727,700	737,100	745,800	755,300
Mississippi	235,292	254,900	268,300	280,500	286,700	289,900	293,700	297,200	301,000

(Table 12C continued on next page)

Notes:

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Table 12C (continued). Calendar Year Projections of On-Line Filed Individual Returns by State

Item	Actual 2009	Estimated 2010	Projected						
			2011	2012	2013	2014	2015	2016	2017
Missouri	624,474	675,600	703,900	722,100	736,700	746,400	756,000	765,000	774,700
Montana	102,722	110,700	117,900	121,700	125,500	126,900	128,500	130,000	131,700
Nebraska	210,549	228,600	240,600	248,200	253,800	256,600	259,900	263,000	266,300
Nevada	295,304	317,700	335,100	347,900	355,700	359,600	364,300	368,600	373,300
New Hampshire	195,309	210,600	220,000	226,900	231,500	234,500	237,500	240,400	243,400
New Jersey	690,557	745,100	777,300	790,500	808,100	817,100	827,600	837,500	848,100
New Mexico	223,989	241,400	252,700	262,800	267,600	271,600	275,100	278,400	281,900
New York	1,353,947	1,471,700	1,553,900	1,614,900	1,645,700	1,669,200	1,690,800	1,710,900	1,732,700
North Carolina	991,112	1,070,300	1,117,400	1,156,000	1,181,700	1,194,900	1,210,300	1,224,700	1,240,200
North Dakota	67,643	73,200	76,000	77,300	79,000	79,900	80,900	81,900	82,900
Ohio	1,468,337	1,592,600	1,673,300	1,721,200	1,750,600	1,777,000	1,800,000	1,821,400	1,844,500
Oklahoma	380,978	413,900	441,400	460,400	470,700	475,900	482,100	487,800	494,000
Oregon	458,803	493,000	514,700	527,300	538,000	545,100	552,100	558,700	565,800
Pennsylvania	1,451,054	1,571,000	1,657,500	1,725,800	1,764,100	1,784,900	1,808,000	1,829,500	1,852,700
Rhode Island	93,207	101,000	105,500	107,400	109,600	111,100	112,500	113,800	115,300
South Carolina	441,043	478,200	504,300	529,400	539,100	547,200	554,300	560,900	568,000
South Dakota	91,036	99,300	105,000	109,900	111,900	113,600	115,100	116,400	117,900
Tennessee	706,821	769,300	819,000	856,900	875,900	885,700	897,100	907,800	919,300
Texas	2,744,982	2,955,200	3,138,100	3,297,200	3,362,800	3,410,200	3,454,300	3,495,400	3,539,800
Utah	326,206	355,500	379,200	394,500	402,500	407,700	413,000	417,900	423,200
Vermont	77,668	84,300	88,400	92,400	94,100	95,500	96,700	97,900	99,100
Virginia	1,103,895	1,178,900	1,243,500	1,275,900	1,301,800	1,318,800	1,335,900	1,351,800	1,369,000
Washington	992,021	1,067,100	1,118,900	1,153,000	1,176,300	1,191,800	1,207,200	1,221,500	1,237,000
West Virginia	188,761	205,000	215,200	220,700	225,600	228,100	231,100	233,800	236,800
Wisconsin	709,686	766,200	811,700	837,800	856,400	866,000	877,200	887,600	898,900
Wyoming	67,007	72,000	75,900	77,800	79,200	80,400	81,500	82,400	83,500
International	120,675	213,000	220,100	223,800	228,700	231,300	234,300	237,100	240,100

Notes:

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Table 13. Calendar Year Projections of Total Electronically Filed Individual Returns by Form Type Coded by Transmitter, by Processing IRS Campus

Item	Actual	Estimated	Projected
	2009	2010	2011
I. Total Electronic Filings	95,358,295	98,100,200	106,239,000
Andover	21,949,994	22,700,500	24,735,000
Austin	17,128,831	17,626,600	19,154,600
Fresno	19,422,282	19,878,300	21,609,600
Kansas City	20,550,346	21,195,400	22,628,000
Philadelphia	16,306,842	16,699,300	18,111,700
II. Approximate Coded Form 1040A Filings	18,771,439	20,532,800	22,839,900
Andover	3,776,950	4,118,200	4,590,100
Austin	3,874,770	4,280,600	4,751,200
Fresno	3,626,240	4,029,600	4,593,600
Kansas City	3,891,807	4,172,600	4,580,200
Philadelphia	3,601,672	3,931,800	4,324,800
III. Approximate Coded Form 1040EZ Filings	10,431,733	10,070,000	11,025,600
Andover	2,347,107	2,304,100	2,512,200
Austin	1,979,272	1,884,300	2,060,000
Fresno	2,068,580	2,007,600	2,236,100
Kansas City	2,189,049	2,068,800	2,239,500
Philadelphia	1,847,725	1,805,100	1,977,800
IV. Approximate Coded Form 1040 Filings	66,155,123	67,497,400	72,373,400
Andover	15,825,936	16,278,200	17,632,700
Austin	11,274,789	11,461,700	12,343,500
Fresno	13,727,462	13,841,100	14,779,800
Kansas City	14,469,490	14,954,000	15,808,200
Philadelphia	10,857,446	10,962,400	11,809,200

Notes:
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**Table 14. 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 2009 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 *	238,304					
MAPE		0.70%	2.19%	2.83%	3.11%	4.11%
Number of Overprojections		1	2	2	3	3
Grand Total - Paper	130,272					
MAPE		3.53%	5.38%	6.59%	6.52%	8.09%
Number of Overprojections		1	1	2	2	3
Grand Total - E-file/ Mag Tape	108,031					
MAPE		1.97%	2.16%	1.60%	0.84%	5.57%
Number of Overprojections		2	2	2	3	1
Total Primary - Selected Returns *	216,430					
MAPE		1.17%	2.10%	2.41%	3.51%	4.28%
Number of Overprojections		1	1	2	1	2
Primary Total - Paper	108,398					
MAPE		2.56%	5.05%	5.58%	5.57%	9.24%
Number of Overprojections		2	1	1	2	3
Primary Total - E-file/ Mag Tape	108,031					
MAPE		1.24%	2.72%	3.65%	2.71%	7.12%
Number of Overprojections		2	2	2	2	1
Individual Total	143,526					
MAPE		0.49%	3.01%	3.61%	3.87%	4.40%
Number of Overprojections		1	1	1	1	2
Individual Total - Paper	47,223					
MAPE		1.43%	7.07%	6.99%	7.23%	15.73%
Number of Overprojections		1	1	2	3	3
Individual Total - E-file	95,358					
MAPE		1.12%	2.45%	2.63%	3.62%	8.61%
Number of Overprojections		1	2	1	0	0
Individual Estimated Tax	26,031					
MAPE		5.59%	9.68%	9.51%	11.35%	20.22%
Number of Overprojections		3	2	3	4	4
Fiduciary Total	3,096					
MAPE		1.51%	6.48%	14.06%	18.73%	21.17%
Number of Overprojections		4	4	4	4	4
Partnership Total	3,424					
MAPE		1.44%	4.04%	5.53%	9.06%	11.90%
Number of Overprojections		2	1	1	0	0
Corporation Total	6,774					
MAPE		1.65%	2.53%	1.06%	1.48%	3.69%
Number of Overprojections		1	2	2	1	1
Employment Total	29,781					
MAPE		3.00%	2.90%	3.73%	2.65%	3.42%
Number of Overprojections		3	3	2	2	2
Exempt Organization Total	872					
MAPE		3.24%	5.05%	2.36%	4.70%	6.30%
Number of Overprojections		2	3	2	3	2
Excise Total	773					
MAPE		6.71%	8.73%	8.11%	4.07%	5.93%
Number of Overprojections		3	2	1	2	3

* 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.

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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. These projections incorporate the available year-to-date 2010 filing volumes through spring. The published campus volumes are aligned to include the movement of various states into new IRS campus configurations for CY 2009 through 2017. These state-to-campus alignments are summarized in tables starting on page 34.

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 on-line 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. The U.S. level returns are projected independently from the former IRS district offices. Once all models are run to generate baseline projections, the district office level projections are forced to the U.S. level estimates. The base periods used in the models were generally CY 1990 through 2009. Global Insight Inc. provided the forecasts of economic variables used in our forecasting models. Once solid baseline projections have been established, additional adjustments are made in order to account for administrative and legislative developments that were not captured through the use of historical trends and economic variables.

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

The U.S. and IRS campus level projections by return type (Forms 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 6) were derived by summing the respective state volumes per their pre-defined IRS campus alignments. However, some additional adjustments were applied at the district office or campus level to account for the unique “ITIN” returns processed centrally at the Austin Campus, regardless of the state location of the filers.

Refunds

The calendar year and fiscal year refund volumes in Tables 7 and 9 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 2017. Fiscal year refunds were derived from the calendar year forecasts based on historical quarterly filing experiences.

Computer Generated Paper Returns

Computer generated paper returns are tax returns that are prepared using tax preparation software and are submitted on paper. The historical data used in the projection model is from the Compliance Data Warehouse. A time-series model was used to project the computer generated paper returns. Additional adjustments and forcing were performed to the baseline projections in order to account for the drop in computer generated paper returns from the paid preparer community as a result of the mandate.

Practitioner Electronically Filed Returns

The U.S. level practitioner baseline e-file volumes were projected by using a combination of diffusion (or “S” curve) growth and regression models to trend past participation rates. The “S” curve model capture the growth patterns typically associated with the introduction of new technology-related products. The participation rates were defined as the ratio of the 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 practitioner electronic returns through spring were factored into the baseline projections. The estimated impacts of the mandate are primarily based on survey data, IRS data on the paid preparer community, and an analysis around the latest implementation plan available. These volumes were added to the baseline projections to produce the final forecasts.

On-Line Filed Returns

The on-line filed returns were derived in a manner similar to practitioner e-file. A diffusion growth model was used in order 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 July 2010, 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 e-filer could have used. From this report, filing data through July 2010 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 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 11.

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 13. 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 filing 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 databases. 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*. Computer generated paper returns data are from the Compliance Data Warehouse. 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” (when tax payments equal liability), have a balance due without a remittance, an overpayment, or are received after the April peak, plus all electronic filings.
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 and On-Line.
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 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 computer generated paper returns and business returns (Schedule C or F). 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 presents total US level volumes for Form 1040NR/NR-EZ/C (*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/NR-EZ/C and 1040PR/SS counts are only included in Table 1B and are not reflected in any other table within Document 6187.

Tables 2 through 6 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 most current modernization campus alignment plans through 2013.

Individual Refunds

Tables 7 and 9 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 7 and 9. 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 2017.

Table 8 reports the calendar year projections 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 2017.

Electronically Filed Returns

Tables 10A through 10C display the sites where electronic returns are processed from CY 2009 through 2017. **Table 10A** reports historical and projected total individual electronic filing for the U.S. and IRS processing campuses, while **Tables 10B and 10C** show projections of practitioner e-file and on-line filed returns, respectively.

Table 11 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 12A through 12C show the electronic filing counts by state. **Table 12A** reports historical and projected total e-filed returns. **Tables 12B and 12C** display the practitioner and on-line filed electronic returns, respectively.

Table 13 shows historical and projected standard electronic filings by estimated form type as coded by e-file transmitter for the U.S. and IRS processing campuses.

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

Andover IRS Campus
District of Columbia
Maine
Maryland
Massachusetts
New Hampshire
Vermont

Atlanta IRS Campus
Alabama
Florida
Georgia
North Carolina
South Carolina
Virginia

Austin IRS Campus
International
Kentucky
Louisiana
Mississippi
Tennessee
Texas

Fresno IRS Campus
Alaska
Arizona
California
Colorado
Hawaii
Idaho

Fresno IRS Campus Cont.
Illinois
Iowa
Kansas
Minnesota
Montana
Nebraska
Nevada
New Mexico
North Dakota
Oklahoma
Oregon
South Dakota
Utah
Washington
Wisconsin
Wyoming

Kansas City IRS Campus
Arkansas
Connecticut
Delaware
Indiana
Michigan
Missouri
New Jersey
New York
Ohio
Pennsylvania
Rhode Island
West Virginia

* Andover ceases processing returns in 2009.

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

Atlanta IRS Campus
Florida
Georgia
North Carolina
South Carolina

Austin IRS Campus
Alabama
International
Kentucky
Louisiana
Mississippi
Tennessee
Texas

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

Fresno IRS Campus Cont.
Nevada
New Mexico
North Dakota
Oklahoma
Oregon
South Dakota
Utah
Washington
Wisconsin
Wyoming

Kansas City IRS Campus
Arkansas
Connecticut
Delaware
District of Columbia
Maine
Maryland
Massachusetts
Missouri
New Hampshire
New Jersey
New York
Ohio
Pennsylvania
Rhode Island
Vermont
Virginia
West Virginia

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

Atlanta IRS Campus*

Florida
Georgia

Austin IRS Campus

Alabama
International
Kentucky
Louisiana
Mississippi
Tennessee
Texas

Fresno IRS Campus

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

Fresno IRS Campus Cont.

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

Kansas City IRS Campus

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

* Atlanta ceases processing returns in 2011.

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

Austin IRS Campus
Florida
International
Louisiana
Mississippi
Texas

Fresno IRS Campus Cont.
South Dakota
Utah
Washington
Wisconsin
Wyoming

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

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

**Configuration of IRS Campuses for Electronic Individual Returns—
2009 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
International
Iowa
Louisiana
Mississippi
Nebraska
New Mexico
North Dakota
Oklahoma
South Dakota
Texas

Fresno IRS Campus

Alaska
Arizona
California
Hawaii
Idaho
Montana
Nevada
Oregon
Utah
Washington
Wyoming

Kansas City IRS Campus

Illinois
Indiana
Kansas
Michigan
Minnesota
Missouri
Ohio
West Virginia
Wisconsin

Philadelphia IRS Campus

Florida
Georgia
Kentucky
North Carolina
South Carolina
Tennessee

Other Projection Documents

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

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

These documents may also be requested

- (1) by phone at (202) 874-0831
- (2) by fax at (202) 874-0660, or
- (3) by writing to the following address

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



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Internal Revenue Service

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