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# *Publication 6187*

*Fall 2012 Update*

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## *Calendar Year Projections of Individual Returns by Major Processing Categories*



*Office of Research  
Research, Analysis, and Statistics*

**Publication 6187 (revised 10-2012) is produced by the IRS Office of Research, within the Research, Analysis, and Statistics organization.**

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### **Forecasts Available Electronically**

Forecasts from the most recent edition of this publication are available on the IRS's website. From the [www.irs.gov](http://www.irs.gov) website, select the "Tax Stats, Facts & Figures" link, then "Projections" (under the Other IRS Data and Research heading) or search from the "Forms & Pubs" link on [www.irs.gov](http://www.irs.gov). IRS employees can 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 Publications."

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## **Overview**

The Calendar Year Projections of Individual Returns by Major Processing Categories (IRS Publication 6187) is published semi-annually and 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 publication 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 are based on the information available as of late August 2012, including enacted tax law changes and confirmed administrative plans. Legislative or administrative initiatives under consideration are generally not included in the projections due to the uncertain nature of their eventual outcome.

## **Impacts of Recent Legislative and Administrative Changes**

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

### *E-file Mandate*

E-file mandates on tax return preparers expanded under the Worker, Homeowner, and Business Assistance Act, which was signed into law in November 2009. The act required preparers who expected to file more than ten individual tax returns (including forms 1040, 1040A, 1040EZ, and 1041) to file them electronically. The IRS implementation plan required preparers filing more than 100 individual tax returns to file them electronically starting in CY 2011. The threshold dropped to more than ten returns for CY 2012.

### *Patient Protection and Affordable Care Act*

The Patient Protection and Affordable Care Act also known as the Affordable Care Act (ACA) was signed into law in March 2010. The IRS was tasked with administering the various tax provisions included in the legislation. Some of these tax provisions such as expansion of the adoption credit and small business health care tax credit have already become effective while other tax provisions such as health insurance exchanges and refundable tax credits for health insurance costs will become effective in future years. This update of Publication 6187 includes some adjustments to account for individuals who are currently part of the non-filer population that will enter the IRS system as a result of healthcare related activities. The adjustments were made based on confirmed administrative plans as of late August.

### *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 followed by the Atlanta Campus in 2011. The realignment plan leaves Austin Campus, Fresno Campus, and Kansas City Campus to process all paper returns from 2012 and beyond. The CY 2013 campus volumes are based on the approved IRS plans whereas the campus volumes for 2014 and beyond are based on “concept maps” supplied by resource planning staff in the IRS submission processing function.

The CY 2013 e-file campus volumes are also based on the approved IRS plans. The volumes for CY 2014 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. The 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 required 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 to the Other-Than-Full-Paid returns to ensure ITIN returns are properly aligned.

#### *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 quadrupled in volume from 24.6 million in CY 1998 to almost 112.0 million in CY 2011. It is projected that the IRS will continue to experience steady growth in the individual e-file area with about 4.8 percent growth in CY 2012 to around 117.3 million returns and reaching 135.0 million returns in CY 2019. Based on the current projections, IRS will reach 80 percent individual taxpayer e-file participation rate by the end of CY 2012.

### **Track Record of Projection Accuracy**

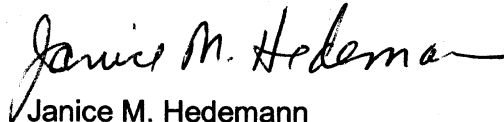
In an effort to measure the quality of our products and services, this section, along with Table 13, provides a brief analysis of the accuracy of prior projections. Using four years of actual data from 2008 through 2011, Table 13 presents the accuracy of our national level projections by major return categories. This analysis covers only the major return categories projected on a calendar year basis and serves as a general measure for gauging the overall reliability of our U.S. level return projections.

The table presents two measures of projection accuracy; the mean absolute percent error (MAPE) and the number of over-projections. The MAPE is computed as the

average percent projection error regardless of whether they were over- or under-projections over the four projection cycles. The number of over-projections can show whether projections are consistently over- or under- projected. A value of two indicates balanced forecasts over the four cycles. The table groups these two measures by time horizon. The time horizon is determined by when the forecast was made and for what future year. For example, a forecast for 2011 made in 2008 would be part of the "3-years-ahead" time horizon.

### **Comments and Questions**

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



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			
	2011	2012	2013	2014	2015
Forms 1040/A/EZ and Electronic Returns	143,173,207	145,823,300	147,598,300	149,660,500	151,567,800
Full-Paid, Total	4,458,480	3,547,100	3,414,100	3,286,100	3,162,800
Other-Than-Full-Paid, Total	138,714,727	142,276,200	144,184,200	146,374,400	148,405,000
Refund Returns	115,805,847	117,144,100	118,536,000	120,496,200	122,191,500
Business Returns (Schedule C or F)	24,434,499	25,182,300	25,604,800	26,041,100	26,481,400
Paper Returns, Total	31,250,528	28,526,500	27,557,600	26,597,500	25,789,500
Computer Generated Paper Returns, Total	17,744,299	13,773,100	11,664,100	10,208,600	9,379,800
Form 1040	21,534,744	20,408,700	20,362,800	20,273,100	20,220,400
Full-Paid	3,583,388	2,866,900	2,774,500	2,684,900	2,597,700
Other-Than-Full-Paid	17,951,356	17,541,800	17,588,300	17,588,300	17,622,600
Form 1040A	5,306,375	4,899,800	4,326,400	3,692,300	3,294,200
Full-Paid	509,435	400,800	381,700	363,600	346,500
Other-Than-Full-Paid	4,796,940	4,498,900	3,944,700	3,328,700	2,947,700
Form 1040EZ	4,409,409	3,218,000	2,868,400	2,632,100	2,275,000
Full-Paid	365,657	279,400	257,900	237,700	218,600
Other-Than-Full-Paid	4,043,752	2,938,600	2,610,500	2,394,400	2,056,400
Electronically Filed Returns, Total	111,922,679	117,296,800	120,040,700	123,063,000	125,778,300
Practitioner	72,838,842	74,145,100	75,776,400	77,309,000	78,509,700
On-Line	39,083,837	43,151,700	44,264,300	45,754,000	47,268,600
Electronically Filed, Refunds	90,692,307	95,293,400	96,619,600	98,781,900	100,528,500
Electronically Filed, Balance Due Returns	21,230,372	22,003,400	23,421,100	24,482,300	25,527,400

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Notes:

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 2011	Estimated 2012	Projected						
			2013	2014	2015	2016	2017	2018	2019
Forms 1040, 1040A, and 1040EZ	143,173,207	145,823,200	147,598,300	149,660,600	151,567,800	153,523,800	155,720,100	157,549,600	159,187,900
Wage and Investment Returns	99,837,118	101,729,400	102,877,900	104,394,300	105,759,900	107,254,700	108,926,900	110,276,600	111,437,000
Paper Returns	20,537,729	19,381,800	18,846,400	18,450,900	18,178,400	17,853,900	17,726,600	17,611,100	17,439,700
Electronically Filed Returns	79,299,389	82,347,600	84,031,500	85,943,400	87,581,500	89,400,800	91,200,300	92,665,500	93,997,300
Small Business/Self Employed Returns	43,336,089	44,093,800	44,720,400	45,266,300	45,807,900	46,269,100	46,793,200	47,273,000	47,750,900
Paper Returns	10,712,799	9,144,700	8,711,100	8,146,700	7,611,200	7,281,000	7,190,900	6,910,800	6,749,100
Electronically Filed Returns	32,623,290	34,949,100	36,009,200	37,119,600	38,196,800	38,988,100	39,602,300	40,362,200	41,001,800
Forms 1040-NR/NR-EZ/C	602,692	643,200	647,800	653,200	660,200	668,200	678,200	689,200	701,200
Forms 1040-PR and 1040-SS	226,531	228,300	238,600	240,400	242,700	245,500	248,900	252,500	255,600
Electronic Forms 1040-NR/NR-EZ/C/PR/SS	74,733	76,600	77,300	78,300	79,600	81,300	83,300	85,600	87,100

## 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 Paper Individual Returns  
by Major Processing Categories  
for the Atlanta IRS Campus**

Type of Return / Processing Category	Actual	Estimated	Projected		
	2011	2012	2013	2014	2015
Forms 1040, 1040A, and 1040EZ	2,556,357	-	-	-	-
Full-Paid, Total	411,191	-	-	-	-
Other-Than-Full-Paid, Total	2,145,166	-	-	-	-
Refund, Total	2,098,015	-	-	-	-
Form 1040	1,793,175	-	-	-	-
Full-Paid	355,042	-	-	-	-
Other-Than-Full-Paid	1,438,133	-	-	-	-
Form 1040A	424,641	-	-	-	-
Full-Paid	48,957	-	-	-	-
Other-Than-Full-Paid	375,684	-	-	-	-
Form 1040EZ	338,541	-	-	-	-
Full-Paid	7,192	-	-	-	-
Other-Than-Full-Paid	331,349	-	-	-	-

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 Paper Individual Returns  
by Major Processing Categories  
for the Kansas City IRS Campus**

Type of Return / Processing Category	Actual	Estimated	Projected		
	2011	2012	2013	2014	2015
Forms 1040, 1040A, and 1040EZ	10,831,583	10,707,700	10,064,700	9,640,600	9,283,000
Full-Paid, Total	1,587,099	1,304,800	1,288,900	1,214,800	1,146,700
Other-Than-Full-Paid, Total	9,244,484	9,402,800	8,775,800	8,425,800	8,136,300
Refund, Total	8,773,097	7,915,300	8,004,900	7,895,700	7,827,000
Form 1040	7,698,202	7,826,800	7,597,800	7,458,100	7,369,000
Full-Paid	1,288,112	1,065,600	1,067,600	1,008,800	952,900
Other-Than-Full-Paid	6,410,090	6,761,200	6,530,200	6,449,300	6,416,200
Form 1040A	1,590,490	1,681,600	1,366,600	1,145,500	996,100
Full-Paid	174,988	146,700	138,500	130,100	124,100
Other-Than-Full-Paid	1,415,502	1,534,900	1,228,100	1,015,300	872,000
Form 1040EZ	1,542,891	1,199,300	1,100,300	1,037,000	917,800
Full-Paid	123,999	92,600	82,700	75,800	69,800
Other-Than-Full-Paid	1,418,892	1,106,700	1,017,600	961,200	848,000

Notes:

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**Table 4A. Calendar Year Projections of Paper Individual Returns  
by Major Processing Categories  
for the Austin IRS Campus  
Including International**

Type of Return / Processing Category	Actual	Estimated	Projected		
	2011	2012	2013	2014	2015
Forms 1040, 1040A, and 1040EZ	5,876,972	6,021,000	6,239,500	6,104,300	5,996,800
Full-Paid, Total	668,940	678,700	602,200	590,500	570,600
Other-Than-Full-Paid, Total	5,208,032	5,342,300	5,637,300	5,513,700	5,426,200
Refund, Total	4,888,475	5,331,100	5,303,800	5,188,200	5,147,200
Form 1040	3,902,530	4,303,900	4,570,400	4,601,100	4,649,900
Full-Paid	537,755	560,900	497,500	489,700	475,500
Other-Than-Full-Paid	3,364,775	3,743,000	4,072,900	4,111,400	4,174,500
Form 1040A	1,285,585	1,191,800	1,215,300	1,084,200	989,500
Full-Paid	82,016	74,900	72,200	70,900	67,600
Other-Than-Full-Paid	1,203,569	1,116,900	1,143,100	1,013,300	921,900
Form 1040EZ	688,857	525,300	453,800	418,900	357,300
Full-Paid	49,169	43,000	32,600	29,900	27,500
Other-Than-Full-Paid	639,688	482,300	421,300	389,000	329,800

Notes:

Above figures exclude electronically filed returns.  
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**Table 4B. Calendar Year Projections of Paper Individual Returns  
by Major Processing Categories  
for the Austin IRS Campus  
Not Including International**

Type of Return / Processing Category	Actual	Estimated	Projected		
	2011	2012	2013	2014	2015
Forms 1040, 1040A, and 1040EZ	5,396,893	5,549,500	5,767,900	5,627,100	5,512,200
Full-Paid, Total	647,479	661,500	584,300	572,900	553,200
Other-Than-Full-Paid, Total	4,749,414	4,888,000	5,183,600	5,054,200	4,959,000
Refund, Total	4,367,969	4,902,200	4,869,600	4,744,700	4,692,600
Form 1040	3,474,136	3,880,400	4,145,300	4,169,600	4,210,200
Full-Paid	516,844	544,600	480,200	472,600	458,600
Other-Than-Full-Paid	2,957,292	3,335,800	3,665,100	3,697,100	3,751,600
Form 1040A	1,245,560	1,153,400	1,177,300	1,046,900	952,600
Full-Paid	81,580	74,400	71,900	70,700	67,400
Other-Than-Full-Paid	1,163,980	1,079,000	1,105,400	976,200	885,200
Form 1040EZ	677,197	515,600	445,200	410,600	349,500
Full-Paid	49,055	42,500	32,200	29,600	27,200
Other-Than-Full-Paid	628,142	473,100	413,000	381,000	322,300

Notes:

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

Type of Return / Processing Category	Actual	Estimated	Projected		
	2011	2012	2013	2014	2015
Forms 1040, 1040A, and 1040EZ	11,985,616	11,797,800	11,253,300	10,852,700	10,509,800
Full-Paid, Total	1,791,250	1,563,500	1,523,000	1,480,900	1,445,500
Other-Than-Full-Paid, Total	10,194,366	10,234,300	9,730,300	9,371,800	9,064,200
Refund, Total	9,353,954	8,604,200	8,607,700	8,630,300	8,688,800
Form 1040	8,140,837	8,278,100	8,194,700	8,213,900	8,201,400
Full-Paid	1,402,479	1,240,500	1,209,400	1,186,400	1,169,400
Other-Than-Full-Paid	6,738,358	7,037,600	6,985,200	7,027,500	7,032,000
Form 1040A	2,005,659	2,026,300	1,744,500	1,462,600	1,308,500
Full-Paid	203,474	179,200	171,000	162,600	154,800
Other-Than-Full-Paid	1,802,185	1,847,100	1,573,500	1,300,000	1,153,800
Form 1040EZ	1,839,120	1,493,400	1,314,200	1,176,200	999,800
Full-Paid	185,297	143,800	142,600	131,900	121,300
Other-Than-Full-Paid	1,653,823	1,349,600	1,171,600	1,044,300	878,500

Notes:

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**Table 6. Calendar Year Projections of the Number of Individual Refund Returns :  
U.S., IRS Campuses, and Electronically Filed**

Item	Actual	Projected							
	2011	2012	2013	2014	2015	2016	2017	2018	2019
United States Refund Returns	115,805,847	117,144,100	118,536,000	120,496,200	122,191,500	123,904,900	125,928,900	127,153,300	127,973,600
Atlanta	2,098,015	-	-	-	-	-	-	-	-
Austin	4,888,475	5,331,100	5,303,800	5,188,200	5,147,200	5,123,600	5,152,400	5,134,900	5,121,600
Fresno	9,353,954	8,604,200	8,607,700	8,630,300	8,688,800	8,675,500	8,682,200	8,707,800	8,685,300
Kansas City	8,773,097	7,915,300	8,004,900	7,895,700	7,827,000	7,712,400	7,678,200	7,552,500	7,532,900
Electronically Filed	90,692,307	95,293,400	96,619,600	98,781,900	100,528,500	102,393,400	104,416,100	105,758,000	106,633,700

## 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.

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

Item	Actual	Projected							
	2011	2012	2013	2014	2015	2016	2017	2018	2019
United States Split Refund Returns	871,603	881,700	892,200	903,500	915,100	925,600	933,900	940,300	946,100
Atlanta	4,600	-	-	-	-	-	-	-	-
Austin	10,800	13,700	13,700	13,700	13,800	14,000	14,200	14,300	14,300
Fresno	20,600	22,100	22,300	22,800	23,300	23,700	24,000	24,300	24,300
Kansas City	19,400	20,500	21,000	21,200	21,300	21,300	21,300	21,100	21,200
Electronically Filed	816,197	825,600	835,400	846,100	857,000	866,800	874,500	880,600	885,900

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 8. Fiscal Year Projections of the Number of Individual Refund Returns:  
U.S., IRS Campuses, and Electronically Filed**

Item	Actual 2011	Projected							
		2012	2013	2014	2015	2016	2017	2018	2019
United States Refund Returns	115,564,419	116,899,900	118,288,900	120,245,500	121,937,400	123,647,600	125,668,300	126,890,500	127,709,200
Atlanta	2,077,846	-	-	-	-	-	-	-	-
Austin	4,841,480	5,271,500	5,244,000	5,128,300	5,086,800	5,062,300	5,089,900	5,071,900	5,058,200
Fresno	9,264,030	8,508,100	8,510,700	8,530,700	8,586,900	8,571,800	8,577,100	8,600,900	8,577,700
Kansas City	8,688,757	7,826,900	7,914,700	7,804,600	7,735,200	7,620,100	7,585,200	7,459,700	7,439,600
Electronically Filed	90,692,307	95,293,400	96,619,500	98,781,900	100,528,500	102,393,400	104,416,100	105,758,000	106,633,700

## 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.

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**Table 9A. Calendar Year Projections of Total Electronically Filed Individual Returns by Processing IRS Campus**

Item	Actual 2011	Estimated 2012	Projected						
			2013	2014	2015	2016	2017	2018	2019
United States	111,922,679	117,296,800	120,040,700	123,063,000	125,778,300	128,389,000	130,802,600	133,027,700	134,999,100
Andover	26,144,408	27,386,300	28,005,900	28,744,000	29,379,600	30,018,200	30,589,600	31,121,000	31,580,900
Austin	20,341,041	21,330,300	21,813,900	22,421,200	22,956,900	23,461,300	23,934,400	24,340,900	24,697,300
Fresno	22,122,629	23,208,100	23,836,700	24,452,600	24,975,600	25,490,500	25,973,300	26,432,100	26,839,400
Kansas City	23,447,471	24,566,600	25,076,400	25,591,600	26,112,500	26,583,400	27,010,400	27,405,000	27,813,900
Philadelphia	19,867,130	20,805,400	21,307,800	21,853,600	22,353,700	22,835,600	23,294,900	23,728,700	24,067,600

## Notes:

Table 9A equals the sum of Tables 9B and 9C.  
Detail may not add to total due to rounding.

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**Table 9B. Calendar Year Projections of Practitioner Electronically Filed Individual Returns by Processing IRS Campus**

Item	Actual 2011	Estimated 2012	Projected						
			2013	2014	2015	2016	2017	2018	2019
United States	72,838,842	74,145,100	75,776,400	77,309,000	78,509,700	79,648,700	80,781,500	81,856,500	82,777,300
Andover	17,543,636	17,905,600	18,263,600	18,675,400	18,978,100	19,289,000	19,575,800	19,849,800	20,088,000
Austin	13,007,180	13,213,600	13,506,400	13,835,700	14,088,100	14,313,000	14,547,700	14,739,700	14,900,000
Fresno	14,992,427	15,333,700	15,759,800	16,105,600	16,352,400	16,596,700	16,844,000	17,090,300	17,314,800
Kansas City	15,091,183	15,322,000	15,618,800	15,809,200	16,004,500	16,167,200	16,332,500	16,492,300	16,647,300
Philadelphia	12,204,416	12,370,200	12,627,800	12,883,200	13,086,600	13,282,700	13,481,600	13,684,400	13,827,300

## Notes:

Detail may not add to total due to rounding.

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**Table 9C. Calendar Year Projections of On-Line Filed Individual Returns by Processing IRS Campus**

Item	Actual	Estimated	Projected						
			2011	2012	2013	2014	2015	2016	2017
United States	39,083,837	43,151,700	44,264,300	45,754,000	47,268,600	48,740,300	50,021,100	51,171,200	52,221,800
Andover	8,600,772	9,480,700	9,742,300	10,068,600	10,401,500	10,729,200	11,013,800	11,271,200	11,492,900
Austin	7,333,861	8,116,700	8,307,500	8,585,500	8,868,800	9,148,300	9,386,800	9,601,100	9,797,300
Fresno	7,130,202	7,874,500	8,076,900	8,347,100	8,623,200	8,893,700	9,129,300	9,341,900	9,524,600
Kansas City	8,356,288	9,244,600	9,457,500	9,782,400	10,108,000	10,416,100	10,677,900	10,912,700	11,166,600
Philadelphia	7,662,714	8,435,200	8,680,000	8,970,500	9,267,200	9,552,900	9,813,300	10,044,300	10,240,300

## Notes:

Detail may not add to total due to rounding.

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**Table 10. Calendar Year Projections of Total Electronically Filed Individual Returns by Return Type Taxpayer Could Use, by Processing IRS Campus**

Item	Actual 2011	Estimated 2012	Projected						
			2013	2014	2015	2016	2017	2018	2019
I. Total Electronic Filings	111,922,679	117,296,800	120,040,700	123,063,000	125,778,300	128,389,000	130,802,600	133,027,700	134,999,100
Andover	26,144,408	27,386,300	28,005,900	28,744,000	29,379,600	30,018,200	30,589,600	31,121,000	31,580,900
Austin	20,341,041	21,330,300	21,813,900	22,421,200	22,956,900	23,461,300	23,934,400	24,340,900	24,697,300
Fresno	22,122,629	23,208,100	23,836,700	24,452,600	24,975,600	25,490,500	25,973,300	26,432,100	26,839,400
Kansas City	23,447,471	24,566,600	25,076,400	25,591,600	26,112,500	26,583,400	27,010,400	27,405,000	27,813,900
Philadelphia	19,867,130	20,805,400	21,307,800	21,853,600	22,353,700	22,835,600	23,294,900	23,728,700	24,067,600
II. Approximate Could Use Form 1040A Filings	35,232,484	36,829,700	37,571,100	38,489,700	39,224,400	39,772,900	40,603,000	41,352,400	42,022,500
Andover	7,369,473	7,708,800	7,842,200	8,017,000	8,167,700	8,268,400	8,440,000	8,598,300	8,736,800
Austin	7,042,320	7,365,800	7,514,100	7,706,700	7,855,100	7,985,400	8,164,300	8,327,000	8,457,100
Fresno	6,832,537	7,150,700	7,311,300	7,503,400	7,652,900	7,771,100	7,943,500	8,098,400	8,228,700
Kansas City	7,077,580	7,398,200	7,534,500	7,710,400	7,852,100	7,948,900	8,102,500	8,232,500	8,376,200
Philadelphia	6,910,574	7,206,200	7,369,000	7,552,300	7,696,600	7,799,100	7,952,600	8,096,300	8,223,700
III. Approximate Could Use Form 1040EZ Filings	22,947,868	25,452,000	26,074,600	26,682,700	27,343,400	27,959,100	28,468,000	28,968,000	29,464,800
Andover	5,408,336	5,987,200	6,128,000	6,251,900	6,397,100	6,525,800	6,627,300	6,730,900	6,840,400
Austin	4,264,722	4,718,500	4,833,500	4,953,700	5,086,300	5,214,100	5,321,900	5,429,400	5,522,400
Fresno	4,312,488	4,787,500	4,919,600	5,052,300	5,186,300	5,336,000	5,454,800	5,564,000	5,657,700
Kansas City	4,746,600	5,267,400	5,397,000	5,520,400	5,657,200	5,776,100	5,862,800	5,951,400	6,057,100
Philadelphia	4,215,722	4,691,500	4,796,500	4,904,300	5,016,500	5,107,100	5,201,200	5,292,300	5,387,200
IV. Approximate Could Use Form 1040 Filings	53,742,327	55,015,200	56,395,000	57,890,600	59,210,400	60,657,000	61,731,600	62,707,400	63,511,800
Andover	13,366,599	13,690,300	14,035,600	14,475,100	14,814,800	15,224,000	15,522,300	15,791,800	16,003,700
Austin	9,033,999	9,246,100	9,466,300	9,760,700	10,015,500	10,261,800	10,448,200	10,584,500	10,717,800
Fresno	10,977,604	11,270,000	11,605,900	11,896,900	12,136,400	12,383,400	12,574,900	12,769,800	12,953,000
Kansas City	11,623,291	11,901,100	12,144,900	12,360,900	12,603,100	12,858,300	13,045,100	13,221,100	13,380,700
Philadelphia	8,740,834	8,907,700	9,142,300	9,397,000	9,640,600	9,929,500	10,141,100	10,340,200	10,456,600

## 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 11A. Calendar Year Projections of Total Electronically Filed Individual Returns by State**

Item	Actual	Estimated	Projected						
	2011	2012	2013	2014	2015	2016	2017	2018	2019
United States	111,922,679	117,296,800	120,040,700	123,063,000	125,778,300	128,389,000	130,802,600	133,027,700	134,999,100
Alabama	1,685,632	1,768,900	1,801,600	1,839,200	1,872,300	1,905,300	1,936,600	1,967,500	1,995,500
Alaska	290,197	304,400	310,700	319,200	327,000	334,800	342,400	348,200	353,000
Arizona	2,051,617	2,152,000	2,211,100	2,288,300	2,352,100	2,417,400	2,482,000	2,545,900	2,586,200
Arkansas	1,003,964	1,053,200	1,072,700	1,098,300	1,118,300	1,133,500	1,149,500	1,165,300	1,182,600
California	12,489,187	13,116,800	13,473,100	13,779,300	14,047,800	14,321,800	14,579,300	14,819,200	15,050,900
Colorado	1,788,107	1,873,200	1,920,400	1,981,700	2,034,200	2,069,400	2,105,000	2,135,000	2,165,600
Connecticut	1,347,283	1,412,000	1,440,700	1,466,400	1,491,000	1,515,600	1,532,600	1,547,100	1,570,400
Delaware	330,869	346,900	356,300	368,600	377,900	386,700	393,900	401,700	408,700
District of Columbia	230,925	242,400	248,500	254,100	258,000	262,100	265,800	269,000	272,100
Florida	7,476,180	7,829,200	8,033,800	8,221,100	8,397,900	8,545,000	8,677,200	8,834,200	8,958,700
Georgia	3,570,037	3,736,000	3,836,700	3,931,900	4,028,600	4,123,900	4,211,900	4,305,300	4,370,600
Hawaii	449,138	470,700	482,600	495,500	507,400	516,800	526,700	536,200	544,000
Idaho	541,980	566,100	581,300	599,900	617,100	633,700	648,100	662,500	672,500
Illinois	4,663,615	4,878,900	5,001,000	5,156,900	5,301,800	5,436,200	5,559,000	5,678,000	5,760,700
Indiana	2,455,325	2,581,900	2,629,200	2,672,100	2,726,400	2,782,300	2,838,600	2,876,400	2,918,000
Iowa	1,214,014	1,271,800	1,300,200	1,325,800	1,348,200	1,370,600	1,391,400	1,404,900	1,425,300
Kansas	1,105,030	1,159,000	1,180,800	1,200,700	1,223,700	1,247,000	1,269,100	1,290,200	1,310,500
Kentucky	1,531,200	1,601,500	1,644,700	1,682,700	1,717,800	1,746,200	1,773,400	1,800,800	1,821,400
Louisiana	1,559,809	1,635,700	1,667,100	1,705,300	1,738,600	1,776,900	1,808,400	1,839,200	1,866,700
Maine	466,399	488,500	498,500	509,700	517,800	525,300	532,500	539,400	547,400
Maryland	2,025,850	2,121,300	2,170,400	2,228,400	2,281,500	2,330,500	2,379,100	2,424,500	2,461,600
Massachusetts	2,502,950	2,628,000	2,678,800	2,743,800	2,804,200	2,861,900	2,907,200	2,949,800	2,993,600
Michigan	3,755,793	3,930,200	4,023,500	4,084,700	4,151,900	4,198,000	4,228,000	4,253,500	4,315,700
Minnesota	2,104,149	2,203,800	2,244,100	2,290,700	2,333,900	2,377,600	2,419,200	2,459,000	2,497,000
Mississippi	1,039,007	1,087,800	1,109,300	1,128,700	1,149,200	1,169,900	1,189,600	1,208,400	1,226,400

(Table 12A continued on next page)

Notes:

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

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**Table 11A (continued). Calendar Year Projections of Total Electronically Filed Individual Returns by State**

Item	Actual	Estimated	Projected						
	2011	2012	2013	2014	2015	2016	2017	2018	2019
Missouri	2,170,645	2,276,400	2,319,000	2,361,600	2,407,900	2,442,200	2,473,900	2,505,800	2,543,400
Montana	388,854	406,800	413,600	419,900	426,200	433,300	439,900	446,700	453,500
Nebraska	730,905	765,400	776,800	789,800	802,600	810,400	816,200	821,200	832,700
Nevada	968,911	1,008,500	1,037,300	1,057,800	1,076,900	1,096,100	1,114,500	1,132,000	1,148,700
New Hampshire	512,932	536,000	546,800	557,100	566,900	578,400	588,400	599,600	608,300
New Jersey	3,239,246	3,400,200	3,453,000	3,519,800	3,596,400	3,680,400	3,759,800	3,835,900	3,893,200
New Mexico	705,379	740,400	758,600	783,000	806,600	826,400	845,800	864,300	877,400
New York	7,276,335	7,623,300	7,811,800	8,028,800	8,192,000	8,328,800	8,444,800	8,549,800	8,674,700
North Carolina	3,329,900	3,488,700	3,561,700	3,667,100	3,768,700	3,871,700	3,995,900	4,076,700	4,137,600
North Dakota	274,939	286,900	293,100	297,900	302,400	307,000	309,200	310,900	315,400
Ohio	4,333,730	4,535,000	4,618,700	4,704,200	4,787,900	4,862,900	4,932,300	4,997,400	5,072,700
Oklahoma	1,289,456	1,354,900	1,384,900	1,420,200	1,446,600	1,473,200	1,498,500	1,522,700	1,545,900
Oregon	1,347,902	1,411,900	1,450,300	1,493,400	1,520,800	1,548,500	1,574,800	1,600,500	1,625,000
Pennsylvania	4,685,707	4,896,500	5,020,400	5,172,300	5,299,100	5,454,100	5,585,800	5,704,700	5,789,700
Rhode Island	406,319	423,400	431,900	439,300	445,900	452,700	459,600	467,400	470,300
South Carolina	1,673,204	1,757,500	1,796,000	1,858,000	1,898,400	1,960,400	2,003,200	2,038,600	2,068,300
South Dakota	330,311	345,600	351,700	357,000	362,700	368,300	370,900	374,900	380,300
Tennessee	2,286,609	2,392,500	2,434,900	2,492,700	2,542,400	2,588,400	2,633,200	2,673,000	2,711,100
Texas	8,348,860	8,759,000	8,982,200	9,292,800	9,567,300	9,836,300	10,091,800	10,302,500	10,455,400
Utah	918,402	964,500	991,000	1,024,400	1,043,600	1,063,100	1,080,500	1,097,200	1,114,100
Vermont	243,280	255,500	262,200	266,900	270,900	274,700	277,000	280,600	284,700
Virginia	2,876,313	3,012,200	3,086,700	3,188,800	3,278,000	3,367,000	3,463,100	3,551,500	3,606,100
Washington	2,452,048	2,571,300	2,646,200	2,731,100	2,808,800	2,874,600	2,932,700	2,989,700	3,035,900
West Virginia	616,852	647,100	661,600	671,800	682,900	693,700	701,500	712,600	723,200
Wisconsin	2,242,332	2,354,400	2,398,400	2,449,000	2,496,000	2,543,600	2,588,800	2,632,100	2,672,700
Wyoming	224,393	235,000	239,500	243,700	247,900	250,400	252,500	254,100	255,500
International	370,658	387,700	395,300	401,500	407,800	414,300	421,300	424,000	428,200

Notes:

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

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**Table 11B. Calendar Year Projections of Practitioner Electronically Filed Individual Returns by State.**

Item	Actual 2011	Estimated 2012	Projected						
			2013	2014	2015	2016	2017	2018	2019
United States	72,838,842	74,145,100	75,776,400	77,309,000	78,509,700	79,648,700	80,781,500	81,856,500	82,777,300
Alabama	1,169,826	1,194,200	1,217,300	1,235,300	1,248,500	1,261,800	1,276,000	1,291,500	1,306,100
Alaska	156,608	158,600	159,300	162,900	165,500	168,100	171,300	173,100	174,500
Arizona	1,284,468	1,301,900	1,342,100	1,390,200	1,424,300	1,460,400	1,499,500	1,540,500	1,561,000
Arkansas	722,547	741,400	753,900	768,900	778,000	782,400	789,100	796,500	806,600
California	9,255,714	9,523,500	9,810,400	9,994,000	10,137,300	10,288,200	10,438,300	10,581,400	10,729,800
Colorado	1,050,066	1,061,500	1,084,400	1,117,700	1,141,600	1,148,700	1,159,900	1,167,700	1,179,300
Connecticut	885,667	900,500	917,800	926,000	932,700	939,800	941,400	942,100	953,500
Delaware	196,111	199,700	203,700	210,800	215,000	218,500	221,300	225,100	228,600
District of Columbia	127,412	129,700	131,200	132,900	133,100	133,100	133,200	133,300	133,800
Florida	4,254,654	4,307,300	4,384,600	4,449,800	4,501,800	4,532,300	4,551,600	4,611,500	4,653,500
Georgia	2,164,974	2,189,200	2,245,100	2,287,100	2,329,300	2,371,100	2,412,500	2,463,900	2,492,900
Hawaii	292,772	297,500	305,500	312,400	318,300	321,800	326,400	331,300	335,100
Idaho	342,229	346,800	355,000	366,100	375,500	384,500	392,300	400,700	405,600
Illinois	3,074,714	3,115,100	3,201,200	3,296,900	3,380,200	3,454,100	3,524,100	3,595,500	3,637,300
Indiana	1,552,047	1,580,900	1,606,000	1,614,600	1,633,900	1,655,500	1,681,800	1,692,600	1,710,800
Iowa	892,574	915,600	936,100	949,500	959,500	969,600	979,800	983,600	995,800
Kansas	727,849	741,000	753,600	759,200	767,600	776,400	786,000	795,800	806,500
Kentucky	1,079,958	1,101,400	1,133,600	1,154,500	1,172,100	1,183,300	1,195,500	1,209,400	1,218,300
Louisiana	1,041,740	1,061,600	1,080,300	1,098,800	1,112,100	1,130,600	1,144,900	1,160,200	1,174,400
Maine	274,019	278,300	280,600	284,500	285,100	285,300	286,200	287,300	290,300
Maryland	1,229,484	1,243,900	1,268,300	1,296,100	1,318,400	1,337,100	1,359,300	1,380,800	1,397,400
Massachusetts	1,655,324	1,687,700	1,718,600	1,751,500	1,779,100	1,804,500	1,821,700	1,838,900	1,860,800
Michigan	2,486,389	2,522,500	2,585,500	2,598,700	2,614,700	2,616,400	2,616,500	2,616,800	2,619,300
Minnesota	1,396,015	1,419,100	1,442,000	1,461,700	1,477,500	1,494,300	1,512,400	1,530,900	1,550,600
Mississippi	723,685	738,400	752,200	759,500	767,800	776,500	785,700	795,100	805,000

(Table 12B continued on next page)

## Notes:

Detail may not add to total due to rounding.

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**Table 11B (continued). Calendar Year Projections of Practitioner Electronically Filed Individual Returns by State.**

Item	Actual	Estimated	Projected						
			2011	2012	2013	2014	2015	2016	2017
Missouri	1,433,273	1,459,300	1,483,700	1,498,400	1,516,100	1,522,300	1,529,600	1,539,400	1,558,000
Montana	266,337	271,000	274,800	276,500	278,000	280,500	283,000	286,200	289,700
Nebraska	488,156	496,400	501,900	505,600	507,700	508,100	509,400	510,000	511,300
Nevada	612,758	621,000	633,900	640,900	646,200	651,800	658,300	665,200	672,800
New Hampshire	276,203	278,900	279,000	279,900	280,600	283,000	285,300	289,300	292,000
New Jersey	2,395,856	2,465,600	2,497,600	2,532,500	2,576,400	2,628,300	2,679,700	2,730,500	2,766,100
New Mexico	439,693	446,000	457,600	472,000	485,300	495,000	505,600	516,100	522,400
New York	5,576,955	5,740,200	5,886,800	6,039,400	6,136,800	6,208,800	6,268,500	6,322,600	6,403,700
North Carolina	2,162,184	2,194,700	2,239,000	2,300,000	2,356,500	2,415,000	2,500,500	2,545,300	2,577,100
North Dakota	191,929	194,900	199,100	200,800	202,000	203,400	203,900	204,100	204,500
Ohio	2,602,136	2,635,600	2,665,300	2,677,000	2,693,700	2,708,900	2,723,900	2,740,100	2,759,200
Oklahoma	862,139	881,300	900,900	920,000	929,800	940,100	951,300	962,700	974,800
Oregon	805,723	816,200	836,100	858,700	865,100	872,100	880,500	889,900	900,500
Pennsylvania	2,905,943	2,938,600	3,004,400	3,088,700	3,146,600	3,233,900	3,306,400	3,372,100	3,411,300
Rhode Island	289,622	294,100	299,700	302,700	304,800	307,200	310,200	314,500	315,300
South Carolina	1,132,148	1,151,800	1,183,100	1,224,600	1,244,000	1,285,500	1,310,300	1,329,500	1,345,200
South Dakota	216,073	219,000	222,300	223,300	224,500	225,800	225,900	226,200	227,600
Tennessee	1,410,498	1,425,700	1,442,400	1,467,100	1,482,800	1,495,500	1,511,200	1,524,800	1,540,200
Texas	4,982,916	5,035,200	5,169,400	5,352,400	5,498,500	5,637,400	5,781,200	5,891,100	5,957,200
Utah	543,754	549,300	566,600	585,800	590,500	595,700	600,700	606,100	613,400
Vermont	146,129	147,900	152,100	153,200	153,400	153,500	153,600	154,300	154,900
Virginia	1,584,911	1,600,600	1,623,800	1,677,000	1,716,200	1,756,000	1,809,200	1,859,000	1,880,300
Washington	1,292,572	1,305,900	1,332,700	1,373,700	1,406,500	1,428,200	1,447,800	1,470,100	1,486,400
West Virginia	379,540	384,100	392,800	394,000	395,900	397,600	397,800	401,600	406,000
Wisconsin	1,439,220	1,464,400	1,488,700	1,508,800	1,524,700	1,541,700	1,560,300	1,579,500	1,599,500
Wyoming	139,492	141,900	143,400	144,300	145,200	145,500	145,800	145,900	146,100
International	225,836	228,200	231,200	231,900	232,700	233,600	234,900	235,000	235,100

Notes:

Detail may not add to total due to rounding.

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**Table 11C. Calendar Year Projections of On-Line Filed Individual Returns by State**

Item	Actual 2011	Estimated 2012	Projected						
			2013	2014	2015	2016	2017	2018	2019
United States	39,083,837	43,151,700	44,264,300	45,754,000	47,268,600	48,740,300	50,021,100	51,171,200	52,221,800
Alabama	515,806	574,600	584,300	603,800	623,800	643,500	660,600	676,000	689,300
Alaska	133,589	145,800	151,300	156,400	161,600	166,600	171,100	175,100	178,500
Arizona	767,149	850,100	869,000	898,100	927,800	957,000	982,500	1,005,400	1,025,200
Arkansas	281,417	311,900	318,800	329,400	340,300	351,100	360,400	368,800	376,100
California	3,233,473	3,593,300	3,662,800	3,785,300	3,910,500	4,033,700	4,141,000	4,237,800	4,321,200
Colorado	738,041	811,700	836,000	864,000	892,600	920,700	945,200	967,300	986,300
Connecticut	461,616	511,500	522,900	540,400	558,300	575,900	591,200	605,000	616,900
Delaware	134,758	147,300	152,600	157,800	163,000	168,100	172,600	176,600	180,100
District of Columbia	103,513	112,700	117,300	121,200	125,000	129,000	132,600	135,700	138,300
Florida	3,221,526	3,521,800	3,649,200	3,771,300	3,896,100	4,012,700	4,125,700	4,222,700	4,305,200
Georgia	1,405,063	1,546,800	1,591,600	1,644,900	1,699,300	1,752,800	1,799,400	1,841,500	1,877,700
Hawaii	156,366	173,300	177,100	183,100	189,100	195,100	200,300	204,900	209,000
Idaho	199,751	219,300	226,300	233,800	241,600	249,200	255,800	261,800	266,900
Illinois	1,588,901	1,763,800	1,799,800	1,860,100	1,921,600	1,982,100	2,034,800	2,082,400	2,123,400
Indiana	903,278	1,001,000	1,023,200	1,057,400	1,092,400	1,126,800	1,156,800	1,183,800	1,207,100
Iowa	321,440	356,200	364,100	376,300	388,700	401,000	411,700	421,300	429,600
Kansas	377,181	418,000	427,300	441,600	456,200	470,500	483,000	494,300	504,100
Kentucky	451,242	500,000	511,100	528,300	545,700	562,900	577,900	591,400	603,000
Louisiana	518,069	574,100	586,800	606,500	626,500	646,300	663,500	679,000	692,300
Maine	192,380	210,100	217,900	225,200	232,700	240,000	246,400	252,100	257,100
Maryland	796,366	877,400	902,100	932,300	963,100	993,400	1,019,900	1,043,700	1,064,300
Massachusetts	847,626	940,300	960,200	992,300	1,025,100	1,057,400	1,085,500	1,110,900	1,132,800
Michigan	1,269,404	1,407,700	1,437,900	1,486,000	1,537,200	1,581,500	1,611,400	1,636,800	1,696,400
Minnesota	708,134	784,700	802,100	829,000	856,400	883,400	906,900	928,100	946,300
Mississippi	315,322	349,400	357,200	369,100	381,300	393,400	403,800	413,300	421,400

(Table 12C continued on next page)

Notes:

Detail may not add to total due to rounding.

**Table 11C (continued). Calendar Year Projections of On-Line Filed Individual Returns by State**

Item	Actual 2011	Estimated 2012	Projected						
			2013	2014	2015	2016	2017	2018	2019
Missouri	737,372	817,100	835,300	863,200	891,800	919,900	944,300	966,400	985,400
Montana	122,517	135,800	138,800	143,400	148,200	152,800	156,900	160,600	163,700
Nebraska	242,749	269,000	275,000	284,200	294,900	302,300	306,800	311,200	321,400
Nevada	356,153	387,500	403,400	416,900	430,700	444,300	456,100	466,800	476,000
New Hampshire	236,729	257,100	267,900	277,100	286,300	295,300	303,200	310,300	316,400
New Jersey	843,390	934,600	955,400	987,300	1,020,000	1,052,100	1,080,100	1,105,400	1,127,100
New Mexico	265,686	294,400	301,000	311,000	321,300	331,400	340,300	348,200	355,100
New York	1,699,380	1,883,200	1,925,000	1,989,400	2,055,200	2,119,900	2,176,300	2,227,200	2,271,000
North Carolina	1,167,716	1,294,000	1,322,700	1,367,000	1,412,200	1,456,700	1,495,400	1,531,400	1,560,500
North Dakota	83,010	92,000	94,000	97,200	100,400	103,600	105,300	106,900	110,900
Ohio	1,731,594	1,899,400	1,953,300	2,027,100	2,094,200	2,154,000	2,208,400	2,257,200	2,313,500
Oklahoma	427,317	473,500	484,000	500,200	516,800	533,100	547,200	560,000	571,100
Oregon	542,179	595,700	614,200	634,700	655,700	676,400	694,300	710,600	724,600
Pennsylvania	1,779,764	1,957,900	2,016,000	2,083,500	2,152,400	2,220,200	2,279,500	2,332,600	2,378,400
Rhode Island	116,697	129,300	132,200	136,600	141,100	145,600	149,400	152,900	154,900
South Carolina	541,056	605,700	612,900	633,400	654,300	675,000	692,900	709,100	723,100
South Dakota	114,238	126,600	129,400	133,700	138,200	142,500	145,000	148,700	152,700
Tennessee	876,111	966,800	992,400	1,025,600	1,059,600	1,092,900	1,122,000	1,148,200	1,170,800
Texas	3,365,944	3,723,800	3,812,800	3,940,400	4,068,700	4,198,900	4,310,600	4,411,400	4,498,200
Utah	374,648	415,200	424,400	438,600	453,100	467,400	479,800	491,000	500,700
Vermont	97,151	107,700	110,000	113,700	117,500	121,200	123,400	126,300	129,800
Virginia	1,291,402	1,411,600	1,462,800	1,511,800	1,561,800	1,611,000	1,653,800	1,692,500	1,725,800
Washington	1,159,476	1,265,400	1,313,500	1,357,400	1,402,300	1,446,400	1,484,900	1,519,600	1,549,500
West Virginia	237,312	263,000	268,800	277,800	287,000	296,000	303,700	311,000	317,100
Wisconsin	803,112	890,000	909,700	940,200	971,300	1,001,900	1,028,500	1,052,600	1,073,300
Wyoming	84,901	93,100	96,200	99,400	102,700	104,900	106,700	108,200	109,400
International	144,822	159,500	164,000	169,500	175,100	180,700	186,500	189,000	193,000

Notes:

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**Table 12. Calendar Year Projections of Total Electronically Filed Individual Returns by Form Type Coded by Transmitter, by Processing IRS Campus**

Item	Actual	Estimated	Projected
	2011	2012	2013
I. Total Electronic Filings	111,922,679	117,296,700	120,040,800
Andover	26,144,408	27,386,300	28,005,900
Austin	20,341,041	21,330,300	21,813,900
Fresno	22,122,629	23,208,100	23,836,700
Kansas City	23,447,471	24,566,600	25,076,500
Philadelphia	19,867,130	20,805,400	21,307,800
II. Approximate Coded Form 1040A Filings	21,803,548	23,188,600	23,416,900
Andover	4,388,127	4,559,600	4,577,400
Austin	4,437,593	4,607,200	4,658,000
Fresno	4,272,638	4,465,200	4,522,800
Kansas City	4,321,795	4,521,000	4,566,000
Philadelphia	4,383,396	5,035,600	5,092,700
III. Approximate Coded Form 1040EZ Filings	12,423,446	14,042,900	14,880,300
Andover	2,903,756	3,246,200	3,426,700
Austin	2,319,357	2,613,400	2,772,900
Fresno	2,317,432	2,585,900	2,751,100
Kansas City	2,505,708	2,814,300	2,988,500
Philadelphia	2,377,193	2,783,100	2,941,100
IV. Approximate Coded Form 1040 Filings	77,695,686	80,065,200	81,743,600
Andover	18,852,525	19,580,500	20,001,800
Austin	13,584,091	14,109,700	14,383,000
Fresno	15,532,560	16,157,000	16,562,800
Kansas City	16,619,969	17,231,300	17,522,000
Philadelphia	13,106,541	12,986,700	13,274,000

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

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**Table 13. 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 2011 Actual * (thousands)	Projection Error on Forecasts for:				
		1 Year Ahead N=4	2 Years Ahead N=4	3 Years Ahead N=4	4 Years Ahead N=4	5 Years Ahead N=4
<b>Grand Total - Selected Returns *</b>	232,561					
MAPE		1.27%	2.73%	4.10%	4.50%	4.31%
Number of Overprojections		3	3	3	3	3
<b>Grand Total - Paper</b>	104,414					
MAPE		3.53%	8.12%	12.18%	12.24%	11.02%
Number of Overprojections		3	3	3	3	3
<b>Grand Total - E-file/ Mag Tape</b>	128,147					
MAPE		1.55%	3.18%	4.11%	3.12%	3.68%
Number of Overprojections		1	0	0	1	1
<b>Total Primary - Selected Returns *</b>	213,280					
MAPE		3.79%	4.26%	3.50%	2.22%	2.42%
Number of Overprojections		1	1	2	1	0
<b>Primary Total - Paper</b>	86,701					
MAPE		2.08%	6.66%	12.62%	15.24%	13.51%
Number of Overprojections		4	3	3	3	3
<b>Primary Total - E-file/ Mag Tape</b>	126,578					
MAPE		1.15%	3.46%	5.06%	5.02%	6.44%
Number of Overprojections		0	0	0	0	0
<b>Individual Total</b>	144,002					
MAPE		1.43%	4.32%	4.23%	3.68%	4.15%
Number of Overprojections		1	1	1	1	0
<b>Individual Total - Paper</b>	31,251					
MAPE		0.87%	8.85%	14.24%	17.60%	18.36%
Number of Overprojections		3	2	3	3	3
<b>Individual Total - E-file</b>	111,923					
MAPE		1.05%	3.62%	5.22%	6.14%	7.56%
Number of Overprojections		0	0	0	0	0
<b>Individual Estimated Tax</b>	23,309					
MAPE		6.04%	15.53%	22.71%	26.64%	26.36%
Number of Overprojections		3	4	4	4	4
<b>Fiduciary Total</b>	3,037					
MAPE		0.62%	5.45%	13.39%	22.59%	30.80%
Number of Overprojections		3	4	4	4	4
<b>Partnership Total</b>	3,525					
MAPE		1.40%	6.06%	7.55%	7.53%	7.07%
Number of Overprojections		3	3	3	2	1
<b>Corporation Total</b>	6,701					
MAPE		1.35%	3.33%	4.54%	4.06%	3.87%
Number of Overprojections		3	3	3	3	3
<b>Employment Total</b>	29,171					
MAPE		1.00%	2.02%	5.09%	5.23%	4.39%
Number of Overprojections		3	4	3	3	3
<b>Exempt Organization Total</b>	936					
MAPE		4.41%	3.06%	2.23%	6.55%	4.81%
Number of Overprojections		2	2	1	2	2
<b>Excise Total</b>	666					
MAPE		10.46%	15.25%	19.38%	19.48%	20.97%
Number of Overprojections		3	4	3	4	4

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

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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 as presented in this update. These projections incorporate the available year-to-date 2012 filing volumes through late August. The published campus volumes are aligned to the latest official IRS campus configurations for CY 2011 through 2019.

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 are based on 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 1991 through 2011. IHS Global Inc. provided the forecasts of economic variables used in our forecasting models. Additional adjustments are made in order to account for administrative and legislative developments.

### *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 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 5) 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.

## *Refunds*

The calendar year and fiscal year refund volumes in Tables 6 and 8 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 2019. 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 are from the Compliance Data Warehouse and IRS master file. A time-series model was used to project the computer generated paper returns. Additional adjustments were made 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 captures 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 estimated impacts of the mandate are primarily based on survey data and IRS data on the paid preparer community.

## *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, 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 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. 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 are presented in Table 10.

This update also includes the distribution of electronically filed returns by form type as were coded by their e-file transmitter. These forecasts are presented in Table 12. 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. 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*.

### *Definitions*

A number of IRS workload processing categories are projected in this publication. 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.
Electronically Filed Balance Due Returns:	Non-refund electronically filed returns including fully paid, partially paid, even returns, and returns with balance due.
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 and are only included in Table 1B.

**Tables 2 through 5** 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 2015.

## *Individual Refunds*

**Tables 6 and 8** 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 6 and 8. 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 2019.

**Table 7** 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 2019.

## *Electronically Filed Returns*

**Tables 9A through 9C** display the sites where electronic returns are processed from CY 2011 through 2019. **Table 9A** reports historical and projected total individual electronic filing for the U.S. and IRS processing campuses, while **Tables 9B and 9C** show projections of practitioner e-file and on-line filed returns, respectively.

**Table 10** shows the historical and projected 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 11A through 11C** show the electronic filing counts by state. **Table 11A** reports historical and projected total e-filed returns. **Tables 11B and 11C** display the practitioner and on-line filed electronic returns, respectively.

**Table 12** shows historical and projected 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—  
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 ceased 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—  
2011 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 Publications

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

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

These publications 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

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

