

Publication 6187

Fall 2013

Calendar Year Projections of Individual Returns
by Major Processing Categories



Office of Research
Research, Analysis and Statistics

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Janice M. Hedemann
Director, Office of Research

Michael Sebastiani
Chief, Forecasting and Data Analysis Group

Andre Palmer
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) 803-9368 (202) 803-9369
Electronically Filed Returns Form 1040NR/NR-EZ/C, and Form 1040PR/SS	Leann Weyl	(202) 803-9364
Other Comments or Questions	Michael Sebastiani Andre Palmer	(202) 803-9155 (202) 803-9368

Forecasts Available Electronically

Forecasts from the most recent edition of this publication are available on the IRS's website. From the 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. IRS employees can access this projection product on the IRWeb intranet site by selecting the "Research" link, followed by "Research, Analysis & Statistics (RAS)," then "Publications," and then "Projections and Forecasting Publications."

Calendar Year Projections of Individual Returns by Major Processing Categories

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Overview

The Calendar Year Projections of Individual Returns by Major Processing Categories 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 early August 2013, 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.

Summary of Significant Trends and Revisions

A summary of the major trends and other significant factors embedded in the return forecasts for this edition of Publication 6187 are noted below.

Campus Modernization Alignment

As part of the IRS modernization plans, IRS has streamlined 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 current plan leaves Austin Campus, Fresno Campus, and Kansas City Campus to process all individual paper returns from 2013 and beyond. The e-file campus volumes for CY 2013 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 increased in volume from 24.6 million in CY 1998 to 118.8 million in CY 2012. It is projected that individual e-file will continue to grow at about 2.7 percent growth in CY 2013 to around 122.0 million returns and reaching 139.0 million returns in CY 2020.

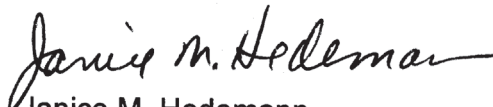
Track Record of Projection Accuracy

In an effort to measure the quality of our products and services, this section, along with Table 12, provides a brief analysis of the accuracy of prior projections. Using four years of actual data from 2009 through 2012, Table 12 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 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 2012 made in 2009 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) 803-9155.



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 2012	Projected				
		2013	2014	2015	2016	
Forms 1040/A/EZ and Electronic Returns Full-Paid, Total	145,601,194	146,571,300	148,267,800	150,491,200	152,576,800	
Other-Than-Full-Paid, Total	3,457,189	3,324,000	3,195,800	3,072,200	2,953,000	
Refund Returns	142,144,005	143,247,300	145,072,000	147,419,000	149,623,800	
Business Returns (Schedule C or F)	116,595,558	117,245,300	118,560,600	120,161,800	121,754,400	
Paper Returns, Total	25,152,400	25,445,000	25,804,000	26,262,500	26,710,900	
Computer Generated Paper Returns, Total	26,816,450	24,530,600	22,904,800	22,412,900	21,887,800	
Form 1040 Full-Paid	14,033,102	12,334,000	11,001,500	10,008,700	9,270,000	
Other-Than-Full-Paid	18,373,026	15,723,200	14,443,500	14,439,800	14,359,700	
Form 1040A Full-Paid	2,897,001	2,782,200	2,718,900	2,608,900	2,504,900	
Other-Than-Full-Paid	15,476,025	12,941,000	11,724,600	11,831,000	11,854,800	
Form 1040EZ Full-Paid	4,543,455	4,744,100	4,508,000	4,366,500	4,297,100	
Other-Than-Full-Paid	365,678	359,400	324,400	317,200	308,600	
Form 1040EZ Full-Paid	4,177,777	4,384,800	4,183,600	4,049,300	3,988,600	
Electronically Filed Returns, Total Practitioner On-Line	3,899,969	4,063,300	3,953,300	3,606,600	3,231,000	
Electronically Filed, Refunds	194,510	182,400	152,500	146,200	139,500	
Electronically Filed, Balance Due Returns	3,705,459	3,880,900	3,800,800	3,460,400	3,091,500	
Electronically Filed Returns, Total	118,784,744	122,040,700	125,363,000	128,078,300	130,689,000	
Practitioner	75,503,677	76,676,500	78,008,600	79,209,700	80,348,600	
On-Line	43,281,067	45,364,300	47,354,200	48,868,900	50,340,200	
Electronically Filed, Refunds	96,209,620	98,478,300	100,942,100	103,002,900	105,276,100	
Electronically Filed, Balance Due Returns	22,575,124	23,562,400	24,420,900	25,075,400	25,412,900	

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 2012	Estimated 2013	Projected					2020		
			2014	2015	2016	2017	2018		2019	
Forms 1040, 1040A, and 1040EZ	145,601,194	146,571,300	148,267,800	150,491,200	152,576,800	154,506,900	155,738,900	156,663,700	157,730,300	
Wage and Investment Returns	101,255,992	101,893,700	103,118,300	104,721,300	106,239,400	107,610,100	108,464,100	109,069,300	109,830,000	
Paper Returns	17,712,043	16,513,300	15,836,900	15,600,400	15,313,600	15,144,500	14,672,800	14,131,700	13,857,600	
Electronically Filed Returns	83,543,949	85,380,400	87,281,400	89,120,900	90,925,800	92,465,600	93,791,200	94,937,600	95,972,400	
Small Business/Self Employed Returns	44,345,202	44,677,600	45,149,500	45,769,900	46,337,400	46,896,900	47,274,800	47,594,400	47,900,200	
Paper Returns	9,104,407	8,017,300	7,067,900	6,812,500	6,574,200	6,259,800	5,738,400	5,232,800	4,848,900	
Electronically Filed Returns	35,240,795	36,660,300	38,081,600	38,957,400	39,763,200	40,637,000	41,536,500	42,361,500	43,051,300	
Forms 1040-NR/NR-EZ/C	636,579	678,200	689,600	700,500	712,600	718,200	724,600	731,500	734,600	
Forms 1040-PR and 1040-SS	218,196	233,500	235,400	237,900	240,400	242,800	245,000	247,000	249,000	
Electronic Forms 1040-NR/NR-EZ/C/PR/SS	76,234	77,600	78,600	79,900	81,600	83,600	85,900	87,400	88,700	

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 Kansas City IRS Campus

Type of Return / Processing Category	Actual 2012	Estimated 2013	2014	Projected 2015	2016
Forms 1040, 1040A, and 1040EZ Full-Paid, Total	9,947,385	9,076,700	8,168,000	7,907,400	7,668,200
Other-Than-Full-Paid, Total Refund, Total	1,290,644	1,219,000	1,206,400	1,135,700	1,070,600
	8,656,741	7,857,700	6,961,600	6,771,800	6,597,600
	7,579,170	6,867,300	6,446,000	6,310,200	6,112,500
Form 1040 Full-Paid	6,951,025	5,877,000	5,192,300	5,090,000	5,019,400
Other-Than-Full-Paid	1,092,416	1,026,700	1,039,800	975,500	915,600
	5,858,609	4,850,400	4,152,500	4,114,500	4,103,800
Form 1040A Full-Paid	1,544,996	1,694,500	1,626,600	1,586,600	1,561,100
Other-Than-Full-Paid	133,896	132,000	117,700	113,500	110,500
	1,411,100	1,562,500	1,508,900	1,473,100	1,450,600
Form 1040EZ Full-Paid	1,451,364	1,505,100	1,349,000	1,230,800	1,087,700
Other-Than-Full-Paid	64,332	60,300	48,900	46,600	44,500
	1,387,032	1,444,800	1,300,100	1,184,100	1,043,100

Notes:

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

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

Type of Return / Processing Category	Actual 2012	Estimated 2013	2014	Projected 2015	2016
Forms 1040, 1040A, and 1040EZ Full-Paid, Total	5,598,291	5,008,300	4,751,400	4,712,600	4,622,300
Other-Than-Full-Paid, Total Refund, Total	627,937	638,200	563,700	552,100	532,800
	4,970,354	4,370,100	4,187,700	4,160,500	4,089,500
	3,848,345	3,788,400	3,825,700	3,825,000	3,770,400
Form 1040 Full-Paid	3,858,471	3,359,700	3,127,000	3,191,300	3,168,400
Other-Than-Full-Paid	530,416	545,800	483,100	471,800	455,000
	3,328,055	2,813,900	2,643,900	2,719,400	2,713,400
Form 1040A Full-Paid	1,104,349	981,400	878,400	837,100	825,200
Other-Than-Full-Paid	67,843	64,500	61,300	61,900	60,200
	1,036,506	916,900	817,100	775,200	765,000
Form 1040EZ Full-Paid	635,472	667,200	745,900	684,300	628,700
Other-Than-Full-Paid	29,678	27,900	19,300	18,400	17,600
	605,794	639,400	726,700	665,900	611,100

Notes: Above figures exclude electronically filed returns. Detail may not add to total due to rounding.

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Table 3B. 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 2012	Estimated 2013	2014	Projected 2015	2016
Forms 1040, 1040A, and 1040EZ Full-Paid, Total	5,122,877	4,515,900	4,239,000	4,178,200	4,069,600
Other-Than-Full-Paid, Total Refund, Total	607,938 4,514,939 3,438,588	624,900 3,891,000 3,483,600	550,000 3,689,000 3,512,500	538,700 3,639,500 3,498,100	519,700 3,549,900 3,437,400
Form 1040 Full-Paid	3,422,880	2,902,600	2,644,100	2,681,400	2,636,100
Other-Than-Full-Paid	510,841	533,100	469,800	458,800	442,200
Form 1040A Full-Paid	2,912,039	2,369,400	2,174,300	2,222,600	2,193,900
Other-Than-Full-Paid	1,074,495	955,000	856,800	819,800	811,000
Form 1040EZ Full-Paid	67,503	64,200	61,200	61,700	60,100
Other-Than-Full-Paid	1,006,992	890,800	795,600	758,100	751,000
Form 1040EZ Full-Paid	625,503	658,400	738,100	677,100	622,400
Other-Than-Full-Paid	29,594	27,600	19,100	18,200	17,400
Form 1040EZ Other-Than-Full-Paid	595,909	630,800	719,000	658,800	605,000

Notes:
Above figures exclude electronically filed returns.
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Table 4. Calendar Year Projections of Paper Individual Returns by Major Processing Categories for the Fresno IRS Campus

Type of Return / Processing Category	Actual 2012	Estimated 2013	2014	Projected 2015	2016
Forms 1040, 1040A, and 1040EZ Full-Paid, Total	11,270,773	10,445,700	9,985,400	9,792,800	9,597,300
Other-Than-Full-Paid, Total Refund, Total	1,538,608 9,732,165 8,958,424	1,466,800 8,978,900 8,080,300	1,425,600 8,559,800 7,479,700	1,384,500 8,408,400 7,436,300	1,349,600 8,247,700 7,305,200
Form 1040 Full-Paid	7,563,530	6,486,500	6,124,100	6,158,600	6,171,900
Other-Than-Full-Paid	1,274,169 6,289,361	1,209,700 5,276,800	1,196,000 4,928,200	1,161,500 4,997,000	1,134,400 5,037,600
Form 1040A Full-Paid	1,894,110	2,068,200	2,002,900	1,942,700	1,910,800
Other-Than-Full-Paid	163,939 1,730,171	162,900 1,905,300	145,300 1,857,600	141,800 1,800,900	137,800 1,772,900
Form 1040EZ Full-Paid	1,813,133	1,890,900	1,858,400	1,691,500	1,514,600
Other-Than-Full-Paid	100,500 1,712,633	94,200 1,796,800	84,300 1,774,100	81,100 1,610,400	77,400 1,437,200

Notes:
Above figures exclude electronically filed returns.
Detail may not add to total due to rounding.

Table 5. Calendar Year Projections of the Number of Individual Refund Returns Filed for U.S., IRS Campuses, and Electronically Filed

	Actual 2012	Projected								
		2013	2014	2015	2016	2017	2018	2019	2020	
United States Refund Returns	116,595,558	117,245,300	118,560,600	120,161,800	121,754,400	123,548,500	124,676,100	125,470,600	126,330,400	
Austin	3,848,345	3,788,400	3,825,700	3,825,000	3,770,400	3,744,300	3,639,500	3,500,500	3,427,600	
Fresno	8,958,424	8,080,300	7,479,700	7,436,300	7,305,200	7,247,400	7,003,200	6,712,900	6,485,700	
Kansas City	7,579,170	6,867,300	6,446,000	6,310,200	6,112,500	5,892,100	5,597,600	5,235,200	5,055,000	
Electronically Filed	96,209,620	98,509,300	100,809,200	102,590,300	104,566,300	106,664,700	108,435,800	110,021,900	111,362,100	

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 6. Calendar Year Projections of the Number of Split Refund Returns Filed for U.S., IRS Campuses, and Electronically Filed

	Actual 2012	Projected									
		2013	2014	2015	2016	2017	2018	2019	2020		
United States Split Refund Returns	1,006,199	1,016,700	1,028,100	1,039,700	1,050,100	1,058,400	1,064,900	1,070,600	1,079,000		
Austin	9,749	9,600	9,700	9,700	9,800	10,000	10,100	10,200	10,400		
Fresno	16,484	15,400	15,700	16,200	16,600	16,900	17,100	17,400	17,600		
Kansas City	12,307	14,500	14,900	15,000	15,100	15,200	15,200	15,200	15,200		
Electronically Filed	967,659	977,500	988,100	999,000	1,008,800	1,016,600	1,022,600	1,028,000	1,035,800		

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 7. Fiscal Year Projections of the Number of Individual Refund Returns Filed for U.S., IRS Campuses, and Electronically Filed										
	Actual 2012	2013	2014	2015	2016	Projected 2017	2018	2019	2020	
United States Refund Returns	116,399,579	117,065,200	118,389,900	119,992,800	121,589,100	123,386,200	124,520,000	125,322,100	126,186,600	
Austin	3,811,349	3,752,000	3,788,900	3,788,200	3,734,100	3,708,300	3,604,500	3,466,900	3,394,700	
Fresno	8,872,302	8,002,600	7,407,800	7,364,800	7,235,000	7,177,700	6,935,900	6,648,400	6,423,400	
Kansas City	7,506,308	6,801,300	6,384,000	6,249,500	6,053,700	5,835,500	5,543,800	5,184,900	5,006,400	
Electronically Filed	96,209,620	98,509,300	100,809,200	102,590,300	104,566,300	106,664,700	108,435,800	110,021,900	111,362,100	

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 8A. Calendar Year Projections of Total Electronically Filed Individual Returns by Processing IRS Campus									
	Actual 2012	Estimated 2013	2014	2015	2016	Projected 2017	2018	2019	2020
United States	118,784,744	122,040,700	125,363,000	128,078,300	130,689,000	133,102,600	135,327,700	137,299,100	139,023,700
Andover	27,951,669	28,639,800	29,414,900	30,082,800	30,690,200	31,298,800	31,839,800	32,316,400	32,715,500
Austin	21,736,425	22,334,200	22,935,700	23,479,600	24,003,700	24,451,200	24,890,500	25,242,300	25,553,700
Fresno	23,585,933	24,206,000	24,939,100	25,494,800	25,993,700	26,474,900	26,913,800	27,310,000	27,689,100
Kansas City	24,607,319	25,311,200	25,906,100	26,362,300	26,860,700	27,279,200	27,680,500	28,022,400	28,345,200
Philadelphia	20,903,398	21,549,400	22,167,100	22,658,900	23,141,000	23,598,400	24,003,400	24,408,000	24,720,200

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 8B. Calendar Year Projections of Practitioner Electronically Filed Individual Returns by Processing IRS Campus

	Actual 2012	Estimated 2013	2014	2015	2016	Projected 2017	2018	2019	2020
United States	75,503,677	76,676,500	78,008,600	79,209,700	80,348,600	81,481,300	82,556,500	83,477,000	84,301,300
Andover	18,467,426	18,517,800	18,813,300	19,146,100	19,426,200	19,753,800	20,033,200	20,272,100	20,462,400
Austin	13,470,730	13,767,600	14,000,300	14,258,000	14,507,200	14,712,100	14,935,300	15,091,400	15,239,500
Fresno	15,482,344	15,725,400	16,093,100	16,368,100	16,598,200	16,845,700	17,070,600	17,273,000	17,499,300
Kansas City	15,503,698	15,790,100	16,023,400	16,157,100	16,339,200	16,491,000	16,659,400	16,792,300	16,927,000
Philadelphia	12,579,479	12,875,600	13,078,500	13,280,400	13,477,800	13,678,700	13,858,000	14,048,200	14,173,100

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

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Table 8C. Calendar Year Projections of On-Line Filed Individual Returns by Processing IRS Campus

	Actual 2012	Estimated 2013	2014	2015	2016	Projected 2017	2018	2019	2020
United States	43,281,067	45,364,300	47,354,200	48,868,900	50,340,200	51,621,100	52,771,300	53,822,000	54,722,300
Andover	9,484,243	10,122,200	10,601,300	10,936,600	11,263,800	11,545,100	11,806,500	12,044,100	12,253,000
Austin	8,265,695	8,566,800	8,935,300	9,221,600	9,496,500	9,739,100	9,955,100	10,151,000	10,314,200
Fresno	8,103,589	8,480,800	8,846,200	9,126,600	9,395,400	9,629,100	9,843,300	10,037,000	10,189,900
Kansas City	9,103,621	9,520,800	9,882,700	10,205,500	10,521,500	10,788,100	11,021,200	11,230,100	11,418,100
Philadelphia	8,323,919	8,673,700	9,088,700	9,378,600	9,663,000	9,919,700	10,145,200	10,359,800	10,547,100

Notes:

Detail may not add to total due to rounding.

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Table 9. Calendar Year Projections of Total Electronically Filed Individual Returns by Return Type Taxpayer Could Use, by Processing IRS Campus

	Actual 2012	Estimated 2013	2014	2015	2016	Projected 2017	2018	2019	2020
I. Total Electronic Filings	118,784,744	122,040,600	125,362,900	128,078,400	130,689,300	133,102,500	135,328,000	137,299,100	139,023,700
Andover	27,951,669	28,639,800	29,414,900	30,082,800	30,690,200	31,298,800	31,839,800	32,316,400	32,715,500
Austin	21,736,425	22,334,200	22,935,700	23,479,600	24,003,700	24,451,200	24,890,500	25,242,300	25,553,700
Fresno	23,585,933	24,206,000	24,939,100	25,494,800	25,993,700	26,474,900	26,913,800	27,310,000	27,689,100
Kansas City	24,607,319	25,311,200	25,906,100	26,362,300	26,860,700	27,279,200	27,680,500	28,022,400	28,345,200
Philadelphia	20,903,398	21,549,400	22,167,100	22,658,900	23,141,000	23,598,400	24,003,400	24,408,000	24,720,200
II. Approximate Could Use Form 1040A Filings	36,407,660	37,699,100	38,207,700	38,682,400	39,150,900	39,680,900	40,230,400	40,783,500	41,357,900
Andover	7,715,934	7,915,700	8,004,900	8,084,700	8,177,700	8,274,500	8,387,800	8,505,200	8,623,900
Austin	7,330,110	7,550,800	7,647,600	7,753,600	7,851,000	7,977,600	8,097,700	8,219,900	8,332,100
Fresno	7,116,017	7,345,700	7,461,400	7,567,200	7,664,800	7,779,400	7,897,400	8,013,600	8,128,500
Kansas City	7,252,584	7,572,500	7,661,800	7,748,600	7,837,000	7,930,100	8,029,700	8,123,700	8,241,700
Philadelphia	6,993,013	7,314,400	7,432,000	7,528,300	7,620,300	7,719,200	7,817,800	7,921,100	8,031,800
III. Approximate Could Use Form 1040EZ Filings	25,140,449	26,900,600	27,452,700	28,173,400	28,959,100	29,838,000	30,568,000	31,264,800	31,620,800
Andover	5,919,732	6,358,700	6,482,600	6,631,800	6,805,600	6,994,800	7,142,100	7,290,500	7,364,300
Austin	4,732,732	5,054,200	5,155,700	5,297,200	5,453,600	5,631,300	5,782,300	5,930,800	6,001,100
Fresno	4,709,769	5,059,100	5,177,900	5,334,000	5,492,200	5,694,100	5,856,800	5,999,800	6,067,500
Kansas City	5,194,863	5,547,100	5,663,200	5,808,800	5,971,500	6,127,800	6,288,100	6,414,500	6,478,100
Philadelphia	4,583,352	4,881,500	4,973,300	5,101,600	5,236,200	5,389,900	5,498,800	5,629,200	5,709,700
IV. Approximate Could Use Form 1040 Filings	57,236,636	57,441,000	59,702,600	61,222,500	62,579,000	63,583,600	64,529,300	65,250,800	66,045,100
Andover	14,316,002	14,365,600	14,927,400	15,366,200	15,706,700	16,029,500	16,309,700	16,520,600	16,727,200
Austin	9,673,583	9,729,200	10,132,400	10,428,800	10,699,000	10,842,200	11,010,400	11,091,700	11,220,500
Fresno	11,760,146	11,801,300	12,299,900	12,593,600	12,836,600	13,001,400	13,159,700	13,296,600	13,493,200
Kansas City	12,159,871	12,191,500	12,581,000	12,805,000	13,052,200	13,221,200	13,362,700	13,484,100	13,625,400
Philadelphia	9,327,033	9,353,400	9,761,900	10,028,900	10,284,500	10,489,300	10,686,800	10,857,800	10,978,800

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.

Table 10A. Calendar Year Projections of Total Electronically Filed Individual Returns by State									
	Actual 2012	Estimated 2013	2014	2015	2016	Projected 2017	2018	2019	2020
United States	118,784,744	122,040,700	125,363,000	128,078,300	130,689,000	133,102,600	135,327,700	137,299,100	139,023,700
Alabama	1,751,221	1,808,400	1,850,300	1,882,900	1,914,200	1,944,000	1,972,400	1,999,500	2,023,700
Alaska	297,584	306,500	314,300	322,100	329,600	336,900	344,100	349,200	353,400
Arizona	2,200,995	2,251,200	2,322,200	2,394,600	2,457,000	2,519,100	2,580,800	2,640,700	2,676,300
Arkansas	1,038,750	1,084,800	1,109,700	1,132,500	1,146,500	1,161,500	1,177,700	1,193,100	1,207,300
California	13,342,995	13,683,400	14,102,400	14,372,800	14,628,300	14,878,600	15,106,000	15,306,300	15,521,700
Colorado	1,916,042	1,950,400	2,003,800	2,060,700	2,111,900	2,143,700	2,176,200	2,202,600	2,228,400
Connecticut	1,421,325	1,467,200	1,503,300	1,524,900	1,548,000	1,570,000	1,584,400	1,595,600	1,616,000
Delaware	349,264	360,500	371,800	383,300	392,400	400,500	407,200	414,300	420,600
District of Columbia	247,685	252,800	259,300	264,200	267,900	271,500	274,800	277,400	280,000
Florida	7,843,504	8,089,300	8,322,900	8,489,000	8,658,600	8,801,400	8,910,300	9,050,700	9,170,400
Georgia	3,755,439	3,862,200	4,003,400	4,088,800	4,182,500	4,271,900	4,354,300	4,440,200	4,497,500
Hawaii	487,751	499,100	505,600	517,300	528,800	537,400	546,500	555,000	561,800
Idaho	565,269	580,200	596,600	613,900	630,700	646,400	660,000	673,200	682,100
Illinois	4,948,080	5,035,100	5,183,800	5,328,100	5,467,800	5,596,800	5,713,200	5,825,200	5,897,300
Indiana	2,568,074	2,673,200	2,713,900	2,749,100	2,810,800	2,852,500	2,904,900	2,936,900	2,973,000
Iowa	1,265,278	1,294,000	1,327,100	1,349,100	1,370,100	1,390,100	1,408,800	1,422,200	1,437,100
Kansas	1,154,141	1,193,300	1,221,200	1,237,600	1,259,500	1,270,800	1,280,200	1,293,900	1,305,000
Kentucky	1,603,636	1,667,100	1,719,200	1,752,900	1,786,400	1,811,900	1,836,300	1,860,200	1,879,200
Louisiana	1,657,293	1,699,700	1,739,600	1,773,300	1,805,000	1,840,700	1,869,500	1,898,800	1,920,900
Maine	496,849	511,000	521,700	531,500	539,100	546,600	553,000	559,800	564,800
Maryland	2,176,292	2,227,200	2,287,700	2,340,300	2,391,700	2,437,200	2,482,500	2,523,500	2,556,100
Massachusetts	2,642,843	2,706,800	2,795,200	2,853,300	2,911,300	2,964,700	3,005,500	3,042,200	3,080,500
Michigan	3,913,376	4,032,700	4,131,200	4,188,400	4,249,300	4,289,400	4,332,300	4,356,100	4,387,700
Minnesota	2,192,302	2,245,400	2,297,100	2,347,400	2,378,500	2,418,300	2,456,300	2,491,400	2,524,800
Mississippi	1,090,048	1,128,400	1,155,600	1,172,700	1,191,100	1,209,900	1,227,800	1,244,200	1,260,000

(Table 10A 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 10A (continued). Calendar Year Projections of Total Electronically Filed Individual Returns by State

	Actual		Estimated		Projected						
	2012	2013	2014	2015	2016	2017	2018	2019	2020		
Missouri	2,271,900	2,345,500	2,399,800	2,435,900	2,479,900	2,509,900	2,537,600	2,565,300	2,597,300		
Montana	405,231	422,700	431,500	436,700	442,500	448,900	454,800	460,700	466,600		
Nebraska	765,561	794,300	809,600	820,300	829,400	839,500	846,700	853,800	863,800		
Nevada	1,044,824	1,064,700	1,099,200	1,116,900	1,132,900	1,156,300	1,173,900	1,191,200	1,207,800		
New Hampshire	549,671	563,000	576,600	585,300	594,500	605,100	614,300	624,300	632,000		
New Jersey	3,463,246	3,543,000	3,612,900	3,670,200	3,743,700	3,822,400	3,896,700	3,965,900	4,016,100		
New Mexico	739,360	766,300	788,500	811,300	834,500	853,100	871,400	888,400	899,900		
New York	7,906,112	8,066,900	8,286,900	8,484,800	8,636,700	8,763,300	8,869,800	8,966,100	9,068,200		
North Carolina	3,523,430	3,625,100	3,716,500	3,813,400	3,912,700	4,010,700	4,122,100	4,204,400	4,257,700		
North Dakota	294,595	301,100	308,800	312,800	316,900	321,000	323,700	326,500	329,600		
Ohio	4,562,808	4,709,400	4,812,400	4,884,900	4,958,900	5,029,500	5,093,000	5,148,600	5,213,000		
Oklahoma	1,360,564	1,407,900	1,445,100	1,476,900	1,501,900	1,526,100	1,549,200	1,570,400	1,590,800		
Oregon	1,413,772	1,460,100	1,506,300	1,546,000	1,571,900	1,597,100	1,621,000	1,643,600	1,665,200		
Pennsylvania	4,958,644	5,101,000	5,249,600	5,389,600	5,512,500	5,660,900	5,785,600	5,894,300	5,968,800		
Rhode Island	425,326	440,000	450,600	456,900	463,000	469,500	475,200	482,100	486,900		
South Carolina	1,753,836	1,799,600	1,844,400	1,902,600	1,941,300	2,001,200	2,041,200	2,072,800	2,098,700		
South Dakota	359,711	369,500	375,400	379,700	385,000	390,900	393,900	399,000	404,700		
Tennessee	2,423,553	2,506,100	2,560,700	2,612,200	2,659,500	2,701,300	2,739,200	2,779,700	2,816,700		
Texas	9,083,564	9,307,800	9,593,900	9,874,100	10,158,000	10,385,700	10,621,800	10,789,700	10,930,100		
Utah	974,416	1,001,200	1,033,000	1,064,200	1,082,500	1,100,200	1,116,000	1,131,500	1,145,400		
Vermont	258,488	265,500	273,600	277,600	281,200	284,500	287,100	289,400	293,000		
Virginia	3,055,924	3,134,900	3,225,700	3,320,900	3,408,200	3,502,600	3,603,700	3,681,500	3,732,500		
Washington	2,601,219	2,678,900	2,766,200	2,845,000	2,921,100	2,982,800	3,036,800	3,082,200	3,130,100		
West Virginia	651,879	679,400	693,400	703,600	714,000	726,500	736,100	745,800	756,100		
Wisconsin	2,344,759	2,397,200	2,453,300	2,497,300	2,542,000	2,585,500	2,626,900	2,659,200	2,691,000		
Wyoming	251,877	258,000	261,800	265,300	268,400	271,200	273,900	276,400	278,700		
International	414,438	421,600	428,300	433,300	439,200	445,000	451,400	454,100	457,400		

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

Table 10B. Calendar Year Projections of Practitioner Electronically Filed Individual Returns by State.									
	Actual 2012	Estimated 2013	2014	2015	2016	Projected 2017	2018	2019	2020
United States	75,503,677	76,676,500	78,008,600	79,209,700	80,348,600	81,481,300	82,556,500	83,477,000	84,301,300
Alabama	1,183,741	1,204,800	1,225,100	1,237,600	1,249,500	1,262,300	1,275,200	1,288,100	1,301,300
Alaska	154,668	159,300	161,300	163,900	166,400	169,300	172,500	173,900	175,300
Arizona	1,333,767	1,358,200	1,392,400	1,434,800	1,468,300	1,505,200	1,543,800	1,582,700	1,601,800
Arkansas	733,663	767,100	778,500	790,400	793,700	799,500	807,200	814,900	823,100
California	9,579,579	9,710,000	9,984,400	10,128,700	10,262,500	10,406,300	10,536,100	10,648,000	10,793,300
Colorado	1,100,319	1,102,700	1,109,400	1,137,400	1,160,900	1,168,300	1,178,500	1,184,800	1,194,800
Connecticut	921,405	929,800	943,800	947,400	953,100	959,900	960,400	960,900	969,500
Delaware	201,611	205,800	208,500	214,700	218,700	222,400	225,000	228,400	231,900
District of Columbia	133,704	134,200	136,400	136,600	136,700	136,800	136,900	137,300	137,900
Florida	4,453,703	4,665,500	4,716,100	4,769,000	4,818,000	4,850,600	4,867,900	4,916,300	4,942,900
Georgia	2,195,616	2,237,100	2,300,600	2,331,100	2,371,900	2,415,000	2,455,000	2,502,500	2,529,600
Hawaii	310,178	312,100	313,100	316,700	322,300	325,700	330,100	334,400	337,800
Idaho	350,415	359,800	364,400	373,900	383,200	392,400	399,900	407,700	412,200
Illinois	3,195,100	3,212,000	3,288,000	3,370,200	3,450,100	3,526,700	3,595,200	3,663,700	3,701,800
Indiana	1,577,665	1,639,400	1,640,900	1,643,900	1,668,600	1,680,600	1,705,700	1,713,000	1,729,800
Iowa	911,950	913,800	927,600	937,000	946,000	955,400	964,300	969,000	976,900
Kansas	743,226	774,100	783,900	785,600	787,300	789,300	790,200	793,600	796,600
Kentucky	1,107,174	1,131,900	1,162,400	1,178,400	1,195,000	1,205,600	1,216,400	1,227,900	1,237,300
Louisiana	1,047,279	1,076,700	1,091,800	1,105,300	1,117,500	1,136,100	1,149,300	1,164,400	1,175,400
Maine	288,381	290,300	291,500	291,800	292,100	292,400	293,000	294,500	295,400
Maryland	1,290,729	1,305,600	1,332,500	1,363,800	1,385,300	1,404,600	1,425,900	1,445,100	1,460,600
Massachusetts	1,723,412	1,726,000	1,767,900	1,792,900	1,819,000	1,844,400	1,859,700	1,873,200	1,893,300
Michigan	2,536,080	2,608,000	2,647,100	2,655,200	2,667,500	2,668,900	2,686,400	2,688,300	2,690,600
Minnesota	1,422,913	1,440,800	1,468,600	1,481,400	1,495,800	1,512,300	1,529,000	1,544,600	1,562,900
Mississippi	723,958	751,400	763,500	768,300	774,800	783,200	791,600	799,400	808,400

(Table 10B continued on next page)

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

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Table 10B (continued). Calendar Year Projections of Practitioner Electronically Filed Individual Returns by State.

	Actual	Estimated	Projected						
	2012	2013	2014	2015	2016	2017	2018	2019	2020
Missouri	1,466,050	1,477,100	1,506,100	1,513,400	1,529,700	1,535,300	1,540,800	1,548,400	1,564,500
Montana	270,843	280,100	283,000	283,400	284,600	287,000	289,200	291,800	295,000
Nebraska	499,280	511,700	515,400	515,600	517,100	519,200	522,900	526,500	527,000
Nevada	636,619	647,700	657,700	661,400	664,000	675,600	682,500	690,000	699,000
New Hampshire	289,765	290,900	292,200	293,100	293,400	295,200	296,300	297,900	300,400
New Jersey	2,540,277	2,541,400	2,570,900	2,595,100	2,636,900	2,687,900	2,736,700	2,782,800	2,814,900
New Mexico	448,143	467,000	476,500	488,900	502,000	511,900	522,200	531,900	537,700
New York	5,917,715	5,920,100	6,058,300	6,189,600	6,277,500	6,348,300	6,403,300	6,453,200	6,518,900
North Carolina	2,222,995	2,227,100	2,251,600	2,302,800	2,358,200	2,417,700	2,493,800	2,543,200	2,572,500
North Dakota	203,374	203,500	207,200	208,000	209,000	210,300	211,500	212,100	212,300
Ohio	2,693,386	2,733,700	2,763,300	2,768,300	2,785,200	2,801,200	2,815,700	2,831,100	2,852,000
Oklahoma	886,086	910,400	927,200	942,300	951,200	961,300	971,500	981,100	992,300
Oregon	812,206	819,400	834,300	852,800	858,300	865,600	873,200	881,000	891,000
Pennsylvania	3,061,734	3,064,200	3,092,600	3,163,100	3,219,000	3,308,700	3,379,700	3,439,800	3,466,200
Rhode Island	299,424	304,100	309,200	310,900	312,600	315,200	317,400	321,100	324,500
South Carolina	1,149,729	1,163,300	1,188,700	1,225,700	1,244,000	1,286,100	1,309,800	1,326,600	1,340,900
South Dakota	226,272	232,600	232,900	233,100	233,800	235,900	236,900	238,500	240,700
Tennessee	1,450,263	1,450,700	1,459,100	1,473,400	1,490,700	1,503,700	1,515,100	1,531,700	1,549,900
Texas	5,270,898	5,388,900	5,507,600	5,656,200	5,813,500	5,930,300	6,064,800	6,140,800	6,208,900
Utah	564,219	565,100	579,000	595,500	599,700	605,100	609,600	614,800	620,700
Vermont	153,229	153,400	155,900	156,000	156,100	156,100	156,800	157,000	157,500
Virginia	1,646,038	1,652,000	1,653,600	1,691,100	1,725,800	1,781,900	1,842,100	1,880,900	1,891,400
Washington	1,324,785	1,368,300	1,377,900	1,411,400	1,443,100	1,467,300	1,486,400	1,500,100	1,523,100
West Virginia	394,292	403,100	405,800	406,700	408,200	412,900	415,300	418,600	423,700
Wisconsin	1,474,985	1,501,900	1,519,700	1,532,400	1,546,800	1,563,800	1,581,100	1,591,000	1,605,100
Wyoming	145,065	145,400	145,600	145,600	145,800	146,200	147,300	148,600	150,100
International	235,768	237,000	237,600	237,900	238,200	238,400	239,400	239,900	240,700

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 State

	Actual 2012	Estimated 2013	2014	2015	2016	Projected 2017	2018	2019	2020
United States	43,281,067	45,364,300	47,354,200	48,868,900	50,340,200	51,621,100	52,771,300	53,822,000	54,722,300
Alabama	567,480	603,700	625,100	645,300	664,700	681,700	697,300	711,400	722,400
Alaska	142,916	147,200	153,000	158,200	163,200	167,600	171,600	175,300	178,100
Arizona	867,228	893,000	929,800	969,800	988,600	1,013,900	1,037,000	1,058,000	1,074,500
Arkansas	305,087	317,700	331,100	342,100	352,700	362,000	370,500	378,200	384,200
California	3,763,416	3,973,400	4,118,000	4,244,100	4,365,800	4,472,300	4,570,000	4,658,300	4,728,500
Colorado	815,723	847,700	894,500	923,300	951,100	975,400	997,700	1,017,800	1,033,700
Connecticut	499,920	537,400	559,500	577,500	594,900	610,100	624,000	634,600	646,500
Delaware	147,653	154,700	163,300	168,600	173,700	178,100	182,200	185,800	188,700
District of Columbia	113,981	118,600	122,800	127,700	131,200	134,700	137,900	140,100	142,100
Florida	3,389,801	3,423,800	3,606,800	3,720,100	3,840,600	3,950,800	4,042,400	4,134,400	4,227,500
Georgia	1,559,823	1,625,000	1,702,900	1,757,700	1,810,600	1,856,900	1,899,300	1,937,700	1,967,900
Hawaii	177,573	187,000	192,500	200,600	206,500	211,600	216,400	220,600	224,000
Idaho	214,854	220,500	232,200	240,000	247,500	254,000	260,100	265,500	269,800
Illinois	1,752,980	1,823,100	1,895,900	1,958,000	2,017,700	2,070,100	2,118,000	2,161,400	2,195,500
Indiana	990,409	1,033,800	1,072,900	1,105,200	1,142,200	1,171,900	1,199,200	1,223,900	1,243,300
Iowa	353,328	380,100	399,500	412,100	424,200	434,800	444,500	453,200	460,100
Kansas	410,915	419,200	437,300	452,000	472,100	481,600	490,000	500,300	508,400
Kentucky	496,462	535,200	556,800	574,500	591,400	606,300	619,900	632,300	641,900
Louisiana	610,014	623,000	647,800	668,000	687,500	704,600	720,200	734,400	745,500
Maine	208,468	220,800	230,100	239,700	246,900	254,300	260,100	265,300	269,400
Maryland	885,563	921,700	955,200	976,400	1,006,400	1,032,600	1,056,600	1,078,400	1,095,500
Massachusetts	919,431	980,800	1,027,300	1,060,400	1,092,300	1,120,200	1,145,800	1,169,000	1,187,200
Michigan	1,377,296	1,424,600	1,484,100	1,533,300	1,581,800	1,620,500	1,645,900	1,667,800	1,697,000
Minnesota	769,389	804,600	828,400	856,100	882,700	906,000	927,400	946,800	962,000
Mississippi	366,090	377,000	392,100	404,400	416,300	426,700	436,200	444,800	451,600

(Table 10C continued on next page)

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

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Table 10C (continued). Calendar Year Projections of On-Line Filed Individual Returns by State										
	Actual		Estimated		Projected					
	2012	2013	2014	2015	2016	2017	2018	2019	2020	
Missouri	805,850	868,400	893,700	922,500	950,200	974,500	996,800	1,016,900	1,032,700	
Montana	134,388	142,600	148,500	153,300	157,900	161,900	165,600	169,000	171,600	
Nebraska	266,281	282,600	294,200	304,700	312,200	320,300	323,800	327,300	336,800	
Nevada	408,205	417,000	441,600	455,500	468,900	480,600	491,400	501,100	508,800	
New Hampshire	259,906	272,100	284,300	292,200	301,100	309,900	318,000	326,500	331,600	
New Jersey	922,969	1,001,600	1,042,000	1,075,000	1,106,800	1,134,600	1,160,000	1,183,100	1,201,100	
New Mexico	291,217	299,400	312,100	322,400	332,400	341,200	349,200	356,500	362,200	
New York	1,988,397	2,146,800	2,228,600	2,295,200	2,359,200	2,415,100	2,466,500	2,512,900	2,549,300	
North Carolina	1,300,435	1,398,000	1,464,900	1,510,600	1,554,500	1,593,000	1,628,200	1,661,200	1,685,200	
North Dakota	91,221	97,600	101,600	104,800	108,000	110,700	112,100	114,400	117,300	
Ohio	1,869,422	1,975,600	2,049,200	2,116,600	2,173,800	2,228,300	2,277,300	2,317,500	2,360,900	
Oklahoma	474,478	497,400	517,900	534,600	550,700	564,700	577,600	589,300	598,500	
Oregon	601,566	640,700	672,000	693,200	713,600	731,500	747,800	762,600	774,300	
Pennsylvania	1,896,910	2,036,800	2,157,000	2,226,600	2,293,500	2,352,200	2,405,800	2,454,500	2,502,600	
Rhode Island	125,902	135,800	141,400	146,000	150,400	154,200	157,700	160,900	162,400	
South Carolina	604,107	636,300	655,700	676,900	697,200	715,100	731,400	746,200	757,800	
South Dakota	133,439	137,000	142,400	146,600	151,200	155,000	157,000	160,500	164,000	
Tennessee	973,290	1,055,400	1,101,600	1,138,800	1,168,700	1,197,600	1,224,000	1,248,000	1,266,800	
Texas	3,812,666	3,918,900	4,086,300	4,217,900	4,344,500	4,455,400	4,557,000	4,648,900	4,721,200	
Utah	410,197	436,100	454,100	468,700	482,800	495,100	506,500	516,700	524,700	
Vermont	105,259	112,100	117,700	121,500	125,100	128,400	130,300	132,400	135,500	
Virginia	1,409,886	1,483,000	1,572,100	1,629,800	1,682,300	1,720,700	1,761,600	1,800,600	1,841,100	
Washington	1,276,434	1,310,600	1,388,300	1,433,600	1,478,000	1,515,500	1,550,400	1,582,100	1,607,000	
West Virginia	257,587	276,300	287,600	296,900	305,800	313,600	320,800	327,300	332,400	
Wisconsin	869,774	895,200	933,600	964,900	995,200	1,021,600	1,045,800	1,068,200	1,085,900	
Wyoming	106,812	112,700	116,200	119,600	122,600	125,100	126,500	127,800	128,600	
International	178,670	184,700	190,700	195,400	201,000	206,600	212,000	214,300	216,700	

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 Form Type Coded by Transmitter, by Processing IRS Campus**

	Actual 2012	Estimated 2013	Projected 2014
I. Total Electronic Filings	118,784,744	122,040,400	125,363,000
Andover	27,951,669	28,639,700	29,414,900
Austin	21,736,425	22,334,200	22,935,700
Fresno	23,585,933	24,205,900	24,939,100
Kansas City	24,607,319	25,311,200	25,906,200
Philadelphia	20,903,398	21,549,400	22,167,100
II. Approximate Coded Form 1040A Filings	22,841,189	24,178,500	23,915,100
Andover	4,627,864	4,955,200	4,812,200
Austin	4,678,069	4,947,100	4,871,100
Fresno	4,529,593	4,722,500	4,721,500
Kansas City	4,508,722	4,832,500	4,757,300
Philadelphia	4,496,941	4,721,200	4,753,000
III. Approximate Coded Form 1040EZ Filings	13,822,988	14,771,500	15,413,000
Andover	3,234,342	3,370,800	3,641,800
Austin	2,628,107	2,874,800	2,947,700
Fresno	2,601,460	2,799,300	2,902,300
Kansas City	2,804,870	3,049,900	3,132,700
Philadelphia	2,554,210	2,676,700	2,788,500
IV. Approximate Coded Form 1040 Filings	82,120,566	83,090,400	86,034,900
Andover	20,089,463	20,313,700	20,960,900
Austin	14,430,249	14,512,300	15,116,900
Fresno	16,454,880	16,684,100	17,315,300
Kansas City	17,293,727	17,428,800	18,016,200
Philadelphia	13,852,247	14,151,500	14,625,600

Notes:

Detail may not add to total due to rounding.

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**Table 12. 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 2012 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 *	239,107					
MAPE		1.13%	1.38%	2.49%	3.42%	4.37%
Number of Overprojections		3	4	4	4	4
Grand Total - Paper	93,512					
MAPE		3.99%	10.00%	15.11%	18.15%	19.55%
Number of Overprojections		4	4	4	4	4
Grand Total - E-file/ Mag Tape	145,596					
MAPE		1.63%	5.67%	7.60%	7.78%	7.14%
Number of Overprojections		1	0	0	0	1
Total Primary - Selected Returns *	216,734					
MAPE		5.65%	4.78%	3.36%	2.27%	1.15%
Number of Overprojections		0	1	2	1	1
Primary Total - Paper	80,481					
MAPE		1.83%	7.24%	14.97%	19.57%	23.28%
Number of Overprojections		4	4	4	4	4
Primary Total - E-file/ Mag Tape	136,253					
MAPE		1.20%	3.66%	6.44%	7.59%	7.96%
Number of Overprojections		0	0	0	0	0
Individual Total	146,456					
MAPE		2.09%	2.55%	2.69%	2.43%	1.92%
Number of Overprojections		0	1	1	1	1
Individual Total - Paper	26,816					
MAPE		2.40%	7.24%	15.52%	22.00%	29.42%
Number of Overprojections		3	3	4	4	4
Individual Total - E-file	118,785					
MAPE		1.00%	3.19%	6.05%	7.34%	8.58%
Number of Overprojections		0	0	0	0	0
Individual Estimated Tax	23,430					
MAPE		5.33%	12.72%	23.89%	31.18%	34.76%
Number of Overprojections		2	3	4	4	4
Fiduciary Total	3,048					
MAPE		0.45%	2.11%	7.34%	15.70%	25.51%
Number of Overprojections		2	4	4	4	4
Partnership Total	3,550					
MAPE		1.80%	5.71%	8.50%	9.83%	7.73%
Number of Overprojections		3	4	4	3	2
Corporation Total	6,671					
MAPE		1.79%	3.16%	4.84%	6.16%	6.64%
Number of Overprojections		4	4	4	4	4
Employment Total	29,692					
MAPE		1.40%	1.64%	3.65%	5.67%	5.62%
Number of Overprojections		2	3	3	3	3
Exempt Organization Total	1,411					
MAPE		6.93%	5.85%	11.87%	19.96%	23.06%
Number of Overprojections		2	3	0	0	0
Excise Total	1,017					
MAPE		13.66%	17.31%	24.09%	21.51%	22.20%
Number of Overprojections		2	3	3	3	3

* 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.

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 2013 filing volumes through end of April. The published campus volumes are aligned to the latest official IRS campus configurations for CY 2012 through 2020.

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 2012. 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 4) 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 5 and 7 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 2020. 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.

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 9.

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 11. 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 were collected from the Compliance Data Warehouse and 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 4 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 2020.

Individual Refunds

Tables 5 and 7 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 5 and 7. 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 through 2020.

Table 6 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.

Electronically Filed Returns

Tables 8A through 8C display the sites where electronic returns are processed from CY 2012 through 2020. **Table 8A** reports historical and projected total individual electronic filing for the U.S. and IRS processing campuses, while **Tables 8B and 8C** show projections of practitioner e-file and on-line filed returns, respectively.

Table 9 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 10A through 10C show the electronic filing counts by state. **Table 10A** reports historical and projected total e-filed returns. **Tables 10B and 10C** display the practitioner and on-line filed electronic returns, respectively.

Table 11 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—
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—
2012 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>
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

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

