

Publication 6187

Fall 2015

Calendar Year Projections of Individual Returns
by Major Processing Categories



Office of Research
Research, Analysis and Statistics

Publication 6187 (revised 10-2015) is produced by the IRS Office of Research, within the Research, Analysis and Statistics organization.

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Forecasts Available Electronically

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Calendar Year Projections of Individual Returns by Major Processing Categories

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Table of Contents

Staff Directory	Inside Front Cover
Forecasts Available Electronically	Inside Front Cover
Overview	1
Track Record of Projection Accuracy	2
Comments and Questions	2
Table 1A Calendar Year Projections of Individual Returns by Major Processing Categories for the United States	3
Table 1B Calendar Year Projections of Individual Returns by IRS Business Operating Division and by Selected Processing Categories for the United States	4
Tables 2-4 Calendar Year Projections of Paper Individual Returns by Major Processing Categories by IRS Campus	5
Table 5 Calendar Year Projections of the Number of Individual Refund Returns: U.S., IRS Campuses, and Electronically Filed	9
Table 6 Calendar Year Projections of the Number of Split Refund Returns: U.S., IRS Campuses, and Electronically filed	10
Table 7 Fiscal Year Projections of the Number of Individual Refund Returns: U.S., IRS Campuses, and Electronically Filed	11
Tables 8A-C Calendar Year Projections of Electronically Filed Individual Returns by Processing IRS Campus	12
Tables 9 Calendar Year Projections of Standard Electronically Filed Returns by Estimated Return Type by Processing IRS Campus	15
Tables 10A-C Calendar Year Projections of Electronically Filed Individual Returns by State	16
Table 11 Calendar Year Projections of Standard Electronically Filed Individual Returns by Form Type Coded by Transmitter, by Processing IRS Campus ...	22
Table 12 Accuracy Measures for U.S. Forecasts of Major Return Categories	23
Statement of Methodology	24
Table Notes	26
Configuration of IRS Campuses for Paper Individual Returns for the Years 2014 and on	29
Configuration of IRS Campuses for Electronic Individual Returns for the Years 2014 and on	30
Other Projection Publications	Inside Back Cover

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 August 2015, 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 2015 and beyond. The e-file campus volumes for CY 2015 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 124.7 million in CY 2014 which represents 85 percent of the total number of individual returns. It is projected that individual e-file will continue to grow at about 2.8 percent growth in CY 2015 to around 128.2 million returns and reaching 149.1 million returns in CY 2022 (over 91 percent of total individual returns).

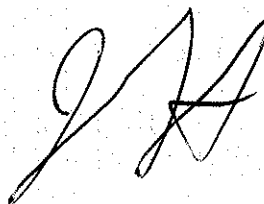
Track Record of Projection Accuracy

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 2011 through 2014, 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 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 2014 made in 2011 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 Michelle Chu, Acting Chief, Forecasting and Data Analysis Group at (202) 803-9369.



John Guyton
Acting 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 2014	Projected			
		2015	2016	2017	2018
Forms 1040/A/EZ and Electronic Returns	146,660,119	148,477,600	150,647,500	153,244,000	155,644,800
Full-Paid, Total	3,016,087	3,069,300	2,804,900	2,791,600	2,717,300
Other-Than-Full-Paid, Total	143,644,032	145,408,300	147,842,600	150,452,400	152,927,500
Refund Returns	115,350,000	116,445,900	117,733,700	119,061,200	120,322,400
Business Returns (Schedule C or F)	25,704,287	26,420,900	26,989,800	27,512,200	28,009,500
Paper Returns, Total	21,948,665	20,297,200	19,032,600	18,102,500	17,230,900
Computer Generated Paper Returns, Total	10,969,400	10,281,400	9,603,500	9,019,700	8,516,000
Form 1040	15,211,099	14,328,700	13,586,700	13,038,000	12,478,900
Full-Paid	2,549,405	2,608,500	2,367,700	2,363,900	2,302,200
Other-Than-Full-Paid	12,661,694	11,720,200	11,219,000	10,674,000	10,176,700
Form 1040A	3,504,664	3,220,800	2,899,900	2,685,200	2,520,600
Full-Paid	314,101	314,800	297,000	291,200	281,200
Other-Than-Full-Paid	3,190,563	2,906,000	2,602,900	2,394,000	2,239,400
Form 1040EZ	3,232,892	2,747,700	2,545,900	2,379,400	2,231,500
Full-Paid	152,581	146,000	140,200	136,500	133,900
Other-Than-Full-Paid	3,080,311	2,601,700	2,405,800	2,242,900	2,097,500
Electronically Filed Returns, Total	124,711,454	128,180,400	131,614,900	135,141,400	138,413,900
Practitioner	77,419,149	77,662,500	78,281,300	79,074,200	79,794,700
On-Line	47,292,305	50,517,800	53,333,600	56,067,200	58,619,200
Electronically Filed, Refunds	104,726,743	105,954,600	107,361,800	108,810,500	110,203,800
Electronically Filed, Evens and Balance Due Returns	19,984,711	22,225,800	24,253,100	26,330,900	28,210,100

Notes:

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

Internal Revenue Service
Office of Research, Forecasting and Data Analysis Group
Fall 2015 Publication 6187

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

Type of Return / Processing Category	Actual	Estimated	Projected						
	2014	2015	2016	2017	2018	2019	2020	2021	2022
Forms 1040, 1040A, and 1040EZ	146,660,119	148,477,600	150,647,500	153,244,000	155,644,800	157,751,500	159,612,600	161,501,200	163,311,700
Wage and Investment Returns	101,178,529	102,649,400	104,492,600	106,780,000	108,887,600	110,715,400	112,310,500	113,945,000	115,512,200
Paper Returns	15,042,420	14,779,000	14,532,700	14,301,600	14,083,700	13,900,200	13,078,100	12,244,000	11,399,100
Electronically Filed Returns	86,136,109	87,870,400	89,959,900	92,478,400	94,803,900	96,815,200	99,232,400	101,701,000	104,113,100
Small Business/Self Employed Returns	45,481,590	45,828,200	46,154,900	46,464,000	46,757,200	47,036,100	47,302,100	47,556,200	47,799,500
Paper Returns	6,906,245	5,518,200	4,499,900	3,801,000	3,147,200	2,419,600	2,388,700	2,549,900	2,795,400
Electronically Filed Returns	38,575,345	40,310,000	41,655,000	42,663,000	43,610,000	44,616,500	44,913,400	45,006,300	45,004,100
Forms 1040-NR/NR-EZ/C	659,167	674,900	690,600	706,300	722,000	737,700	753,400	769,100	784,800
Forms 1040-PR and 1040-SS	201,098	172,900	157,800	149,100	142,500	136,500	130,800	125,100	119,500
Electronic Forms 1040-PR and 1040-SS	45,730	39,200	34,800	31,900	29,900	28,600	27,700	27,100	26,700

Notes:

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

Internal Revenue Service
Office of Research, Forecasting and Data Analysis Group
Fall 2015 Publication 6187

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	Estimated	Projected		
	2014	2015	2016	2017	2018
Forms 1040, 1040A, and 1040EZ	7,989,588	7,344,100	6,775,100	6,373,200	6,048,700
Full-Paid, Total	1,110,835	1,112,600	981,600	1,018,300	988,000
Other-Than-Full-Paid, Total	6,878,753	6,231,500	5,793,500	5,354,900	5,060,700
Refund, Total	3,866,998	3,905,500	3,635,200	3,582,600	3,530,200
Form 1040	5,597,699	5,229,000	4,900,500	4,649,900	4,439,600
Full-Paid	948,954	946,200	828,500	870,100	844,000
Other-Than-Full-Paid	4,648,745	4,282,900	4,072,000	3,779,800	3,595,600
Form 1040A	1,225,242	1,128,900	1,014,600	937,400	882,400
Full-Paid	112,146	111,100	106,000	102,800	99,500
Other-Than-Full-Paid	1,113,096	1,017,800	908,600	834,600	782,900
Form 1040EZ	1,166,647	986,100	860,000	786,000	726,700
Full-Paid	49,735	55,300	47,100	45,500	44,600
Other-Than-Full-Paid	1,116,912	930,800	812,900	740,500	682,100

Notes:

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

Internal Revenue Service
Office of Research, Forecasting and Data Analysis Group
Fall 2015 Publication 6187

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 2014	Estimated 2015	Projected		
			2016	2017	2018
Forms 1040, 1040A, and 1040EZ	4,664,655	4,269,100	4,040,000	3,928,700	3,728,500
Full-Paid, Total	544,463	609,300	519,900	499,100	489,500
Other-Than-Full-Paid, Total	4,120,192	3,659,800	3,520,000	3,429,600	3,239,000
Refund, Total	2,257,715	2,199,300	2,293,000	2,251,600	2,207,100
Form 1040	3,362,486	3,097,800	3,009,700	2,949,800	2,818,200
Full-Paid	461,383	518,400	442,100	421,200	413,800
Other-Than-Full-Paid	2,901,103	2,579,400	2,567,600	2,528,600	2,404,400
Form 1040A	746,999	685,400	587,300	554,300	511,300
Full-Paid	59,532	59,400	56,100	56,100	54,200
Other-Than-Full-Paid	687,467	626,000	531,200	498,200	457,000
Form 1040EZ	555,170	485,800	443,000	424,600	398,900
Full-Paid	23,548	31,500	21,800	21,800	21,400
Other-Than-Full-Paid	531,622	454,400	421,200	402,800	377,500

Notes:

Above figures exclude electronically filed returns.
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Internal Revenue Service
Office of Research, Forecasting and Data Analysis Group
Fall 2015 Publication 6187

**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	Estimated	Projected		
	2014	2015	2016	2017	2018
Forms 1040, 1040A, and 1040EZ	4,204,442	3,820,400	3,608,900	3,511,100	3,326,400
Full-Paid, Total	525,365	590,800	502,400	496,700	487,100
Other-Than-Full-Paid, Total	3,679,077	3,229,600	3,106,400	3,014,400	2,839,400
Refund, Total	2,010,588	1,943,800	2,033,900	1,990,200	1,945,700
Form 1040	2,934,248	2,677,400	2,605,400	2,557,300	2,440,000
Full-Paid	442,591	500,800	425,400	419,500	412,100
Other-Than-Full-Paid	2,491,657	2,176,600	2,180,000	2,137,900	2,027,800
Form 1040A	723,723	664,600	568,200	536,600	494,700
Full-Paid	59,266	58,900	55,700	55,700	53,800
Other-Than-Full-Paid	664,457	605,700	512,600	480,900	440,800
Form 1040EZ	546,471	478,400	435,200	417,100	391,800
Full-Paid	23,508	31,100	21,400	21,500	21,100
Other-Than-Full-Paid	522,963	447,300	413,800	395,600	370,700

Notes:

Above figures exclude electronically filed returns.
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See Table Notes section for more detail.

Internal Revenue Service
Office of Research, Forecasting and Data Analysis Group
Fall 2015 Publication 6187

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

Type of Return / Processing Category	Actual	Estimated	Projected		
	2014	2015	2016	2017	2018
Forms 1040, 1040A, and 1040EZ	9,294,412	8,684,100	8,217,500	7,800,600	7,453,700
Full-Paid, Total	1,360,789	1,347,500	1,303,300	1,274,100	1,239,800
Other-Than-Full-Paid, Total	7,933,623	7,336,600	6,914,200	6,526,500	6,213,900
Refund, Total	4,498,539	4,386,500	4,443,700	4,416,400	4,381,300
Form 1040	6,250,914	6,001,800	5,676,500	5,438,300	5,221,000
Full-Paid	1,139,068	1,144,000	1,097,100	1,072,700	1,044,400
Other-Than-Full-Paid	5,111,846	4,857,900	4,579,400	4,365,600	4,176,600
Form 1040A	1,532,423	1,406,400	1,298,000	1,193,500	1,126,900
Full-Paid	142,423	144,300	134,900	132,200	127,500
Other-Than-Full-Paid	1,390,000	1,262,100	1,163,100	1,061,300	999,400
Form 1040EZ	1,511,075	1,275,800	1,242,900	1,168,800	1,105,800
Full-Paid	79,298	59,200	71,300	69,200	68,000
Other-Than-Full-Paid	1,431,777	1,216,600	1,171,600	1,099,600	1,037,900

Notes:

Above figures exclude electronically filed returns.
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Internal Revenue Service
Office of Research, Forecasting and Data Analysis Group
Fall 2015 Publication 6187

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

	2014	Projected							
	2014	2015	2016	2017	2018	2019	2020	2021	2022
United States Refund Returns	115,350,000	116,445,900	117,733,700	119,061,200	120,322,400	121,455,500	122,481,500	123,509,500	124,493,100
Austin	2,257,715	2,199,300	2,293,000	2,251,600	2,207,100	2,163,100	2,119,600	2,067,900	2,015,600
Fresno	4,498,539	4,386,500	4,443,700	4,416,400	4,381,300	4,334,200	4,274,800	4,214,000	4,146,500
Kansas City	3,866,998	3,905,500	3,635,200	3,582,600	3,530,200	3,473,700	3,415,900	3,363,700	3,311,300
Electronically Filed	104,726,743	105,954,600	107,361,800	108,810,500	110,203,800	111,484,500	112,671,200	113,863,900	115,019,700

Notes:

CY 2014 volumes were estimated based on multiple data sources.
 "Refund Returns" reflect a count of refunds arising from, and issued shortly after, the initial filing of a return.
 Figures for IRS Campuses reflect those refunds arising from paper returns.
 IRS Campus refunds plus Electronically Filed refunds sum to U.S. "Refund Returns."

Internal Revenue Service
 Office of Research, Forecasting and Data Analysis Group
 Fall 2015 Publication 6187

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

	Actual	Projected							
	2014	2015	2016	2017	2018	2019	2020	2021	2022
United States Split Refund Returns	948,862	970,100	989,500	1,007,400	1,023,900	1,039,300	1,053,700	1,067,200	1,079,900
Austin	7,499	7,600	8,100	8,200	8,300	8,400	8,500	8,500	8,500
Fresno	14,942	15,100	15,800	16,100	16,500	16,800	17,100	17,300	17,600
Kansas City	12,844	13,400	12,900	13,100	13,300	13,500	13,600	13,800	14,000
Electronically Filed	913,577	934,000	952,700	969,900	985,800	1,000,600	1,014,500	1,027,500	1,039,800

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.

Internal Revenue Service
Office of Research, Forecasting and Data Analysis Group
Fall 2015 Publication 6187

Table 7. Fiscal Year Projections of the Number of Individual Refund Returns Filed for U.S., IRS Campuses, and Electronically Filed

	2014	2015	2016	2017	2018	Projected 2019	2020	2021	2022
United States Refund Returns	115,461,707	116,558,700	117,847,700	119,176,500	120,439,000	121,573,200	122,600,100	123,629,100	124,613,700
Austin	2,302,989	2,244,500	2,341,100	2,300,100	2,255,800	2,212,100	2,168,800	2,117,200	2,065,000
Fresno	4,588,748	4,476,500	4,537,100	4,511,500	4,477,900	4,432,200	4,374,000	4,314,400	4,248,000
Kansas City	3,944,543	3,985,600	3,711,500	3,659,700	3,608,100	3,552,200	3,495,100	3,443,800	3,392,300
Electronically Filed	104,625,422	105,852,100	107,258,000	108,705,300	110,097,200	111,376,700	112,562,200	113,753,800	114,908,400

Notes:

FY 2014 volumes were estimated based on multiple data sources.

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

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

Detail may not add to total due to rounding.

See Table Notes section for more detail.

Internal Revenue Service
Office of Research, Forecasting and Data Analysis Group
Fall 2015 Publication 6187

Table 8A. Calendar Year Projections of Total Electronically Filed Individual Returns by Processing IRS Campus

	Actual 2014	Estimated 2015	2016	2017	2018	Projected 2019	2020	2021	2022
United States	124,711,454	128,180,400	131,614,900	135,141,400	138,413,900	141,431,700	144,145,800	146,707,300	149,117,200
Andover	29,477,737	30,263,600	31,059,000	31,849,800	32,554,100	33,208,400	33,790,300	34,317,700	34,801,600
Austin	23,035,391	23,715,200	24,356,000	25,008,300	25,643,400	26,229,600	26,764,500	27,257,400	27,731,100
Fresno	25,167,945	25,963,200	26,688,200	27,449,900	28,170,000	28,836,600	29,456,400	30,038,600	30,600,500
Kansas City	25,659,351	26,257,800	26,822,100	27,448,200	28,027,700	28,551,700	29,032,100	29,473,100	29,889,500
Philadelphia	21,371,030	21,980,600	22,689,600	23,385,300	24,018,600	24,605,400	25,102,600	25,620,500	26,094,500

Notes:

Table 8A equals the sum of Tables 8B and 8C.
Detail may not add to total due to rounding.

Internal Revenue Service
Office of Research, Forecasting and Data Analysis Group
Fall 2015 Publication 6187

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

	Actual 2014	Estimated 2015	2016	2017	2018	Projected 2019	2020	2021	2022
United States	77,419,149	77,662,500	78,281,300	79,074,200	79,794,700	80,342,000	80,766,600	81,319,100	81,900,100
Andover	19,029,073	19,100,000	19,301,600	19,536,400	19,747,500	19,888,400	19,998,900	20,135,500	20,303,600
Austin	13,741,091	13,786,400	13,880,500	14,008,700	14,125,400	14,228,400	14,319,600	14,436,200	14,541,000
Fresno	16,151,336	16,250,300	16,408,000	16,586,200	16,758,000	16,890,700	16,997,600	17,116,900	17,231,300
Kansas City	15,648,544	15,640,600	15,685,700	15,790,900	15,888,300	15,962,100	16,023,300	16,107,000	16,200,400
Philadelphia	12,849,105	12,885,100	13,005,400	13,152,000	13,275,500	13,372,300	13,427,200	13,523,400	13,623,900

Notes:

Detail may not add to total due to rounding.

Internal Revenue Service
Office of Research, Forecasting and Data Analysis Group
Fall 2015 Publication 6187

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

	Actual 2014	Estimated 2015	2016	2017	2018	Projected 2019	2020	2021	2022
United States	47,292,305	50,517,800	53,333,600	56,067,200	58,619,200	61,089,700	63,379,300	65,388,300	67,217,100
Andover	10,448,664	11,163,500	11,757,400	12,313,400	12,806,500	13,320,000	13,791,400	14,182,100	14,498,000
Austin	9,294,300	9,928,700	10,475,500	10,999,600	11,518,100	12,001,200	12,444,800	12,821,200	13,190,100
Fresno	9,016,609	9,712,900	10,280,200	10,863,600	11,412,100	11,945,900	12,458,800	12,921,700	13,369,300
Kansas City	10,010,807	10,617,200	11,136,300	11,657,300	12,139,400	12,589,500	13,008,800	13,366,100	13,689,100
Philadelphia	8,521,925	9,095,500	9,684,100	10,233,400	10,743,100	11,233,100	11,675,400	12,097,100	12,470,600

Notes:

Detail may not add to total due to rounding.

Internal Revenue Service
Office of Research, Forecasting and Data Analysis Group
Fall 2015 Publication 6187

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

	Actual	Estimated	Projected						
	2014	2015	2016	2017	2018	2019	2020	2021	2022
I. Total Electronic Filings	124,711,454	128,180,400	131,614,900	135,141,400	138,413,900	141,431,700	144,145,800	146,707,300	149,117,200
Andover	29,477,737	30,263,600	31,059,000	31,849,800	32,554,100	33,208,400	33,790,300	34,317,700	34,801,600
Austin	23,035,391	23,715,200	24,356,000	25,008,300	25,643,400	26,229,600	26,764,500	27,257,400	27,731,100
Fresno	25,167,945	25,963,200	26,688,200	27,449,900	28,170,000	28,836,600	29,456,400	30,038,600	30,600,500
Kansas City	25,659,351	26,257,800	26,822,100	27,448,200	28,027,700	28,551,700	29,032,100	29,473,100	29,889,500
Philadelphia	21,371,030	21,980,600	22,689,600	23,385,300	24,018,600	24,605,400	25,102,600	25,620,500	26,094,500
II. Approximate Could Use Form 1040A Filings	37,696,454	38,707,100	39,606,900	40,667,200	41,522,600	42,346,800	43,350,200	43,988,300	44,645,000
Andover	8,154,941	8,395,800	8,600,200	8,858,100	9,052,300	9,240,700	9,473,100	9,613,500	9,763,400
Austin	7,587,288	7,777,900	7,948,800	8,147,400	8,311,200	8,468,400	8,656,900	8,777,700	8,898,200
Fresno	7,389,648	7,622,600	7,817,900	8,039,200	8,218,000	8,390,800	8,600,900	8,737,500	8,875,900
Kansas City	7,569,639	7,751,800	7,922,700	8,135,400	8,307,500	8,470,600	8,667,100	8,798,500	8,933,000
Philadelphia	6,994,938	7,159,100	7,317,400	7,487,200	7,633,700	7,776,300	7,952,200	8,061,000	8,174,500
III. Approximate Could Use Form 1040EZ Filings	26,974,736	27,776,500	28,472,500	29,100,500	29,638,700	30,129,700	30,615,600	31,078,700	31,521,600
Andover	6,276,711	6,455,000	6,612,400	6,757,500	6,878,600	6,988,400	7,092,200	7,191,000	7,288,700
Austin	5,234,351	5,398,800	5,544,800	5,665,000	5,767,300	5,857,400	5,951,400	6,039,400	6,121,600
Fresno	5,212,173	5,407,900	5,565,500	5,704,800	5,827,000	5,937,000	6,043,500	6,142,100	6,238,800
Kansas City	5,548,055	5,691,800	5,817,900	5,944,100	6,056,900	6,159,700	6,262,700	6,363,500	6,457,700
Philadelphia	4,703,446	4,823,000	4,931,900	5,029,100	5,108,800	5,187,200	5,265,800	5,342,800	5,414,700
IV. Approximate Could Use Form 1040 Filings	60,040,263	61,696,700	63,535,500	65,373,700	67,252,500	68,955,200	70,180,000	71,640,300	72,950,700
Andover	15,046,084	15,412,700	15,846,300	16,234,200	16,623,200	16,979,300	17,224,900	17,513,200	17,749,500
Austin	10,213,751	10,538,500	10,862,500	11,195,900	11,565,000	11,903,700	12,156,100	12,440,300	12,711,400
Fresno	12,566,124	12,932,700	13,304,900	13,705,900	14,125,000	14,508,900	14,812,000	15,159,000	15,485,800
Kansas City	12,541,657	12,814,300	13,081,400	13,368,700	13,663,300	13,921,400	14,102,400	14,311,100	14,498,800
Philadelphia	9,672,646	9,998,500	10,440,400	10,869,000	11,276,100	11,641,800	11,884,600	12,216,700	12,505,200

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.

Internal Revenue Service
Office of Research, Forecasting and Data Analysis Group
Fall 2015 Publication 6187

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

	Actual 2014	Estimated 2015	2016	2017	2018	Projected 2019	2020	2021	2022
United States	124,711,454	128,180,400	131,614,900	135,141,400	138,413,900	141,431,700	144,145,800	146,707,300	149,117,200
Alabama	1,787,211	1,825,700	1,868,200	1,908,400	1,942,900	1,972,400	2,006,700	2,034,400	2,062,200
Alaska	301,849	308,500	314,400	320,500	327,000	333,800	339,600	345,400	350,700
Arizona	2,342,194	2,426,800	2,501,000	2,574,900	2,646,200	2,708,600	2,766,300	2,819,000	2,867,100
Arkansas	1,069,482	1,091,500	1,116,500	1,138,600	1,158,600	1,177,700	1,197,400	1,212,700	1,227,100
California	14,296,977	14,747,300	15,147,500	15,568,200	15,968,200	16,349,300	16,717,500	17,060,300	17,405,200
Colorado	2,086,722	2,162,000	2,242,700	2,315,100	2,381,400	2,443,100	2,494,800	2,542,200	2,586,600
Connecticut	1,487,655	1,524,500	1,562,600	1,607,100	1,650,000	1,692,100	1,731,000	1,772,400	1,806,900
Delaware	369,842	379,800	390,400	401,500	411,600	420,700	428,700	436,500	442,600
District of Columbia	267,820	275,600	283,100	290,700	297,900	304,800	311,100	316,200	321,500
Florida	7,847,483	8,118,000	8,432,100	8,721,300	8,995,800	9,245,700	9,458,300	9,678,400	9,873,400
Georgia	3,763,082	3,860,100	3,979,400	4,120,500	4,238,600	4,332,900	4,405,300	4,492,500	4,586,400
Hawaii	531,651	553,400	574,800	596,000	614,800	631,600	646,200	658,800	670,500
Idaho	601,376	623,000	643,200	663,300	681,200	696,900	710,400	723,200	735,100
Illinois	5,184,724	5,318,500	5,441,600	5,574,800	5,696,100	5,799,800	5,894,700	5,987,600	6,080,400
Indiana	2,688,070	2,747,800	2,809,300	2,882,900	2,950,500	3,011,200	3,061,700	3,115,300	3,161,500
Iowa	1,308,908	1,340,500	1,364,700	1,390,300	1,413,100	1,433,200	1,452,900	1,468,900	1,481,800
Kansas	1,186,301	1,207,700	1,231,000	1,256,200	1,278,400	1,300,000	1,320,200	1,334,800	1,348,300
Kentucky	1,668,685	1,700,700	1,731,600	1,764,300	1,792,100	1,818,500	1,850,300	1,876,200	1,900,300
Louisiana	1,709,874	1,747,800	1,782,100	1,813,900	1,849,600	1,878,800	1,907,800	1,932,800	1,954,700
Maine	527,247	547,700	565,600	580,300	593,300	606,600	621,000	631,800	641,100
Maryland	2,339,526	2,415,800	2,496,500	2,577,100	2,640,700	2,714,500	2,782,500	2,851,700	2,921,300
Massachusetts	2,804,198	2,877,300	2,969,100	3,056,900	3,143,900	3,218,300	3,267,300	3,321,700	3,362,200
Michigan	4,026,745	4,108,900	4,191,200	4,282,900	4,378,700	4,458,300	4,523,300	4,591,900	4,651,300
Minnesota	2,316,854	2,383,600	2,434,600	2,493,300	2,548,700	2,598,500	2,650,900	2,694,000	2,732,300
Mississippi	1,092,792	1,112,700	1,130,700	1,150,600	1,169,700	1,187,400	1,200,800	1,213,200	1,224,700

(Table 10A continued on next page)

Notes:

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

Internal Revenue Service
Office of Research, Forecasting and Data Analysis Group
Fall 2015 Publication 6187

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

	Actual	Estimated	Projected						
	2014	2015	2016	2017	2018	2019	2020	2021	2022
Missouri	2,372,196	2,425,100	2,470,900	2,528,600	2,576,300	2,620,700	2,669,500	2,710,400	2,752,600
Montana	426,884	437,600	448,800	460,400	470,700	479,500	487,100	494,400	499,900
Nebraska	799,656	818,500	834,200	851,800	869,400	884,500	900,200	911,700	921,700
Nevada	1,098,377	1,133,300	1,164,200	1,196,700	1,229,400	1,258,800	1,280,800	1,304,900	1,327,400
New Hampshire	576,509	590,800	606,400	622,300	636,800	649,500	661,500	672,200	682,100
New Jersey	3,648,096	3,742,200	3,823,200	3,912,900	3,985,900	4,055,600	4,121,300	4,173,800	4,222,400
New Mexico	765,449	784,700	803,200	822,200	839,100	855,100	870,900	885,800	899,900
New York	8,312,991	8,534,900	8,762,300	8,976,700	9,164,700	9,332,700	9,472,600	9,605,300	9,723,000
North Carolina	3,735,691	3,830,400	3,949,700	4,067,200	4,161,900	4,260,500	4,340,400	4,424,300	4,490,800
North Dakota	319,969	330,500	339,700	349,200	357,800	365,600	373,000	379,600	386,400
Ohio	4,768,898	4,875,900	4,987,100	5,110,300	5,222,300	5,330,400	5,422,900	5,503,400	5,579,500
Oklahoma	1,424,748	1,454,400	1,478,900	1,506,600	1,533,700	1,557,200	1,582,100	1,601,500	1,621,000
Oregon	1,501,766	1,545,400	1,581,900	1,620,200	1,654,200	1,684,200	1,717,500	1,742,500	1,768,400
Pennsylvania	5,175,017	5,302,900	5,418,100	5,535,500	5,643,400	5,740,700	5,839,900	5,915,500	5,997,400
Rhode Island	447,626	459,600	469,600	478,500	486,600	495,100	503,000	509,100	515,200
South Carolina	1,823,736	1,870,200	1,916,300	1,961,800	2,008,000	2,050,900	2,087,400	2,123,700	2,154,800
South Dakota	370,797	377,600	384,700	394,000	402,300	409,600	415,800	421,800	428,500
Tennessee	2,532,353	2,601,200	2,680,500	2,750,400	2,822,200	2,896,900	2,961,000	3,025,500	3,088,800
Texas	9,819,696	10,152,600	10,460,500	10,781,800	11,102,300	11,406,700	11,673,900	11,934,600	12,193,400
Utah	1,044,222	1,079,000	1,120,400	1,159,100	1,196,300	1,229,600	1,259,200	1,289,600	1,315,000
Vermont	273,768	281,900	287,800	293,800	298,900	303,600	308,400	312,000	315,600
Virginia	3,247,442	3,330,700	3,424,200	3,516,600	3,600,200	3,674,000	3,741,900	3,799,400	3,850,300
Washington	2,771,729	2,852,000	2,930,100	3,023,400	3,110,100	3,187,800	3,250,600	3,315,300	3,371,800
West Virginia	671,101	684,800	696,700	708,400	720,500	732,200	744,800	755,300	765,900
Wisconsin	2,444,462	2,505,500	2,559,600	2,610,600	2,656,300	2,700,600	2,744,300	2,780,400	2,817,700
Wyoming	250,920	256,700	261,800	267,200	272,000	276,500	281,100	285,200	289,400
International	480,087	516,600	550,000	585,900	623,500	658,400	688,000	718,100	743,300

Notes:

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

Internal Revenue Service
Office of Research, Forecasting and Data Analysis Group
Fall 2015 Publication 6187

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

	Actual 2014	Estimated 2015	2016	2017	2018	Projected 2019	2020	2021	2022
United States	77,419,149	77,662,500	78,281,300	79,074,200	79,794,700	80,342,000	80,766,600	81,319,100	81,900,100
Alabama	1,174,899	1,170,200	1,171,000	1,184,900	1,192,100	1,196,600	1,205,200	1,221,100	1,232,900
Alaska	150,768	150,300	151,000	154,300	159,100	161,900	164,600	167,800	171,200
Arizona	1,364,824	1,369,800	1,386,000	1,400,600	1,415,300	1,424,500	1,432,100	1,441,400	1,450,500
Arkansas	720,031	719,800	720,300	720,700	721,200	721,700	722,800	723,300	724,300
California	10,117,843	10,197,900	10,312,600	10,437,100	10,550,800	10,637,800	10,715,800	10,790,700	10,859,800
Colorado	1,147,349	1,156,500	1,173,400	1,190,400	1,204,900	1,216,700	1,224,300	1,234,000	1,244,400
Connecticut	942,289	945,200	951,100	959,000	967,200	973,200	976,000	982,000	988,700
Delaware	204,151	205,300	206,600	207,500	208,300	209,400	210,200	211,600	212,600
District of Columbia	141,393	142,300	144,100	145,900	147,600	149,800	150,700	151,600	152,600
Florida	4,686,471	4,725,800	4,799,900	4,871,000	4,934,300	4,982,400	5,003,600	5,043,500	5,082,800
Georgia	2,245,454	2,248,700	2,281,600	2,341,100	2,383,400	2,411,900	2,431,400	2,466,700	2,509,600
Hawaii	328,530	332,000	337,200	342,900	347,500	350,800	353,100	355,400	357,600
Idaho	358,332	361,900	368,500	377,200	383,600	388,600	392,700	397,500	402,300
Illinois	3,284,538	3,293,000	3,327,100	3,375,600	3,411,500	3,439,000	3,462,900	3,494,000	3,526,200
Indiana	1,562,554	1,558,400	1,555,800	1,557,200	1,559,500	1,560,700	1,562,800	1,566,200	1,570,100
Iowa	913,154	914,200	916,000	918,000	919,800	921,800	921,900	922,400	922,900
Kansas	742,930	738,900	737,900	740,600	743,500	746,100	748,600	750,000	751,900
Kentucky	1,098,134	1,096,900	1,097,300	1,097,000	1,098,100	1,099,600	1,100,800	1,102,200	1,102,600
Louisiana	1,055,578	1,055,100	1,055,700	1,057,600	1,058,400	1,060,900	1,061,400	1,062,100	1,062,900
Maine	293,922	294,800	298,200	303,400	306,000	308,400	311,500	314,000	316,200
Maryland	1,365,941	1,376,800	1,389,300	1,404,300	1,416,300	1,429,400	1,436,100	1,447,600	1,463,400
Massachusetts	1,784,201	1,790,200	1,828,900	1,870,000	1,907,300	1,936,600	1,951,800	1,974,900	1,992,000
Michigan	2,563,985	2,565,400	2,577,600	2,595,900	2,619,200	2,632,100	2,638,900	2,656,200	2,671,300
Minnesota	1,473,487	1,477,300	1,480,400	1,491,300	1,502,300	1,510,100	1,520,700	1,530,100	1,539,100
Mississippi	715,309	714,400	713,900	714,300	715,600	716,400	717,500	718,100	719,500

(Table 10B continued on next page)

Notes:

Detail may not add to total due to rounding.

Internal Revenue Service
Office of Research, Forecasting and Data Analysis Group
Fall 2015 Publication 6187

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

	Actual	Estimated	Projected						
	2014	2015	2016	2017	2018	2019	2020	2021	2022
Missouri	1,447,782	1,438,900	1,435,700	1,442,800	1,446,400	1,448,300	1,454,100	1,459,900	1,469,000
Montana	275,333	275,600	277,700	280,600	283,000	284,600	285,600	287,300	288,200
Nebraska	505,039	505,500	505,800	506,300	506,800	507,400	507,800	508,500	509,100
Nevada	658,931	660,700	664,700	671,000	678,300	683,800	685,900	691,200	696,900
New Hampshire	290,613	289,700	291,300	291,800	292,100	292,400	292,600	293,000	293,300
New Jersey	2,652,940	2,669,100	2,694,800	2,725,400	2,755,500	2,776,000	2,795,200	2,810,100	2,825,300
New Mexico	445,815	445,400	448,900	455,800	460,300	464,400	468,800	473,300	479,200
New York	6,124,093	6,150,800	6,242,300	6,332,900	6,414,200	6,454,400	6,490,300	6,540,700	6,616,600
North Carolina	2,249,975	2,251,200	2,262,000	2,275,600	2,287,700	2,299,700	2,308,900	2,323,600	2,334,400
North Dakota	212,127	214,400	216,900	219,800	222,400	224,400	226,400	228,300	230,600
Ohio	2,705,548	2,703,500	2,706,300	2,721,300	2,737,000	2,754,500	2,760,600	2,771,500	2,787,400
Oklahoma	878,566	878,900	879,700	880,800	881,700	883,400	885,300	887,400	889,600
Oregon	820,451	821,200	821,700	823,200	823,700	824,500	825,600	826,200	828,700
Pennsylvania	3,105,195	3,107,600	3,120,800	3,140,700	3,158,000	3,169,600	3,182,400	3,192,300	3,209,200
Rhode Island	307,623	308,800	311,700	315,000	317,800	320,500	322,700	325,500	327,400
South Carolina	1,130,057	1,128,300	1,128,800	1,129,800	1,132,900	1,138,300	1,140,700	1,144,900	1,149,700
South Dakota	229,015	232,300	235,200	240,000	244,500	248,400	251,900	256,000	260,800
Tennessee	1,439,014	1,434,200	1,435,800	1,437,500	1,439,100	1,440,300	1,441,700	1,442,600	1,444,700
Texas	5,450,186	5,470,300	5,518,900	5,578,600	5,638,100	5,691,100	5,738,300	5,799,400	5,850,900
Utah	591,136	595,200	601,300	608,200	614,900	620,300	624,200	630,500	635,400
Vermont	155,169	155,600	156,000	156,900	157,700	158,400	159,300	160,300	161,700
Virginia	1,661,543	1,663,700	1,666,700	1,683,800	1,699,500	1,710,200	1,720,000	1,732,000	1,744,700
Washington	1,340,152	1,341,300	1,343,200	1,347,100	1,357,100	1,368,400	1,371,700	1,382,200	1,392,500
West Virginia	379,984	377,200	375,400	373,800	374,100	374,500	375,000	375,600	376,100
Wisconsin	1,487,736	1,488,000	1,489,400	1,492,400	1,494,800	1,496,700	1,499,800	1,503,300	1,509,100
Wyoming	145,036	144,400	144,000	144,300	144,800	145,500	146,300	146,900	148,200
International	294,023	309,600	324,700	341,500	359,400	375,300	388,200	402,200	413,800

Notes:

Detail may not add to total due to rounding.

Internal Revenue Service
Office of Research, Forecasting and Data Analysis Group
Fall 2015 Publication 6187

Table 10C. Calendar Year Projections of On-Line Filed Individual Returns by State

	Actual 2014	Estimated 2015	2016	2017	2018	Projected 2019	2020	2021	2022
United States	47,292,305	50,517,800	53,333,600	56,067,200	58,619,200	61,089,700	63,379,300	65,388,300	67,217,100
Alabama	612,312	655,500	697,200	723,500	750,800	775,800	801,500	813,300	829,300
Alaska	151,081	158,200	163,400	166,200	167,900	171,800	175,100	177,600	179,600
Arizona	977,370	1,057,000	1,115,000	1,174,300	1,230,900	1,284,100	1,334,200	1,377,600	1,416,600
Arkansas	349,451	371,700	396,200	417,900	437,400	455,900	474,700	489,400	502,800
California	4,179,134	4,549,400	4,835,000	5,131,100	5,417,400	5,711,500	6,001,800	6,269,600	6,545,400
Colorado	939,373	1,005,600	1,069,300	1,124,700	1,176,400	1,226,500	1,270,500	1,308,200	1,342,200
Connecticut	545,366	579,300	611,500	648,200	682,700	719,000	755,000	790,400	818,100
Delaware	165,691	174,400	183,800	194,000	203,400	211,300	218,500	224,900	230,100
District of Columbia	126,427	133,300	139,100	144,700	150,300	155,000	160,300	164,700	168,800
Florida	3,161,012	3,392,200	3,632,200	3,850,300	4,061,400	4,263,300	4,454,600	4,634,900	4,790,500
Georgia	1,517,628	1,611,400	1,697,700	1,779,300	1,855,200	1,921,000	1,973,900	2,025,900	2,076,900
Hawaii	203,121	221,400	237,500	253,100	267,400	280,800	293,100	303,400	312,900
Idaho	243,044	261,100	274,700	286,100	297,600	308,300	317,700	325,700	332,700
Illinois	1,900,186	2,025,500	2,114,600	2,199,300	2,284,600	2,360,800	2,431,800	2,493,600	2,554,100
Indiana	1,125,516	1,189,400	1,253,400	1,325,700	1,391,100	1,450,400	1,498,900	1,549,100	1,591,400
Iowa	395,754	426,300	448,700	472,300	493,300	511,400	530,900	546,400	558,900
Kansas	443,371	468,700	493,100	515,700	534,900	553,900	571,600	584,800	596,300
Kentucky	570,551	603,700	634,300	667,300	694,000	718,900	749,500	774,000	797,600
Louisiana	654,296	692,700	726,400	756,300	791,200	817,900	846,400	870,800	891,700
Maine	233,325	252,900	267,400	276,900	287,300	298,100	309,500	317,900	324,900
Maryland	973,585	1,039,000	1,107,200	1,172,800	1,224,400	1,285,100	1,346,400	1,404,100	1,457,900
Massachusetts	1,019,997	1,087,100	1,140,200	1,186,900	1,236,600	1,281,700	1,315,500	1,346,800	1,370,200
Michigan	1,462,760	1,543,500	1,613,600	1,687,000	1,759,500	1,826,200	1,884,300	1,935,700	1,980,000
Minnesota	843,367	906,300	954,200	1,002,000	1,046,400	1,088,400	1,130,200	1,163,900	1,193,200
Mississippi	377,483	398,300	416,800	436,200	454,100	471,100	483,400	495,100	505,100

(Table 10C continued on next page)

Notes:

Detail may not add to total due to rounding.

Internal Revenue Service
Office of Research, Forecasting and Data Analysis Group
Fall 2015 Publication 6187

Table 10C (continued). Calendar Year Projections of On-Line Filed Individual Returns by State

	Actual	Estimated	Projected						
	2014	2015	2016	2017	2018	2019	2020	2021	2022
Missouri	924,414	986,200	1,035,200	1,085,700	1,129,800	1,172,400	1,215,400	1,250,400	1,283,600
Montana	151,551	162,000	171,100	179,800	187,700	195,000	201,500	207,200	211,600
Nebraska	294,617	313,000	328,300	345,500	362,600	377,100	392,500	403,200	412,600
Nevada	439,446	472,600	499,600	525,800	551,100	575,000	595,000	613,700	630,500
New Hampshire	285,896	301,100	315,100	330,500	344,600	357,100	368,900	379,200	388,800
New Jersey	995,156	1,073,100	1,128,500	1,187,400	1,230,500	1,279,600	1,326,100	1,363,600	1,397,100
New Mexico	319,634	339,300	354,300	366,400	378,800	390,700	402,100	412,500	420,700
New York	2,188,898	2,384,100	2,520,000	2,643,800	2,750,600	2,878,300	2,982,300	3,064,500	3,106,400
North Carolina	1,485,716	1,579,300	1,687,700	1,791,600	1,874,200	1,960,800	2,031,500	2,100,700	2,156,400
North Dakota	107,842	116,100	122,800	129,300	135,400	141,100	146,700	151,300	155,800
Ohio	2,063,350	2,172,400	2,280,800	2,389,100	2,485,300	2,575,900	2,662,300	2,731,900	2,792,100
Oklahoma	546,182	575,600	599,200	625,800	652,000	673,700	696,800	714,000	731,400
Oregon	681,315	724,300	760,200	797,000	830,500	859,700	891,900	916,400	939,700
Pennsylvania	2,069,822	2,195,200	2,297,400	2,394,800	2,485,500	2,571,100	2,657,500	2,723,200	2,788,200
Rhode Island	140,003	150,800	157,900	163,500	168,900	174,600	180,300	183,600	187,800
South Carolina	693,679	741,800	787,500	831,900	875,100	912,500	946,600	978,700	1,005,100
South Dakota	141,782	145,300	149,500	154,000	157,800	161,200	163,900	165,800	167,600
Tennessee	1,093,339	1,167,000	1,244,700	1,312,900	1,383,100	1,456,500	1,519,300	1,582,900	1,644,000
Texas	4,369,510	4,682,300	4,941,500	5,203,200	5,464,200	5,715,600	5,935,600	6,135,200	6,342,500
Utah	453,086	483,700	519,100	551,000	581,400	609,300	635,000	659,000	679,600
Vermont	118,599	126,400	131,800	136,900	141,200	145,200	149,100	151,700	153,900
Virginia	1,585,899	1,667,000	1,757,500	1,832,800	1,900,700	1,963,800	2,021,900	2,067,400	2,105,600
Washington	1,431,577	1,510,800	1,586,800	1,676,400	1,753,000	1,819,400	1,878,900	1,933,100	1,979,400
West Virginia	291,117	307,600	321,300	334,700	346,400	357,700	369,700	379,600	389,800
Wisconsin	956,726	1,017,500	1,070,300	1,118,200	1,161,400	1,203,900	1,244,500	1,277,100	1,308,600
Wyoming	105,884	112,400	117,800	122,900	127,200	131,000	134,800	138,300	141,200
International	186,064	207,000	225,300	244,400	264,100	283,100	299,900	315,900	329,500

Notes:

Detail may not add to total due to rounding.

Internal Revenue Service
Office of Research, Forecasting and Data Analysis Group
Fall 2015 Publication 6187

**Table 11. Calendar Year Projections of Total Electronically Filed Individual Returns
by Form Type Coded by Transmitter, by Processing IRS Campus**

	Actual 2014	Estimated 2015	Projected 2016
I. Total Electronic Filings	124,711,454	128,180,400	131,614,900
Andover	29,477,737	30,263,600	31,059,000
Austin	23,035,391	23,715,200	24,356,000
Fresno	25,167,945	25,963,200	26,688,200
Kansas City	25,659,351	26,257,800	26,822,100
Philadelphia	21,371,030	21,980,600	22,689,600
II. Approximate Coded Form 1040A Filings	24,363,966	25,456,900	26,147,300
Andover	5,083,956	5,401,800	5,552,700
Austin	4,973,953	5,072,900	5,159,000
Fresno	4,799,386	5,026,300	5,187,600
Kansas City	4,850,588	5,136,800	5,345,900
Philadelphia	4,656,083	4,819,000	4,901,900
III. Approximate Coded Form 1040EZ Filings	14,754,205	15,258,400	15,727,400
Andover	3,324,291	3,469,600	3,579,100
Austin	2,895,136	2,962,100	3,052,700
Fresno	2,899,639	3,033,600	3,128,200
Kansas City	3,009,538	3,148,200	3,287,000
Philadelphia	2,625,600	2,644,900	2,680,400
IV. Approximate Coded Form 1040 Filings	85,593,283	87,465,100	89,740,200
Andover	21,069,491	21,392,200	21,927,100
Austin	15,166,301	15,680,200	16,144,300
Fresno	17,468,920	17,903,200	18,372,400
Kansas City	17,799,225	17,972,800	18,189,100
Philadelphia	14,089,347	14,516,600	15,107,300

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

Internal Revenue Service
Office of Research, Forecasting and Data Analysis Group
Fall 2015 Publication 6187

**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 2014 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 *	240,101					
MAPE		1.26%	1.55%	2.63%	3.66%	5.21%
Number of Overprojections		4	4	4	4	4
Grand Total - Paper	84,632					
MAPE		6.39%	14.38%	22.65%	30.55%	36.28%
Number of Overprojections		4	4	4	4	4
Grand Total - E-file	111,778					
MAPE		3.33%	6.87%	10.04%	13.16%	14.17%
Number of Overprojections		1	0	0	0	0
Total Primary - Selected Returns *	218,678					
MAPE		0.62%	0.92%	2.07%	3.86%	5.55%
Number of Overprojections		3	4	4	4	4
Primary Total - Paper	75,407					
MAPE		5.64%	12.82%	20.56%	29.08%	34.56%
Number of Overprojections		3	4	4	4	4
Primary Total - E-file	143,272					
MAPE		3.63%	6.36%	8.89%	10.90%	12.07%
Number of Overprojections		1	0	0	0	0
Individual Total	147,520					
MAPE		1.08%	1.14%	1.21%	0.89%	0.50%
Number of Overprojections		4	3	2	3	2
Individual Total - Paper	21,949					
MAPE		6.94%	14.82%	22.03%	34.51%	47.16%
Number of Overprojections		4	4	4	4	4
Individual Total - E-file	124,711					
MAPE		2.47%	5.34%	7.35%	10.11%	11.59%
Number of Overprojections		1	0	0	0	0
Individual Estimated Tax	23,760					
MAPE		2.17%	7.55%	14.44%	26.87%	33.88%
Number of Overprojections		2	3	3	4	4
Fiduciary Total	3,216					
MAPE		2.61%	3.66%	5.05%	8.78%	9.92%
Number of Overprojections		2	2	2	2	3
Partnership Total	3,767					
MAPE		3.59%	6.41%	10.58%	13.51%	12.43%
Number of Overprojections		3	4	3	4	4
Corporation Total	6,767					
MAPE		2.77%	5.46%	7.84%	10.28%	11.63%
Number of Overprojections		3	4	4	4	4
Employment Total	30,206					
MAPE		1.34%	2.75%	3.33%	4.55%	6.16%
Number of Overprojections		2	1	2	3	4
Exempt Organization Total	1,508					
MAPE		3.82%	5.03%	8.65%	11.15%	15.67%
Number of Overprojections		3	1	1	1	1
Excise Total	983					
MAPE		14.71%	21.62%	16.57%	20.20%	12.68%
Number of Overprojections		1	1	1	2	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.

Internal Revenue Service
Office of Research, Forecasting and Data Analysis
2015

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 2015 filing volumes through August. The published campus volumes are aligned to the latest official IRS campus configurations for CY 2014 through 2022.

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 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 1973 through 2014. 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 by form type were forecasted as were corresponding projections for paper returns. Generally, the adjusted level full-paid and other-than-full-paid categories for each form type were projected at the U.S. level using regression models. The state level projections for these categories were estimated using time-series forecasting models.

The paper returns by form type were projected, in general, using ARIMA models. The IRS campus level paper return volumes for these classifications (as presented in Tables 2 through 4) were derived by summing the respective projected state volumes per their pre-defined IRS campus alignments. However, some additional adjustments were applied at the district office 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. Comparable state level refund projections were derived using the ratio of refunds to total other-than-full-paid returns based on historical experience. The electronic refund pieces at the U.S. and state levels were then derived and subtracted from the total refund volumes to derive the paper refund volumes. The state level projections were summed to compute the IRS campus volumes through 2022. 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 forecasting 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 and On-Line Electronically Filed Returns

The U.S. level practitioner and on-line electronic volumes were projected by using diffusion growth models. The diffusion model captures the growth patterns typically associated with the introduction of new technology-related products. The district office level projections were also derived by using diffusion growth models. Once all models are run to generate baseline projections, the district office level projections are forced to the U.S. level estimates. These district office level volumes were then summed to the appropriate IRS campus alignments.

Electronic Returns by Form Type

The historical 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 electronic filer could have used. The electronic return volumes at the U.S. and state levels were derived by subtracting the corresponding paper forecasts (by return type) from the analogous adjusted level projections. The IRS campus level electronic return volumes (as presented in Tables 8A through 9) were derived by summing the respective projected state volumes per their pre-defined IRS campus alignments.

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 electronic returns as Form 1040 and fewer Forms 1040A and 1040EZ compared to the analysis of the simplest form the taxpayer could have used. The electronic form type forecasts, as coded by the transmitter, were based on regression models.

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 IT staff 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 2018.

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 2022.

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 2014 through 2022. **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 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—
2014 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—
2014 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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