

Publication 6187

Fall 2016

Calendar Year Projections of Individual Returns
by Major Processing Categories



Office of Research
Research, Applied Analytics and Statistics

Publication 6187 (revised 9-2016) is produced by the IRS Office of Research, within the Research, Applied Analytics and Statistics organization.

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Forecasts Available Electronically

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Calendar Year Projections of Individual Returns by Major Processing Categories

Publication 6187
Fall 2016 Update

Suggested Citation

Internal Revenue Service
Research, Analysis and Statistics
Office of Research
Calendar Year Projections of
Individual Returns by Major Processing Categories
Publication 6187 (Rev. 9-2016)
Washington, D.C. 20224

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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 August 2016, 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 Realignment

Since 2003, as part of the IRS modernization plans, IRS has been streamlining the individual returns processed among the IRS submission processing campuses. The consolidation efforts have resulted in ten submission processing campuses merging into three campuses. The current plan leaves the Austin Campus, Fresno Campus, and Kansas City Campus to process all individual paper returns. Plans were announced in September 2016 to further streamline the current three paper submission processing centers into one campus, leaving the Kansas City Campus to process all individual paper returns after 2024. As a result, the Fresno Campus will cease processing individual paper returns in 2021 followed by the Austin Campus in 2024. Individual e-file returns will continue to be processed at all five individual e-file submission processing campuses in CY 2016 and 2017.

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 for CY 2016 and 2017. 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. Adjustments were also made to the ITIN returns to account for the additional returns anticipated as a result of changes to the ITIN program. These

changes require users to renew their ITINs in order to file their returns next filing season.

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 127.7 million in CY 2015 which represents 86 percent of the total number of individual returns. It is projected that individual e-file will continue to grow at about 2.5 percent growth in CY 2016 to around 130.9 million returns and reaching 151.8 million returns in CY 2023 (over 93 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 2012 through 2015, 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 2015 made in 2012 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.



Mary-Helen Risler
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 2015	Projected			
		2016	2017	2018	2019
Forms 1040/A/EZ and Electronic Returns	147,777,427	149,943,100	151,934,400	153,708,900	155,485,300
Full-Paid, Total	2,923,491	2,868,700	2,785,100	2,710,600	2,636,800
Other-Than-Full-Paid, Total	144,853,936	147,074,400	149,149,300	150,998,300	152,848,500
Refund Returns	114,482,924	115,413,200	116,282,700	117,082,800	117,867,300
Business Returns (Schedule C or F)	26,167,429	26,618,800	27,058,800	27,484,700	27,910,700
Computer Generated Paper Returns, Total	10,332,324	9,758,200	9,088,200	8,475,000	7,950,100
Paper Returns, Total	20,037,359	19,033,700	17,671,900	16,234,500	14,932,800
Form 1040	13,299,803	13,723,200	12,808,000	11,736,000	10,732,600
Full-Paid	2,483,517	2,431,900	2,370,500	2,308,200	2,246,800
Other-Than-Full-Paid	10,816,286	11,291,300	10,437,500	9,427,800	8,485,800
Form 1040A	3,504,664	2,899,400	2,677,200	2,482,500	2,325,600
Full-Paid	304,403	304,400	289,000	279,400	270,500
Other-Than-Full-Paid	3,200,261	2,595,000	2,388,100	2,203,100	2,055,100
Form 1040EZ	3,232,892	2,411,000	2,186,700	2,016,000	1,874,600
Full-Paid	135,571	132,400	125,500	123,000	119,500
Other-Than-Full-Paid	3,097,321	2,278,600	2,061,200	1,893,000	1,755,100
Electronically Filed Returns, Total	127,740,068	130,909,400	134,262,400	137,474,400	140,552,600
Practitioner	78,063,181	78,356,700	79,034,100	79,694,900	80,336,400
On-Line	49,676,887	52,552,700	55,228,300	57,779,500	60,216,200
Electronically Filed, Refund Returns	104,703,744	106,825,600	108,565,700	110,240,800	111,864,100
Electronically Filed, Non-Refund Returns	23,036,324	24,083,800	25,696,700	27,233,600	28,688,500

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	Estimated	Projected						
	2015	2016	2017	2018	2019	2020	2021	2022	2023
Forms 1040, 1040A, and 1040EZ	147,777,427	149,943,100	151,934,400	153,708,900	155,485,300	157,350,500	159,082,700	160,790,400	162,467,900
Wage and Investment Returns	101,620,589	103,175,900	104,567,500	105,751,900	106,946,900	108,238,400	109,404,100	110,552,000	111,675,500
Paper Returns	12,883,323	14,247,000	12,473,400	10,971,200	9,605,600	8,355,600	7,184,000	6,084,900	5,046,900
Electronically Filed Returns	88,737,266	88,928,900	92,094,000	94,780,700	97,341,300	99,882,800	102,220,100	104,467,000	106,628,600
Small Business/Self Employed Returns	46,156,838	46,767,200	47,366,900	47,957,000	48,538,500	49,112,100	49,678,500	50,238,500	50,792,400
Paper Returns	7,154,036	4,786,700	5,198,500	5,263,300	5,327,100	5,390,100	5,452,200	5,513,700	5,574,500
Electronically Filed Returns	39,002,802	41,980,500	42,168,400	42,693,700	43,211,300	43,722,000	44,226,300	44,724,800	45,217,900
Forms 1040-NR/NR-EZ/C	682,618	699,300	716,000	732,600	749,300	766,000	782,600	799,300	816,000
Forms 1040-PR and 1040-SS	189,897	179,800	172,100	165,300	158,800	152,300	145,900	139,500	133,100
Electronic Forms 1040-PR and 1040-SS	40,384	34,300	30,300	27,600	25,700	24,500	23,700	23,200	22,800

Notes:
 Detail may not add to total due to rounding.
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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	Estimated	Projected		
	2015	2016	2017	2018	2019
Forms 1040, 1040A, and 1040EZ	7,165,871	6,760,900	6,133,400	5,585,500	5,097,800
Full-Paid, Total	1,067,785	1,023,900	1,006,900	976,700	946,600
Other-Than-Full-Paid, Total	6,098,086	5,737,000	5,126,500	4,608,900	4,151,200
Refund, Total	3,559,744	3,196,800	2,704,700	2,391,200	2,094,400
Form 1040	4,794,627	4,902,700	4,502,600	4,096,700	3,722,900
Full-Paid	915,946	874,700	865,800	839,800	814,600
Other-Than-Full-Paid	3,878,681	4,027,900	3,636,800	3,256,900	2,908,300
Form 1040A	1,218,418	1,010,900	908,500	839,900	784,800
Full-Paid	107,477	107,500	100,200	96,900	93,500
Other-Than-Full-Paid	1,110,941	903,500	808,300	743,100	691,300
Form 1040EZ	1,152,826	847,300	722,300	648,900	590,100
Full-Paid	44,362	41,700	40,900	40,000	38,600
Other-Than-Full-Paid	1,108,464	805,600	681,400	608,900	551,500

Notes:

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

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Table 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 2015	Estimated 2016	Projected		
			2017	2018	2019
Forms 1040, 1040A, and 1040EZ	4,282,282	4,214,200	3,986,900	3,725,500	3,485,100
Full-Paid, Total	534,259	472,100	515,100	504,800	495,600
Other-Than-Full-Paid, Total	3,748,023	3,742,200	3,471,800	3,220,800	2,989,500
Refund, Total	2,078,327	1,800,300	1,706,000	1,502,900	1,309,400
Form 1040	2,982,130	3,160,800	2,996,400	2,799,000	2,610,900
Full-Paid	455,920	393,500	439,200	431,200	424,000
Other-Than-Full-Paid	2,526,210	2,767,400	2,557,200	2,367,800	2,186,900
Form 1040A	745,452	631,500	603,400	567,300	538,100
Full-Paid	56,923	58,000	55,500	53,600	52,000
Other-Than-Full-Paid	688,529	573,500	547,900	513,700	486,100
Form 1040EZ	554,700	421,900	387,100	359,200	336,200
Full-Paid	21,416	20,600	20,400	19,900	19,600
Other-Than-Full-Paid	533,284	401,300	366,800	339,300	316,600

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	Estimated	Projected		
	2015	2016	2017	2018	2019
Forms 1040, 1040A, and 1040EZ	3,832,084	3,776,000	3,565,300	3,323,300	3,101,900
Full-Paid, Total	518,218	456,600	500,300	490,700	482,200
Other-Than-Full-Paid, Total	3,313,866	3,319,500	3,065,000	2,832,700	2,619,700
Refund, Total	1,914,139	1,658,100	1,571,200	1,384,200	1,206,000
Form 1040	2,563,907	2,750,300	2,600,300	2,421,000	2,250,500
Full-Paid	440,121	378,100	424,600	417,300	410,800
Other-Than-Full-Paid	2,123,786	2,372,200	2,175,700	2,003,700	1,839,700
Form 1040A	722,176	611,300	585,200	550,300	522,200
Full-Paid	56,729	57,900	55,400	53,500	51,900
Other-Than-Full-Paid	665,447	553,500	529,900	496,800	470,300
Form 1040EZ	546,001	414,300	379,700	352,000	329,200
Full-Paid	21,368	20,500	20,300	19,900	19,500
Other-Than-Full-Paid	524,633	393,800	359,400	332,100	309,700

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	Estimated	Projected		
	2015	2016	2017	2018	2019
Forms 1040, 1040A, and 1040EZ	8,589,206	8,058,600	7,551,700	6,923,400	6,349,800
Full-Paid, Total	1,321,447	1,372,800	1,263,200	1,229,100	1,194,600
Other-Than-Full-Paid, Total	7,267,759	6,685,800	6,288,500	5,694,300	5,155,200
Refund, Total	4,141,105	3,590,500	3,306,300	2,947,800	2,599,400
Form 1040	5,523,046	5,659,700	5,309,100	4,840,300	4,398,700
Full-Paid	1,111,651	1,163,600	1,065,600	1,037,200	1,008,200
Other-Than-Full-Paid	4,411,395	4,496,100	4,243,500	3,803,100	3,390,600
Form 1040A	1,540,794	1,257,100	1,165,300	1,075,200	1,002,700
Full-Paid	140,003	139,100	133,300	128,900	125,000
Other-Than-Full-Paid	1,400,791	1,118,000	1,031,900	946,300	877,700
Form 1040EZ	1,525,366	1,141,800	1,077,300	1,007,900	948,300
Full-Paid	69,793	70,100	64,300	63,000	61,400
Other-Than-Full-Paid	1,455,573	1,071,700	1,013,100	944,900	886,900

Notes:

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

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

	Actual	Projected			
	2015	2016	2017	2018	2019
United States Refund Returns	114,482,924	115,413,200	116,282,700	117,082,800	117,867,300
Austin	2,078,327	1,800,300	1,706,000	1,502,900	1,309,400
Fresno	4,141,105	3,590,500	3,306,300	2,947,800	2,599,400
Kansas City	3,559,744	3,196,800	2,704,700	2,391,200	2,094,400
Electronically Filed	104,703,744	106,825,600	108,565,700	110,240,900	111,864,100

Notes:

"Refund Returns" reflect a count of refunds arising from, and issued shortly after, the initial filing of a return. See Table Notes section for more detail.

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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 2015	Projected			
		2016	2017	2018	2019
United States Split Refund Returns	634,676	639,800	644,600	649,000	653,300
Austin	6,863	6,600	6,300	6,100	5,900
Fresno	10,282	9,900	9,500	9,100	8,800
Kansas City	9,616	9,200	8,900	8,500	8,200
Electronically Filed	607,915	614,100	620,000	625,300	630,500

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

	2015	2016	2017	Projected 2018	2019
United States Refund Returns	114,209,954	115,404,400	116,803,600	117,586,300	118,375,500
Austin	1,974,425	1,757,100	1,777,000	1,568,900	1,375,300
Fresno	3,934,079	3,504,600	3,443,800	3,077,200	2,730,100
Kansas City	3,381,782	3,120,300	2,817,200	2,496,300	2,199,800
Electronically Filed	104,919,664	107,022,400	108,765,700	110,443,900	112,070,200

Notes:

FY 2015 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.

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Table 8A. Calendar Year Projections of Total Electronically Filed Individual Returns by Processing IRS Campus									
	Actual 2015	Estimated 2016	2017	2018	2019	Projected 2020	2021	2022	2023
United States	127,740,068	130,909,400	134,262,400	137,474,400	140,552,600	143,604,800	146,446,400	149,191,800	151,846,500
Andover	30,156,836	30,889,700	31,639,700	32,330,000	32,998,700	33,659,900	34,252,900	34,815,000	35,355,700
Austin	23,646,019	24,237,800	24,857,900	25,481,800	26,079,000	26,676,600	27,221,600	27,757,700	28,277,200
Fresno	26,000,371	26,671,400	27,397,500	28,105,200	28,783,900	29,472,900	30,112,700	30,743,800	31,356,500
Kansas City	26,115,149	26,625,500	27,216,600	27,784,200	28,320,600	28,869,100	29,366,400	29,849,800	30,314,800
Philadelphia	21,821,693	22,485,200	23,150,800	23,773,400	24,370,400	24,926,200	25,492,900	26,025,400	26,542,300

Notes:

Table 8A equals the sum of Tables 8B and 8C.
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 2015	Estimated 2016	2017	2018	2019	Projected 2020	2021	2022	2023
United States	78,063,181	78,356,700	79,034,100	79,694,900	80,336,400	80,863,100	81,464,400	81,953,500	82,515,800
Andover	19,155,636	19,281,400	19,488,200	19,685,500	19,848,100	19,986,600	20,138,700	20,293,200	20,462,400
Austin	13,851,914	13,885,100	13,992,600	14,098,100	14,218,900	14,326,400	14,449,500	14,532,700	14,631,200
Fresno	16,470,688	16,562,800	16,716,700	16,876,000	17,027,600	17,157,400	17,288,400	17,386,500	17,497,800
Kansas City	15,654,915	15,633,500	15,715,800	15,801,500	15,894,700	15,975,500	16,068,300	16,141,900	16,231,000
Philadelphia	12,930,028	12,994,000	13,120,800	13,233,900	13,347,100	13,417,300	13,519,500	13,599,300	13,693,400

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 2015	Estimated 2016	2017	2018	2019	Projected 2020	2021	2022	2023
United States	49,676,887	52,552,700	55,228,300	57,779,500	60,216,200	62,741,700	64,982,000	67,238,300	69,330,800
Andover	11,001,200	11,608,300	12,151,500	12,644,500	13,150,500	13,673,300	14,114,200	14,521,900	14,893,400
Austin	9,794,105	10,352,700	10,865,400	11,383,700	11,860,100	12,350,200	12,772,000	13,225,100	13,645,900
Fresno	9,529,683	10,108,500	10,680,800	11,229,100	11,756,300	12,315,500	12,824,300	13,357,300	13,858,700
Kansas City	10,460,234	10,991,900	11,500,800	11,982,700	12,425,800	12,893,600	13,298,100	13,707,900	14,083,800
Philadelphia	8,891,665	9,491,200	10,029,900	10,539,500	11,023,300	11,509,000	11,973,400	12,426,100	12,848,900

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 2015	Estimated 2016	2017	2018	2019	Projected			
						2020	2021	2022	2023
I. Total Electronic Filings	127,740,068	130,909,400	134,262,400	137,474,400	140,552,600	143,604,800	146,446,400	149,191,800	151,846,500
Andover	30,156,836	30,889,700	31,639,700	32,330,000	32,998,700	33,659,900	34,252,900	34,815,000	35,355,700
Austin	23,646,019	24,237,800	24,857,900	25,481,800	26,079,000	26,676,600	27,221,600	27,757,700	28,277,200
Fresno	26,000,371	26,671,400	27,397,500	28,105,200	28,783,900	29,472,900	30,112,700	30,743,800	31,356,500
Kansas City	26,115,149	26,625,500	27,216,600	27,784,200	28,320,600	28,869,100	29,366,400	29,849,800	30,314,800
Philadelphia	21,821,693	22,485,200	23,150,800	23,773,400	24,370,400	24,926,200	25,492,900	26,025,400	26,542,300
II. Approximate Could Use Form 1040A Filings	38,984,499	40,004,600	40,660,600	41,316,000	41,931,300	42,514,300	43,109,900	43,706,100	44,262,400
Andover	8,402,511	8,624,600	8,760,400	8,889,900	9,014,300	9,129,200	9,247,200	9,360,000	9,469,400
Austin	7,798,980	7,991,200	8,116,000	8,247,400	8,371,400	8,488,900	8,606,100	8,732,900	8,843,600
Fresno	7,630,111	7,865,300	8,003,200	8,142,300	8,273,200	8,390,200	8,511,200	8,632,000	8,751,800
Kansas City	7,947,542	8,136,700	8,266,800	8,399,100	8,520,800	8,648,700	8,771,500	8,890,600	9,001,800
Philadelphia	7,205,355	7,386,800	7,514,300	7,637,500	7,751,600	7,857,300	7,973,800	8,090,600	8,195,800
III. Approximate Could Use Form 1040EZ Filings	27,129,033	29,328,500	30,374,700	31,292,500	32,181,700	33,085,400	33,934,600	34,770,600	35,593,600
Andover	6,282,375	6,778,500	7,005,400	7,195,900	7,380,000	7,571,200	7,738,400	7,913,100	8,074,400
Austin	5,276,105	5,678,600	5,869,600	6,049,100	6,215,300	6,389,600	6,553,100	6,709,000	6,860,600
Fresno	5,287,620	5,762,800	5,988,900	6,191,400	6,381,800	6,581,300	6,774,000	6,963,800	7,155,600
Kansas City	5,616,944	5,998,800	6,230,500	6,407,800	6,581,500	6,769,800	6,938,000	7,103,300	7,270,900
Philadelphia	4,665,989	5,109,900	5,280,200	5,448,300	5,623,100	5,773,500	5,931,100	6,081,400	6,232,200
IV. Approximate Could Use Form 1040 Filings	61,626,518	61,576,300	63,227,200	64,865,900	66,439,700	68,005,100	69,402,000	70,715,100	71,990,500
Andover	15,471,949	15,486,500	15,873,900	16,244,200	16,604,300	16,959,500	17,267,300	17,541,900	17,812,000
Austin	10,570,923	10,568,000	10,872,400	11,185,300	11,492,300	11,798,100	12,062,400	12,315,800	12,573,000
Fresno	13,082,639	13,043,200	13,405,400	13,771,500	14,129,000	14,501,400	14,827,500	15,148,000	15,449,100
Kansas City	12,550,660	12,490,000	12,719,200	12,977,300	13,218,300	13,450,600	13,656,800	13,856,000	14,042,100
Philadelphia	9,950,347	9,988,500	10,356,300	10,687,700	10,995,800	11,295,500	11,588,000	11,853,400	12,114,300

Notes:

Detail may not add to total due to rounding.

The above distribution is an approximation based on master file analysis of electronically filed returns.

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

	Actual 2015	Estimated 2016	2017	2018	2019	Projected 2020	2021	2022	2023
United States	127,740,068	130,909,400	134,262,400	137,474,400	140,552,600	143,604,800	146,446,400	149,191,800	151,846,500
Alabama	1,806,767	1,845,500	1,883,300	1,917,000	1,947,400	1,986,400	2,018,000	2,050,300	2,081,400
Alaska	302,601	307,900	313,500	319,900	326,800	333,500	339,900	346,000	351,900
Arizona	2,414,685	2,483,800	2,554,400	2,624,500	2,688,100	2,752,300	2,810,300	2,864,900	2,917,800
Arkansas	1,087,071	1,109,800	1,130,400	1,150,000	1,169,600	1,192,100	1,209,700	1,226,900	1,243,200
California	14,800,152	15,169,500	15,570,100	15,963,000	16,351,100	16,758,500	17,134,000	17,518,500	17,892,500
Colorado	2,174,391	2,250,500	2,319,900	2,385,100	2,447,900	2,505,400	2,557,700	2,608,000	2,656,600
Connecticut	1,504,329	1,539,300	1,581,800	1,623,900	1,666,700	1,709,600	1,754,300	1,792,900	1,830,300
Delaware	379,884	389,700	400,300	410,200	419,500	428,600	437,200	444,300	451,200
District of Columbia	277,368	284,300	291,500	298,600	305,600	312,600	318,400	324,400	330,100
Florida	7,996,947	8,294,300	8,572,200	8,842,600	9,096,200	9,330,700	9,569,000	9,786,000	9,997,200
Georgia	3,831,482	3,942,800	4,078,500	4,194,800	4,290,900	4,373,600	4,469,400	4,573,600	4,675,100
Hawaii	548,646	568,900	589,300	607,900	624,900	641,000	654,900	668,100	680,900
Idaho	619,018	637,900	657,100	674,700	690,700	705,800	720,000	733,600	746,700
Illinois	5,272,013	5,384,200	5,510,300	5,629,200	5,735,400	5,844,100	5,948,400	6,054,700	6,157,400
Indiana	2,744,867	2,800,700	2,870,700	2,937,000	2,998,900	3,056,700	3,116,200	3,169,500	3,220,900
Iowa	1,326,845	1,348,300	1,372,200	1,394,400	1,415,100	1,438,200	1,457,000	1,473,200	1,488,500
Kansas	1,208,802	1,229,700	1,253,300	1,274,900	1,297,100	1,320,400	1,337,600	1,354,100	1,369,700
Kentucky	1,696,172	1,723,600	1,754,100	1,781,200	1,808,400	1,844,500	1,874,000	1,902,400	1,929,500
Louisiana	1,740,818	1,771,500	1,801,000	1,835,900	1,865,900	1,899,500	1,928,200	1,954,400	1,979,400
Maine	539,602	556,400	570,300	583,100	596,600	612,500	624,500	635,200	645,500
Maryland	2,396,907	2,472,600	2,549,900	2,612,300	2,687,300	2,761,700	2,836,300	2,912,500	2,987,000
Massachusetts	2,875,097	2,960,900	3,044,800	3,130,400	3,206,100	3,262,800	3,323,600	3,371,600	3,417,500
Michigan	4,089,652	4,163,500	4,249,800	4,343,600	4,425,200	4,500,800	4,578,300	4,648,100	4,715,000
Minnesota	2,369,769	2,415,900	2,471,400	2,525,700	2,576,700	2,635,200	2,683,500	2,727,900	2,770,700
Mississippi	1,104,807	1,120,600	1,138,900	1,157,600	1,175,900	1,192,100	1,206,800	1,221,000	1,234,400

(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.

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

	Actual	Estimated	Projected						
	2015	2016	2017	2018	2019	2020	2021	2022	2023
Missouri	2,409,754	2,450,500	2,505,000	2,551,600	2,597,200	2,652,200	2,698,300	2,746,700	2,793,400
Montana	436,297	446,600	457,600	467,700	476,800	485,500	493,800	500,300	506,600
Nebraska	813,473	827,500	844,100	861,300	876,800	894,600	907,800	919,900	931,300
Nevada	1,128,580	1,157,100	1,188,100	1,220,200	1,250,100	1,275,100	1,301,700	1,327,200	1,351,900
New Hampshire	587,693	602,000	617,200	631,400	644,400	657,900	669,900	681,400	692,400
New Jersey	3,729,999	3,803,300	3,887,900	3,959,300	4,030,800	4,106,200	4,166,700	4,224,800	4,280,300
New Mexico	782,054	798,900	816,800	833,400	849,800	867,600	884,200	900,300	915,800
New York	8,535,557	8,745,300	8,948,200	9,132,300	9,304,400	9,466,600	9,617,700	9,757,400	9,890,900
North Carolina	3,833,155	3,944,500	4,056,600	4,149,500	4,250,000	4,340,100	4,432,400	4,509,100	4,583,000
North Dakota	331,660	340,200	349,200	357,600	365,600	373,900	381,200	388,900	396,400
Ohio	4,857,309	4,958,400	5,075,100	5,184,800	5,295,200	5,400,500	5,491,500	5,580,200	5,665,400
Oklahoma	1,451,869	1,473,400	1,499,200	1,525,600	1,549,700	1,578,400	1,600,900	1,624,000	1,646,200
Oregon	1,561,273	1,594,500	1,630,700	1,664,000	1,694,700	1,732,100	1,760,500	1,790,400	1,819,200
Pennsylvania	5,271,032	5,375,400	5,485,700	5,591,300	5,691,100	5,804,000	5,890,900	5,986,200	6,078,000
Rhode Island	457,361	466,400	474,700	482,600	491,300	500,400	507,500	514,700	521,600
South Carolina	1,872,518	1,914,800	1,957,700	2,003,100	2,046,800	2,088,200	2,128,600	2,164,600	2,199,300
South Dakota	371,032	377,400	386,200	394,300	401,700	408,900	415,800	423,400	430,700
Tennessee	2,591,419	2,665,300	2,731,700	2,802,200	2,878,100	2,949,100	3,019,400	3,089,700	3,158,100
Texas	10,161,025	10,447,700	10,755,100	11,070,500	11,379,700	11,674,100	11,957,700	12,244,000	12,523,100
Utah	1,078,650	1,117,800	1,155,000	1,191,700	1,225,500	1,258,000	1,290,800	1,319,200	1,346,800
Vermont	279,530	284,800	290,400	295,400	300,300	305,800	310,000	314,300	318,400
Virginia	3,322,477	3,409,200	3,497,000	3,579,000	3,654,400	3,731,100	3,795,900	3,855,400	3,912,500
Washington	2,863,052	2,935,100	3,024,500	3,109,800	3,188,900	3,259,400	3,330,400	3,394,600	3,456,600
West Virginia	681,936	692,400	703,300	715,000	727,100	741,400	753,300	765,600	777,500
Wisconsin	2,481,047	2,530,000	2,577,700	2,622,300	2,667,800	2,717,900	2,759,300	2,802,900	2,844,800
Wyoming	247,417	252,000	257,000	261,700	266,300	271,600	276,200	281,000	285,700
International	494,207	526,500	561,700	598,900	634,100	665,200	696,600	723,500	749,900

Notes:

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

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

	Actual 2015	Estimated 2016	2017	2018	2019	Projected 2020	2021	2022	2023
United States	78,063,181	78,356,700	79,034,100	79,694,900	80,336,400	80,863,100	81,464,400	81,953,500	82,515,800
Alabama	1,167,142	1,163,500	1,175,700	1,182,100	1,187,900	1,198,200	1,215,200	1,226,400	1,238,300
Alaska	150,978	150,900	153,900	158,600	161,700	164,400	167,700	170,800	174,100
Arizona	1,377,139	1,387,100	1,399,500	1,413,000	1,424,100	1,433,200	1,443,000	1,449,600	1,457,900
Arkansas	715,207	713,000	712,400	712,400	713,700	715,800	716,900	717,400	718,300
California	10,354,004	10,432,500	10,542,200	10,648,800	10,745,900	10,841,000	10,926,300	10,992,800	11,063,700
Colorado	1,173,205	1,184,400	1,199,600	1,213,000	1,226,400	1,235,100	1,245,100	1,252,800	1,262,200
Connecticut	939,133	941,200	947,700	955,300	962,300	966,400	972,900	978,400	984,800
Delaware	204,874	205,100	205,700	206,300	207,800	208,700	210,100	210,600	211,400
District of Columbia	143,646	144,700	146,300	147,900	150,300	151,300	152,200	152,900	153,800
Florida	4,766,060	4,819,400	4,883,100	4,942,400	4,996,500	5,023,400	5,065,400	5,096,700	5,133,500
Georgia	2,249,428	2,272,500	2,328,500	2,368,800	2,400,200	2,422,700	2,459,400	2,499,500	2,541,900
Hawaii	333,920	337,700	342,800	347,100	350,900	353,700	356,100	357,900	360,000
Idaho	363,065	368,000	376,200	382,200	387,700	392,300	397,300	401,700	406,500
Illinois	3,292,850	3,313,700	3,357,300	3,390,800	3,422,200	3,450,900	3,484,700	3,514,400	3,546,700
Indiana	1,559,075	1,549,400	1,548,500	1,549,500	1,552,900	1,556,500	1,560,300	1,561,100	1,563,900
Iowa	911,710	910,300	911,000	912,300	915,200	916,700	918,200	918,400	919,100
Kansas	740,263	736,200	737,800	740,200	743,700	747,100	749,000	750,200	752,000
Kentucky	1,092,242	1,088,400	1,086,500	1,087,000	1,089,700	1,092,400	1,094,600	1,094,200	1,094,500
Louisiana	1,050,449	1,046,600	1,047,000	1,047,000	1,050,800	1,052,600	1,053,900	1,053,500	1,054,000
Maine	294,426	296,400	301,100	303,500	306,400	309,800	312,300	313,900	315,900
Maryland	1,378,104	1,384,400	1,397,200	1,408,200	1,423,000	1,431,200	1,443,100	1,456,100	1,470,900
Massachusetts	1,798,770	1,830,200	1,868,600	1,904,600	1,935,900	1,953,900	1,978,500	1,994,500	2,011,900
Michigan	2,564,901	2,566,800	2,581,400	2,602,800	2,618,700	2,629,100	2,648,400	2,661,300	2,676,400
Minnesota	1,499,274	1,496,400	1,505,200	1,515,100	1,524,600	1,537,200	1,547,700	1,555,500	1,564,400
Mississippi	710,773	707,500	707,000	707,800	709,300	711,400	712,700	713,600	715,100

(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						
	2015	2016	2017	2018	2019	2020	2021	2022	2023
Missouri	1,431,808	1,422,500	1,427,500	1,430,100	1,433,800	1,441,200	1,447,800	1,454,800	1,463,400
Montana	275,198	276,300	278,700	280,900	282,800	284,300	286,100	286,900	287,800
Nebraska	503,971	502,300	502,000	502,200	503,400	504,400	505,500	505,500	505,900
Nevada	673,794	674,800	680,100	686,900	693,200	696,200	701,900	706,600	712,000
New Hampshire	290,348	290,300	290,400	290,400	291,200	291,500	291,800	291,300	291,300
New Jersey	2,683,143	2,699,800	2,726,700	2,755,100	2,778,100	2,802,100	2,820,200	2,836,000	2,852,600
New Mexico	447,853	449,300	455,500	459,800	464,400	469,300	474,100	479,300	485,100
New York	6,177,642	6,248,500	6,330,300	6,407,800	6,453,800	6,500,800	6,558,900	6,637,100	6,717,200
North Carolina	2,259,759	2,260,700	2,270,800	2,281,200	2,296,100	2,307,900	2,323,500	2,330,600	2,340,300
North Dakota	216,099	217,700	220,300	222,800	225,000	227,300	229,400	231,600	234,000
Ohio	2,699,465	2,689,700	2,700,600	2,714,100	2,735,300	2,744,200	2,756,000	2,766,600	2,780,700
Oklahoma	876,615	873,800	873,600	873,900	876,700	879,700	882,300	883,400	885,300
Oregon	832,404	828,900	829,100	828,900	830,900	832,700	833,400	833,800	835,500
Pennsylvania	3,118,312	3,118,000	3,133,300	3,148,300	3,163,900	3,180,500	3,192,200	3,204,900	3,220,800
Rhode Island	307,124	308,800	311,700	314,300	317,300	320,100	323,100	325,000	327,100
South Carolina	1,124,760	1,120,400	1,119,800	1,122,000	1,128,900	1,132,600	1,137,300	1,140,500	1,144,800
South Dakota	230,263	232,300	236,700	241,000	245,200	249,100	253,400	258,200	263,100
Tennessee	1,437,779	1,432,600	1,432,100	1,432,500	1,435,700	1,438,400	1,439,300	1,437,800	1,438,400
Texas	5,542,267	5,564,100	5,615,200	5,669,700	5,730,600	5,782,900	5,845,100	5,883,500	5,930,100
Utah	599,225	602,500	608,400	614,500	620,800	625,300	631,700	635,100	639,400
Vermont	156,934	156,600	157,300	158,000	158,900	160,000	161,100	162,200	163,500
Virginia	1,663,180	1,657,300	1,671,700	1,686,000	1,699,400	1,710,300	1,722,300	1,730,200	1,741,100
Washington	1,367,909	1,362,200	1,363,800	1,372,400	1,386,100	1,390,000	1,400,000	1,405,300	1,413,500
West Virginia	372,398	368,900	366,700	366,700	367,700	368,500	369,200	368,900	369,100
Wisconsin	1,494,881	1,489,900	1,490,800	1,492,200	1,495,900	1,500,800	1,505,200	1,509,100	1,514,400
Wyoming	143,052	142,100	142,100	142,500	143,400	144,400	145,000	146,100	147,400
International	306,360	320,200	336,500	354,000	370,200	383,600	397,800	409,100	420,700

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	Estimated	Projected						
	2015	2016	2017	2018	2019	2020	2021	2022	2023
United States	49,676,887	52,552,700	55,228,300	57,779,500	60,216,200	62,741,700	64,982,000	67,238,300	69,330,800
Alabama	639,625	682,100	707,600	734,900	759,500	788,200	802,800	824,000	843,100
Alaska	151,623	157,000	159,600	161,400	165,200	169,100	172,200	175,200	177,800
Arizona	1,037,546	1,096,800	1,154,900	1,211,500	1,264,000	1,319,000	1,367,300	1,415,300	1,459,900
Arkansas	371,864	396,800	418,000	437,500	455,800	476,400	492,800	509,500	524,900
California	4,446,148	4,737,000	5,028,000	5,314,300	5,605,100	5,917,700	6,207,800	6,525,800	6,828,800
Colorado	1,001,186	1,066,200	1,120,300	1,172,100	1,221,400	1,270,300	1,312,600	1,355,200	1,394,400
Connecticut	565,196	598,100	634,100	668,600	704,500	743,300	781,500	814,500	845,500
Delaware	175,010	184,600	194,600	204,000	211,800	219,900	227,000	233,700	239,700
District of Columbia	133,722	139,700	145,200	150,800	155,300	161,300	166,200	171,500	176,300
Florida	3,230,887	3,474,900	3,689,100	3,900,200	4,099,700	4,307,300	4,503,700	4,689,300	4,863,800
Georgia	1,582,054	1,670,300	1,750,100	1,826,000	1,890,700	1,950,900	2,010,000	2,074,200	2,133,200
Hawaii	214,726	231,200	246,500	260,700	274,000	287,400	298,800	310,200	320,900
Idaho	255,953	269,900	281,000	292,500	303,000	313,600	322,700	331,800	340,100
Illinois	1,979,163	2,070,600	2,153,000	2,238,300	2,313,200	2,393,100	2,463,800	2,540,300	2,610,700
Indiana	1,185,792	1,251,300	1,322,200	1,387,500	1,446,000	1,500,200	1,555,900	1,608,400	1,657,000
Iowa	415,135	438,000	461,100	482,100	500,000	521,500	538,900	554,800	569,400
Kansas	468,539	493,500	515,500	534,700	553,400	573,300	588,600	603,900	617,700
Kentucky	603,930	635,200	667,500	694,200	718,700	752,100	779,400	808,200	835,100
Louisiana	690,369	724,900	754,000	788,800	815,100	846,900	874,300	901,000	925,400
Maine	245,176	260,000	269,200	279,600	290,200	302,700	312,200	321,300	329,600
Maryland	1,018,803	1,088,200	1,152,700	1,204,200	1,264,200	1,330,500	1,393,200	1,456,300	1,516,100
Massachusetts	1,076,327	1,130,700	1,176,200	1,225,800	1,270,200	1,309,000	1,345,100	1,377,100	1,405,600
Michigan	1,524,751	1,596,700	1,668,400	1,740,800	1,806,500	1,871,700	1,929,900	1,986,700	2,038,700
Minnesota	870,495	919,400	966,200	1,010,600	1,052,000	1,098,000	1,135,700	1,172,500	1,206,300
Mississippi	394,034	413,000	432,000	449,800	466,500	480,600	494,100	507,400	519,300

(Table 10C continued on next page)

Notes:

Detail may not add to total due to rounding.

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

	Actual	Estimated	Projected						
	2015	2016	2017	2018	2019	2020	2021	2022	2023
Missouri	977,946	1,028,000	1,077,500	1,121,600	1,163,500	1,211,000	1,250,500	1,291,900	1,330,000
Montana	161,099	170,400	178,900	186,800	193,900	201,200	207,700	213,500	218,800
Nebraska	309,502	325,200	342,000	359,100	373,400	390,200	402,400	414,400	425,400
Nevada	454,786	482,300	507,900	533,200	556,900	579,000	599,900	620,600	639,900
New Hampshire	297,345	311,700	326,800	340,900	353,200	366,400	378,100	390,100	401,200
New Jersey	1,046,856	1,103,500	1,161,300	1,204,300	1,252,700	1,304,100	1,346,400	1,388,700	1,427,600
New Mexico	334,201	349,600	361,300	373,700	385,400	398,200	410,100	420,900	430,700
New York	2,357,915	2,496,700	2,617,800	2,724,500	2,850,700	2,965,800	3,058,900	3,120,300	3,173,700
North Carolina	1,573,396	1,683,800	1,785,800	1,868,400	1,953,900	2,032,200	2,108,900	2,178,500	2,242,700
North Dakota	115,561	122,400	128,800	134,900	140,600	146,600	151,800	157,300	162,400
Ohio	2,157,844	2,268,800	2,374,500	2,470,700	2,559,900	2,656,300	2,735,600	2,813,600	2,884,600
Oklahoma	575,254	599,600	625,600	651,800	673,100	698,800	718,500	740,600	760,900
Oregon	728,869	765,700	801,600	835,100	863,800	899,400	927,200	956,600	983,700
Pennsylvania	2,152,720	2,257,400	2,352,400	2,443,000	2,527,200	2,623,500	2,698,700	2,781,400	2,857,200
Rhode Island	150,237	157,500	163,000	168,300	174,000	180,300	184,300	189,700	194,600
South Carolina	747,758	794,300	837,900	881,100	917,900	955,600	991,300	1,024,100	1,054,500
South Dakota	140,769	145,100	149,500	153,300	156,500	159,800	162,300	165,200	167,600
Tennessee	1,153,640	1,232,700	1,299,600	1,369,800	1,442,300	1,510,800	1,580,100	1,651,800	1,719,700
Texas	4,618,758	4,883,600	5,139,800	5,400,800	5,649,100	5,891,100	6,112,600	6,360,400	6,593,200
Utah	479,425	515,300	546,700	577,100	604,700	632,700	659,100	684,100	707,400
Vermont	122,596	128,200	133,100	137,400	141,400	145,800	149,000	152,100	154,900
Virginia	1,659,297	1,751,900	1,825,200	1,893,000	1,955,100	2,020,800	2,073,600	2,125,200	2,171,400
Washington	1,495,143	1,573,000	1,660,800	1,737,400	1,802,800	1,869,300	1,930,400	1,989,200	2,043,100
West Virginia	309,538	323,500	336,600	348,300	359,400	372,800	384,100	396,800	408,400
Wisconsin	986,166	1,040,100	1,086,900	1,130,100	1,171,900	1,217,200	1,254,100	1,293,900	1,330,400
Wyoming	104,365	109,900	114,900	119,200	122,900	127,200	131,200	134,900	138,300
International	187,847	206,400	225,200	245,000	263,800	281,600	298,800	314,400	329,200

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 2015	Estimated 2016	Projected 2017
I. Total Electronic Filings	127,740,068	130,909,400	134,262,400
Andover	30,156,836	30,889,700	31,639,700
Austin	23,646,019	24,237,800	24,857,900
Fresno	26,000,371	26,671,400	27,397,500
Kansas City	26,115,149	26,625,500	27,216,600
Philadelphia	21,821,693	22,485,200	23,150,800
II. Approximate Coded Form 1040A Filings	25,167,015	26,181,800	27,016,600
Andover	5,248,873	5,445,200	5,614,700
Austin	5,083,230	5,277,800	5,425,200
Fresno	4,996,212	5,168,300	5,333,500
Kansas City	5,074,664	5,286,000	5,483,800
Philadelphia	4,764,035	5,004,500	5,159,400
III. Approximate Coded Form 1040EZ Filings	14,996,089	15,943,800	16,741,000
Andover	3,390,812	3,590,900	3,795,900
Austin	2,939,337	3,103,200	3,201,100
Fresno	2,991,335	3,215,200	3,453,400
Kansas City	3,092,770	3,293,800	3,475,200
Philadelphia	2,581,835	2,740,700	2,815,400
IV. Approximate Coded Form 1040 Filings	87,576,964	88,784,000	90,504,900
Andover	21,517,150	21,853,600	22,229,100
Austin	15,623,452	15,856,800	16,231,600
Fresno	18,012,823	18,287,900	18,610,600
Kansas City	17,947,715	18,045,700	18,257,600
Philadelphia	14,475,823	14,740,000	15,176,000

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 2015 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 *	243,163					
MAPE		1.18%	1.35%	1.68%	2.78%	3.75%
Number of Overprojections		4	4	4	4	4
Grand Total - Paper	81,768					
MAPE		4.65%	11.42%	20.26%	29.38%	37.81%
Number of Overprojections		4	4	4	4	4
Grand Total - E-file	161,395					
MAPE		2.96%	5.17%	9.16%	12.45%	15.56%
Number of Overprojections		2	1	0	0	0
Total Primary - Selected Returns *	220,769					
MAPE		0.68%	0.73%	1.26%	2.36%	4.08%
Number of Overprojections		3	4	4	4	4
Primary Total - Paper	72,702					
MAPE		3.65%	7.99%	16.48%	24.62%	33.57%
Number of Overprojections		2	4	4	4	4
Primary Total - E-file	148,067					
MAPE		2.59%	4.12%	7.18%	9.80%	11.87%
Number of Overprojections		2	1	0	0	0
Individual Total	148,650					
MAPE		1.12%	1.48%	1.39%	1.38%	0.97%
Number of Overprojections		4	4	3	3	3
Individual Total - Paper	20,037					
MAPE		6.94%	14.88%	23.76%	31.97%	45.78%
Number of Overprojections		4	4	4	4	4
Individual Total - E-file	127,740					
MAPE		1.28%	2.99%	5.82%	7.86%	10.63%
Number of Overprojections		2	1	0	0	0
Individual Estimated Tax	23,983					
MAPE		0.53%	2.51%	7.43%	14.26%	26.99%
Number of Overprojections		1	2	2	3	4
Fiduciary Total	3,175					
MAPE		2.87%	3.12%	4.14%	4.59%	8.50%
Number of Overprojections		2	1	1	1	2
Partnership Total	3,863					
MAPE		1.78%	4.65%	7.59%	12.20%	15.25%
Number of Overprojections		2	3	3	3	4
Corporation Total	6,823					
MAPE		2.48%	4.66%	7.60%	9.80%	12.35%
Number of Overprojections		3	3	4	4	4
Employment Total	30,088					
MAPE		1.62%	1.70%	2.67%	3.10%	3.83%
Number of Overprojections		2	1	1	2	3
Exempt Organization Total	1,541					
MAPE		3.36%	4.42%	5.71%	9.75%	10.01%
Number of Overprojections		3	2	1	1	1
Excise Total	994					
MAPE		9.17%	12.72%	13.11%	8.71%	6.61%
Number of Overprojections		1	0	0	1	2

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

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2016

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 2016 filing volumes through August. The published campus volumes are aligned to the latest official IRS campus configurations.

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 2015. 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 2019. Fiscal year refunds were derived from the calendar year forecasts based on historical quarterly filing experiences.

Computer Generated Paper Returns

Computer generated paper returns are tax returns that are prepared using tax preparation software and are submitted on paper. The historical data used in the 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 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 Non-Refund Returns:	Non-refund electronically filed returns include 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 non-refund 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 2019.

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 and "even" 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 2019.

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 2015 through 2023. **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.

**Approved Configuration of IRS Campuses for Paper Individual Returns—
2015 Alignment Through 2017**

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

Approved Configuration of IRS Campuses for Electronic Individual Returns— 2015 Alignment Through 2017

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

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

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