



**STATISTICS OF INCOME DIVISION  
RESEARCH, APPLIED ANALYTICS, AND STATISTICS**

# Publication 6187

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

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## 2017 Update

**Publication 6187 (revised 10–2017) is a product of the IRS Statistics of Income Division within the Research, Applied Analytics, and Statistics organization.**

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# Calendar Year Projections of Individual Returns by Major Processing Categories

## Publication 6187 2017 Update

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## Online Availability of Forecasts

Forecasts from the most recent edition of this publication may be found on the IRS Internet site. The World Wide Web address is: [www.irs.gov/statistics](http://www.irs.gov/statistics). From the Web site, select “All Topics” in the “Products, Publications & Papers” section. Under “Periodic Publications” select “Projections.”

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 Timothy Castle, Chief, Servicewide Support Section, at (202) 803-9106.

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## Overview

The *Calendar Year Projections of Individual Returns by Major Processing Categories* is published annually and contains U.S. and IRS campus level projections of full-paid and other-than-full-paid categories of Forms 1040, 1040-A, and 1040-EZ returns. The publication also includes estimates of individual refunds, Forms 1040-NR/NR-EZ/C, 1040-PR and 1040-SS, 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 2017, 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***

IRS modernization efforts, built in part on the strong growth in electronic filing, have resulted in a major redistribution and consolidation of returns processing operations among the traditional IRS submission processing campuses. In CY 2002, the IRS began processing most paper individual returns at eight campuses. IRS closed the Brookhaven, New York, Submission Processing Center in December 2003 and moved to a configuration where seven campuses handled all returns associated with individual tax returns. IRS consolidation efforts continued with the closure of the Memphis campus at the end of September 2005. The Philadelphia and Andover campuses ended their paper individual returns processing operations in September 2007 and September 2009, respectively. The Atlanta campus ended paper processing in September 2011. The Austin, Fresno, and Kansas City campuses have processed all individual paper returns since 2012.

Plans were announced in September 2016 to further streamline the current three-site configuration for individual paper returns processing. The Fresno Campus will cease submission processing operations in September 2021 followed by the Austin Campus in September 2024. Kansas City will process most individual paper returns after 2024. The campus-level CY 2018 through CY 2020 volumes in this update of Publication 6187 reflect our estimates made in collaboration with Headquarters, Submission Processing, of how workload might migrate from consolidating submission processing sites. The alignments may change in future years based on updated return volume projections and other considerations. The current submission processing consolidation plan envisions the majority of individual returns will be processed in Kansas City at end-state in CY 2025. The alignments of e-file returns to IRS campuses are shown in this publication as not changing from the current alignments. Individual e-file returns will continue to be processed at all five individual e-file submission processing campuses in CY 2017 through CY 2024. In future publications, those alignments will likely change; however, the changes have not yet been determined.

### ***Adjustments for Returns with “ITIN” Request***

Individuals who are ineligible to obtain valid Social Security numbers (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 an 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 2017 through CY 2020. 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 131.1 million in CY 2016, which represents 88 percent of the total number of individual returns. It is projected that individual e-file will continue to grow at about 1.5 percent in CY 2017 to around 133.0 million returns and reaching 153.1 million returns by CY 2024 (almost 94 percent of total individual returns).

### **Accuracy of Prior Projections**

In an effort to measure the quality of our products and services, this section, along with Table 13, provides a brief analysis of the accuracy of prior projections. Using 4 years of actual data from 2013 through 2016, Table 13 presents the accuracy of our national-level projections by major return categories. This analysis covers only the major return categories projected on a calendar-year basis and serves as a general measure for approximating 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 overprojections. The MAPE is computed as the average percent projection error regardless of whether the projections were over or under actual filings in each of the four projection cycles. The number of overprojections can show whether projections are consistently over- or underprojected. A value of “2” indicates balanced forecasts over the four cycles.

The table groups these two measures by time horizon. The time horizon is determined based on the year a forecast was made and the year projected. For example, a forecast for 2015 made in 2012 would be part of the “3-years-ahead” time horizon.

### **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 2017 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 CY 2016. IHS Global Inc. provided the forecasts of economic variables used in our forecasting models. Additional adjustments are made 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, 1040-A and 1040-EZ), 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 reflect 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 autoregressive integrated moving average models. The IRS campus-level paper return volumes for these classifications (as presented in Tables 2 through 5) were derived by summing the respective projected State volumes per their predefined 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 from CY 2017 through CY 2020.

### ***Refunds***

The calendar year and fiscal year refund volumes in Tables 6 and 8 reflect a count of refunds arising from the initial filing of a return. Regression analysis with time and dummy variables was used to derive the U.S.-level refund projections. 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 2020. Fiscal year refunds were derived from the calendar year forecasts based on historical quarterly filing experiences.

### ***Computer Generated Paper Returns***

Computer generated paper returns are tax returns that are prepared using tax preparation software and are submitted on paper. The historical data used in the 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.

### ***Total and Online Electronically Filed Returns***

The U.S.-level total and online electronic volumes were projected by using diffusion growth models. The practitioner return volumes represent the difference between the total electronically filed returns and the online filed returns. 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, 1040-A, and 1040-EZ 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 9A through 10) were derived by summing the respective projected State volumes per their predefined 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 12. For various reasons, transmitters tend to code more electronic returns as Form 1040 and fewer Forms 1040-A and 1040-EZ 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 1A. Calendar Year Projections of Individual Returns by Major Processing Categories for the United States**

Type of Return / Processing Category	Actual	Projected			
	2016	2017	2018	2019	2020
	(1)	(2)	(3)	(4)	(5)
Forms 1040/A/EZ and Electronic Returns	149,735,733	151,568,500	153,329,500	155,063,500	156,734,100
Full-Paid, Total	2,705,967	2,596,500	2,476,700	2,367,500	2,261,700
Other-Than-Full-Paid, Total	147,029,766	148,972,000	150,852,700	152,695,900	154,472,300
Refund Returns	115,196,027	116,093,500	116,418,800	116,924,400	117,412,200
Business Returns (Schedule C or F)	26,737,338	27,167,000	27,591,900	28,015,100	28,434,200
Computer Generated Paper Returns, Total	9,807,878	7,834,300	6,596,900	5,551,200	4,589,200
Paper Returns, Total	18,683,141	18,594,700	17,246,800	15,990,800	14,734,700
Form 1040	13,366,816	13,071,200	12,265,300	11,488,100	10,697,700
Full-Paid	2,283,587	2,183,600	2,093,400	2,006,600	1,922,900
Other-Than-Full-Paid	11,083,229	10,887,500	10,171,900	9,481,500	8,774,800
Form 1040-A	2,904,330	2,964,400	2,660,500	2,380,300	2,106,300
Full-Paid	292,631	286,200	275,400	265,000	255,000
Other-Than-Full-Paid	2,611,699	2,678,200	2,385,100	2,115,300	1,851,400
Form 1040-EZ	2,411,995	2,559,100	2,321,100	2,122,400	1,930,700
Full-Paid	129,749	126,700	107,900	96,000	83,900
Other-Than-Full-Paid	2,282,246	2,432,400	2,213,100	2,026,400	1,846,800
Electronically Filed Returns, Total	131,052,592	132,973,800	136,082,600	139,072,700	141,999,300
Practitioner	78,435,967	79,113,300	79,774,100	80,415,600	80,982,300
Online	52,616,625	53,860,500	56,308,500	58,657,100	61,017,000
Electronically Filed, Refund Returns	106,936,089	108,616,400	110,096,300	111,587,400	111,909,000
Electronically Filed, Non-Refund Returns	24,116,503	24,357,400	25,986,300	27,485,300	30,090,300

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

See Table Notes section for more detail.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2017 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						
	2016	2017	2018	2019	2020	2021	2022	2023	2024
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Forms 1040, 1040-A, and 1040-EZ	149,735,733	151,568,500	153,329,500	155,063,500	156,734,100	158,328,200	159,853,800	161,420,100	162,991,700
Wage and Investment Returns	102,882,831	104,360,400	105,521,700	106,665,600	107,754,700	108,775,200	109,734,400	110,740,700	111,758,400
Paper Returns	11,940,003	11,989,300	10,936,200	9,916,900	8,832,700	7,730,500	6,594,200	5,437,400	4,427,200
Electronically Filed Returns	90,942,828	92,371,100	94,585,500	96,748,700	98,922,000	101,044,700	103,140,200	105,303,300	107,331,200
Small Business/Self Employed Returns	46,852,902	47,208,100	47,807,800	48,397,900	48,979,400	49,553,000	50,119,500	50,679,400	51,233,300
Paper Returns	6,743,138	6,605,300	6,310,600	6,073,900	5,902,000	5,748,100	5,628,400	5,529,100	5,441,000
Electronically Filed Returns	40,109,764	40,602,800	41,497,200	42,324,000	43,077,400	43,804,800	44,491,000	45,150,300	45,792,300
Forms 1040-NR/NR-EZ/C	720,674	739,700	758,800	777,800	796,900	815,900	834,900	854,000	873,000
Electronic Form 1040-NR	n.a.	130,800	213,300	292,000	357,200	406,800	443,500	470,900	492,300
Forms 1040-PR and 1040-SS	183,682	176,100	169,300	162,700	156,300	149,900	143,500	137,200	130,800
Electronic Forms 1040-PR and 1040-SS	41,785	42,900	43,900	44,600	45,300	45,800	46,200	46,600	46,800

n.a.—Not available

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

See Table Notes section for more detail.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2017 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		
	2016	2017	2018	2019	2020
	(1)	(2)	(3)	(4)	(5)
Forms 1040, 1040-A, and 1040-EZ	6,589,209	6,443,000	4,429,700	4,069,800	3,716,400
Full-Paid, Total	982,867	918,300	647,500	615,600	585,600
Other-Than-Full-Paid, Total	5,606,342	5,524,700	3,782,200	3,454,100	3,130,800
Refund, Total	2,913,132	2,590,800	1,676,200	1,406,000	1,441,400
Form 1040	4,756,887	4,543,000	3,165,600	2,935,900	2,707,700
Full-Paid	838,530	776,800	552,300	525,900	501,200
Other-Than-Full-Paid	3,918,357	3,766,200	2,613,300	2,410,000	2,206,600
Form 1040-A	989,061	1,009,600	668,700	593,300	519,700
Full-Paid	103,446	101,000	70,300	67,600	65,100
Other-Than-Full-Paid	885,615	908,600	598,400	525,700	454,600
Form 1040-EZ	843,261	890,300	595,300	540,600	489,000
Full-Paid	40,891	40,400	24,800	22,100	19,300
Other-Than-Full-Paid	802,370	849,900	570,500	518,500	469,700

NOTES: Above figures exclude electronically filed returns.

Detail may not add to total due to rounding.

See Table Notes section for more detail.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2017 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	Estimated	Projected		
	2016	2017	2018	2019	2020
	(1)	(2)	(3)	(4)	(5)
Forms 1040, 1040-A, and 1040-EZ	4,064,639	3,965,200	4,070,700	3,850,600	3,621,100
Full-Paid, Total	402,398	273,300	456,300	439,700	423,700
Other-Than-Full-Paid, Total	3,662,241	3,691,900	3,614,300	3,410,900	3,197,400
Refund, Total	1,797,003	1,594,500	1,338,500	1,145,200	1,195,800
Form 1040	3,005,945	2,821,100	3,021,500	2,884,000	2,736,300
Full-Paid	327,362	198,900	387,100	374,400	362,200
Other-Than-Full-Paid	2,678,583	2,622,300	2,634,400	2,509,700	2,374,100
Form 1040-A	637,976	674,000	629,500	579,300	529,000
Full-Paid	55,323	54,400	52,300	50,300	48,400
Other-Than-Full-Paid	582,653	619,600	577,200	529,000	480,700
Form 1040-EZ	420,718	470,000	419,700	387,200	355,800
Full-Paid	19,713	20,000	16,900	15,000	13,100
Other-Than-Full-Paid	401,005	450,000	402,800	372,200	342,600

NOTES: Above figures exclude electronically filed returns.

Detail may not add to total due to rounding.

See Table Notes section for more detail.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2017 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		
	2016	2017	2018	2019	2020
	(1)	(2)	(3)	(4)	(5)
Forms 1040, 1040-A, and 1040-EZ	3,630,521	3,559,200	3,676,900	3,472,400	3,262,300
Full-Paid, Total	388,397	259,900	443,900	427,800	413,000
Other-Than-Full-Paid, Total	3,242,124	3,299,300	3,233,000	3,044,700	2,849,300
Refund, Total	1,653,243	1,466,900	1,231,400	1,053,500	1,100,100
Form 1040	2,599,059	2,442,800	2,653,400	2,529,800	2,399,600
Full-Paid	313,589	185,700	374,900	362,700	351,700
Other-Than-Full-Paid	2,285,470	2,257,100	2,278,500	2,167,100	2,047,900
Form 1040-A	618,539	654,700	611,800	563,000	514,200
Full-Paid	55,143	54,300	52,100	50,100	48,200
Other-Than-Full-Paid	563,396	600,400	559,600	512,900	466,000
Form 1040-EZ	412,923	461,700	411,700	379,600	348,500
Full-Paid	19,665	20,000	16,900	15,000	13,100
Other-Than-Full-Paid	393,258	441,800	394,900	364,600	335,400

NOTES: Above figures exclude electronically filed returns.

Detail may not add to total due to rounding.

See Table Notes section for more detail.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2017 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		
	2016	2017	2018	2019	2020
	(1)	(2)	(3)	(4)	(5)
Forms 1040, 1040-A, and 1040-EZ	8,029,293	8,186,500	7,154,100	6,600,000	5,279,200
Full-Paid, Total	1,320,702	1,405,000	1,127,200	1,077,200	899,000
Other-Than-Full-Paid, Total	6,708,591	6,781,500	6,026,900	5,522,700	4,380,200
Refund, Total	3,549,803	3,291,900	2,705,400	2,278,100	2,046,700
Form 1040	5,603,984	5,707,000	4,925,600	4,594,200	3,705,800
Full-Paid	1,117,694	1,208,000	942,800	903,900	757,700
Other-Than-Full-Paid	4,486,290	4,499,000	3,982,800	3,690,300	2,948,100
Form 1040-A	1,277,293	1,280,700	1,136,300	1,007,500	771,000
Full-Paid	133,862	130,700	126,900	122,100	102,800
Other-Than-Full-Paid	1,143,431	1,150,000	1,009,500	885,400	668,300
Form 1040-EZ	1,148,016	1,198,700	1,092,200	998,300	802,400
Full-Paid	69,146	66,300	57,500	51,200	38,500
Other-Than-Full-Paid	1,078,870	1,132,400	1,034,700	947,000	763,900

NOTES: Above figures exclude electronically filed returns.

Detail may not add to total due to rounding.

See Table Notes section for more detail.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2017 Publication 6187.

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

Type of Return / Processing Category	Actual	Estimated	Projected		
	2016	2017	2018	2019	2020
	(1)	(2)	(3)	(4)	(5)
Forms 1040, 1040-A, and 1040-EZ	n.a.	n.a.	1,592,400	1,470,500	2,118,100
Full-Paid, Total	n.a.	n.a.	245,700	235,000	353,400
Other-Than-Full-Paid, Total	n.a.	n.a.	1,346,700	1,235,500	1,764,600
Refund, Total	n.a.	n.a.	602,400	507,700	819,300
Form 1040	n.a.	n.a.	1,152,600	1,074,000	1,547,900
Full-Paid	n.a.	n.a.	211,200	202,500	301,800
Other-Than-Full-Paid	n.a.	n.a.	941,400	871,500	1,246,100
Form 1040-A	n.a.	n.a.	226,000	200,200	286,600
Full-Paid	n.a.	n.a.	25,900	25,000	38,700
Other-Than-Full-Paid	n.a.	n.a.	200,100	175,200	247,900
Form 1040-EZ	n.a.	n.a.	213,900	196,300	283,500
Full-Paid	n.a.	n.a.	8,700	7,600	12,900
Other-Than-Full-Paid	n.a.	n.a.	205,200	188,700	270,600

n.a.—Not available.

NOTES: Above figures exclude electronically filed returns.

Detail may not add to total due to rounding.

See Table Notes section for more detail.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2017 Publication 6187.

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

Item	Actual	Projected			
	2016	2017	2018	2019	2020
	(1)	(2)	(3)	(4)	(5)
United States Refund Returns	115,196,027	116,093,600	116,418,800	116,924,400	117,412,200
Austin	1,797,003	1,594,500	1,338,500	1,145,200	1,195,800
Fresno	3,549,803	3,291,900	2,705,400	2,278,100	2,046,700
Kansas City	2,913,132	2,590,800	1,676,200	1,406,000	1,441,400
Ogden	n.a.	n.a.	602,400	507,700	819,300
Electronically Filed	106,936,089	108,616,400	110,096,300	111,587,400	111,909,000

n.a.—Not available.

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.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2017 Publication 6187.

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

Item	Actual	Projected			
	2016	2017	2018	2019	2020
	(1)	(2)	(3)	(4)	(5)
United States Refund Returns	535,984	530,700	529,900	528,100	529,300
Austin	5,822	5,700	5,600	5,600	5,700
Fresno	11,501	11,700	11,300	11,200	9,800
Kansas City	9,438	9,200	7,000	6,900	6,900
Ogden	n.a.	n.a.	2,500	2,500	3,900
Electronically Filed	509,223	504,200	503,500	501,900	503,000

n.a.—Not available.

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.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2017 Publication 6187.

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

Item	Actual	Projected			
	2016	2017	2018	2019	2020
	(1)	(2)	(3)	(4)	(5)
United States Refund Returns	115,156,859	116,093,600	116,418,800	116,924,400	117,412,200
Austin	1,788,482	1,586,100	1,330,100	1,136,600	1,187,100
Fresno	3,532,970	3,274,600	2,688,500	2,261,200	2,031,900
Kansas City	2,899,318	2,577,200	1,665,700	1,395,500	1,430,900
Ogden	n.a.	n.a.	598,600	503,900	813,400
Electronically Filed	106,936,089	108,655,800	110,135,800	111,627,200	111,948,900

n.a.—Not available.

NOTES: "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.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2017 Publication 6187.

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

IRS campus	Actual	Estimated	Projected						
	2016	2017	2018	2019	2020	2021	2022	2023	2024
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
United States	131,052,592	132,973,800	136,082,600	139,072,700	141,999,300	144,849,600	147,631,200	150,453,500	153,123,500
Andover	30,849,979	31,357,700	32,052,300	32,697,100	33,327,100	33,926,200	34,501,400	35,080,300	35,620,800
Austin	24,223,372	24,433,400	25,039,000	25,657,500	26,254,600	26,842,600	27,421,900	28,011,900	28,572,300
Fresno	26,928,035	27,446,400	28,155,800	28,849,800	29,540,400	30,221,800	30,893,400	31,573,100	32,225,900
Kansas City	26,594,066	26,835,000	27,355,200	27,833,600	28,291,100	28,732,500	29,157,600	29,589,000	29,990,900
Philadelphia	22,457,112	22,901,400	23,480,300	24,034,600	24,586,100	25,126,400	25,656,900	26,199,300	26,713,700

NOTES: Table 9A equals the sum of Tables 9B and 9C.

Detail may not add to total due to rounding.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2017 Publication 6187.

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

IRS campus	Actual	Estimated	Projected						
	2016	2017	2018	2019	2020	2021	2022	2023	2024
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
United States	78,435,967	79,113,300	79,774,100	80,415,600	80,982,300	81,613,600	82,207,700	82,835,000	83,446,800
Andover	19,261,567	19,469,600	19,626,200	19,778,500	19,945,600	20,122,900	20,281,500	20,447,100	20,602,600
Austin	13,822,270	13,837,300	13,930,200	14,046,500	14,110,300	14,190,100	14,270,600	14,349,700	14,418,900
Fresno	16,706,741	16,862,100	17,080,700	17,271,100	17,440,000	17,630,800	17,813,000	18,005,500	18,196,400
Kansas City	15,622,222	15,693,800	15,785,100	15,849,500	15,908,100	15,967,700	16,019,000	16,074,100	16,131,800
Philadelphia	13,023,167	13,250,600	13,352,000	13,470,100	13,578,200	13,702,100	13,823,600	13,958,700	14,097,100

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

SOURCE: Internal Revenue Service, Statistics of Income Division, 2017 Publication 6187.

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

IRS campus	Actual	Estimated	Projected						
	2016	2017	2018	2019	2020	2021	2022	2023	2024
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
United States	52,616,625	53,860,500	56,308,500	58,657,100	61,017,000	63,235,900	65,423,500	67,618,500	69,676,800
Andover	11,588,412	11,888,100	12,426,100	12,918,700	13,381,500	13,803,300	14,219,900	14,633,200	15,018,200
Austin	10,401,102	10,596,000	11,108,800	11,611,000	12,144,200	12,652,500	13,151,300	13,662,200	14,153,400
Fresno	10,221,294	10,584,300	11,075,200	11,578,800	12,100,400	12,590,900	13,080,400	13,567,600	14,029,500
Kansas City	10,971,844	11,141,300	11,570,100	11,984,100	12,383,000	12,764,800	13,138,600	13,514,900	13,859,100
Philadelphia	9,433,973	9,650,800	10,128,300	10,564,500	11,007,900	11,424,300	11,833,300	12,240,600	12,616,600

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

SOURCE: Internal Revenue Service, Statistics of Income Division, 2017 Publication 6187.

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

Return type by IRS campus	Estimated	Estimated	Projected						
	2016	2017	2018	2019	2020	2021	2022	2023	2024
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>Total Electronic Filings</b>	131,052,592	132,973,800	136,082,600	139,072,700	141,999,300	144,849,600	147,631,200	150,453,500	153,123,500
Andover	30,849,979	31,357,700	32,052,300	32,697,100	33,327,100	33,926,200	34,501,400	35,080,300	35,620,800
Austin	24,223,372	24,433,400	25,039,000	25,657,500	26,254,600	26,842,600	27,421,900	28,011,900	28,572,300
Fresno	26,928,035	27,446,400	28,155,800	28,849,800	29,540,400	30,221,800	30,893,400	31,573,100	32,225,900
Kansas City	26,594,066	26,835,000	27,355,200	27,833,600	28,291,100	28,732,500	29,157,600	29,589,000	29,990,900
Philadelphia	22,457,140	22,901,400	23,480,300	24,034,600	24,586,100	25,126,400	25,656,900	26,199,300	26,713,700
<b>Approximate Could Use Form 1040 Filings</b>	62,002,349	63,496,700	65,365,500	67,133,900	68,697,500	70,016,300	71,115,300	72,334,800	73,431,300
Andover	15,549,666	15,894,100	16,311,300	16,693,700	17,030,600	17,316,500	17,557,900	17,809,700	18,029,000
Austin	10,693,970	10,912,600	11,309,600	11,705,900	12,045,800	12,342,100	12,590,300	12,878,100	13,143,000
Fresno	13,276,780	13,721,300	14,131,900	14,539,500	14,910,400	15,227,100	15,481,800	15,773,300	16,035,700
Kansas City	12,498,880	12,659,300	12,937,600	13,180,200	13,387,500	13,557,800	13,712,400	13,869,900	14,005,200
Philadelphia	9,983,053	10,309,400	10,675,100	11,014,700	11,323,100	11,572,800	11,772,900	12,003,800	12,218,400
<b>Approximate Could Use Form 1040-A Filings</b>	39,770,202	40,086,900	40,761,500	41,463,900	42,257,500	43,160,100	44,157,800	45,076,800	45,955,300
Andover	8,548,798	8,686,500	8,827,100	8,968,000	9,130,200	9,304,300	9,486,300	9,662,500	9,831,500
Austin	7,907,951	7,932,100	8,047,900	8,177,000	8,327,700	8,502,200	8,708,500	8,884,000	9,051,800
Fresno	7,833,255	7,840,600	8,005,700	8,168,800	8,357,400	8,575,300	8,832,000	9,066,000	9,292,700
Kansas City	8,087,577	8,176,200	8,308,400	8,445,400	8,589,300	8,743,000	8,888,000	9,031,500	9,167,500
Philadelphia	7,392,622	7,451,500	7,572,400	7,704,600	7,852,900	8,035,300	8,243,100	8,432,800	8,611,800
<b>Approximate Could Use Form 1040-EZ Filings</b>	29,280,013	29,390,200	29,955,600	30,474,900	31,044,300	31,673,100	32,358,100	33,041,900	33,737,000
Andover	6,751,516	6,777,100	6,913,900	7,035,500	7,166,300	7,305,400	7,457,100	7,608,100	7,760,300
Austin	5,621,451	5,588,700	5,681,500	5,774,600	5,881,000	5,998,300	6,123,200	6,249,800	6,377,500
Fresno	5,818,000	5,884,500	6,018,200	6,141,500	6,272,600	6,419,400	6,579,600	6,733,800	6,897,400
Kansas City	6,007,610	5,999,500	6,109,200	6,208,000	6,314,400	6,431,700	6,557,200	6,687,600	6,818,300
Philadelphia	5,081,437	5,140,500	5,232,800	5,315,400	5,410,100	5,518,300	5,640,900	5,762,700	5,883,500

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.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2017 Publication 6187.

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

State or area	Actual 2016	Estimated 2017	Projected						
			2018	2019	2020	2021	2022	2023	2024
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>United States</b>	<b>131,052,564</b>	<b>132,973,800</b>	<b>136,082,600</b>	<b>139,072,700</b>	<b>141,999,300</b>	<b>144,849,600</b>	<b>147,631,200</b>	<b>150,453,500</b>	<b>153,123,500</b>
Alabama	1,827,930	1,833,600	1,866,100	1,898,900	1,931,500	1,962,600	1,992,400	2,022,700	2,050,800
Alaska	306,767	300,800	306,900	312,700	318,800	324,800	330,400	336,200	341,800
Arizona	2,502,428	2,557,000	2,638,100	2,718,500	2,798,600	2,877,600	2,955,600	3,035,100	3,111,000
Arkansas	1,102,028	1,103,800	1,131,700	1,156,700	1,178,300	1,199,600	1,221,200	1,243,200	1,261,100
California	15,297,274	15,573,800	15,973,800	16,365,400	16,752,200	17,132,100	17,505,900	17,882,000	18,246,900
Colorado	2,266,769	2,312,000	2,356,800	2,420,500	2,483,400	2,544,800	2,604,900	2,665,900	2,723,700
Connecticut	1,536,250	1,556,700	1,597,700	1,627,300	1,655,900	1,683,000	1,708,600	1,734,100	1,757,100
Delaware	391,158	398,200	406,800	415,600	424,600	433,600	442,600	451,900	460,900
District of Columbia	288,338	296,500	306,300	315,900	325,500	334,900	344,300	353,800	362,900
Florida	8,273,775	8,507,700	8,739,100	8,971,200	9,206,900	9,440,900	9,673,500	9,912,100	10,139,400
Georgia	3,932,578	3,978,700	4,081,300	4,179,200	4,274,300	4,369,400	4,461,800	4,555,200	4,643,500
Hawaii	565,170	572,900	588,900	604,200	619,200	633,700	647,900	662,300	675,500
Idaho	643,459	660,900	677,200	693,300	709,400	725,400	741,500	758,000	773,700
Illinois	5,360,589	5,397,900	5,523,700	5,629,500	5,728,100	5,821,200	5,911,400	6,004,000	6,089,500
Indiana	2,795,649	2,817,500	2,866,100	2,913,200	2,959,300	3,003,400	3,045,700	3,088,700	3,128,800
Iowa	1,344,581	1,356,800	1,372,800	1,389,500	1,405,700	1,420,900	1,435,500	1,450,500	1,464,500
Kansas	1,222,558	1,223,700	1,245,400	1,265,100	1,284,000	1,301,800	1,318,600	1,335,500	1,351,200
Kentucky	1,725,032	1,745,400	1,785,500	1,817,600	1,853,600	1,882,300	1,909,700	1,937,700	1,964,000
Louisiana	1,750,610	1,730,500	1,779,200	1,822,100	1,854,900	1,885,800	1,914,800	1,943,900	1,970,300
Maine	554,144	563,500	573,300	582,700	593,100	603,200	613,100	623,200	632,400
Maryland	2,458,961	2,498,800	2,554,100	2,620,300	2,687,300	2,752,400	2,815,500	2,879,200	2,937,700
Massachusetts	2,956,656	3,024,400	3,069,800	3,114,000	3,162,600	3,214,900	3,265,700	3,318,000	3,366,100
Michigan	4,154,199	4,203,800	4,263,700	4,323,100	4,384,000	4,446,900	4,511,100	4,579,600	4,642,400
Minnesota	2,431,202	2,473,700	2,524,200	2,573,700	2,621,900	2,668,500	2,713,700	2,759,700	2,803,300
Mississippi	1,114,885	1,113,500	1,138,600	1,163,100	1,187,000	1,210,200	1,230,300	1,249,600	1,267,800
Missouri	2,462,215	2,483,900	2,538,700	2,590,300	2,632,400	2,672,700	2,710,500	2,750,000	2,786,500
Montana	446,618	450,700	462,400	471,400	480,400	489,200	497,800	506,600	515,000
Nebraska	828,759	837,700	848,500	857,600	869,500	880,800	891,700	902,900	913,400
Nevada	1,166,889	1,196,000	1,235,500	1,274,500	1,313,500	1,352,000	1,390,200	1,429,200	1,466,700
New Hampshire	600,784	609,700	623,700	637,100	650,600	663,900	677,100	690,700	703,600
New Jersey	3,820,306	3,886,700	3,967,500	4,044,300	4,118,200	4,188,200	4,254,400	4,319,800	4,381,400
New Mexico	795,947	797,500	818,800	837,400	855,400	872,500	888,900	905,200	921,000
New York	8,722,957	8,875,500	9,066,800	9,247,500	9,413,300	9,567,800	9,713,300	9,856,400	9,992,700
North Carolina	3,942,872	4,016,800	4,114,700	4,210,700	4,300,600	4,388,300	4,474,000	4,561,400	4,644,200
North Dakota	334,070	332,300	339,700	347,000	354,100	360,900	367,600	374,500	381,400
Ohio	4,947,928	4,988,800	5,075,300	5,155,600	5,233,700	5,310,400	5,384,700	5,455,600	5,522,700
Oklahoma	1,470,779	1,463,000	1,498,800	1,534,200	1,567,600	1,593,500	1,618,300	1,643,200	1,666,500
Oregon	1,638,769	1,674,400	1,709,600	1,742,900	1,776,000	1,811,800	1,848,300	1,885,000	1,919,200
Pennsylvania	5,368,569	5,434,000	5,569,500	5,680,100	5,788,200	5,882,700	5,973,800	6,067,400	6,153,200
Rhode Island	466,560	475,800	482,900	489,900	497,900	506,700	515,400	524,500	533,100
South Carolina	1,931,164	1,968,100	2,011,300	2,054,100	2,094,400	2,136,300	2,177,500	2,220,000	2,260,400
South Dakota	378,082	382,000	391,400	398,700	405,800	412,800	419,600	426,600	433,300
Tennessee	2,651,691	2,684,600	2,748,400	2,801,800	2,856,300	2,909,200	2,960,500	3,012,800	3,062,100
Texas	10,469,182	10,597,900	10,898,600	11,203,800	11,496,800	11,795,700	12,093,100	12,395,900	12,689,600
Utah	1,127,294	1,155,600	1,175,700	1,198,000	1,223,100	1,247,500	1,271,500	1,296,100	1,319,500
Vermont	285,405	287,900	293,200	298,300	303,800	309,100	314,200	319,400	324,200
Virginia	3,399,891	3,449,900	3,540,600	3,624,000	3,706,100	3,785,900	3,863,400	3,941,900	4,015,500
Washington	2,984,594	3,060,700	3,139,400	3,215,900	3,291,600	3,365,600	3,438,000	3,512,000	3,582,000
West Virginia	686,263	680,400	696,700	709,600	723,300	736,600	746,600	756,900	766,600
Wisconsin	2,533,463	2,565,400	2,621,400	2,673,500	2,724,200	2,770,800	2,815,300	2,858,900	2,899,900
Wyoming	248,773	243,500	248,300	253,100	257,700	262,100	266,300	270,600	274,600
<b>International</b>	<b>539,750</b>	<b>572,800</b>	<b>597,900</b>	<b>628,100</b>	<b>664,500</b>	<b>702,400</b>	<b>743,500</b>	<b>787,600</b>	<b>828,900</b>

NOTES: Table 11A equals the sum of Tables 11B and 11C .

Detail may not add to total due to rounding.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2017 Publication 6187.

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

State or area	Actual 2016	Estimated 2017	Projected						
			2018	2019	2020	2021	2022	2023	2024
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>United States</b>	<b>78,435,939</b>	<b>79,113,300</b>	<b>79,774,100</b>	<b>80,415,600</b>	<b>80,982,300</b>	<b>81,613,600</b>	<b>82,207,700</b>	<b>82,835,000</b>	<b>83,446,800</b>
Alabama	1,150,149	1,144,100	1,136,500	1,132,300	1,125,600	1,117,800	1,111,500	1,106,400	1,099,600
Alaska	149,604	143,300	148,800	153,700	158,800	164,100	169,100	174,300	179,800
Arizona	1,384,429	1,398,700	1,412,300	1,426,000	1,442,700	1,456,500	1,470,300	1,487,200	1,501,300
Arkansas	707,248	705,800	703,600	701,400	699,400	698,200	697,000	695,300	692,900
California	10,530,961	10,624,000	10,757,000	10,883,000	10,985,600	11,108,100	11,226,800	11,348,500	11,468,800
Colorado	1,180,075	1,186,500	1,188,600	1,194,800	1,200,800	1,205,400	1,210,600	1,215,400	1,220,700
Connecticut	945,471	952,500	959,800	966,800	972,200	980,800	987,400	995,300	1,002,600
Delaware	206,221	209,700	210,200	213,700	217,100	221,000	224,800	228,900	233,400
District of Columbia	144,974	146,500	148,300	150,100	152,700	154,600	156,300	158,300	160,400
Florida	4,878,712	5,029,300	5,091,600	5,163,600	5,226,000	5,301,600	5,373,000	5,452,800	5,532,500
Georgia	2,259,146	2,272,100	2,287,200	2,304,500	2,321,100	2,334,600	2,349,600	2,366,900	2,388,900
Hawaii	338,348	342,700	343,000	343,600	346,200	349,000	351,200	353,800	355,900
Idaho	367,460	373,100	381,400	382,200	382,700	383,800	384,700	386,200	387,900
Illinois	3,300,487	3,313,400	3,340,500	3,361,700	3,375,800	3,392,100	3,407,900	3,424,600	3,440,600
Indiana	1,540,429	1,543,900	1,547,800	1,550,500	1,552,600	1,554,300	1,556,000	1,557,000	1,557,700
Iowa	904,815	905,300	903,300	902,500	901,800	901,100	900,500	899,900	899,400
Kansas	730,568	723,200	716,900	714,100	710,000	706,100	700,800	696,000	691,600
Kentucky	1,079,120	1,086,700	1,088,000	1,088,900	1,090,000	1,090,600	1,091,300	1,092,000	1,093,200
Louisiana	1,024,695	988,200	1,008,500	1,006,800	1,004,400	1,002,100	1,000,300	998,900	996,300
Maine	296,581	300,900	305,300	307,600	311,600	316,100	320,000	324,400	328,800
Maryland	1,388,952	1,403,100	1,409,300	1,419,200	1,433,800	1,449,600	1,462,500	1,476,600	1,489,100
Massachusetts	1,821,209	1,851,400	1,863,000	1,884,800	1,910,000	1,936,000	1,964,700	1,990,400	2,015,800
Michigan	2,559,102	2,578,200	2,590,600	2,601,200	2,612,800	2,621,800	2,630,900	2,639,200	2,648,100
Minnesota	1,506,900	1,521,400	1,539,000	1,546,300	1,553,300	1,561,300	1,567,100	1,574,200	1,582,100
Mississippi	699,523	693,900	700,500	708,000	714,700	721,700	725,300	728,500	731,700
Missouri	1,436,214	1,442,500	1,449,600	1,454,900	1,459,700	1,465,600	1,470,900	1,476,700	1,481,900
Montana	273,273	272,200	271,300	270,400	269,300	268,400	267,200	266,400	265,600
Nebraska	501,731	503,700	504,700	505,500	506,600	507,200	508,000	509,300	510,100
Nevada	679,832	693,400	714,200	729,300	743,900	759,400	774,200	790,100	806,000
New Hampshire	292,153	296,500	301,800	306,400	311,700	316,700	321,400	326,600	330,200
New Jersey	2,713,125	2,751,900	2,768,100	2,788,800	2,818,200	2,853,700	2,885,000	2,916,400	2,937,100
New Mexico	440,032	434,000	443,700	446,100	447,500	449,200	449,700	450,400	451,700
New York	6,212,247	6,260,000	6,313,600	6,363,000	6,413,300	6,468,300	6,521,100	6,573,600	6,629,900
North Carolina	2,252,961	2,274,800	2,280,600	2,287,400	2,294,600	2,302,800	2,309,900	2,317,200	2,325,100
North Dakota	211,621	208,800	207,000	207,600	207,900	208,200	208,300	208,700	209,400
Ohio	2,685,655	2,713,300	2,729,300	2,745,100	2,764,100	2,783,100	2,799,200	2,817,100	2,838,000
Oklahoma	861,880	850,500	849,400	848,200	847,100	845,400	842,900	841,000	840,500
Oregon	844,165	845,600	846,700	847,500	848,000	849,500	850,800	851,900	852,200
Pennsylvania	3,115,345	3,148,200	3,190,700	3,211,300	3,230,100	3,240,700	3,246,200	3,255,500	3,264,400
Rhode Island	306,224	308,600	309,700	310,700	312,100	313,000	314,200	315,300	316,400
South Carolina	1,124,464	1,138,800	1,147,600	1,157,600	1,166,100	1,174,400	1,183,200	1,193,700	1,205,000
South Dakota	230,197	233,100	242,100	248,500	254,700	261,100	267,300	273,800	280,300
Tennessee	1,428,736	1,448,800	1,457,000	1,468,000	1,480,500	1,498,100	1,516,600	1,536,000	1,552,400
Texas	5,571,646	5,627,500	5,664,600	5,738,300	5,778,400	5,824,400	5,870,700	5,920,100	5,963,100
Utah	609,586	615,100	620,800	625,200	630,900	635,200	640,600	645,000	651,000
Vermont	157,387	158,600	159,300	160,100	161,100	162,300	163,300	164,300	165,500
Virginia	1,661,678	1,681,700	1,687,100	1,696,000	1,701,800	1,710,200	1,714,700	1,721,400	1,729,000
Washington	1,389,337	1,419,800	1,446,900	1,467,800	1,485,800	1,506,600	1,524,300	1,544,400	1,566,200
West Virginia	359,459	345,000	353,500	351,600	349,200	347,400	345,900	343,900	341,400
Wisconsin	1,503,408	1,512,900	1,518,000	1,524,000	1,530,500	1,535,900	1,540,300	1,545,400	1,550,500
Wyoming	139,746	134,100	138,300	142,300	146,200	150,100	153,900	157,800	161,700
<b>International</b>	<b>338,658</b>	<b>355,900</b>	<b>377,700</b>	<b>406,500</b>	<b>421,500</b>	<b>448,400</b>	<b>478,700</b>	<b>502,000</b>	<b>523,100</b>

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

SOURCE: Internal Revenue Service, Statistics of Income Division, 2017 Publication 6187.

**Table 11C. Calendar Year Projections of Online Filed Individual Returns by State**

State or area	Actual 2016	Estimated 2017	Projected						
			2018	2019	2020	2021	2022	2023	2024
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>United States</b>	<b>52,616,625</b>	<b>53,860,500</b>	<b>56,308,500</b>	<b>58,657,100</b>	<b>61,017,000</b>	<b>63,235,900</b>	<b>65,423,500</b>	<b>67,618,500</b>	<b>69,676,800</b>
Alabama	677,781	689,500	729,600	766,600	805,900	844,800	880,900	916,300	951,200
Alaska	157,163	157,600	158,100	159,000	160,100	160,700	161,400	161,900	162,000
Arizona	1,117,999	1,158,400	1,225,800	1,292,500	1,355,900	1,421,100	1,485,300	1,547,900	1,609,700
Arkansas	394,780	398,000	428,200	455,300	478,900	501,400	524,200	547,900	568,100
California	4,766,313	4,949,800	5,216,900	5,482,400	5,766,500	6,023,900	6,279,300	6,533,500	6,778,200
Colorado	1,086,694	1,125,500	1,168,200	1,225,700	1,282,600	1,339,400	1,394,300	1,450,500	1,503,000
Connecticut	590,779	604,200	637,900	660,500	683,700	702,200	721,200	738,800	754,400
Delaware	184,937	188,500	196,600	202,000	207,600	212,600	217,900	223,000	227,500
District of Columbia	143,364	150,100	158,000	165,900	172,800	180,400	188,000	195,500	202,600
Florida	3,395,063	3,478,400	3,647,500	3,807,500	3,980,900	4,139,300	4,300,400	4,459,300	4,607,000
Georgia	1,673,432	1,706,500	1,794,000	1,874,700	1,953,200	2,034,800	2,112,200	2,188,200	2,254,600
Hawaii	226,822	230,200	245,900	260,600	273,000	284,700	296,700	308,500	319,600
Idaho	275,999	287,800	295,700	311,100	326,800	341,700	356,800	371,800	385,900
Illinois	2,060,102	2,084,500	2,183,200	2,267,800	2,352,400	2,429,100	2,503,500	2,579,600	2,648,900
Indiana	1,255,220	1,273,600	1,318,300	1,362,800	1,406,700	1,449,100	1,489,700	1,531,600	1,571,100
Iowa	439,766	451,400	469,600	487,000	503,900	519,900	535,100	550,500	565,100
Kansas	491,990	500,500	528,500	551,000	574,000	595,700	617,800	639,500	659,600
Kentucky	645,912	658,700	697,600	728,700	763,600	791,700	818,400	845,700	870,800
Louisiana	725,915	742,200	770,800	815,300	850,500	883,700	914,600	945,000	973,900
Maine	257,563	262,600	268,000	275,100	281,500	287,200	293,000	298,800	303,600
Maryland	1,070,009	1,095,700	1,144,800	1,201,100	1,253,500	1,302,800	1,353,000	1,402,600	1,448,600
Massachusetts	1,135,447	1,173,000	1,206,900	1,229,100	1,252,600	1,278,800	1,301,100	1,327,600	1,350,300
Michigan	1,595,097	1,625,600	1,673,200	1,721,900	1,771,300	1,825,100	1,880,300	1,940,400	1,994,300
Minnesota	924,302	952,300	985,200	1,027,400	1,068,600	1,107,200	1,146,600	1,185,400	1,221,200
Mississippi	415,362	419,600	438,200	455,100	472,400	488,500	505,000	521,200	536,000
Missouri	1,026,001	1,041,400	1,089,100	1,135,300	1,172,700	1,207,100	1,239,600	1,273,400	1,304,600
Montana	173,345	178,500	191,100	201,000	211,100	220,800	230,600	240,300	249,400
Nebraska	327,028	334,000	343,800	352,200	362,900	373,700	383,700	393,600	403,400
Nevada	487,057	502,600	521,300	545,200	569,600	592,600	616,000	639,200	660,700
New Hampshire	308,631	313,100	321,900	330,700	338,900	347,200	355,700	364,000	373,300
New Jersey	1,107,181	1,134,800	1,199,400	1,255,400	1,300,100	1,334,400	1,369,300	1,403,400	1,444,300
New Mexico	355,915	363,500	375,100	391,300	407,800	423,400	439,200	454,800	469,300
New York	2,510,710	2,615,500	2,753,200	2,884,500	3,000,000	3,099,500	3,192,200	3,282,900	3,362,800
North Carolina	1,689,911	1,742,000	1,834,100	1,923,300	2,006,000	2,085,600	2,164,100	2,244,200	2,319,100
North Dakota	122,449	123,500	132,600	139,400	146,200	152,700	159,300	165,800	172,000
Ohio	2,262,273	2,275,500	2,346,100	2,410,500	2,469,500	2,527,400	2,585,500	2,638,500	2,684,700
Oklahoma	608,899	612,500	649,300	686,100	720,500	748,100	775,400	802,200	826,000
Oregon	794,604	828,800	862,900	895,400	928,000	962,300	997,400	1,033,100	1,067,000
Pennsylvania	2,253,224	2,285,900	2,378,800	2,468,900	2,558,100	2,642,000	2,727,700	2,811,900	2,888,800
Rhode Island	160,336	167,300	173,200	179,200	185,800	193,700	201,300	209,200	216,700
South Carolina	806,700	829,400	863,700	896,500	928,300	961,900	994,300	1,026,300	1,055,400
South Dakota	147,885	148,900	149,300	150,200	151,100	151,700	152,300	152,900	153,000
Tennessee	1,222,955	1,235,800	1,291,500	1,333,800	1,375,900	1,411,100	1,443,900	1,476,900	1,509,800
Texas	4,897,536	4,970,400	5,234,000	5,465,400	5,718,500	5,971,400	6,222,500	6,475,800	6,726,600
Utah	517,708	540,500	554,800	572,800	592,300	612,300	630,800	651,100	668,500
Vermont	128,018	129,400	133,900	138,200	142,700	146,700	150,900	155,000	158,700
Virginia	1,738,213	1,768,200	1,853,400	1,928,000	2,004,300	2,075,700	2,148,700	2,220,500	2,286,500
Washington	1,595,257	1,640,900	1,692,400	1,748,100	1,805,800	1,858,900	1,913,700	1,967,600	2,015,800
West Virginia	326,804	335,400	343,200	357,900	374,000	389,200	400,700	413,000	425,200
Wisconsin	1,030,055	1,052,500	1,103,400	1,149,500	1,193,700	1,234,900	1,275,000	1,313,400	1,349,500
Wyoming	109,027	109,400	110,100	110,700	111,500	111,900	112,400	112,800	112,900
<b>International</b>	<b>201,092</b>	<b>216,900</b>	<b>220,200</b>	<b>221,600</b>	<b>243,100</b>	<b>253,900</b>	<b>264,900</b>	<b>285,600</b>	<b>305,800</b>

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

SOURCE: Internal Revenue Service, Statistics of Income Division, 2017 Publication 6187.

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

Item	Estimated 2016	Estimated 2017	Projected 2018
	(1)	(2)	(3)
<b>I. Total Electronic Filings</b>	131,052,592	132,973,800	136,082,600
Andover	30,849,979	31,357,700	32,052,300
Austin	24,223,372	24,433,400	25,039,000
Fresno	26,928,035	27,446,400	28,155,800
Kansas City	26,594,066	26,835,000	27,355,200
Philadelphia	22,457,112	22,901,400	23,480,300
<b>II. Approximate Coded Form 1040 Filings</b>	88,901,193	89,677,500	90,822,900
Andover	21,824,042	21,940,100	22,378,700
Austin	15,846,209	15,939,000	16,093,400
Fresno	18,464,418	18,681,800	18,890,600
Kansas City	18,023,085	18,101,600	18,233,100
Philadelphia	14,743,429	15,015,000	15,227,100
<b>III. Approximate Coded Form 1040-A Filings</b>	26,195,154	26,908,700	28,328,700
Andover	5,438,171	5,634,900	5,802,200
Austin	5,276,250	5,363,100	5,707,000
Fresno	5,221,001	5,384,400	5,721,400
Kansas City	5,281,101	5,433,400	5,715,000
Philadelphia	4,978,630	5,092,900	5,383,100
<b>IV. Approximate Coded Form 1040-EZ Filings</b>	15,956,255	16,387,600	16,931,000
Andover	3,587,766	3,782,600	3,871,400
Austin	3,100,913	3,131,200	3,238,600
Fresno	3,242,616	3,380,200	3,543,800
Kansas City	3,289,879	3,300,100	3,407,000
Philadelphia	2,735,080	2,793,500	2,870,100

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

SOURCE: Internal Revenue Service, Statistics of Income Division, 2017 Publication 6187.

**Table 13. Accuracy Measures for U.S. Forecasts of Major Return Categories—Mean Absolute Percent Error (MAPE) and Number of Overprojections for the 4 Most Recent Projection Cycles**

Item	Projection Error on Forecasts for:					
	Calendar Year 2016 Actual * (thousands)	1 Year Ahead N=4	2 Years Ahead N=4	3 Years Ahead N=4	4 Years Ahead N=4	5 Years Ahead N=4
<b>Grand Total—Selected Returns *</b>	<b>244,805</b>					
MAPE		1.57%	1.80%	1.94%	2.31%	3.29%
Number of Overprojections		4	4	4	4	4
<b>Grand Total—Paper</b>	<b>78,017</b>					
MAPE		3.30%	7.50%	15.37%	24.72%	34.28%
Number of Overprojections		4	4	4	4	4
<b>Grand Total—E-file</b>	<b>166,788</b>					
MAPE		1.86%	2.59%	5.37%	9.73%	13.11%
Number of Overprojections		3	2	0	0	0
<b>Total Primary—Selected Returns *</b>	<b>222,596</b>					
MAPE		0.68%	0.99%	1.24%	1.72%	2.66%
Number of Overprojections		4	4	4	4	4
<b>Primary Total—Paper</b>	<b>69,500</b>					
MAPE		2.26%	3.93%	10.78%	19.49%	27.76%
Number of Overprojections		1	4	4	4	4
<b>Primary Total—E-file</b>	<b>153,096</b>					
MAPE		1.74%	2.02%	3.93%	7.48%	10.18%
Number of Overprojections		3	2	1	0	0
<b>Individual Total</b>	<b>150,640</b>					
MAPE		0.88%	1.42%	1.81%	1.61%	1.45%
Number of Overprojections		4	4	4	4	3
<b>Individual Total—Paper</b>	<b>18,683</b>					
MAPE		5.82%	12.66%	21.92%	32.33%	40.81%
Number of Overprojections		4	4	4	4	4
<b>Individual Total—E-file</b>	<b>131,053</b>					
MAPE		0.49%	1.14%	3.03%	5.84%	7.95%
Number of Overprojections		2	2	0	0	0
<b>Individual Estimated Tax</b>	<b>23,069</b>					
MAPE		1.55%	1.71%	3.08%	7.41%	13.99%
Number of Overprojections		2	2	2	3	4
<b>Fiduciary Total</b>	<b>3,188</b>					
MAPE		2.85%	3.43%	3.54%	3.36%	3.83%
Number of Overprojections		2	1	0	0	1
<b>Partnership Total</b>	<b>3,978</b>					
MAPE		1.51%	2.24%	5.44%	8.06%	13.26%
Number of Overprojections		1	2	2	2	3
<b>Corporation Total</b>	<b>6,968</b>					
MAPE		2.20%	3.49%	6.54%	9.00%	10.98%
Number of Overprojections		2	3	3	4	4
<b>Employment Total</b>	<b>30,533</b>					
MAPE		1.85%	1.92%	1.64%	3.14%	3.02%
Number of Overprojections		2	2	1	1	2
<b>Exempt Organization Total</b>	<b>1,537</b>					
MAPE		3.23%	5.31%	4.71%	5.82%	10.52%
Number of Overprojections		3	3	2	1	1
<b>Excise Total</b>	<b>1,001</b>					
MAPE		4.81%	8.03%	11.43%	13.16%	7.55%
Number of Overprojections		2	1	0	1	1

\*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 cannot yet be evaluated.  
SOURCE: Internal Revenue Service, Statistics of Income Division, 2017 Publication 6187.

## Table Notes

### Data Sources

The primary sources for actual calendar year filing counts for individual full-paid and other-than-full-paid Forms 1040, 1040-A, and 1040-EZ, and total electronic filings, as presented in this publication, are the IRS individual master files. Data from these sources are tallied by IRS IT staff and then sent electronically to members of the Statistics of Income Division staff 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 Online.
Electronically Filed Nonrefund Returns:	Nonrefund 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 1040-A, and Form 1040-EZ 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 online filing, as well as breakouts of electronically filed refund and nonrefund 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 U.S.-level volumes for Form 1040-NR/NR-EZ/C (*U.S. Nonresident Alien Income Tax Return*), and Forms 1040-PR and 1040-SS (*U.S. Self-Employment Tax Return from Puerto Rico and other International area*). These volumes are essentially associated with the IRS's Small Business/Self Employed Division and are only included in Table 1B.

**Tables 2 through 5** report the projections of individual returns by IRS processing campus. These tables do not include e-filed returns and only represent the historical and projected paper returns. These tables reflect the impact of IRS's most current modernization campus alignment plans through 2020.

### ***Individual Refunds***

**Tables 6 and 8** report the calendar year and fiscal year projections, respectively, of individual refunds for the U.S. and IRS campuses. The total electronically filed refund and "even" returns are included in the U.S. total and itemized separately at the bottom of Tables 6 and 8. The IRS campus figures reflect refunds arising from paper returns only. They also reflect the impact of IRS's most current modernization campus alignment plans through 2020.

**Table 7** reports the calendar year projections of the number of split refund returns for the U.S. and IRS campuses. The total electronically filed refund returns are included in the U.S. total and itemized separately at the bottom of the table. The IRS campus figures reflect the split refunds arising from paper returns only.

### ***Electronically Filed Returns***

**Tables 9A through 9C** display the sites where electronic returns are processed from CY 2016 through CY 2024. **Table 9A** reports historical and projected total individual electronic filing for the U.S. and IRS processing campuses, while **Tables 9B and 9C** show projections of practitioner e-file and online filed returns, respectively.

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

**Table 12** shows historical and projected electronic filings by estimated form type as coded by e-file transmitter for the U.S. and IRS processing campuses.

**Approved Configuration of IRS Campuses for  
Paper Individual Returns—CY 2017**

<b>Austin IRS Campus</b>	<b>Fresno IRS Campus</b>	<b>Kansas City IRS Campus</b>
<p align="center">           Florida            International            Louisiana            Mississippi            Texas         </p>	<p align="center">           Alaska            Arizona            Arkansas            California            Colorado            Hawaii            Idaho            Illinois            Indiana            Iowa            Kansas            Michigan            Minnesota            Montana            Nebraska            Nevada            New Mexico            North Dakota            Ohio            Oklahoma            Oregon            South Dakota            Utah            Washington            Wisconsin            Wyoming         </p>	<p align="center">           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         </p>

**Approved Configuration of IRS Campuses for Paper Individual Returns—CY 2018 and CY 2019**

<b>Austin IRS Campus</b>	<b>Fresno IRS Campus</b>	<b>Kansas City IRS Campus</b>	<b>Ogden IRS Campus</b>
Florida International Louisiana Mississippi Texas	Alaska Arizona Arkansas California Colorado Hawaii Idaho Illinois Indiana Iowa Kansas Michigan Minnesota Montana Nebraska Nevada New Mexico North Dakota Ohio Oklahoma Oregon South Dakota Utah Washington Wisconsin Wyoming	Alabama Delaware Georgia Kentucky Maine Massachusetts Missouri New Hampshire New Jersey New York North Carolina South Carolina Tennessee Vermont Virginia	Connecticut District of Columbia Maryland Pennsylvania Rhode Island West Virginia

**Approved Configuration of IRS Campuses for Paper  
Individual Returns—CY 2020**

<b>Austin IRS Campus</b>	<b>Fresno IRS Campus</b>	<b>Kansas City IRS Campus</b>	<b>Ogden IRS Campus</b>
Florida International Louisiana Mississippi Texas	Alaska Arkansas California Hawaii Idaho Illinois Indiana Iowa Kansas Michigan Minnesota Montana Nebraska Nevada North Dakota Ohio Oklahoma Oregon South Dakota Washington Wisconsin Wyoming	Alabama Delaware Georgia Kentucky Maine Massachusetts Missouri New Hampshire New Jersey New York North Carolina South Carolina Tennessee Vermont Virginia	Arizona Colorado Connecticut District of Columbia Maryland New Mexico Pennsylvania Rhode Island Utah West Virginia

**Approved Configuration of IRS Campuses for Electronic Individual Returns—CY 2017 Alignment Through CY 2024**

<b>Andover IRS Campus</b>	<b>Austin IRS Campus</b>	<b>Fresno IRS Campus</b>
Connecticut Delaware District of Columbia Maine Maryland Massachusetts New Hampshire New Jersey New York Pennsylvania Rhode Island Vermont Virginia	Alabama Arkansas Colorado International Iowa Louisiana Mississippi Nebraska New Mexico North Dakota Oklahoma South Dakota Texas	Alaska Arizona California Hawaii Idaho Montana Nevada Oregon Utah Washington Wyoming
<b>Kansas City IRS Campus</b>	<b>Philadelphia IRS Campus</b>	
Illinois Indiana Kansas Michigan Minnesota Missouri Ohio West Virginia Wisconsin	Florida Georgia Kentucky North Carolina South Carolina Tennessee	

## Other Projection Publications

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

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

They may also be requested by:  
phone at (202) 803-9369, fax at (202) 803-9154, or  
writing to the following address:

**Internal Revenue Service  
Statistics of Income Division RAAS:S  
Attn: Chief, Servicewide Support Section  
1111 Constitution Avenue, NW, K-4100  
Washington, D.C. 20224**

