



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

Publication 6292

Fiscal Year Return Projections for the United States: 2017–2024

Fall 2017

Publication 6292 (revised 9–2017) is a product of the IRS Statistics of Income Division within the Research, Applied Analytics, and Statistics organization.

**Department of the Treasury
Internal Revenue Service**

John A. Koskinen
Commissioner

Benjamin D. Herndon
Director, Research, Applied Analytics, and Statistics

Barry W. Johnson
Director, Statistics of Income Division

Laura R. Rasmussen
Chief, Statistical Services Branch

Ronald Walsh
Acting Chief, Servicewide Support Section

Fiscal Year Return Projections for the United States: 2017–2024

Publication 6292 Fall 2017

Suggested Citation

Internal Revenue Service
Research, Applied Analytics, and Statistics
Statistics of Income Division
Fiscal Year Return Projections for the United States
Publication 6292 (Rev. 9–2017)
Washington, D.C. 20224

Table of Contents

(Fall 2017)

Principal Contacts	iii
Online Availability of Forecasts.....	iii
Overview.....	1
Data Sources and Projection Methodology	1
Significant Trends and Revisions	1
Accuracy of Prior Projections	2
Table 1. <i>Fiscal Year Projections of the Number of Returns To Be Filed with IRS, 2017–2024</i>	3
Table 2. <i>Selected Fiscal Year Return Filing Estimates by Business Operating Division, 2017–2024</i>	5
Table 3. <i>Accuracy Measures for U.S. Forecasts of Major Return Categories</i>	6
Table Notes	7
Other Projection Publications	Inside Back Cover

Principal Contacts

Questions or comments regarding these return forecasts or related matters can be directed to the corresponding staff member listed below.

Corporations, Employee Plans, Employment Estate and Gift, Information Returns, Political Organizations, Excise, Exempt Organizations, Partnerships, Fiduciary, Government Entity/Bonds	Jeff Matsuo	(202) 803-9363
Individual (Income Tax, Estimated Tax, Extensions and Amended)	Michelle Chu Andre Palmer	(202) 803-9369 (202) 803-9368
Other Comments or Questions	Michelle Chu Andre Palmer	(202) 803-9369 (202) 803-9368

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. From the Web site, select “All Topics” in the “Products, Publications & Papers” section.

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 Ronald Walsh, Acting Chief, Servicewide Support Section, at (202) 803-9309.

Barry W. Johnson
Director, Statistics of Income Division

Overview

The Fall 2017 edition of IRS Publication 6292 provides the most recent revisions to the U.S.-level projections of tax returns to be filed for Fiscal Years (FY) 2017 through 2024 by the major return categories, including selected detail by IRS business operating divisions. Statistics of Income staff within the IRS Research, Applied Analytics, and Statistics organization prepare these projections semiannually to incorporate changes in filing patterns, economic and demographic trends, legislative requirements, and IRS administrative processes. The projections are based on the information available as of July 2017, including enacted tax law changes and confirmed administrative plans. Legislative or administrative initiatives under consideration are generally not used for projections due to the uncertain nature of their eventual outcome.

Data Sources and Projection Methodology

The reported actual numbers of returns filed in FY 2016 are based on returns processed and recorded on the IRS master files. In cases where master file return counts were not available, tallies of actual filings were supplied by program staff in the IRS operating divisions.

Depending on the properties of each filing category, the forecasting methods were selected to capture and extrapolate historical filing trends. In general, the projections are computed for the calendar year of filing and converted to the corresponding fiscal year based on the historical quarterly filing experience. These results are based on statistical models such as regression models incorporating key economic and demographic input variables provided by IHS Global Inc., time series techniques, growth rates, and historical ratio methods. The projection method used depends on the form type, availability of historical data, and applicability of relevant economic and demographic forecasts. Customers interested in obtaining more detail on forecasting methodologies are invited to contact the appropriate staff member listed under the Principal Contacts.

Significant Trends and Revisions

Summaries of the major trends and other significant factors embedded in the return forecasts for this edition of Publication 6292 are provided below:

Trends in Grand Total Return Filings

As presented in Table 1, grand total return filings were 246.9 million in Fiscal Year 2016, an increase of 0.5 percent over FY 2015. After FY 2016, grand total return filings are projected to grow at an average annual rate of 1.0 percent, reaching 268.4 million by FY 2024. The paper grand total return filings were 77.8 million in Fiscal Year 2016, a decrease of 5.9 percent from FY 2015. The electronic grand total return filings were 169.1 million in Fiscal Year 2016, an increase of 3.7 percent over FY 2015. After FY 2016, electronic grand total return filings are projected to grow at an average annual rate of 2.5 percent.

Detail by Business Operating Division

Table 2 presents estimates of selected return filings by IRS “Business Operating Divisions” (BODs). The selected returns include total individual income tax returns, corporation income tax returns, partnership returns, employment returns, excise returns, and exempt organization returns. As applicable, these volumes are broken out by their operating division components: “Wage and Investment” (W&I), “Small Business/Self-Employed” (SB/SE), “Large Business and International” (LB&I), and “Tax Exempt/Government Entities” (TE/GE). Also included are the projected total filings of employee plan (EP) returns, including those processed by the Department of Labor, which comprise major return filings by taxpayers served by the TE/GE operating division.

Accuracy of Prior Projections

In an effort to measure the quality of our products and services, this section, along with Table 3, provides a brief analysis of the accuracy of prior projections. Using 4 years of actual data from 2013 through 2016, Table 3 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.

Table 1. Fiscal Year Projections of the Number of Returns To Be Filed with IRS, 2017–2024

Type of Return	Actual— FY 2016	Projected							
		2017	2018	2019	2020	2021	2022	2023	2024
Grand Total	246,945,921	251,046,000	253,579,700	255,927,900	258,255,700	260,812,400	263,326,400	265,949,800	268,427,300
Paper Grand Total	77,847,394	75,724,700	73,424,300	71,079,300	68,877,200	67,080,800	65,374,300	63,810,500	62,291,800
Electronic Grand Total	169,098,527	175,321,300	180,155,400	184,848,600	189,378,500	193,731,600	197,952,100	202,139,300	206,135,500
Total Primary Returns	222,643,678	224,520,600	226,578,200	228,469,000	230,314,100	232,373,000	234,388,900	236,523,800	238,512,300
Individual Income Tax, Total	150,711,378	152,413,600	154,189,600	155,937,000	157,622,500	159,232,100	160,772,800	162,350,400	163,934,400
Forms 1040, 1040-A, and 1040-EZ, Total	149,804,477	151,501,200	153,264,900	154,999,800	156,672,800	158,269,700	159,797,800	161,362,600	162,934,000
Paper Forms 1040/1040-A/1040-EZ	18,802,365	18,601,600	17,352,700	16,089,400	14,833,400	13,577,300	12,321,200	11,065,200	9,954,400
Electronic Forms 1040/1040-A/1040-EZ	131,002,112	132,899,600	135,912,200	138,910,400	141,839,400	144,692,400	147,476,600	150,297,400	152,979,600
Forms 1040-NR/NR-EZ/C	722,697	736,100	755,200	774,200	793,200	812,300	831,300	850,400	869,400
Electronic Form 1040-NR	n.a.	107,700	198,800	278,100	345,700	398,100	437,000	466,100	488,500
Forms 1040-PR and 1040-SS	184,204	176,300	169,500	163,000	156,500	150,100	143,700	137,400	131,000
Electronic Forms 1040-PR and 1040-SS	41,703	42,900	43,900	44,600	45,300	45,800	46,200	46,600	46,800
Individual Estimated Tax, Form 1040-ES, Total	23,101,441	22,901,300	22,827,600	22,665,100	22,543,500	22,736,900	22,968,600	23,298,600	23,483,700
Paper Form 1040-ES	22,945,539	22,736,500	22,652,400	22,479,000	22,346,700	22,529,800	22,751,300	23,071,000	23,246,100
Electronic (Credit Card) Form 1040-ES	155,902	164,700	175,200	186,100	196,800	207,100	217,300	227,600	237,700
Fiduciary, Form 1041, Total	3,206,758	3,199,600	3,212,500	3,225,300	3,238,200	3,251,000	3,263,900	3,276,800	3,289,600
Paper Form 1041	668,203	552,100	498,100	457,700	425,200	397,500	372,800	349,900	328,100
Electronic Form 1041	2,538,555	2,647,500	2,714,400	2,767,600	2,813,000	2,853,500	2,891,100	2,926,900	2,961,600
Fiduciary Estimated Tax, Form 1041-ES	645,521	642,300	642,800						
Partnership, Forms 1065/1065-B, Total	4,005,907	4,077,200	4,173,700	4,261,500	4,341,600	4,414,500	4,480,900	4,541,400	4,596,500
Paper Forms 1065/1065-B	693,915	604,400	565,000	537,000	516,300	499,800	485,300	471,300	456,700
Electronic Forms 1065/1065-B	3,311,992	3,472,800	3,608,700	3,724,500	3,825,300	3,914,700	3,995,600	4,070,100	4,139,800
Corporation Income Tax, Total	6,990,829	7,048,500	7,123,700	7,189,600	7,247,000	7,296,800	7,339,900	7,376,800	7,408,400
Paper Corporation Returns, Total	1,706,507	1,545,900	1,444,200	1,365,600	1,304,400	1,256,500	1,218,800	1,188,800	1,164,800
Electronic Corporation Returns, Total	5,284,322	5,502,600	5,679,500	5,824,000	5,942,600	6,040,300	6,121,100	6,188,100	6,243,600
Form 1120, Total	1,807,102	1,780,800	1,750,100	1,719,900	1,690,200	1,661,100	1,632,400	1,604,200	1,576,600
Paper Form 1120	496,621	436,600	383,400	339,700	303,200	272,400	246,300	223,900	204,500
Electronic Form 1120	1,310,481	1,344,200	1,366,600	1,380,200	1,387,100	1,388,600	1,386,100	1,380,300	1,372,000
Form 1120-C	8,679	9,400	9,400	9,500	9,500	9,500	9,500	9,500	9,500
Form 1120-F	47,179	49,700	52,200	54,800	57,400	60,000	62,600	65,200	67,800
Paper Form 1120-F	24,349	23,800	23,400	23,000	22,700	22,500	22,300	22,200	22,000
Electronic Form 1120-F	22,830	25,900	28,800	31,800	34,700	37,500	40,300	43,000	45,700
Form 1120-H	255,047	255,700	259,000	262,100	265,000	267,800	270,400	272,800	275,100
Forms 1120-FSC/LND/PC/REIT/RIC/SF	41,234	43,200	45,100	47,000	48,900	50,800	52,600	54,500	56,400
Form 1120-S, Total	4,831,588	4,909,700	5,007,900	5,096,300	5,176,000	5,247,800	5,312,400	5,370,600	5,423,100
Paper Form 1120-S	880,577	777,200	723,800	684,300	655,100	633,600	617,700	605,900	597,200
Electronic Form 1120-S	3,951,011	4,132,500	4,284,100	4,412,000	4,520,900	4,614,200	4,694,700	4,764,700	4,825,800
Small Corporation Election, Form 2553	462,434	469,000	475,500	482,100	488,600	495,200	501,700	508,300	514,800
"REMIC" Income Tax, Form 1066	44,210	42,000	43,400	44,800	46,100	47,300	48,500	49,700	50,800
Estate, Forms 706, 706NA/GS(D)/GS(T), Total	35,592	35,600	36,500	37,700	39,000	40,300	41,600	42,900	44,200
Gift, Form 709	249,302	245,900	247,300	248,600	250,000	251,400	252,700	254,100	255,500
Employment Tax, Total	30,413,978	30,636,300	30,748,200	30,833,700	30,905,500	30,970,700	31,032,900	31,094,000	31,154,700
Paper Employment Returns, Total	18,820,152	18,329,000	17,875,300	17,409,700	16,941,400	16,475,900	16,016,100	15,563,700	15,119,800
Electronic Employment Returns, Total	11,593,826	12,307,300	12,872,900	13,424,000	13,964,100	14,494,800	15,016,900	15,530,300	16,034,900
Forms 940 and 940-PR, Total	5,817,322	5,839,100	5,856,500	5,874,000	5,891,500	5,909,000	5,926,400	5,943,900	5,961,400
Paper Forms 940 and 940-PR	3,607,768	3,507,800	3,404,600	3,302,300	3,201,200	3,101,600	3,003,600	2,907,600	2,813,600
Form 940 E-File/Online/XML	2,209,554	2,331,300	2,451,900	2,571,700	2,690,300	2,807,400	2,922,800	3,036,400	3,147,800
Forms 941, 941-PR, and 941-SS, Total	24,224,783	24,447,200	24,560,200	24,644,600	24,713,800	24,774,900	24,831,700	24,886,300	24,939,600
Paper 941, 941-PR/SS, Total	14,860,251	14,492,800	14,162,000	13,816,200	13,464,700	13,112,900	12,763,700	12,418,800	12,079,400
Form 941 E-File/Online/XML	9,364,532	9,954,400	10,398,200	10,828,400	11,249,100	11,662,000	12,068,000	12,467,500	12,860,200
Forms 943, 943-PR, and 943-SS, Total	194,619	190,400	186,900	183,500	180,000	176,600	173,200	169,700	166,300
Paper Forms 943, 943-PR, and 943-SS	189,793	184,300	179,900	175,700	171,700	167,800	163,900	160,200	156,500
Electronic Forms 943, 943-PR, and 943-SS	4,826	6,100	7,000	7,700	8,300	8,800	9,200	9,600	9,800
Forms 944, 944-PR, and 944-SS, Total	104,855	90,900	78,500	68,000	59,000	51,400	44,900	39,300	34,600
Paper Forms 944, 944-PR, and 944-SS	91,475	77,400	64,900	54,200	45,200	37,500	30,900	25,200	20,400
Electronic Form 944	13,380	13,500	13,600	13,700	13,800	13,900	14,000	14,100	14,200
Form 945, Total	70,604	67,000	64,300	61,800	59,400	57,100	55,000	52,900	51,000
Paper Form 945	69,070	65,000	62,100	59,400	56,800	54,500	52,200	50,100	48,100
Electronic Form 945	1,534	1,900	2,200	2,400	2,600	2,700	2,800	2,800	2,900
Form CT-1	1,795	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800

Footnotes at end of table.

Table 1. Fiscal Year Projections of the Number of Returns To Be Filed with IRS, 2017–2024—Continued

Type of Return	Actual— FY 2016	Projected							
		2017	2018	2019	2020	2021	2022	2023	2024
Withholding on Foreign Persons, Form 1042	46,386	48,800	50,300	51,800	53,400	55,100	56,800	58,500	60,400
Exempt Organizations, Total	1,497,870	1,531,800	1,566,300	1,600,700	1,635,300	1,670,000	1,704,900	1,739,800	1,774,800
Paper Exempt Organizations, Total	538,097	528,900	522,600	517,300	509,800	509,800	507,300	505,500	504,500
Electronic Exempt Organizations, Total	959,773	1,002,900	1,043,700	1,083,400	1,122,200	1,160,300	1,197,600	1,234,200	1,270,300
Form 990, Total	314,014	318,400	322,900	327,300	331,700	336,200	340,600	345,000	349,400
Paper Form 990	90,027	83,500	79,400	75,500	72,100	68,900	66,000	63,400	61,000
Electronic Form 990	223,987	234,900	243,500	251,800	259,700	267,300	274,600	281,600	288,400
Form 990-EZ, Total	244,505	248,900	252,900	256,800	260,800	264,700	268,600	272,500	276,400
Paper Form 990-EZ	123,447	120,600	117,800	115,200	112,800	110,600	108,600	106,800	105,100
Electronic Form 990-EZ	121,058	128,300	135,100	141,600	147,900	154,000	159,900	165,700	171,200
Form 990-N*	557,908	578,300	599,800	621,300	642,800	664,300	685,900	707,400	728,900
Form 990-PF, Total	110,146	111,800	113,100	114,400	115,700	117,000	118,300	119,500	120,800
Paper Form 990-PF	53,326	50,300	47,800	45,700	43,900	42,400	41,100	40,000	39,100
Electronic Form 990-PF	56,820	61,400	65,300	68,700	71,800	74,600	77,200	79,600	81,700
Form 990-T	165,969	170,700	175,400	180,200	184,900	189,600	194,300	199,100	203,800
Form 4720	2,211	2,400	2,400	2,500	2,600	2,600	2,700	2,700	2,800
Form 5227	103,117	101,300	99,700	98,200	96,900	95,700	94,600	93,600	92,700
Form 1041-A	8,214	8,200							
Government Entity/Bonds	50,419	49,400	49,100	49,000	49,000	49,000	48,900	48,900	48,900
Form 8038	2,944	3,100	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Form 8038-B	0	0	0	0	0	0	0	0	0
Form 8038-CP	11,340	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600
Form 8038-G	26,349	26,800	26,600	26,600	26,600	26,600	26,600	26,600	26,600
Form 8038-GC	9,061	8,200	8,100	8,000	8,000	7,900	7,900	7,900	7,900
Form 8038-T	391	400	400	400	400	400	400	400	400
Form 8038-TC	157	100	100	100	100	100	100	100	100
Form 8328	177	200	200	200	200	200	200	200	200
Political Organizations, Total	9,734	8,900	10,300	8,600	10,100	8,400	9,800	8,100	9,500
Form 1120-POL, Total	4,272	4,200	4,000	3,900	3,800	3,600	3,500	3,400	3,200
Paper Form 1120-POL	4,243	4,100	4,000	3,900	3,700	3,600	3,500	3,300	3,200
Electronic Form 1120-POL	29	0	0	0	0	0	0	0	0
Form 8871**	3,001	2,500	3,000	2,500	3,000	2,500	3,000	2,500	3,000
Form 8872, Total	2,461	2,200	3,300	2,200	3,300	2,200	3,300	2,200	3,300
Paper Form 8872	604	600	700	600	700	600	700	600	700
Electronic Form 8872	1,857	1,600	2,600	1,600	2,600	1,600	2,600	1,600	2,600
Excise, Total	1,004,813	1,005,100	1,016,000	1,025,400	1,036,400	1,046,600	1,057,400	1,067,900	1,078,600
Form 11-C	4,018	3,900	3,800	3,700	3,600	3,400	3,300	3,200	3,100
Form 720, Total	197,644	190,500	188,300	186,800	185,500	184,300	183,000	181,800	180,600
Paper Form 720	196,595	189,400	187,000	185,400	184,000	182,700	181,300	180,000	178,700
Electronic Form 720	1,049	1,200	1,300	1,400	1,500	1,600	1,700	1,800	1,900
Form 730	24,473	23,400	22,700	22,000	21,300	20,600	19,800	19,100	18,400
Form 2290, Total	770,120	779,200	793,300	805,200	818,600	831,000	844,000	856,700	869,600
Paper Form 2290	371,658	308,900	266,900	235,200	212,100	195,100	182,900	174,100	168,100
Electronic Form 2290	398,462	470,300	526,400	570,100	606,500	636,000	661,200	682,500	701,400
Form 8849, Total	8,558	8,100	7,800	7,700	7,500	7,400	7,200	7,100	6,900
Paper Form 8849	5,692	4,800	4,400	3,900	3,500	3,000	2,600	2,200	1,800
Electronic Form 8849	2,866	3,200	3,500	3,800	4,000	4,300	4,600	4,800	5,100
Excise Taxes re Employee Plans, Form 5330	19,242	19,500							
Form 5500-EZ, One-Participant Retirement Plans	111,715	110,500	111,500	112,200	112,900	113,500	114,200	114,900	115,600
Payment or Refund Under Sec. 7519, Form 8752	27,935	27,100	26,200	25,400	24,500	23,700	22,900	22,200	21,400
Supplemental Documents, Total	24,302,243	26,525,400	27,001,500	27,458,900	27,941,600	28,439,400	28,937,500	29,426,000	29,915,000
Form 1040-X	3,885,937	3,778,600	3,745,200	3,700,800	3,679,500	3,672,900	3,666,300	3,650,200	3,634,700
Form 4868, Total	12,680,282	13,978,900	14,295,300	14,611,800	14,928,300	15,244,700	15,561,200	15,877,700	16,194,100
Paper Form 4868	4,140,589	3,636,600	3,594,500	3,543,300	3,493,500	3,457,500	3,420,900	3,396,300	3,382,800
Electronic Form 4868	8,539,693	10,342,300	10,700,800	11,068,500	11,434,800	11,787,200	12,140,300	12,481,400	12,811,300
Form 1120-X	11,731	13,700	15,500	17,000	18,300	19,400	20,400	21,200	22,000
Form 5558	495,470	505,400	516,200	527,000	537,800	548,600	559,400	570,200	581,000
Form 7004, Total	6,573,788	7,573,700	7,733,100	7,885,100	8,039,400	8,194,500	8,349,900	8,505,300	8,660,800
Paper Form 7004	1,674,633	1,623,600	1,504,600	1,405,000	1,323,500	1,256,800	1,202,100	1,157,400	1,120,700
Electronic Form 7004	4,899,155	5,950,100	6,228,500	6,480,100	6,715,900	6,937,700	7,147,700	7,347,900	7,540,000
Form 8868, Total	655,035	675,100	696,200	717,200	738,300	759,300	780,300	801,400	822,400
Paper Form 8868	290,805	273,000	256,100	239,300	222,400	205,600	188,800	171,900	155,100
Electronic Form 8868	364,230	402,100	440,000	477,900	515,800	553,700	591,600	629,500	667,400

* Form 990-N is all electronic.

** Form 8871 is all electronic.

NOTES: Table does not contain Non-Master File counts. See Table Notes page for definitions of "Type of Return." Detail may not add to subtotal/total due to rounding.

SOURCE: Internal Revenue Service, Statistics of Income Division, Fall 2017 Publication 6292.

Table 2. Selected Fiscal Year Return Filing Estimates by Business Operating Division (BOD), 2017-2024

Type of Return/BOD	Actual— FY 2016	Projected							
		2017	2018	2019	2020	2021	2022	2023	2024
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Individual Income Tax, Total	149,804,477	151,501,200	153,264,900	154,999,800	156,672,800	158,269,700	159,797,800	161,362,600	162,934,000
Small Business/Self-Employed	46,873,675	47,176,700	47,755,700	48,346,700	48,928,900	49,503,200	50,070,300	50,630,800	51,185,200
Wage and Investment	102,930,802	104,324,500	105,509,100	106,653,200	107,743,900	108,766,500	109,727,600	110,731,800	111,748,800
Corporation Income Tax, Total	6,990,829	7,048,500	7,123,700	7,189,600	7,247,000	7,296,800	7,339,900	7,376,800	7,408,400
Small Business/Self-Employed	6,799,750	6,848,400	6,918,700	6,979,900	7,032,900	7,078,600	7,117,800	7,151,100	7,179,200
Large and Mid-Sized Business	178,815	187,400	192,400	197,100	201,500	205,700	209,700	213,400	216,900
Tax Exempt/Government Entities	12,264	12,700	12,700	12,600	12,600	12,500	12,400	12,300	12,200
Partnership Returns	4,005,907	4,077,200	4,173,700	4,261,500	4,341,600	4,414,500	4,480,900	4,541,400	4,596,500
Small Business/Self-Employed	3,815,208	3,883,100	3,975,000	4,058,700	4,134,900	4,204,300	4,267,600	4,325,200	4,377,700
Large and Mid-Sized Business	190,244	193,600	198,200	202,400	206,200	209,600	212,800	215,700	218,300
Tax Exempt/Government Entities	455	500	500	500	500	500	500	500	500
Employment Tax, Total	30,413,978	30,636,300	30,748,200	30,833,700	30,905,500	30,970,700	31,032,900	31,094,000	31,154,700
Small Business/Self-Employed	27,633,768	27,818,600	27,915,400	27,988,700	28,050,300	28,106,400	28,160,200	28,213,400	28,266,600
Large and Mid-Sized Business	744,061	782,100	796,800	810,300	822,800	834,500	845,700	856,500	866,900
Tax Exempt/Government Entities	2,036,149	2,035,600	2,036,000	2,034,700	2,032,400	2,029,800	2,027,000	2,024,100	2,021,200
Excise, Total	1,004,813	1,005,100	1,016,000	1,025,400	1,036,400	1,046,600	1,057,400	1,067,900	1,078,600
Small Business/Self-Employed	873,808	877,300	888,900	898,900	910,400	921,000	932,300	943,100	954,200
Large and Mid-Sized Business	87,441	85,900	85,900	85,900	86,100	86,300	86,500	86,700	87,000
Tax Exempt/Government Entities	43,564	41,900	41,200	40,500	39,900	39,300	38,600	38,000	37,400
Exempt Organization, Total	1,497,870	1,531,800	1,566,300	1,600,700	1,635,300	1,670,000	1,704,900	1,739,800	1,774,800
Tax Exempt/Government Entities	1,497,870	1,531,800	1,566,300	1,600,700	1,635,300	1,670,000	1,704,900	1,739,800	1,774,800
Employee Plans, Forms 5500, 5500-EZ, and 5500-SF	894,812	914,900	922,900	928,600	934,200	939,900	945,500	951,200	956,800
Tax Exempt/Government Entities	894,812	914,900	922,900	928,600	934,200	939,900	945,500	951,200	956,800

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

SOURCE: Internal Revenue Service, Statistics of Income Division, Fall 2017 Publication 6292.

Table 3. Accuracy Measures for U.S. Forecasts of Major Return Categories—Mean Absolute Percent Error (MAPE) and Number of Overprojections for the Four 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
	(1)	(2)	(3)	(4)	(5)	(6)
Grand Total—Selected Returns *	244,805					
MAPE		1.57%	1.80%	1.94%	2.31%	3.29%
Number of Overprojections		4	4	4	4	4
Grand Total—Paper	78,017					
MAPE		3.30%	7.50%	15.37%	24.72%	34.28%
Number of Overprojections		4	4	4	4	4
Grand Total—E-file	166,788					
MAPE		1.86%	2.59%	5.37%	9.73%	13.11%
Number of Overprojections		3	2	0	0	0
Total Primary—Selected Returns *	222,596					
MAPE		0.68%	0.99%	1.24%	1.72%	2.66%
Number of Overprojections		4	4	4	4	4
Primary Total—Paper	69,500					
MAPE		2.26%	3.93%	10.78%	19.49%	27.76%
Number of Overprojections		1	4	4	4	4
Primary Total—E-file	153,096					
MAPE		1.74%	2.02%	3.93%	7.48%	10.18%
Number of Overprojections		3	2	1	0	0
Individual Total	150,640					
MAPE		0.88%	1.42%	1.81%	1.61%	1.45%
Number of Overprojections		4	4	4	4	3
Individual Total—Paper	18,683					
MAPE		5.82%	12.66%	21.92%	32.33%	40.81%
Number of Overprojections		4	4	4	4	4
Individual Total—E-file	131,053					
MAPE		0.49%	1.14%	3.03%	5.84%	7.95%
Number of Overprojections		2	2	0	0	0
Individual Estimated Tax	23,069					
MAPE		1.55%	1.71%	3.08%	7.41%	13.99%
Number of Overprojections		2	2	2	3	4
Fiduciary Total	3,188					
MAPE		2.85%	3.43%	3.54%	3.36%	3.83%
Number of Overprojections		2	1	0	0	1
Partnership Total	3,978					
MAPE		1.51%	2.24%	5.44%	8.06%	13.26%
Number of Overprojections		1	2	2	2	3
Corporation Total	6,968					
MAPE		2.20%	3.49%	6.54%	9.00%	10.98%
Number of Overprojections		2	3	3	4	4
Employment Total	30,533					
MAPE		1.85%	1.92%	1.64%	3.14%	3.02%
Number of Overprojections		2	2	1	1	2
Exempt Organization Total	1,537					
MAPE		3.23%	5.31%	4.71%	5.82%	10.52%
Number of Overprojections		3	3	2	1	1
Excise Total	1,001					
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, Fall 2017 Publication 6292.

Table Notes

- Projected volumes are rounded to the nearest hundred; therefore, counts of 49 or fewer are rounded to 0. However, some forms can report zero filings because they are associated with only selected areas, or because their filing options were just established or recently eliminated.
- Actual and forecasted return counts for the major categories are based on IRS master file processing, as recorded in the electronic versions of the “Report of Returns Posted to the IRS Master Files.”

Table 1:

- “Grand Total” is the sum of “Total Primary Returns” and “Supplemental Documents.” The “Total Primary Returns” category is the sum of all forms shown in the table, excluding “Supplemental Documents.”
- “Individual Income Tax, Total” is the sum of paper and electronic Forms 1040, 1040-A, 1040-EZ, 1040-NR, 1040-NR-EZ, 1040-PR, 1040-SS, and 1040-C.
- Various return categories, such as Form 1040-ES (*Individual Estimated Tax*) and other business and individual returns, include line items to account for alternative methods of tax filing. The “paper only” components can be derived by subtracting the electronic counts from their respective return totals.
- “Fiduciary, Form 1041” includes both paper and electronic Form 1041.
- “Fiduciary Estimated Tax, Form 1041-ES” is the *Estimated Income Tax for Estates and Trusts*.
- “Partnership, Forms 1065/1065-B” includes both paper and electronic Forms 1065 and 1065-B.
- “Corporation Income Tax, Total” includes Forms 1120 (paper and electronic), 1120-F (paper and electronic), 1120-H, 1120-L, 1120-ND, 1120-PC, 1120-SF, 1120-FSC, 1120-REIT, 1120-RIC, and 1120-S (paper and electronic). Form 1120-POL volumes are reported separately under the forms for “Political Organizations.” Form 1120-IC-DISC is not included in these corporation projections.
- “Form 1120-C” is the *U.S. Income Tax Return for Cooperative Associations*.
- “Form 2553” is the *Election by a Small Business Corporation* (to file Form 1120-S).
- “Form 1066” is the *U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return*.
- “Estate” includes Forms 706, 706-NA, 706-GS(D), and 706-GS(T).
- “Gift, Form 709” is the *United States Gift (and Generation-Skipping Transfer) Tax Return*.
- “Employment Tax, Total” includes paper and electronic Forms 940, 940-PR, 941, 941-PR, 941-SS, 943, 943-PR, 943-SS, 944, 945, and CT-1. CT-2 is excluded since the return counts were only available on the Non-Master File.
- “Form 1042” is the annual tax return for *Foreign Person’s U.S.-Source Income Subject to Withholding*. This form is assigned to the International area. It is sometimes considered an employment tax return but is listed separately here.

- “Exempt Organizations, Total” includes Forms 990 (paper and electronic), 990-EZ (paper and electronic), 990-N (only available electronically), 990-PF (paper and electronic), 990-T, 4720, and 5227.
- “Form 1041-A” is the *U.S. Information Return Trust Accumulation of Charitable Amounts*.
- “Government Entities/Bonds” includes Forms 8038, 8038-CP, 8038-G, 8038-GC, 8038-T, 8038-TC, and 8328.
- “Political Organizations” includes both paper and electronic Forms 1120-POL, 8871, and 8872.
- “Excise, Total” includes Forms 11-C, 730, and paper and electronic Forms 720, 2290, and 8849.
- “Form 5330” is the *Return of Excise Taxes Related to Employee Benefit Plans*.
- “Form 5500-EZ” is the *Annual Return for One-Participant (Owners and Their Spouses) Retirement Plan*.
- “Form 8752” is the *Required Payment or Refund Under Section 7519*.
- “Supplemental Documents” consists mainly of applications for extensions of time to file and amended tax returns, which include Forms 1040-X, 4868 (both paper and electronic), 1120-X, 5558, 7004 (both paper and electronic), and 8868 (both paper and electronic).

Table 2:

- Individual filers classified as “Small Business/Self-Employed” reflect those taxpayers filing a Form 1040 return with a Schedule C, Schedule F, Schedule E, and/or Form 2106 attached, or with mailing addresses or forms considered “International.” All other individual filers are classified as “Wage and Investment.”
- In general, corporation filers (Form 1120 series returns including Form 1120-S) and partnership filers are classified as “Large Business and International” if their reported total assets are \$10 million or more. Corporation and partnership returns with assets below \$10 million are generally classified as “Small Business/Self-Employed.” However, there are also some partnership and corporation returns classified as part of the “Tax Exempt/Government Entities” operating division.
- Nonprofit organizations, pension plan filers, tribal authorities, and governmental units comprise the “Tax Exempt/Government Entities” classification.
- “Employee Plans” returns include paper and electronic Forms 5500, 5500-EZ, and 5500-SF. Counts by operating division in this table are based primarily upon the IRS master file “BOD indicator.” This indicator is a single, point-in-time, taxpayer-level identifier (in contrast to a return-by-return identifier).

Other Projection Publications

Title	IRS Publication Number	Typical Updates
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 Projections of Individual Returns by Major Processing Categories	6187	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) 803-9309, fax at (202) 803-9154, or
writing to the following address:

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

