

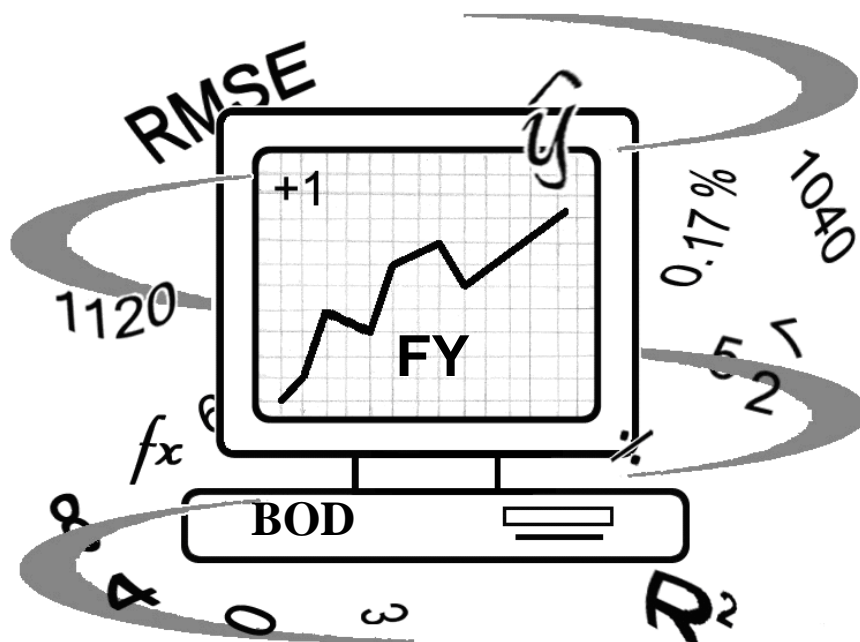
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# *Publication 6292*

*Fall 2012 Update*

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## *Fiscal Year Return Projections for the United States 2012 - 2019*



*Office of Research  
Research, Analysis, and Statistics*

**Publication 6292 (revised 8-2012) is produced by the IRS Office of Research, within the Research, Analysis, and Statistics organization.**

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### **Forecasts Available Electronically**

Forecasts from the most recent edition of this publication are also available on the IRS's website. From the [www.irs.gov](http://www.irs.gov) website, select the "Tax Stats" link, then "Projections" (under the Other IRS Data and Research heading). IRS employees can also access this projection product on the IRWeb intranet site by selecting the "Research" link, followed by "Research, Analysis and Statistics," then "Publications," and then "Projections and Forecasting publications."

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**Fiscal Year Return Projections for the United States:  
2012 – 2019**

Publication 6292  
Fall 2012 Update

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## Overview

The following Fall 2012 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) 2011 through 2019 by the major return categories, including selected detail by IRS business operating divisions. Office of Research staff, within the IRS Research, Analysis, and Statistics organization prepare these projections semi-annually 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 early July 2012, 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 values of returns filed in FY 2011 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, generally from data capture systems located in the IRS processing campuses.

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 welcome to contact the respective staff member listed on the inside front cover.

## 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 6292 are noted below.

## Trend in Grand Total Return Filings

As presented in Table 1, grand total return filings were 234.7 million in fiscal year 2011, a decrease of 0.3 percent over FY 2010. After FY 2011, grand total return filings are projected to grow at an average annual rate of 0.8 percent, reaching 251 million by FY 2019. Within the steady increase in the grand total projection is a rather pronounced increase among selected e-file return volumes.

## 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 plans (EP) returns, including those processed by the Department of Labor, which comprise major return filings by taxpayers served by the TE/GE operating division.

## E-file Mandates

E-file mandates on tax return preparers expanded under the Worker, Homeowner, and Business Assistance Act, which was signed into law in November 2009. The act ultimately requires preparers who expect to file more than ten individual tax returns (including forms 1040, 1040A, 1040EZ, and 1041) to file them electronically. The current IRS implementation plan requires preparers filing more than 100 individual tax returns to file them electronically beginning in CY 2011. The threshold drops to ten returns in CY 2012. Adjustments have been made to forecasts for these forms in this edition of Publication 6292 to account for the impact of this mandate.

## Changes in Estate Tax and Generation Skipping Transfer Tax

Enacted in December of 2010, the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010 reinstated the estate tax for persons who died in 2010. Furthermore, for a death in 2011 or 2012, the estate tax exclusion amount is \$5 million and the highest marginal federal estate tax rate will be 35 percent. Under the current law, as of January 1, 2013, the generation-skipping tax rate is scheduled to revert to 55 percent, which is the pre-2001 rate. In addition, the generation-skipping tax exemption is scheduled to drop to \$1.4 million. The estimates developed in this publication reflect the current provisions. Analysts using these data are advised to monitor legislation in this area.

## Track Record of Projection Accuracy

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 four years of actual data from 2008 through 2011, 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 gauging the overall reliability of our U.S. level return projections. The return categories considered in Table 3 consist of the following: Grand Total, Total Primary Returns, Individual (income tax) Total, Individual Estimated Tax, Fiduciary, Partnership, Corporation, Employment, Exempt Organization, and Excise. When there was sufficient data on prior forecasts, we also included selected breakouts of “paper” volumes versus “e-file/magnetic tape” filings.

The table presents two measures of projection accuracy; the mean absolute percent error (MAPE), and the number of over-projections. We also include the latest actual filing volumes for 2011 to provide perspective on the volume of returns being projected. The MAPE is computed as the average percent projection error regardless of whether they were over- or under- projected for the four most recently applicable projection cycles. The associated number of over-projections can show whether we consistently over- or under- project. A value of two indicates balanced forecasts over the four cycles. The table groups these two measures by time horizon. The time horizon is determined by when the forecast was made and for what future year. For example, a forecast for 2003 made in 2000 would be part of the “3-years-ahead” time horizon. The table presents time horizons from one to five years ahead and factors in the most current four observations. As an example, for the “3-years-ahead” information, we use the forecasts made in 2001 for 2004, those made in 2002 for 2005, those made in 2003 for 2006, and those made in 2004 for 2007.

## Comments and Questions

We thank our customers for their support as we continually seek to improve our products and services wherever possible. We welcome customer feedback at any time. Comments and suggestions regarding this publication can be directed to Michael Sebastiani, Chief, Forecasting and Data Analysis Group at (202) 874-0831. Questions concerning methodologies and specific tax returns listed in this publication may also be directed to the projections staff listed on the inside front cover. This and other projections documents are also available electronically, as noted on the inside front cover.



Janice M. Hedemann  
Director, Office of Research



**Table 1. Fiscal Year Projections of the Number of Returns to be Filed with IRS**

Type of Return	Projected									
	Actual - FY 2011	2012	2013	2014	2015	2016	2017	2018	2019	
Grand Total	234,711,861	239,410,100	242,151,800	245,223,000	248,097,300	250,957,800	253,884,800	256,323,900	258,372,800	
Paper Grand Total	101,107,601	96,355,000	94,187,900	92,362,100	90,871,500	89,592,900	88,775,100	87,751,600	86,638,000	
Electronic Grand Total	133,604,260	143,055,100	147,964,000	152,861,000	157,225,800	161,364,900	165,109,700	168,572,300	171,734,800	
Total Primary Returns	212,970,442	216,193,900	218,509,400	221,150,000	223,811,200	226,061,900	228,569,600	230,813,900	232,281,700	
Individual Income Tax, Total	143,607,801	147,058,400	148,851,000	150,915,000	152,825,900	154,787,000	156,990,100	158,828,900	160,477,500	
Forms 1040, 1040-A, and 1040-EZ, Total	142,782,212	146,195,900	147,966,100	150,022,800	151,924,800	153,875,500	156,065,700	157,890,200	159,524,000	
Paper Forms 1040/1040-A/1040-EZ	31,849,255	29,048,600	28,001,700	27,043,800	26,222,000	25,390,200	24,924,400	24,524,400	24,579,700	
Electronic Forms 1040/1040-A/1040-EZ	110,932,957	117,147,300	119,964,400	122,979,000	125,702,800	128,376,400	130,735,500	132,965,800	134,944,300	
Forms 1040-NR-NR-EZ/IC	600,705	632,400	646,600	651,800	658,400	666,100	675,600	686,300	698,000	
Forms 1040-PR and 1040-SS	224,884	228,100	238,300	240,400	242,700	245,400	248,800	252,400	255,500	
Electronic Forms 1040-NR-NR-EZ/IC/PR/SS	74,721	76,500	77,300	78,300	79,600	81,300	83,300	85,500	87,100	
Individual Estimated Tax, Form 1040-ES, Total	23,224,046	22,763,600	23,169,500	23,383,400	23,554,500	23,689,400	23,699,500	23,645,700	23,416,100	
Paper Form 1040-ES	23,123,617	22,658,100	23,060,900	23,272,200	23,440,900	23,573,500	23,581,600	23,525,800	23,293,900	
Electronic (Credit Card) Form 1040-ES	100,429	105,600	108,600	111,200	113,600	115,900	118,000	119,900	122,200	
Fiduciary, Form 1041, Total	3,106,016	3,022,600	3,007,300	2,992,000	2,980,400	2,972,000	2,965,800	2,961,200	2,957,800	
Paper Form 1041	1,380,735	972,100	885,600	799,200	716,600	637,000	559,700	484,100	408,600	
Electronic Form 1041	1,725,281	2,050,500	2,121,600	2,192,700	2,263,800	2,334,900	2,406,000	2,477,100	2,549,200	
Fiduciary Estimated Tax, Form 1041-ES	382,413	525,700	525,800	525,900	525,900	526,000	526,000	526,100	526,100	
Partnership, Forms 1065/1065-B, Total	3,573,550	3,604,400	3,694,200	3,783,900	3,873,700	3,963,400	4,053,200	4,142,900	4,232,700	
Paper Forms 1065/1065-B	1,800,788	1,357,500	1,480,900	1,404,500	1,328,200	1,252,000	1,176,100	1,100,300	1,024,700	
Electronic Forms 1065/1065-B	1,772,762	2,046,900	2,213,300	2,379,500	2,545,500	2,711,400	2,877,100	3,042,600	3,208,000	
Corporation Income Tax, Total	6,814,220	6,818,700	6,947,600	7,207,800	7,467,100	7,710,300	7,892,800	8,032,800	8,164,300	
Paper Corporation Returns, Total	3,754,125	3,205,200	2,826,500	2,639,300	2,434,200	2,357,100	2,367,100	2,286,100	2,225,200	
Electronic Corporation Returns, Total	3,060,095	3,613,600	4,121,100	4,568,600	4,944,800	5,276,200	5,555,700	5,746,600	5,939,100	
Forms 1120 and 1120-A, Total *	1,965,523	1,902,900	1,871,800	1,841,200	1,811,100	1,781,500	1,752,400	1,723,800	1,695,600	
Electronic Form 1120	751,657	872,400	952,100	1,017,400	1,068,700	1,107,600	1,135,000	1,155,000	1,167,000	
Form 1120-C **	9,256	9,300	9,800	10,400	10,900	11,400	11,900	12,400	13,000	
Form 1120-F	32,575	34,700	38,200	37,400	38,200	39,300	39,300	39,800	40,300	
Electronic Form 1120-F	5,105	8,800	11,600	13,800	16,000	18,200	20,500	22,700	25,000	
Form 1120-H	233,050	238,500	244,900	251,100	257,300	263,300	269,200	275,000	280,800	
Forms 1120-FSCLND/PC/RE/IR/ISF	28,362	29,700	30,600	31,500	32,500	33,400	34,300	35,200	36,100	
Form 1120-S	4,545,454	4,603,700	4,754,200	5,036,200	5,317,200	5,582,000	5,785,600	5,946,500	6,098,600	
Electronic Form 1120-S	2,303,333	2,732,300	3,157,400	3,537,400	3,860,100	4,150,400	4,379,500	4,568,900	4,747,100	
Small Corporation Election, Form 2553	395,132	377,600	371,000	361,200	352,000	343,500	335,300	327,500	320,200	
*REMIC* Income Tax, Form 1066	38,298	36,200	37,700	39,200	40,800	42,300	43,800	45,300	46,900	
Estate, Forms 706, 706NA/GS(D)/GS(T), Total	11,128	30,700	23,500	73,900	105,000	113,500	118,800	123,800	128,900	
Gift, Form 709	207,858	250,200	247,000	282,200	315,000	331,800	339,900	346,800	354,100	
Employment Tax, Total	29,409,786	29,170,200	29,058,000	28,978,000	28,936,400	28,918,800	28,912,700	28,908,900	28,905,500	
Paper Employment Returns, Total	22,011,834	21,286,600	20,822,200	20,439,600	20,174,000	19,953,300	19,844,800	19,751,200	19,664,900	
Electronic Employment Returns, Total	7,397,952	7,883,600	8,235,800	8,538,400	8,762,400	8,965,500	9,087,800	9,157,700	9,240,700	
Forms 940, 940-EZ and 940-PR, Total	5,695,325	5,578,700	5,570,400	5,575,900	5,592,400	5,614,700	5,636,100	5,651,700	5,662,000	
Paper Forms 940, 940-EZ and 940-PR	4,290,354	4,080,900	4,014,800	3,965,200	3,925,000	3,909,800	3,895,600	3,878,900	3,866,700	
Form 940 E-File/On-line/XML	1,404,971	1,497,900	1,555,700	1,610,700	1,667,400	1,704,900	1,740,500	1,772,800	1,795,300	
Forms 941, 941-PR and 941-SS, Total	23,189,942	23,133,500	23,049,700	22,980,400	22,937,800	22,910,600	22,895,200	22,887,100	22,883,800	
Paper 941, 941-PR/SS, Total	17,203,706	16,774,500	16,377,200	16,060,700	15,850,100	15,658,200	15,510,900	15,447,300	15,447,300	
Form 941 E-File/On-line/XML	5,986,236	6,378,500	6,672,600	6,919,800	7,087,000	7,252,400	7,376,300	7,436,600	7,436,600	
Forms 943, 943-PR and 943SS	217,781	206,500	202,700	199,100	195,500	192,100	188,700	185,500	182,300	
Form 944, Total	202,544	163,900	151,500	142,400	134,600	127,900	122,200	117,200	112,900	
Paper Form 944	195,799	156,700	143,900	134,600	126,600	119,700	113,700	108,600	104,200	
Electronic Form 944	6,745	7,200	7,600	7,800	8,100	8,200	8,400	8,600	8,700	
Form 945	102,414	85,800	81,900	78,400	75,000	71,800	68,700	65,700	62,800	
Form CT-1	1,780	1,800	1,800	1,800	1,800	1,800	1,800	1,700	1,700	

Notes:  
 \* Form 1120-A cannot be filed for tax years beginning after Dec. 31, 2006.  
 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.  
 Table continues on the next page.

Office of Research, Forecasting and Data Analysis  
 Internal Revenue Service  
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**Table 1 (continued). Fiscal Year Projections of the Number of Returns to be Filed with IRS**

Type of Return	Projected									
	Actual - FY 2011	2012	2013	2014	2015	2016	2017	2018	2019	
Withholding on Foreign Persons, Form 1042	36,026	38,100	38,900	39,700	40,400	41,100	41,800	42,500	43,200	
Exempt Organizations, Total	1,381,318	1,370,800	1,413,900	1,449,300	1,481,100	1,510,800	1,539,200	1,566,600	1,593,300	
Paper Exempt Organizations, Total	776,208	724,500	718,900	713,300	707,600	701,900	696,300	690,600	685,000	
Electronic Exempt Organizations, Total	605,110	646,400	695,000	736,000	773,500	808,900	842,900	876,000	908,300	
Form 990, Total	276,481	287,800	290,100	292,400	294,700	297,000	299,200	301,500	303,800	
Electronic Form 990	101,682	128,300	144,100	159,900	175,600	191,400	207,100	222,800	238,500	
Form 990-EZ	332,469	299,600	310,000	320,300	330,700	341,000	351,300	361,600	371,900	
Electronic Form 990-EZ	67,300	72,800	79,800	86,800	93,800	100,800	107,800	114,800	121,800	
Form 990-N*	414,038	417,200	438,900	453,000	463,600	472,200	479,400	485,600	491,100	
Form 990-PF, Total	109,461	111,800	115,400	119,000	122,600	126,200	129,800	133,300	136,900	
Electronic Form 990-PF	22,090	28,000	32,100	36,200	40,400	44,500	48,600	52,800	56,900	
Form 990-T	126,559	132,400	137,300	142,200	147,100	152,000	156,900	161,800	166,700	
Form 4720	2,741	2,800	2,900	3,000	3,100	3,200	3,300	3,400	3,500	
Form 527	119,569	119,300	119,300	119,300	119,300	119,300	119,300	119,300	119,300	
Form 1041-A	11,445	11,100	10,900	10,700	10,600	10,400	10,300	10,100	10,000	
Government Entity/Bonds	49,439	49,500	50,000	50,500	51,100	51,700	52,300	52,900	53,600	
Form 8038	3,692	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	
Form 8038-B	1,583	0	0	0	0	0	0	0	0	
Form 8038-CP	8,545	10,500	10,900	11,200	11,700	12,100	12,500	13,000	13,500	
Form 8038-G	24,273	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	
Form 8038-GC	8,562	8,700	8,700	8,700	8,700	8,700	8,700	8,700	8,700	
Form 8038-T	1,447	1,500	1,600	1,600	1,600	1,600	1,600	1,700	1,700	
Form 8038-TC	1,160	1,000	1,100	1,200	1,400	1,700	1,800	1,800	2,000	
Form 8328	177	200	200	200	200	200	200	200	200	
Political Organizations, Total	11,453	12,300	10,400	12,400	10,500	12,600	10,600	12,800	10,700	
Form 1120-POL, Total	5,645	5,700	5,700	5,800	5,800	5,800	5,800	5,800	5,800	
Electronic Form 1120-POL	24	0	0	100	100	100	200	200	300	
Form 8871**	2,228	2,500	2,300	2,600	2,400	2,700	2,500	2,700	2,500	
Form 8872, Total	3,380	4,000	4,100	4,200	4,300	4,200	4,300	4,200	2,300	
Electronic Form 8872	2,628	3,000	1,900	3,000	1,900	3,000	2,000	3,100	2,000	
Excise, Total	511,642	867,800	861,600	853,500	843,200	843,600	842,900	843,400	843,900	
Form 11-C	4,812	4,600	4,400	4,200	4,100	4,000	4,000	3,900	3,800	
Form 720	121,152	129,800	123,700	115,600	109,900	104,800	103,200	103,200	103,000	
Electronic Form 720	150	200	200	300	300	300	400	400	400	
Form 730	32,529	30,700	29,300	28,100	27,200	26,300	25,500	24,800	24,100	
Form 2290	342,751	692,300	693,700	695,200	696,700	698,100	699,600	701,100	702,500	
Electronic Form 2290	39,765	154,300	179,900	223,300	266,900	310,500	354,200	397,900	441,700	
Form 8849	10,398	10,400	10,400	10,400	10,400	10,400	10,400	10,400	10,400	
Electronic Form 8849	900	1,100	1,200	1,300	1,400	1,400	1,500	1,600	1,700	
Excise Taxes re Employee Plans, Form 5330	20,921	20,900	20,900	20,900	20,900	20,900	20,900	20,900	20,900	
Form 5500-EZ, One-Participant Retirement Plans	143,836	144,700	148,700	149,800	151,200	152,600	154,000	155,400	156,900	
Payment or Refund under Sec. 7519, Form 8752	34,114	33,400	32,500	31,700	31,100	30,500	30,000	29,500	29,100	
Supplemental Documents, Total	21,741,419	23,216,200	23,642,400	24,073,100	24,486,100	24,895,900	25,315,200	25,710,000	26,091,100	
Form 1040-X	4,377,668	5,546,900	5,666,800	5,826,800	5,966,700	6,106,600	6,246,500	6,386,400	6,526,400	
Form 4868, Total	10,483,461	10,689,900	10,850,700	11,025,200	11,188,100	11,351,500	11,526,500	11,678,400	11,817,500	
Electronic Form 4868	5,025,843	5,777,100	6,201,100	6,643,400	7,089,200	7,545,400	8,019,800	8,488,400	8,956,700	
Form 1120-X	4,401	5,300	5,800	6,200	6,500	6,900	7,300	7,700	8,100	
Form 5558	531,933	543,900	561,000	578,200	595,300	612,400	629,600	646,700	663,900	
Form 7004, Total	5,770,736	5,849,500	5,951,600	6,044,600	6,131,500	6,214,700	6,295,700	6,375,400	6,454,200	
Electronic Form 7004	2,702,361	3,355,000	3,824,000	4,162,700	4,412,100	4,600,700	4,747,900	4,867,100	4,967,400	
Form 8868, Total	573,000	580,600	586,400	592,200	598,000	603,800	609,600	615,400	621,100	
Electronic Form 8868	161,054	191,500	216,200	240,900	265,600	290,300	314,900	339,600	364,300	

Notes:  
 \* Form 990-N is all electronic.  
 \*\* Form 8871 is all electronic.  
 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.

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**Table 2. Selected Fiscal Year Return Filing Estimates by Business Operating Division (BOD)**

Type of Return/BOD	Actual - FY	Projected									
	2011	2012	2013	2014	2015	2016	2017	2018	2019		
Individual Income Tax, Total	142,782,212	146,195,900	147,966,100	150,022,800	151,924,800	153,875,500	156,065,700	157,890,200	159,524,000		
Small Business/Self Employed	43,225,634	44,030,700	44,668,200	45,220,900	45,762,900	46,230,800	46,749,600	47,233,100	47,711,100		
Wage and Investment	99,556,578	102,165,100	103,297,800	104,801,900	106,161,900	107,644,700	109,316,100	110,657,100	111,812,900		
Corporation Income Tax, Total	6,814,220	6,818,700	6,947,600	7,207,800	7,467,100	7,710,300	7,892,800	8,032,800	8,164,300		
Small Business/Self Employed	6,687,665	6,687,500	6,812,800	7,067,200	7,320,800	7,558,700	7,736,900	7,873,600	8,002,000		
Large Business and International	115,375	119,400	122,700	128,000	133,300	138,300	142,200	145,300	148,300		
Tax Exempt/Government Entities	11,180	11,800	12,100	12,500	13,000	13,400	13,600	13,900	14,000		
Partnership Returns	3,573,550	3,604,400	3,694,200	3,783,900	3,873,700	3,963,400	4,053,200	4,142,900	4,232,700		
Small Business/Self Employed	3,427,289	3,458,700	3,544,800	3,630,900	3,717,000	3,803,100	3,889,200	3,975,300	4,061,500		
Large Business and International	145,794	145,300	148,900	152,500	156,100	159,800	163,400	167,000	170,600		
Tax Exempt/Government Entities	467	500	500	500	500	500	500	600	600		
Employment Tax, Total	29,409,786	29,170,200	29,058,000	28,978,000	28,936,400	28,918,800	28,912,700	28,908,900	28,905,500		
Small Business/Self Employed	26,773,512	26,491,800	26,361,200	26,269,300	26,216,600	26,188,900	26,174,000	26,162,900	26,153,400		
Large Business and International	657,924	672,500	675,700	678,500	681,400	684,400	687,300	690,100	692,700		
Tax Exempt/Government Entities	1,978,350	2,005,900	2,021,000	2,030,200	2,038,400	2,045,500	2,051,400	2,055,900	2,059,400		
Excise, Total	511,642	867,800	861,600	853,500	848,200	843,600	842,900	843,400	843,900		
Small Business/Self Employed	442,908	751,200	745,800	738,900	734,300	730,300	729,600	730,100	730,500		
Large Business and International	40,852	69,300	68,800	68,200	67,700	67,400	67,300	67,300	67,400		
Tax Exempt/Government Entities	27,882	47,300	47,000	46,500	46,200	46,000	45,900	46,000	46,000		
Exempt Organization, Total	1,381,318	1,370,800	1,413,900	1,449,300	1,481,100	1,510,800	1,539,200	1,566,600	1,593,300		
Tax Exempt/Government Entities	1,381,318	1,370,800	1,413,900	1,449,300	1,481,100	1,510,800	1,539,200	1,566,600	1,593,300		
Employee Plans, Forms 5500, 5500EZ, and 5500SF	1,120,828	1,070,800	1,099,800	1,107,500	1,118,300	1,128,700	1,139,100	1,149,500	1,160,000		
Tax Exempt/Government Entities	1,120,828	1,070,800	1,099,800	1,107,500	1,118,300	1,128,700	1,139,100	1,149,500	1,160,000		

Note:

Detail may not add to total due to rounding.

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**Table 3. Accuracy Measures for U.S. Forecasts of Major Return Categories  
Mean Absolute Percent Error (MAPE) and Number of Overprojections  
for the Four (4) Most Recent Projection Cycles**

Item	Calendar Year 2011 Actual * (thousands)	Projection Error on Forecasts for:				
		1 Year Ahead N=4	2 Years Ahead N=4	3 Years Ahead N=4	4 Years Ahead N=4	5 Years Ahead N=4
<b>Grand Total - Selected Returns *</b>	232,561					
MAPE		1.27%	2.73%	4.10%	4.50%	4.31%
Number of Overprojections		3	3	3	3	3
<b>Grand Total - Paper</b>	104,414					
MAPE		3.53%	8.12%	12.18%	12.24%	11.02%
Number of Overprojections		3	3	3	3	3
<b>Grand Total - E-file/ Mag Tape</b>	128,147					
MAPE		1.55%	3.18%	4.11%	3.12%	3.68%
Number of Overprojections		1	0	0	1	1
<b>Total Primary - Selected Returns *</b>	213,280					
MAPE		3.79%	4.26%	3.50%	2.22%	2.42%
Number of Overprojections		1	1	2	1	0
<b>Primary Total - Paper</b>	86,701					
MAPE		2.08%	6.66%	12.62%	15.24%	13.51%
Number of Overprojections		4	3	3	3	3
<b>Primary Total - E-file/ Mag Tape</b>	126,578					
MAPE		1.15%	3.46%	5.06%	5.02%	6.44%
Number of Overprojections		0	0	0	0	0
<b>Individual Total</b>	144,002					
MAPE		1.43%	4.32%	4.23%	3.68%	4.15%
Number of Overprojections		1	1	1	1	0
<b>Individual Total - Paper</b>	31,251					
MAPE		0.87%	8.85%	14.24%	17.60%	18.36%
Number of Overprojections		3	2	3	3	3
<b>Individual Total - E-file</b>	111,923					
MAPE		1.05%	3.62%	5.22%	6.14%	7.56%
Number of Overprojections		0	0	0	0	0
<b>Individual Estimated Tax</b>	23,309					
MAPE		6.04%	15.53%	22.71%	26.64%	26.36%
Number of Overprojections		3	4	4	4	4
<b>Fiduciary Total</b>	3,037					
MAPE		0.62%	5.45%	13.39%	22.59%	30.80%
Number of Overprojections		3	4	4	4	4
<b>Partnership Total</b>	3,525					
MAPE		1.40%	6.06%	7.55%	7.53%	7.07%
Number of Overprojections		3	3	3	2	1
<b>Corporation Total</b>	6,701					
MAPE		1.35%	3.33%	4.54%	4.06%	3.87%
Number of Overprojections		3	3	3	3	3
<b>Employment Total</b>	29,171					
MAPE		1.00%	2.02%	5.09%	5.23%	4.39%
Number of Overprojections		3	4	3	3	3
<b>Exempt Organization Total</b>	936					
MAPE		4.41%	3.06%	2.23%	6.55%	4.81%
Number of Overprojections		2	2	1	2	2
<b>Excise Total</b>	666					
MAPE		10.46%	15.25%	19.38%	19.48%	20.97%
Number of Overprojections		3	4	3	4	4

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

## Table Notes

- Projected volumes are rounded to the nearest hundredth, therefore counts of 49 or fewer are rounded to zero. 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.”

Notes below are grouped by applicable table.

### 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 on the tables, 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.
- The “Forms 1040, 1040-A, and 1040-EZ” line item includes the additional Form 1040 filings due primarily to the “Economic Stimulus Act of 2008.”
- 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 Estate and Trust.
- “Partnership, Forms 1065/1065-B” includes both paper and electronic Forms 1065 and 1065-B.
- “Corporation Income Tax, Total” includes Forms 1120/1120-A (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. This form replaced Form 990-C starting from CY 2007.
- “Form 2553” is the Election (to file Form 1120-S) by a Small Business Corporation.
- “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, magnetic tape and electronic Forms 940, 940-EZ, 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 Withholding Tax Return for U.S. Source Income of Foreign Persons. This form is assigned to the International area. It is sometimes considered an employment tax return, but listed separately here.
- “Exempt Organization, 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 Return.
- “Government Entities/Bonds” includes Forms 8038, 8038B, 8038CP, 8038G, 8038GC, 8038T, 8038TC, and 8328.
- “Political Organizations” includes both paper and electronic Forms 1120-POL, 8871 and 8872.
- “Excise, Total” includes Forms 11-C, 730, paper and electronic Forms 720, and 2290.
- “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 Plans.
- “Form 8752” is the Required Payment or Refund Under Section 7519.
- “Supplemental Documents” consist mainly of applications for extensions of time to file and amended tax returns, which include Forms 1040X, 4868 (both paper and electronic), 1120X, 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 1120S) 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.

Non-profit 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, 5500EZ and 5500SF (starting from CY2010). 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

<u>Title</u>	<u>IRS Publication Number</u>	<u>Typical Updates</u>
<b><i>Calendar Year Return Projections for the United States and IRS Campuses</i></b>	6186	Fall
<b><i>Calendar Year Projections of Individual Returns by Major Processing Categories</i></b>	6187	Spring Fall
<b><i>Calendar Year Projections of Information and Withholding Documents for the United States And IRS Campuses</i></b>	6961	Summer
<b><i>Calendar Year Return Projections by State</i></b>	6149	Winter

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