

*Calendar Year Projections of
Information and Withholding Documents
For the United States and IRS Campuses:
2005 - 2013*

*Document 6961
2005 Update*



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Forecasts Available Electronically

Forecasts from the most recent edition of this publication are also available on the IRS's web site. This site can be reached at **www.irs.gov**. Select the "Tax Stats" link, then "Products and Publications", and then the "Projections" option (under the Publications heading). IRS employees can also access this projections product on the IRWeb intranet site by selecting the "Commissioner" link, followed by "Research, Analysis and Statistics", then "Publications", and then the "Projections and Forecasting Documents" option.

Distribution

If you are an IRS employee and would like to receive a printed copy of this document on a continuous basis, please contact your local IMDDS coordinator and obtain the appropriate protocol for inclusion on the distribution list. All non-IRS customers, and IRS customers uncertain of their local IMDDS coordinator, should contact Terry Manzi on (202) 874-1083.

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Overview

Office of Research staff within the Research, Analysis and Statistics organization provides calendar year projections of information and withholding documents on an annual basis to accommodate more recent filing experience. These projections of Information Reporting Program (IRP) documents also incorporate current legislative and administrative initiatives, as well as relevant economic and demographic trends. Forecasts of economic/demographic data used to develop some of these information document projections were provided by Global Insight.

The information and withholding document projections contained within this publication are used primarily by the IRS operational and resource planning functions to assist in the formulation of their budget submissions and staffing requirements, and to complete various other analyses. Enacted tax law changes and confirmed administrative plans are reflected in these projections. However, legislative or administrative initiatives simply under consideration are generally not used to adjust the projections due to the uncertain nature of their eventual outcome.

A comparison of projections for filing year 2006 made in the 2004 version of this document versus the current update is contained in Table 1. This table compares both the “all media grand total” and “paper” components. Table 2 contains the U.S. level projections through calendar year (CY) 2013 for the grand total volumes for all media. The U.S. forecasts for the “non-paper” segment are provided in Table 3, while Table 4 presents the “paper” component. Detailed breakouts for the paper component at the IRS processing campus level are provided in Tables 4A through 4E.

The current alignment of states by IRS processing campus for paper Schedules K-1 is presented in Table 5, while Table 6 contains the current alignment of states by processing campus for the other paper documents. These current alignments are reflected in the campus level projections for the entire forecast horizon, although changes are likely to occur in the near future, because decisions on future campus consolidations were still pending at the time of publication. Following the alignment tables is additional narrative that provides definitions of the IRP forms projected, as well as the methodology used to forecast these items.

Impact of Recent Legislative and Administrative Changes

Changes and Additional IRP Documents Being Projected

The Medicare Prescription Drug, Improvement, and Modernization Act of 2003 created new Code section 223 that establishes health savings accounts (HSAs). Effective CY 2005, Forms 5498MSA and 1099MSA will be replaced by Forms 5498-SA and 1099-SA, Distributions from an HAS, Archer MSA or Medicare + Choice. Health Savings Accounts offer a greater tax preference and expanded eligibility relative to medical savings accounts. Based on input from Treasury’s Office of Tax Analysis, we expect a

much higher participation in the HSA's than we have historically seen in the MSA's. Hence, our 2006 estimate reflects a significant jump with a tapering trend for the later years.

We are also projecting two additional forms in this year's edition of IRS Document 6961. One of these is Form 1099-CAP, Changes in Corporate Control and Capital Structure, whereby corporations must file if control of the corporation was acquired or it underwent a substantial change in capital structure. The other is Form 1098C, Contributions of Motor Vehicles, Boats and Airplanes, which charitable organizations will be required to file for all donations of automobiles, boats and airplanes.

Revisions to 2006 Forecasts Relative to Forecasts Produced Last Year

For filing year (i.e., calendar year) 2006, the grand total number of information and withholding documents projected in this update is about 7.2 percent (115 million forms) lower than the total volume projected last year (see Table 1, left side). A major portion of the net revision is driven by the decrease in the projections of Forms 1099-B (i.e., 71 million fewer) and Forms 1099-INT (i.e., 20.5 million fewer). These downward revisions are in response to the actual 2004 filing experience.

Regarding paper submissions, the number of documents projected for CY 2006 is about 1.7 percent (i.e., 1.0 million forms) less than the paper volume projected in last year's edition of this document (Table 1, right side). Embedded in this net change in CY 2006 paper volumes is a decrease of approximately 3.6 million in the forecast of paper Form 1098T, again in response to the actual 2004 filing experience.

Customer Satisfaction Measures

As part of our commitment to performance measurement, the Projections & Forecasting Group conducts an annual survey of IRS customers to measure and report satisfaction levels with our projection products and services. The following table summarizes the results of those surveys on five major dimensions.

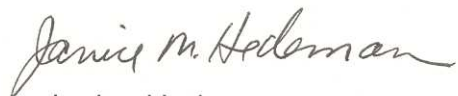
Projections & Forecasting Group Customer Satisfaction Survey Result*

<u>Measure</u>	Percent "Somewhat Satisfied" thru "Totally Satisfied"						Percent "Totally Satisfied"	
	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2004</u>	<u>2005</u>
Accuracy	80.8	87.2	87.8	82.7	83.4	81.7	59.3	60.0
Timeliness	84.6	84.2	88.2	95.7	83.3	81.7	57.4	60.0
Responsiveness of PFG Staff	68.6	65.6	73.7	73.9	68.0	70.0	64.2	68.3
Product Meeting Needs	N/A	N/A	N/A	93.5	83.3	80.3	53.7	65.6
Overall Satisfaction	94.2	92.7	91.4	95.6	92.6	78.3	66.7	63.3

* In 2004, the rating scale on the Projections & Forecasting Group customer satisfaction survey was changed to conform to the standard used for all offices within Research, Analysis and Statistics. Data were configured above to provide both a comparable historical trend, plus information on the newer "totally satisfied" demarcation.

Additional Comments

We thank customers who have participated in our past surveys and ask for your continued cooperation in future iterations. Also, we continually seek to improve customer service wherever we can and we welcome customer feedback at any time. Comments and suggestions regarding this document can be directed to Rusty Geiman Chief, Projections & Forecasting Group on (202) 874-0607. Questions concerning a specific tax return listed in this document may also be directed to the projections staff listed on the inside front cover. Finally, the tables contained in this document are also available electronically, as noted on the inside front cover.



Janice Hedemann
Director, Office of Research

Table 1. Comparison of Projections Made in 2004 vs 2005 for Filing Year 2006: All Media Grand Total and Paper Only (Data in thousands)								
Form	All Media Grand Total				Paper Only			
	2006 Projections		Net Change	Percent Change	2006 Projections		Net Change	Percent Change
	Made in 2004	Made in 2005*			Made in 2004	Made in 2005*		
Grand Total	1,588,548	1,473,853	(114,695)	-7.2%	58,906	57,876	(1,030)	-1.7%
Total	257,517	250,211	(7,306)	-2.8%	74	68	(6)	-8.1%
W-2	247,838	241,523	(6,315)	-2.5%	0	0	0	NA
W-2G	9,679	8,688	(991)	-10.2%	74	68	(6)	-8.1%
Total	1,331,031	1,223,642	(107,389)	-8.1%	58,832	57,808	(1,024)	-1.7%
K-1 (Form 1041)	4,216	4,449	233	5.5%	1,879	2,363	484	25.8%
K-1 (Form 1065)	13,890	15,448	1,558	11.2%	9,413	9,822	409	4.3%
K-1 (Form 1120S)	6,455	6,231	(224)	-3.5%	5,780	5,791	11	0.2%
Foreign	3,958	3,178	(780)	-19.7%	59	22	(37)	-62.7%
1099SSA/RRB	51,933	52,500	567	1.1%	0	0	0	NA
1096	4,378	4,977	599	13.7%	4,378	4,977	599	13.7%
1042S	3,229	2,612	(617)	-19.1%	524	171	(353)	-67.4%
1098	111,424	111,344	(80)	-0.1%	878	825	(53)	-6.0%
1098E	18,877	16,899	(1,978)	-10.5%	17	11	(6)	-35.3%
1098T	28,347	24,635	(3,712)	-13.1%	3,826	231	(3,595)	-94.0%
1099A	443	471	28	6.3%	5	5	0	0.0%
1099B	398,610	327,671	(70,939)	-17.8%	62	56	(6)	-9.7%
1099C	1,183	1,472	289	24.4%	26	28	2	7.7%
1099DIV	110,898	109,099	(1,799)	-1.6%	342	438	96	28.1%
1099G	81,318	75,646	(5,672)	-7.0%	58	52	(6)	-10.3%
1099H	220	38	(182)	-82.7%	9	-	(9)	-100.0%
1099INT	212,097	191,553	(20,544)	-9.7%	1,977	2,097	120	6.1%
1099LTC	206	210	4	1.9%	14	15	1	7.1%
1099MISC	81,179	80,731	(448)	-0.6%	27,789	29,356	1,567	5.6%
1099OID	4,343	4,011	(332)	-7.6%	9	7	(2)	-22.2%
1099PATR	1,520	1,251	(269)	-17.7%	42	38	(4)	-9.5%
1099Q	255	632	377	147.8%	255	2	(253)	-99.2%
1099R	70,494	73,983	3,489	4.9%	739	772	33	4.5%
1099S	3,457	3,648	191	5.5%	718	683	(35)	-4.9%
1099SA (formerly MSA)	129	340	211	163.6%	3	8	5	166.7%
5498	116,628	109,247	(7,381)	-6.3%	28	32	4	14.3%
5498ESA	1,167	933	(234)	-20.1%	0	1	1	NA
5498SA (formerly MSA)	177	433	256	144.6%	2	5	3	150.0%

Notes:

Negative values (numbers in parentheses) indicate projections that have been lowered.

Detail may not add to total due to rounding.

*1098CAP and 1098C not included in Table 1

**Table 2. Projections of Information and Withholding Documents
United States All Media Grand Total: Filing Years 2005 to 2013**

Form	Historical	Projected								
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Grand Total (1)	1,402,397,954	1,442,527,000	1,474,681,500	1,508,347,200	1,542,344,700	1,576,536,800	1,611,775,700	1,647,502,100	1,683,131,900	1,718,910,500
Subtotal	233,806,533	245,706,500	250,211,700	255,164,600	259,346,100	262,914,300	266,808,700	270,622,700	273,898,100	276,940,200
W-2	226,322,840	237,578,400	241,523,300	245,915,900	249,537,200	252,545,200	255,879,400	259,133,200	261,848,300	264,330,200
W-2G	7,483,693	8,128,200	8,688,400	9,248,600	9,808,900	10,369,100	10,929,300	11,489,600	12,049,800	12,610,000
Subtotal	1,168,591,421	1,196,820,500	1,224,469,700	1,253,182,600	1,282,998,600	1,313,622,400	1,344,967,000	1,376,879,400	1,409,233,800	1,441,970,300
K-1 (Form 1041)	4,403,562	4,426,500	4,449,400	4,472,300	4,495,300	4,518,200	4,541,100	4,564,000	4,587,000	4,609,900
K-1 (Form 1065)	15,007,695	15,153,600	15,447,800	15,800,400	16,139,400	16,404,800	16,632,900	16,829,900	16,976,700	17,049,600
K-1 (Form 1120S)	5,926,514	6,054,100	6,231,400	6,420,300	6,608,400	6,814,700	7,024,800	7,230,500	7,425,200	7,628,000
Foreign	1,007,729	3,037,500	3,178,300	3,275,400	3,390,800	3,515,300	3,644,400	3,775,800	3,908,300	4,041,400
1099SSA/RRB	50,735,333	51,617,500	52,499,700	53,381,800	54,264,000	55,146,200	56,028,300	56,910,500	57,792,700	58,674,800
1096	4,967,376	4,972,300	4,977,200	4,982,100	4,987,100	4,992,000	4,997,000	5,001,900	5,006,800	5,011,800
1042S	2,705,555	2,649,100	2,611,700	2,586,900	2,570,500	2,559,500	2,552,300	2,547,500	2,544,300	2,542,200
1098	102,527,487	106,842,600	111,343,800	116,034,800	120,923,600	126,018,600	131,328,400	136,862,300	142,629,500	148,640,000
1098C	807,565	813,100	814,800	819,700	823,700	827,000	832,700	838,100	843,200	848,100
1098E	16,193,360	16,548,300	16,898,700	17,256,400	17,621,800	17,994,900	18,375,900	18,764,900	19,162,200	19,567,900
1098T	22,835,679	23,678,700	24,635,400	25,528,100	26,466,500	27,379,500	28,311,100	29,232,900	30,162,300	31,087,400
1099A	435,918	453,400	470,900	488,300	505,800	523,300	540,700	558,200	575,700	593,200
1099B	292,285,785	310,054,800	327,671,100	345,154,800	362,506,700	379,728,000	396,819,500	413,782,300	430,617,300	447,325,600
1099C	1,322,017	1,382,200	1,472,400	1,547,200	1,629,800	1,708,500	1,789,200	1,868,900	1,949,100	2,029,000
1099CAP	11,460	12,000	12,300	12,700	13,300	14,000	15,000	16,100	17,400	18,900
1099DIV	100,965,220	104,470,600	109,099,000	112,536,700	115,197,900	117,352,600	119,176,800	120,785,600	122,253,900	123,630,500
1099G	72,852,338	73,839,900	75,646,100	77,571,400	79,560,700	81,594,500	83,666,400	85,774,500	87,918,800	90,100,100
1099H	7,040	18,900	37,900	53,600	69,700	83,400	97,500	112,400	124,600	135,600
1099INT	211,813,907	202,899,400	191,553,000	182,805,100	175,926,200	170,395,000	165,838,400	161,988,400	158,652,000	155,689,900
1099LTC	177,405	192,300	210,200	228,000	245,900	263,800	281,700	299,600	317,400	335,300
1099MISC	79,974,962	80,214,600	80,731,000	81,183,300	81,664,300	82,146,500	82,636,200	83,130,300	83,628,500	84,129,500
1099SA	141,358	329,600	339,500	349,600	360,100	370,800	381,900	393,400	405,200	417,300
1099OID	4,398,516	4,194,900	4,011,000	3,832,300	3,657,300	3,485,600	3,317,000	3,151,300	2,988,100	2,827,500
1099PATR	1,361,254	1,304,700	1,250,900	1,199,600	1,150,600	1,103,700	1,058,700	1,015,500	973,900	933,800
1099Q	450,212	541,100	632,200	722,400	812,200	901,700	991,000	1,080,300	1,169,500	1,258,800
1099R	69,807,613	71,861,600	73,982,700	76,103,800	78,224,900	80,346,000	82,467,100	84,588,200	86,709,300	88,830,400
1099S	3,760,179	3,710,000	3,648,000	3,614,100	3,594,500	3,606,500	3,622,300	3,641,400	3,642,100	3,652,600
5498	100,673,304	104,236,400	109,247,200	113,802,900	118,119,300	122,309,800	126,434,100	130,523,500	134,594,700	138,656,200
5498ESA	859,981	890,400	933,200	972,100	1,009,000	1,044,800	1,080,000	1,115,000	1,149,700	1,184,400
5498SA	175,096	420,400	433,000	446,100	459,500	473,300	487,500	502,200	517,200	532,800
Currency Transaction Reports (2)	Historical	Projected								
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Total CTR	14,283,415	14,633,200	15,149,900	15,653,200	16,178,600	16,709,300	17,240,900	17,772,300	18,303,400	18,834,000
4789	13,611,704	13,925,600	14,394,900	14,851,700	15,331,600	15,817,400	16,304,900	16,792,700	17,280,600	17,768,600
8300	153,090	157,700	164,900	171,000	176,400	181,000	185,100	188,500	191,600	194,200
8362/8852	518,621	549,900	590,200	630,400	670,700	710,900	751,000	791,100	831,200	871,200

Notes:

- (1) Grand Total includes Form 1096 which is a "payer" transmittal document used to transmit "payee" documents.
- (2) Currency Transaction Report volumes are listed separately and not included in Grand Total.

Non-Paper includes magnetic tape filing, electronic filing, and diskette filing.

Notes on "Form" definitions follow Table 5.

5498MSA and 1099MSA are now obsolete and replaced by Forms 5498SA and 1099SA

Detail may not add to total due to rounding.

**Table 3. Projections of Information and Withholding Documents
United States Non-Paper Total: Filing Years 2005 to 2013**

Form	Historical	Projected								
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Total, Non-Paper (1)	1,341,855,788	1,383,456,200	1,416,768,300	1,451,739,500	1,487,134,600	1,522,563,300	1,559,014,100	1,595,897,300	1,632,558,400	1,669,355,900
W-2	226,322,840	237,578,400	241,523,300	245,915,900	249,537,200	252,545,200	255,879,400	259,133,200	261,848,300	264,330,200
W-2G	7,416,144	8,058,900	8,620,000	9,179,800	9,740,200	10,300,400	10,860,600	11,420,800	11,981,100	12,541,300
K-1 (Form 1041)	1,799,842	1,986,900	2,086,900	2,188,300	2,291,300	2,396,000	2,502,500	2,611,000	2,721,400	2,834,100
K-1 (Form 1065)	4,735,954	5,096,600	5,625,400	6,234,700	6,841,900	7,381,200	7,886,000	8,360,900	8,785,700	9,136,400
K-1 (Form 1120S)	66,116	291,300	440,500	751,100	1,169,700	1,457,300	1,723,900	1,950,000	2,057,500	2,171,000
Foreign	941,019	3,000,700	3,156,500	3,258,300	3,369,300	3,490,000	3,628,500	3,765,000	3,899,200	4,037,900
1099SSA/RRB	50,735,333	51,617,500	52,499,700	53,381,800	54,264,000	55,146,200	56,028,300	56,910,500	57,792,700	58,674,800
1096	0	0	0	0	0	0	0	0	0	0
1042S	2,572,993	2,480,900	2,441,000	2,413,500	2,394,300	2,380,700	2,370,800	2,363,500	2,357,900	2,353,400
1098	101,638,479	105,987,300	110,518,800	115,236,600	120,148,800	125,263,700	130,590,000	136,136,500	141,912,500	147,927,500
1098C	771,804	777,100	778,700	783,400	787,200	790,300	793,000	795,300	797,300	799,100
1098E	16,180,812	16,536,400	16,887,500	17,245,800	17,611,800	17,985,400	18,366,900	18,756,400	19,154,200	19,560,300
1098T	22,563,834	23,430,200	24,404,000	25,309,800	26,258,700	27,180,300	28,119,100	29,047,100	29,981,900	30,912,400
1099A	429,974	447,700	465,400	483,100	500,800	518,500	536,200	553,800	571,500	589,100
1099B	292,218,007	309,995,200	327,615,300	345,102,400	362,457,700	379,682,000	396,776,400	413,741,900	430,579,500	447,290,100
1099C	1,292,949	1,353,600	1,444,400	1,519,800	1,603,200	1,682,400	1,763,700	1,844,000	1,924,800	2,005,400
1099CAP	10,838	11,400	11,600	12,000	12,600	13,300	14,200	15,200	16,400	17,900
1099DIV	100,439,174	104,013,800	108,661,000	112,115,700	114,791,800	116,959,400	118,794,600	120,412,300	121,887,400	123,268,700
1099G	72,799,830	73,787,900	75,594,300	77,519,700	79,509,100	81,543,100	83,615,000	85,723,300	87,867,700	90,049,200
1099H	7,040	18,900	37,900	53,600	69,700	83,400	97,500	112,400	124,600	135,600
1099INT	209,544,074	200,717,700	189,456,100	180,789,600	173,988,900	168,533,000	164,048,800	160,268,300	156,998,700	154,100,800
1099LTC	163,578	177,800	194,800	211,800	228,900	245,900	262,900	280,000	297,000	314,100
1099MISC	49,286,452	50,253,500	51,375,200	52,442,300	53,537,300	54,633,500	55,737,300	56,845,500	57,957,800	59,072,900
1099SA	138,093	322,000	331,600	341,500	351,700	362,300	373,100	384,300	395,800	407,700
1099OID	4,390,165	4,187,100	4,003,700	3,825,400	3,650,700	3,479,400	3,311,000	3,145,500	2,982,600	2,822,100
1099PATR	1,319,043	1,264,600	1,212,700	1,163,300	1,116,100	1,070,900	1,027,500	985,800	945,600	906,900
1099Q	448,586	539,100	629,900	719,800	809,200	898,400	987,400	1,076,400	1,165,300	1,254,200
1099R	68,962,150	71,030,300	73,210,900	75,384,200	77,550,700	79,710,900	81,865,200	84,014,000	86,157,600	88,296,100
1099S	2,987,358	2,983,400	2,964,900	2,971,800	2,990,600	3,038,700	3,088,500	3,139,600	3,170,200	3,209,000
5498	100,640,815	104,204,400	109,215,700	113,771,800	118,088,700	122,279,600	126,404,300	130,494,200	134,565,800	138,627,700
5498ESA	859,411	889,800	932,600	971,500	1,008,300	1,044,100	1,079,300	1,114,200	1,149,000	1,183,700
5498SA	173,081	415,600	428,100	440,900	454,200	467,900	481,900	496,400	511,300	526,600
Currency Transaction Reports (2)	Historical	Projected								
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Total CTR, Non-Paper	10,524,054	10,830,000	11,278,300	11,714,100	12,173,000	12,637,900	13,104,400	13,571,200	14,038,200	14,505,100
4789	10,524,054	10,830,000	11,278,300	11,714,100	12,173,000	12,637,900	13,104,400	13,571,200	14,038,200	14,505,100
8300	-	-	-	-	-	-	-	-	-	-
8362/8852	-	-	-	-	-	-	-	-	-	-

Notes:

(1) Non-Paper includes magnetic tape filing, electronic filing, and diskette filing.

(2) Currency Transaction Report volumes are listed separately and not included in Total Non-Paper.

5498MSA and 1099MSA are now obsolete and replaced by Forms 5498SA and 1099SA

Detail may not add to total due to rounding.

**Table 4. Projections of Information and Withholding Documents
United States Paper Total: Filing Years 2005 to 2013**

Form	Historical	Projected								
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Total, Paper (1)	60,542,165	59,070,800	57,913,200	56,607,700	55,210,100	53,973,400	52,761,700	51,604,800	50,573,500	49,554,600
W-2	0	0	0	0	0	0	0	0	0	0
W-2G	67,549	69,300	68,400	68,900	68,600	68,800	68,700	68,700	68,700	68,700
Subtotal, Schedule K-1	18,735,859	18,259,300	17,975,800	17,519,000	16,940,200	16,503,200	16,086,400	15,702,700	15,424,200	15,146,000
K-1 (Form 1041)	2,603,720	2,439,500	2,362,600	2,284,100	2,204,000	2,122,200	2,038,600	1,953,100	1,865,600	1,775,800
K-1 (Form 1065)	10,271,741	10,057,000	9,822,400	9,565,700	9,297,500	9,023,600	8,746,900	8,469,100	8,191,000	7,913,200
K-1 (Form 1120S)	5,860,398	5,762,700	5,790,900	5,669,200	5,438,700	5,357,400	5,300,900	5,280,500	5,367,700	5,457,100
Foreign	66,710	36,700	21,700	17,100	21,500	25,300	15,900	10,800	9,100	3,500
1099SSA/RRB	0	0	0	0	0	0	0	0	0	0
1096	4,967,376	4,972,300	4,977,200	4,982,100	4,987,100	4,992,000	4,997,000	5,001,900	5,006,800	5,011,800
Subtotal, Scannable Forms	36,704,671	35,733,200	34,870,000	34,020,500	33,192,700	32,384,100	31,593,800	30,820,800	30,064,700	29,324,600
1042S	132,562	168,200	170,700	173,400	176,100	178,800	181,500	184,000	186,400	188,700
1098	889,008	855,300	825,000	798,200	774,800	754,800	738,500	725,800	717,000	712,500
1098C	35,761	36,000	36,100	36,300	36,500	36,600	36,700	36,800	36,900	37,000
1098E	12,548	11,900	11,200	10,600	10,000	9,500	9,000	8,500	8,000	7,600
1098T	271,845	248,500	231,400	218,300	207,800	199,200	192,000	185,800	180,400	175,100
1099A	5,944	5,700	5,400	5,200	5,000	4,800	4,600	4,400	4,200	4,000
1099B	67,778	59,600	55,900	52,400	49,100	46,000	43,100	40,400	37,800	35,400
1099C	29,068	28,500	27,900	27,300	26,700	26,100	25,500	24,900	24,200	23,600
1099CAP	622	700	700	700	700	800	800	900	900	1,000
1099DIV	526,046	456,800	437,900	421,000	406,100	393,200	382,300	373,400	366,500	361,700
1099G	52,508	52,000	51,900	51,700	51,600	51,500	51,300	51,200	51,100	50,900
1099H	0	0	0	0	0	0	0	0	0	0
1099INT	2,269,833	2,181,700	2,096,900	2,015,500	1,937,200	1,862,000	1,789,600	1,720,100	1,653,300	1,589,100
1099LTC	13,827	14,500	15,300	16,200	17,000	17,900	18,700	19,600	20,400	21,300
1099MISC	30,688,510	29,961,000	29,355,800	28,741,000	28,127,000	27,512,900	26,898,900	26,284,800	25,670,700	25,056,600
1099SA	3,265	7,600	7,800	8,100	8,300	8,600	8,800	9,100	9,400	9,600
1099OID	8,351	7,800	7,300	6,900	6,600	6,300	6,000	5,700	5,500	5,400
1099PATR	42,211	40,100	38,200	36,300	34,500	32,800	31,200	29,700	28,200	26,900
1099Q	1,626	2,000	2,300	2,600	2,900	3,300	3,600	3,900	4,200	4,500
1099R	845,463	831,200	771,800	719,600	674,200	635,100	601,900	574,200	551,700	534,400
1099S	772,821	726,600	683,200	642,300	603,900	567,800	533,800	501,900	471,900	443,700
5498	32,489	32,000	31,600	31,100	30,600	30,200	29,800	29,300	28,900	28,500
5498ESA	570	600	600	600	700	700	700	700	800	800
5498SA	2,015	4,800	5,000	5,100	5,300	5,400	5,600	5,800	6,000	6,100
Currency Transaction Reports (2)	Historical	Projected								
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Total CTR, Paper	3,759,361	3,803,200	3,871,600	3,939,000	4,005,600	4,071,400	4,136,600	4,201,100	4,265,200	4,328,800
4789	3,087,650	3,095,600	3,116,600	3,137,600	3,158,500	3,179,500	3,200,500	3,221,500	3,242,500	3,263,400
8300	153,090	157,700	164,900	171,000	176,400	181,000	185,100	188,500	191,600	194,200
8362/8852	518,621	549,900	590,200	630,400	670,700	710,900	751,000	791,100	831,200	871,200

Notes:

(1) Total Paper includes Form 1096 which is a "payer" transmittal document used to transmit "payee" documents.

(2) Currency Transaction Report volumes are listed separately and not included in Total Paper.

5498MSA and 1099MSA are now obsolete and replaced by Forms 5498SA and 1099SA

Detail may not add to total due to rounding.

Table 4A. Projections of Information and Withholding Documents Filed on Paper at the Austin Campus: Filing Years 2005 to 2013										
Form	Historical	Projected								
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Total, Paper	11,813,364	11,532,300	11,294,200	11,058,400	10,827,300	10,600,600	10,378,000	10,159,400	9,944,700	9,710,500
W-2	0	0	0	0	0	0	0	0	0	0
W-2G	7,992	8,200	8,100	8,100	8,100	8,100	8,100	8,100	8,100	8,100
K-1 (Form 1041)	-	-	-	-	-	-	-	-	-	-
K-1 (Form 1065)	-	-	-	-	-	-	-	-	-	-
K-1 (Form 1120S)	-	-	-	-	-	-	-	-	-	-
Foreign	-	-	-	-	-	-	-	-	-	-
1099SSA/RRB	0	0	0	0	0	0	0	0	0	0
1096	1,344,854	1,346,200	1,347,500	1,348,900	1,350,200	1,351,500	1,352,900	1,354,200	1,355,500	1,356,900
1042S	0	0	0	0	0	0	0	0	0	0
1098	223,297	214,800	207,200	200,500	194,600	189,600	185,500	182,300	180,100	179,000
1098C	8,982	9,000	9,100	9,100	9,200	9,200	9,200	9,300	9,300	9,300
1098E	2,332	2,200	2,100	2,000	1,900	1,800	1,700	1,600	1,500	1,400
1098T	36,248	33,100	30,900	29,100	27,700	26,600	25,600	24,800	24,100	0
1099A	2,806	2,700	2,600	2,500	2,400	2,300	2,200	2,100	2,000	1,900
1099B	18,569	16,300	15,300	14,300	13,400	12,600	11,800	11,100	10,400	9,700
1099C	10,630	10,400	10,200	10,000	9,800	9,500	9,300	9,100	8,900	8,600
1099CAP	156	200	200	200	200	200	200	200	200	300
1099DIV	132,130	114,700	110,000	105,800	102,000	98,800	96,000	93,800	92,100	90,900
1099G	4,951	4,900	4,900	4,900	4,900	4,900	4,800	4,800	4,800	4,800
1099H	0	0	0	0	0	0	0	0	0	0
1099INT	570,127	548,000	526,700	506,200	486,600	467,700	449,500	432,100	415,300	399,100
1099LTC	3,473	3,600	3,900	4,100	4,300	4,500	4,700	4,900	5,100	5,300
1099MISC	9,062,494	8,847,700	8,668,900	8,487,400	8,306,100	8,124,700	7,943,400	7,762,100	7,580,700	7,399,400
1099SA	407	900	1,000	1,000	1,000	1,100	1,100	1,100	1,200	1,200
1099OID	1,842	1,700	1,600	1,500	1,400	1,400	1,300	1,300	1,200	1,200
1099PATR	10,536	10,000	9,500	9,100	8,600	8,200	7,800	7,400	7,100	6,700
1099Q	302	400	400	500	500	600	700	700	800	800
1099R	169,800	166,900	155,000	144,500	135,400	127,500	120,900	115,300	110,800	107,300
1099S	194,114	182,500	171,600	161,300	151,700	142,600	134,100	126,100	118,500	111,400
5498	6,921	6,800	6,700	6,600	6,500	6,400	6,300	6,200	6,200	6,100
5498ESA	121	100	100	100	100	100	200	200	200	200
5498SA	280	700	700	700	700	800	800	800	800	900

Notes:

Projected detail may not add to total due to rounding.

Table 4B. Projections of Information and Withholding Documents Filed on Paper at the Cincinnati Campus: Filing Years 2005 to 2013

Form	Historical	Projected								
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Total, Paper	17,990,722	17,535,600	17,203,100	16,797,300	16,342,200	15,958,000	15,588,500	15,239,400	14,943,400	14,632,300
W-2	0	0	0	0	0	0	0	0	0	0
W-2G	22,306	22,900	22,600	22,700	22,700	22,700	22,700	22,700	22,700	22,700
K-1 (Form 1041)	1,258,071	1,178,700	1,141,500	1,103,600	1,064,900	1,025,400	985,000	943,700	901,400	858,100
K-1 (Form 1065)	4,158,203	4,071,300	3,976,300	3,872,400	3,763,800	3,652,900	3,540,900	3,428,500	3,315,900	3,203,400
K-1 (Form 1120S)	2,678,377	2,633,700	2,646,600	2,591,000	2,485,600	2,448,500	2,422,700	2,413,300	2,453,200	2,494,000
Foreign	-	-	-	-	-	-	-	-	-	-
1099SSA/RRB	-	-	-	-	-	-	-	-	-	-
1096	1,164,577	1,165,700	1,166,900	1,168,000	1,169,200	1,170,400	1,171,500	1,172,700	1,173,800	1,175,000
1042S	0	0	0	0	0	0	0	0	0	0
1098	260,477	250,600	241,700	233,900	227,000	221,200	216,400	212,700	210,100	208,800
1098C	10,478	10,500	10,600	10,600	10,700	10,700	10,800	10,800	10,800	10,800
1098E	5,262	5,000	4,700	4,400	4,200	4,000	3,800	3,600	3,400	3,200
1098T	31,396	28,700	26,700	25,200	24,000	23,000	22,200	21,500	20,800	0
1099A	1,047	1,000	1,000	900	900	800	800	800	700	700
1099B	20,875	18,400	17,200	16,100	15,100	14,200	13,300	12,400	11,600	10,900
1099C	6,898	6,800	6,600	6,500	6,300	6,200	6,000	5,900	5,800	5,600
1099CAP	182	200	200	200	200	200	200	300	300	300
1099DIV	154,130	133,900	128,300	123,400	119,000	115,200	112,000	109,400	107,400	106,000
1099G	40,406	40,000	39,900	39,800	39,700	39,600	39,500	39,400	39,300	39,200
1099H	0	0	0	0	0	0	0	0	0	0
1099INT	665,055	639,200	614,400	590,500	567,600	545,500	524,400	504,000	484,400	465,600
1099LTC	4,051	4,200	4,500	4,700	5,000	5,200	5,500	5,700	6,000	6,200
1099MISC	6,967,217	6,802,100	6,664,700	6,525,100	6,385,700	6,246,300	6,106,900	5,967,400	5,828,000	5,688,600
1099SA	0	0	0	0	0	0	0	0	0	0
1099OID	2,185	2,000	1,900	1,800	1,700	1,600	1,600	1,500	1,400	1,400
1099PATR	7,038	6,700	6,400	6,100	5,800	5,500	5,200	5,000	4,700	4,500
1099Q	682	800	1,000	1,100	1,200	1,400	1,500	1,600	1,800	1,900
1099R	295,915	290,900	270,100	251,900	236,000	222,300	210,700	201,000	193,100	187,000
1099S	226,434	212,900	200,200	188,200	176,900	166,400	156,400	147,100	138,300	130,000
5498	9,297	9,200	9,000	8,900	8,800	8,600	8,500	8,400	8,300	8,200
5498ESA	163	200	200	200	200	200	200	200	200	200
5498SA	0	0	0	0	0	0	0	0	0	0

Notes:

Projected detail may not add to total due to rounding.

Table 4C. Projections of Information and Withholding Documents Filed on Paper at the Kansas City Campus: Filing Years 2005 to 2013

Form	Historical	Projected								
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Total, Paper	9,639,401	9,403,700	9,199,700	9,000,700	8,807,500	8,619,800	8,437,000	8,259,000	8,085,600	7,836,800
W-2	0	0	0	0	0	0	0	0	0	0
W-2G	17,920	18,400	18,100	18,300	18,200	18,200	18,200	18,200	18,200	18,200
K-1 (Form 1041)	-	-	-	-	-	-	-	-	-	-
K-1 (Form 1065)	-	-	-	-	-	-	-	-	-	-
K-1 (Form 1120S)	-	-	-	-	-	-	-	-	-	-
Foreign	-	-	-	-	-	-	-	-	-	-
1099SSA/RRB	-	-	-	-	-	-	-	-	-	-
1096	1,240,265	1,241,500	1,242,700	1,244,000	1,245,200	1,246,400	1,247,600	1,248,900	1,250,100	1,251,400
1042S	0	0	0	0	0	0	0	0	0	0
1098	240,979	231,800	223,600	216,400	210,000	204,600	200,200	196,700	194,400	193,100
1098C	9,694	9,800	9,800	9,800	9,900	9,900	10,000	10,000	10,000	10,000
1098E	3,363	3,200	3,000	2,800	2,700	2,500	2,400	2,300	2,100	2,000
1098T	123,602	113,000	105,200	99,300	94,500	90,600	87,300	84,500	82,000	0
1099A	1,500	1,400	1,400	1,300	1,300	1,200	1,200	1,100	1,100	1,000
1099B	14,305	12,600	11,800	11,100	10,400	9,700	9,100	8,500	8,000	7,500
1099C	6,485	6,400	6,200	6,100	6,000	5,800	5,700	5,500	5,400	5,300
1099CAP	169	200	200	200	200	200	200	200	300	300
1099DIV	142,593	123,800	118,700	114,100	110,100	106,600	103,600	101,200	99,300	98,100
1099G	5,692	5,600	5,600	5,600	5,600	5,600	5,600	5,600	5,500	5,500
1099H	0	0	0	0	0	0	0	0	0	0
1099INT	615,274	591,400	568,400	546,300	525,100	504,700	485,100	466,300	448,200	430,800
1099LTC	3,748	3,900	4,200	4,400	4,600	4,800	5,100	5,300	5,500	5,800
1099MISC	6,769,686	6,609,200	6,475,700	6,340,100	6,204,600	6,069,200	5,933,700	5,798,300	5,662,800	5,527,300
1099SA	2,224	5,200	5,300	5,500	5,700	5,800	6,000	6,200	6,400	6,600
1099OID	2,818	2,600	2,500	2,300	2,200	2,100	2,000	1,900	1,900	1,800
1099PATR	15,586	14,800	14,100	13,400	12,700	12,100	11,500	11,000	10,400	9,900
1099Q	436	500	600	700	800	900	1,000	1,000	1,100	1,200
1099R	199,269	195,900	181,900	169,600	158,900	149,700	141,900	135,300	130,000	125,900
1099S	209,485	197,000	185,200	174,100	163,700	153,900	144,700	136,000	127,900	120,300
5498	13,094	12,900	12,700	12,500	12,300	12,200	12,000	11,800	11,600	11,500
5498ESA	230	200	200	300	300	300	300	300	300	300
5498SA	985	2,400	2,400	2,500	2,600	2,700	2,700	2,800	2,900	3,000

Notes:

Projected detail may not add to total due to rounding.

Table 4D. Projections of Information and Withholding Documents Filed on Paper at the Ogden Campus: Filing Years 2005 to 2013

Form	Historical	Projected								
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Total, Paper	20,832,497	20,328,700	19,959,700	19,498,500	18,974,900	18,532,100	18,103,900	17,697,100	17,350,900	16,956,200
W-2	0	0	0	0	0	0	0	0	0	0
W-2G	19,331	19,800	19,600	19,700	19,600	19,700	19,700	19,700	19,700	19,700
K-1 (Form 1041)	1,345,104	1,260,300	1,220,500	1,180,000	1,138,600	1,096,300	1,053,100	1,009,000	963,800	917,400
K-1 (Form 1065)	6,047,442	5,921,000	5,782,900	5,631,800	5,473,900	5,312,600	5,149,700	4,986,100	4,822,400	4,658,800
K-1 (Form 1120S)	3,181,754	3,128,700	3,144,000	3,078,000	2,952,800	2,908,700	2,878,000	2,866,900	2,914,200	2,962,800
Foreign	-	-	-	-	-	-	-	-	-	-
1099SSA/RRB	-	-	-	-	-	-	-	-	-	-
1096	1,217,680	1,218,900	1,220,100	1,221,300	1,222,500	1,223,700	1,224,900	1,226,100	1,227,400	1,228,600
1042S	0	0	0	0	0	0	0	0	0	0
1098	164,254	158,000	152,400	147,500	143,100	139,500	136,400	134,100	132,500	131,600
1098C	6,607	6,700	6,700	6,700	6,700	6,800	6,800	6,800	6,800	6,800
1098E	1,591	1,500	1,400	1,300	1,300	1,200	1,100	1,100	1,000	1,000
1098T	80,599	73,700	68,600	64,700	61,600	59,100	56,900	55,100	53,500	0
1099A	591	600	500	500	500	500	500	400	400	400
1099B	14,028	12,300	11,600	10,800	10,200	9,500	8,900	8,400	7,800	7,300
1099C	5,055	5,000	4,900	4,700	4,600	4,500	4,400	4,300	4,200	4,100
1099CAP	115	100	100	100	100	100	200	200	200	200
1099DIV	97,193	84,400	80,900	77,800	75,000	72,600	70,600	69,000	67,700	66,800
1099G	1,460	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400
1099H	0	0	0	0	0	0	0	0	0	0
1099INT	419,378	403,100	387,400	372,400	357,900	344,000	330,700	317,800	305,500	293,600
1099LTC	2,555	2,700	2,800	3,000	3,100	3,300	3,500	3,600	3,800	3,900
1099MISC	7,889,113	7,702,100	7,546,500	7,388,500	7,230,600	7,072,800	6,914,900	6,757,000	6,599,200	6,441,300
1099SA	634	1,500	1,500	1,600	1,600	1,700	1,700	1,800	1,800	1,900
1099OID	1,506	1,400	1,300	1,200	1,200	1,100	1,100	1,000	1,000	1,000
1099PATR	9,051	8,600	8,200	7,800	7,400	7,000	6,700	6,400	6,100	5,800
1099Q	206	200	300	300	400	400	500	500	500	600
1099R	180,479	177,400	164,700	153,600	143,900	135,600	128,500	122,600	117,800	114,100
1099S	142,787	134,200	126,200	118,700	111,600	104,900	98,600	92,700	87,200	82,000
5498	3,177	3,100	3,100	3,000	3,000	3,000	2,900	2,900	2,800	2,800
5498ESA	56	100	100	100	100	100	100	100	100	100
5498SA	750	1,800	1,900	1,900	2,000	2,000	2,100	2,200	2,200	2,300

Notes:

Projected detail may not add to total due to rounding.

Table 4E. Projections of Information and Withholding Documents Filed on Paper at the Philadelphia Campus: Filing Years 2005 to 2013										
Form	Historical	Projected								
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Total, Paper	266,180	270,400	256,500	252,900	258,100	262,900	254,300	249,900	248,900	243,800
W-2	0	0	0	0	0	0	0	0	0	0
W-2G	0	0	0	0	0	0	0	0	0	0
K-1 (Form 1041)	545	500	500	500	500	400	400	400	400	400
K-1 (Form 1065)	66,096	64,700	63,200	61,600	59,800	58,100	56,300	54,500	52,700	50,900
K-1 (Form 1120S)	267	300	300	300	200	200	200	200	200	200
Foreign	66,710	36,700	21,700	17,100	21,500	25,300	15,900	10,800	9,100	3,500
1099SSA/RRB	-	-	-	-	-	-	-	-	-	-
1096	-	-	-	-	-	-	-	-	-	-
1042S	132,562	168,200	170,700	173,400	176,100	178,800	181,500	184,000	186,400	188,700
1098	0	0	0	0	0	0	0	0	0	0
1098C	0	0	0	0	0	0	0	0	0	0
1098E	0	0	0	0	0	0	0	0	0	0
1098T	0	0	0	0	0	0	0	0	0	0
1099A	0	0	0	0	0	0	0	0	0	0
1099B	0	0	0	0	0	0	0	0	0	0
1099C	0	0	0	0	0	0	0	0	0	0
1099CAP	0	0	0	0	0	0	0	0	0	0
1099DIV	0	0	0	0	0	0	0	0	0	0
1099G	0	0	0	0	0	0	0	0	0	0
1099H	0	0	0	0	0	0	0	0	0	0
1099INT	0	0	0	0	0	0	0	0	0	0
1099LTC	0	0	0	0	0	0	0	0	0	0
1099MISC	0	0	0	0	0	0	0	0	0	0
1099SA	0	0	0	0	0	0	0	0	0	0
1099OID	0	0	0	0	0	0	0	0	0	0
1099PATR	0	0	0	0	0	0	0	0	0	0
1099Q	0	0	0	0	0	0	0	0	0	0
1099R	0	0	0	0	0	0	0	0	0	0
1099S	0	0	0	0	0	0	0	0	0	0
5498	0	0	0	0	0	0	0	0	0	0
5498ESA	0	0	0	0	0	0	0	0	0	0
5498SA	0	0	0	0	0	0	0	0	0	0

Notes:

Projected detail may not add to total due to rounding.

Table 5. Alignment of States/International by Processing Campus for Paper Schedules K-1				
Calendar Year 2004-on				
Cincinnati		Ogden		Philadelphia
New York	Indiana	South Dakota	California	International
Maine	Kentucky	New Mexico	Mississippi	
Maryland	Wisconsin	Alaska	Arkansas	
Massachusetts	New Jersey	Georgia	Tennessee	
Vermont	West Virginia	Texas	Louisiana	
Illinois	Pennsylvania	Alabama	Oklahoma	
Ohio	New Hampshire	Idaho	Nebraska	
South Carolina	Rhode Island	Wyoming	Arizona	
Michigan	Virginia	Colorado	Oregon	
North Carolina	Delaware	Iowa	Utah	
Connecticut	District of Columbia	North Dakota	Washington	
		Florida	Missouri	
		Montana	Minnesota	
		Hawaii	Kansas	
		Nevada		

Note: Changes to this alignment in future years are likely, but no final decisions were available at time of publication.

**Table 6. Alignment of States/International by Processing Campus for Most Paper Documents
(Exclusive of Schedules K-1)**

Calendar Year 2004-on

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

List and Definitions of Information and Withholding Documents Projected in Document 6961

Form W-2, Wage and Tax Statement is filed by employers for each employee on the payroll, to report wages, tips, other compensation, withheld income, social security and Medicare taxes, and advance earned income credit payments.

Form W-2G, Certain Gambling Winnings is provided to recipients of gambling winnings of \$600 or more from horse racing, dog racing, jai alai, lotteries, raffles, and drawings; gambling winnings of \$1,200 or more from bingo or slot machines; and gambling winnings of \$1,500 or more from keno.

Form 1099-DIV, Dividends and Distributions is provided to each person who: received \$10 or more in gross dividends and other stock distributions; had withheld and paid foreign tax on dividends; had withheld income under the backup withholding rules; or received \$600 or more as part of a liquidation.

Form 1099-INT, Interest Income is provided to each person who: received \$10 or more in interest income; had withheld and paid foreign tax on interest; or had withheld income under the backup withholding rules.

Form 1099-MISC, Miscellaneous Income is provided to each person who: received at least \$10 in royalties or broker payments in lieu of dividends or in lieu of tax-exempt interest; received at least \$600 in rents, services, prizes and awards, other income payments, and medical and health care payments; or received any fishing boat proceeds. In addition, Form 1099-MISC is also used to report the direct sales of at least \$5,000 of consumer products to a buyer for resale. Persons with backup withholdings should also receive a copy of the form regardless of the amount of withholding.

Form 1099-OID, Original Issue Discount is provided by an issuer of: outstanding bonds or other evidence of indebtedness in registered or bearer form issued with original issue discount of more than \$10; certificates of deposits of over one year; other deposit arrangements such as time deposits or bonus savings plans having a term in excess of one year provided the payment of interest is deferred until maturity; or collateralized debt obligation by a real estate mortgage investment conduit (REMIC) or other issuer. It is also filed if there are backup withholdings, even though the amount of the original issue discount is less than \$10.

Form 1099-PATR, Taxable Distributions Received from Cooperatives must be filed by cooperatives for each person to whom the cooperative has paid at least \$10 in patronage dividends and other distributions or for backup withholdings regardless of the amount of payment.

Form 1099-R, Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. is provided to each person who has received distributions from profit-sharing or retirement plans, IRAs, annuities, pensions, etc., whether or not any amount of Federal income tax was withheld.

Form 1099-B, Proceeds from Broker and Barter Exchange Transactions is provided to each person for whom a broker has sold stocks, bonds, commodities, regulated futures contracts, foreign currency contracts, forward contracts, debt instruments, etc., or who has exchanged property or services through a barter exchange.

Form 1099-G, Certain Government Payments is filed by persons who made certain payments as a unit of Federal, state, or local government, including payments of \$10 or more in unemployment compensation (also Railroad Retirement Board payments for unemployment); refunds, credits, or offsets of state or local income tax of \$10 or more; federal income tax withheld (backup withholding); and certain taxable grants.

Form 5498, IRA Contribution Information is filed for each person who had an individual retirement arrangement to report contributions and the fair market value of the account.

Form 5498-ESA, Coverdell ESA Contribution Information reports contributions (including rollovers) to Coverdell education savings accounts.

Form 1099-A, Acquisition or Abandonment of Secured Property is filed for each borrower if money is loaned in connection with a trade or business and, in full or partial satisfaction of the debt, an interest in property is acquired that is security for the debt, or the property has been abandoned.

Form 1098, Mortgage Interest Statement is filed to report mortgage interest (including reportable points) of \$600 or more received in a trade or business from an individual, including a sole proprietor.

Form 1099-S, Proceeds from Real Estate Transactions is filed to report the sale or exchange of reportable real estate.

Form 1099-SSA (Social Security Benefit Statement) and Form 1099-RRB (Payments by the Railroad Retirement Board) are filed by the Social Security Administration and the Railroad Retirement Board to show the amount of retirement payments made to individual recipients. This type of reporting is made via magnetic media.

Schedule K1-Form 1041, Beneficiary's Share of Income, Credits, Deductions, Etc. is filed with Form 1041 to report the beneficiary's share of income from an estate or trust.

Schedule K1-Form 1065, Partner's Share of Income, Credits, Deductions, etc. is used by filers of Form 1065 to report each partner's share of the partnership's income, credits, deductions, etc.

Schedule K1-Form 1120S, Shareholder's Share of Income, Credits, Deductions, etc. is used by filers of Form 1120S to report each shareholder's pro rata share of corporate income (less taxes the corporation paid on income), credits, deductions, etc.

Foreign Information Returns are filed by foreign corporations that pay interest or dividend income to U.S. citizens. There is no standard format for transmitting such information to the Internal Revenue Service.

Form 1096, Annual Summary and Transmittal of U.S. Information Returns, is a "payer" transmittal document used to transmit paper "payee" documents.

Form 1099-C, Cancellation of Debt, is filed by financial institutions and federal government agencies to report certain debts that are forgiven in excess of \$600. This form **is not** required in situations involving consumer bankruptcies.

FinCen 104, formerly Form 4789, Currency Transaction Report (CTR), is filed by financial institutions to report cash amounts received in excess of \$10,000.

Form 8300, Report of Cash Payments Over \$10,000 Received in a Trade or Business, is a currency transaction report filed by an entity engaged in a trade or business that receives a cash payment in excess of \$10,000.

FinCen 103, formerly Form 8362/8852, CTR by Casinos/CTR by Casinos-Nevada, is filed by casinos to report either currency received or currency disbursed in excess of \$10,000. The Form 8852 filing numbers are embedded in the Form 8362 numbers in Document 6961.

Form 5498-SA, Distributions from a Health Savings Account, Archer Medical Savings Account (MSA) or Medicare + Choice MSA Information, is submitted by the trustee or custodian of a Health Savings Account, Archer MSA or Medicare Advantage MSA Information MSA. Rollovers from one account (Archer MSA or an HSA to an HAS HSA, Archer MSA to another Archer MSA) must be reported, as well as the death of an account holder.

Form 1099-SA, Distributions from a Health Savings Account, Archer MSA or Medicare + Choice MSA, to report distributions made from an HSA, Archer MSA, or Medicare Advantage MSA (MA MSA). The distribution may have been paid directly to a medical service provider or to the account holder. A separate return must be filed for each plan type.

Form 1099-LTC, Long-Term Care and Accelerated Death Benefits is filed if payments are made for any long-term care benefits, including accelerated death benefits. Payers include insurance companies, governmental units, and viatical settlement providers.

Form 1098-E, Student Loan Interest Statement is to be filed by financial institutions, governmental units, educational institutions, or any other persons who receive (from an individual) student loan interest of \$600 or more during the year.

Form 1098-T, Tuition Statement is to be filed by educational institutions that received (from an individual) qualified tuition and related expenses in a given year. This form is not applicable to students that are nonresident aliens.

Form 1099-Q, Qualified Education Programs, is a result of legislation which expanded the definition of a qualified tuition program to include programs established and maintained by private eligible educational institutions. Reporting of earnings from qualified state tuition programs (as described in the Internal Revenue Code, Section 5-29) was moved from Box 5 of the Form 1099-G, to Form 1099-Q.

Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding, is filed for amounts paid to foreign persons that are subject to withholding, even if no amount is withheld or deducted because of a treaty or Code exception to taxation or if any amount withheld was repaid to the payee. Amounts subject to withholding are from sources within the U.S. that constitute either fixed or determinable annual or periodical (FDAP) income; certain gains from the disposal of timber, coal, or domestic iron ore with a retained economic interest; or gains relating to contingent payments received from the sale or exchange of patents, copyrights, and similar intangible property.

Form 1099-H, Health Coverage Tax Credit (HCTC) Advance Payments, is filed if HCTC advance payments of health coverage insurance premiums were forwarded directly to health insurance providers on behalf of recipients meeting certain eligibility requirements.

Form 1099-CAP, Changes in Corporate Control and Capital Structure, for shareholders of a corporation if control of the corporation was acquired or it underwent a substantial change in capital structure. Form 1099-CAP is furnished to shareholders who receive cash, stock, or other property from an acquisition of control or a substantial change in capital structure.

Form 1098-C, Contributions of Motor Vehicles, Boats and Airplanes, filed by charitable organizations who receive donations of such items by taxpayers. This form type will be available in CY 2006.

Statement of Methodology

Three major sets of projections are included in this document. The first group (Table 2) contains all media grand total projections for withholding and other Information Reporting Documents (IRP) documents received by IRS. Table 3 contains the second set of projections, which includes the non-paper portion (non-paper includes magnetic tape filing, electronic filing, and diskette filing). The third group, found in Table 4, includes only the paper portion of the projections. In compliance with customer requests, forecasts are provided at the U.S. level, while projections of paper documents are available for both the U.S. and IRS processing campus levels (Tables 4A-4E), with the exception of Currency Transaction Reports (which are all processed by the Detroit Computing Center).

Data Sources and 2004 Historical Paper Volumes

Actual (historical) data on the volume of IRP documents filed are provided by program staff under the operating divisions and Information Technology Services. Data sources include: MCC IRP Reformat Report, CAWR W-2 Control Report, IRP Counts for 1099-SSA/RRB, Paper IRP Production Report, other campus sources, and the national calendar year Currency Transaction Report receipts. Counts for Forms 1042-S were provided by relevant program staff. Most of the paper form types filed in calendar year (CY) 2004 were fully counted by IRS staff within the processing campuses with the exceptions of Forms 1098, 1099LTC, 1099C, 1099-INT, Foreign and 1099-S. In these instances, volumes for CY 2004 were estimated by Research staff via time trend extrapolations of prior history.

U.S. Level Forecasts

The U.S. level grand total (all media) paper projections were forecasted through a combination of time series extrapolations and regression analysis. Each form type was forecasted separately. In some instances, regression models were developed using appropriate economic/demographic variables. In other instances, forecasts for grand total volumes were built from historic time trends. Several variables used in the regression models included payroll employment, population counts, and money supply. Time trend models were used to forecast the paper IRP document volumes, again by form type. The projections of IRP non-paper documents were then derived by subtracting projections of the IRP paper documents from the grand total projections.

The above procedure was used for all documents with a few exceptions. For Form 1096, Form 8300, and FinCen 103 (formerly form 8362/8852), paper is the only accepted transmittal format. Therefore, for these form types, the grand total and paper volumes were the same.

Campus Level Forecasts and Impact of Modernization Alignment

The Service Center Recognition/Imaging Processing System (SCRIPS) enables IRS campuses to optically scan most paper IRP documents. As a result, the IRS

consolidated the filing/processing of these forms into four designated “SCRIPS” sites in CY 2004. Most paper documents were processed at the Austin, Cincinnati, Kansas City, and Ogden campuses. However, the paper Schedule K-1 series documents are handled exclusively by the Cincinnati and Ogden campuses, with the exception of forms submitted from the International area which are still processed by the Philadelphia campus. Form 1042-S and foreign paper submissions are also processed at the campus in Philadelphia.

The campus level forecasts were derived based on their relative shares of the U.S. totals in CY 2004, by applicable form type. These shares were held constant throughout the forecast horizon through 2013. In addition, all paper Currency Transaction Reports continue to be handled at the Detroit Computing Campus. Thus, campus level forecasts are not applicable.

Table 5 reflects the current processing campus alignment of states/international for paper Schedules K-1. Table 6 shows the current alignment of states/international by processing campus for all other paper documents.

OTHER PROJECTION DOCUMENTS

Title	IRS Document Number	Typical Updates
Calendar Year Return Projections by State	6149	Winter
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
Fiscal Year Return Projections for the United States	6292	Spring and Fall

These documents may be requested by calling Terry Manzi on (202) 874-1083, by fax on (202) 874-0613, or by writing to:

Internal Revenue Service
Office of Research RAS: R
Attn: Chief, Projections and Forecasting Group
1111 Constitution Ave., NW, NCA-7111
Washington, D.C. 20224
