
Publication 6961

2012 Update

*Calendar Year Projections of Information and
Withholding Documents
for the United States and IRS Campuses*

2012-2020



*Office of Research
Research, Analysis, and Statistics*

Publication 6961 (revised 07-2012) is a product of 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. This site can be reached at www.irs.gov. 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, & Statistics," then "Publications," and then "Projections and Forecasting Publications."

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Publication 6961
2012 Update

Suggested Citation

Internal Revenue Service
Research, Analysis, and Statistics
Office of Research
Calendar Year Projections of Information and
Withholding Documents for the United States and
IRS Campuses: 2012 – 2020
Publication 6961 (Rev. 07-2012)
Washington, D.C. 20224

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Overview

Office of Research staff within the Research, Analysis, and Statistics organization provide calendar year projections of information and withholding documents annually. These projections of Information Reporting Program (IRP) documents are updated to reflect recent filing trends, and also incorporate current legislative and administrative initiatives, as well as relevant economic and demographic trends. Forecasts of economic and demographic data used to develop some of these information document projections are 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 calendar (filing) year 2013 made in the 2011 version of this publication versus the current update is contained in Table 1 which compares both the “all media grand total” and “paper” components. Table 2 contains the U.S. level projections through calendar year (CY) 2020 for the grand total volumes for all media. The U.S. forecasts for the “paper” segment are provided in Table 3, while Table 4 presents the “non-paper” component.

Detailed breakouts for the paper component at the IRS processing campus level are provided in Tables 5A through 5D. The current alignment of states by IRS processing campus for paper Schedules K-1 and Form 1042-S (international) is presented in Table 6. Table 7 contains the current alignment of states by processing campus for the other paper documents. The listed alignments are reflected at the campus level projections for the entire forecast horizon, although changes may occur in the future. Subsequent to the alignment tables, we have provided definitions of the IRP forms projected, as well as the methodology we used to forecast these items.

Revisions to Calendar Year 2013 Forecasts Relative to Forecasts Produced Last Year

For calendar year (i.e., filing year) 2013, the grand total number of information and withholding documents projected in this update is about 21.2 percent (617.3 million forms) fewer 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 Form 1099-B (i.e., 533.0 million less) and Form 1099-K (i.e., 32.9 million less). Form 1099-B volumes have shown significant volatility over the past several years, and are now more in line with previously projected volumes. Form 1099-K is associated with an entirely new filing requirement in TY2011, and last year’s estimates, which could only be based on limited historical data,

proved to be higher than the actual volumes observed for the first filing year. Form 1099-K filing volumes are being closely monitored and future projections have been revised downward to reflect the CY2012 filing experience to date (mid-July) including observed volumes and characteristics of the filing population.

For paper submissions of IRP documents, the CY 2013 estimate is about 9.7 percent (i.e., 5.0 million forms) fewer than the paper volumes projected in last year's update of this document (Table 1, right side). Embedded in this net change for paper volumes is a decrease of approximately 2.6 million returns in the forecast of paper Form 1065 Schedule K-1 and a 1.1 million decrease for paper Form 1099-MISC. These results too are based on actual CY 2011, year to date CY 2012 filing experience and the economic outlook affecting filing year 2013.

Additional Comments

We continually seek to improve customer service whenever we can and we welcome customer feedback at any time. Comments and suggestions regarding this document can be directed to Michael Sebastiani, Chief, Forecasting and Data Analysis at (202) 874-0831. 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 available electronically, as noted on the inside front cover.



Janice M. Hedemann
Director, Office of Research

Table 1. Comparison of Projections Made in 2011 vs 2012 for Calendar Year 2013:
All Media Grand Total and Paper Only (Data in thousands)

Form	All Media Grand Total				Paper Only			
	2013 Projections		Net Change	Percent Change	2013 Projections		Net Change	Percent Change
	Made in 2011	Made in 2012*			Made in 2011	Made in 2012*		
Grand Total	2,912,622	2,295,304	(617,318)	-21.2%	51,843	46,812	(5,031)	-9.7%
Total	238,973	231,142	(7,831)	-3.3%	74	75	1	1.2%
W-2	226,762	220,927	(5,835)	-2.6%	0	0	0	n.a
W-2G	12,211	10,215	(1,996)	-16.3%	74	75	1	1.2%
Total	2,673,649	2,064,161	(609,487)	-22.8%	51,768	46,737	(5,032)	-9.7%
K-1 (Form 1041)	3,423	3,279	(144)	-4.2%	2,425	1,398	(1,026)	-42.3%
K-1 (Form 1065)	27,297	23,692	(3,606)	-13.2%	7,225	4,674	(2,551)	-35.3%
K-1 (Form 1120-S)	7,660	7,107	(553)	-7.2%	3,275	2,899	(376)	-11.5%
Foreign	2,193	1,439	(755)	-34.4%	0	0	0	n.a
SSA/RRB-1099	62,640	59,336	(3,304)	-5.3%	0	0	0	n.a
1096	5,246	5,345	99	1.9%	5,246	5,345	99	1.9%
1042-S	3,177	3,639	462	14.5%	220	242	22	9.9%
1098	101,120	83,881	(17,239)	-17.0%	478	468	(10)	-2.1%
1098-C	141	151	10	7.2%	37	28	(9)	-25.5%
1098-E	22,689	26,758	4,068	17.9%	10	8	(1)	-14.3%
1098-T	30,856	30,541	(315)	-1.0%	163	129	(34)	-21.1%
1099-A	1,612	994	(619)	-38.4%	10	7	(3)	-29.2%
1099-B	1,650,090	1,117,047	(533,043)	-32.3%	33	39	6	17.7%
1099-C	6,524	5,734	(789)	-12.1%	40	37	(3)	-6.7%
1099-CAP	2	1	(1)	-58.8%	0	0	0	0.0%
1099-DIV	84,634	80,920	(3,714)	-4.4%	317	311	(6)	-2.0%
1099-G	93,571	82,728	(10,843)	-11.6%	40	35	(5)	-12.8%
1099-H	43	33	(10)	-23.0%	0	0	(0)	n.a
1099-INT	195,056	203,222	8,166	4.2%	727	739	11	1.6%
1099-K	54,088	21,140	(32,948)	-60.9%	0	0	0	n.a
1099-LTC	279	286	7	2.5%	1	1	0	22.2%
1099-MISC	93,107	80,698	(12,409)	-13.3%	30,554	29,432	(1,122)	-3.7%
1099-OID	2,751	2,738	(12)	-0.4%	5	2	(2)	-48.9%
1099-PATR	1,876	1,813	(63)	-3.4%	41	38	(3)	-7.2%
1099-Q	2,135	2,030	(105)	-4.9%	0	0	0	100.0%
1099-R	89,670	87,039	(2,631)	-2.9%	568	444	(124)	-21.9%
1099-S	2,420	2,545	125	5.1%	342	450	108	31.5%
1099-SA	5,147	5,138	(9)	-0.2%	1	2	0	36.4%
5498	117,563	118,037	474	0.4%	10	9	(1)	-13.7%
5498-ESA	464	447	(17)	-3.7%	0	0	0	50.0%
5498-SA	6,174	6,405	231	3.7%	1	1	0	0.0%

Notes:

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

Detail may not add to total due to rounding.

Table does not contain counts for Forms 5471, 5472, 8027.

Currency Transaction Reports (CTRs) are not included in Table 1.

Table 2. Projections of Information and Withholding Documents United States All Media Grand Total: Calendar Years 2012 to 2020

Form	Actual		Projected							
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Grand Total (1)	1,820,698,933	1,854,698,800	1,909,972,300	1,954,529,900	1,998,768,900	2,045,043,500	2,090,004,500	2,136,028,900	2,179,253,900	2,221,322,100
Subtotal	228,231,132	227,300,100	231,142,400	235,002,400	239,268,400	245,609,700	251,384,400	256,242,900	260,238,800	263,660,400
W-2	218,765,966	217,444,000	220,927,400	224,388,700	228,255,800	234,198,300	239,574,100	244,033,900	247,630,900	250,653,700
W-2G	9,465,166	9,856,100	10,214,900	10,613,800	11,012,600	11,411,400	11,810,200	12,209,100	12,607,900	13,006,700
Subtotal	1,592,467,801	1,627,398,700	1,678,830,000	1,719,527,500	1,759,500,500	1,799,433,800	1,838,620,100	1,879,786,000	1,919,015,100	1,957,661,700
K-1 (Form 1041)	3,272,177	3,273,500	3,278,900	3,284,900	3,290,900	3,297,000	3,303,100	3,309,100	3,315,200	3,321,300
K-1 (Form 1065)	22,851,661	23,473,300	23,691,500	23,899,500	24,106,100	24,315,400	24,529,000	24,747,300	24,970,300	25,197,600
K-1 (Form 1120-S)	6,950,935	7,058,200	7,107,300	7,156,400	7,205,500	7,254,600	7,303,700	7,352,800	7,401,900	7,451,000
Foreign	831,501	1,438,600	1,438,600	1,438,600	1,438,600	1,438,600	1,438,600	1,438,600	1,438,600	1,438,600
SSA/RRB-1099	57,748,948	58,481,900	59,335,500	60,128,800	60,922,100	61,715,400	62,508,700	63,302,000	64,095,300	64,888,600
1096	5,303,200	5,324,100	5,344,900	5,365,800	5,386,700	5,407,500	5,428,400	5,449,300	5,470,100	5,491,000
1042-S	3,411,149	3,616,900	3,638,600	3,659,000	3,678,100	3,696,100	3,713,200	3,729,300	3,744,700	3,759,400
1098	90,869,081	85,513,100	83,880,900	82,945,700	82,045,500	81,305,900	80,634,900	80,352,700	79,871,600	79,342,800
1098-C	143,232	151,000	151,000	151,000	151,000	151,000	151,000	151,000	151,000	151,000
1098-E	25,128,245	25,441,200	26,757,800	27,745,200	28,485,800	29,041,200	29,457,800	29,770,200	30,004,500	30,180,300
1098-T	31,634,982	29,852,200	30,540,900	31,229,500	31,746,000	32,133,400	32,423,900	32,641,800	32,805,300	32,927,800
1099-A	1,258,953	1,010,800	993,600	976,200	960,600	948,900	937,300	926,800	917,400	908,900
1099-B (3)	662,466,658	696,865,700	731,715,600	767,459,800	803,155,000	839,830,700	876,774,200	916,561,400	954,520,700	991,874,700
1099-C	4,988,381	5,585,000	5,734,300	5,645,900	5,520,400	5,345,700	5,102,600	4,965,800	4,882,300	4,853,200
1099-CAP	765	1,700	700	1,600	700	1,500	700	1,400	700	1,300
1099-DIV	84,406,342	82,743,400	80,919,700	79,134,500	77,387,000	75,676,300	74,001,700	72,362,400	70,757,700	69,203,000
1099-G	83,264,566	81,089,300	82,728,300	84,367,400	85,537,500	86,367,900	86,954,800	87,368,500	87,659,400	87,863,700
1099-H	40,362	33,200	33,400	33,600	33,700	33,900	34,100	34,300	34,400	34,600
1099-INT	204,141,150	203,654,100	203,222,400	202,615,900	201,917,400	201,256,400	200,669,800	200,057,600	199,557,600	199,057,600
1099-K	NA	8,858,400	21,140,000	21,245,700	21,351,900	21,458,700	21,566,000	21,673,800	21,782,200	21,891,100
1099-LTC	246,794	280,000	286,300	292,500	298,800	305,100	311,300	317,600	323,900	330,100
1099-MISC	84,164,588	80,278,000	80,697,700	80,916,900	81,128,800	81,126,500	81,055,900	80,395,700	80,094,600	79,905,500
1099-OID	2,950,529	2,805,600	2,738,300	2,675,500	2,616,500	2,573,100	2,541,200	2,517,500	2,499,900	2,486,800
1099-PATR	1,671,641	1,799,800	1,813,100	1,823,600	1,831,900	1,838,400	1,843,500	1,847,600	1,850,800	1,853,100
1099-Q	1,823,095	1,928,900	2,030,200	2,127,000	2,219,500	2,307,800	2,392,300	2,473,400	2,551,500	2,626,800
1099-R	85,539,772	86,449,300	87,038,800	88,696,900	90,391,400	91,923,900	93,123,700	94,044,300	94,862,400	95,770,000
1099-S	2,281,659	2,432,700	2,544,800	2,573,400	2,681,700	2,790,600	2,901,300	3,008,400	3,116,700	3,228,800
1099-SA	3,818,425	4,571,200	5,138,200	5,616,400	6,005,000	6,322,500	6,589,100	6,820,900	7,028,800	7,220,100
5498	115,951,207	117,225,300	118,037,200	118,858,000	120,022,100	121,145,700	122,134,900	123,059,900	123,936,900	124,807,600
5498-ESA	583,472	466,100	446,900	431,600	418,900	407,700	397,600	388,200	379,300	370,600
5498-SA	4,724,331	5,696,200	6,404,500	7,030,600	7,565,400	8,016,400	8,395,800	8,716,400	8,989,500	9,224,700
Currency Transaction Reports (2)	Actual	Projected								
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Total CTR	14,554,570	14,775,500	14,983,000	15,182,600	15,375,600	15,563,500	15,749,100	15,924,900	16,102,600	16,280,600
FinCen 104 (formerly 4789)	13,876,175	14,042,500	14,208,800	14,375,000	14,541,300	14,707,600	14,873,900	15,040,100	15,206,400	15,372,700
8300	188,335	195,900	199,500	202,600	205,300	207,700	209,600	211,400	212,800	214,100
FinCen 103 (formerly 8362/8852)	490,060	537,100	574,800	604,900	629,000	648,200	665,600	673,400	683,400	693,900
Form	Actual	Projected								
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Total F1099-B Received	662,466,658	1,081,320,600	1,117,046,900	1,156,905,200	1,196,537,100	1,240,699,300	1,286,098,600	1,344,637,000	1,394,730,100	1,442,026,100

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.
 - (3) For CY12 and on, the shown numbers may not include all Form 1099-B volume, traditionally part of the processing system, due to extremely high reportings.
- Table does not contain counts for Forms 5471, 5472, 8027.
Detail may not add to total due to rounding.

Table 3. Projections of Information and Withholding Documents										
United States Paper Total: Calendar Years 2012 to 2020										
Form	Actual	Projected								
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Total, Paper (1)	49,103,328	47,739,500	46,811,700	45,935,900	45,164,500	44,369,000	43,647,200	42,773,000	42,072,200	41,474,900
W-2	0	0	0	0	0	0	0	0	0	0
W-2G	75,529	75,300	75,100	74,900	74,700	74,500	74,300	74,100	73,900	73,700
Subtotal, Schedule K-1	10,618,779	9,787,200	8,971,700	8,283,700	7,695,300	7,184,500	6,734,000	6,330,700	5,964,500	5,628,100
K-1 (Form 1041)	1,497,590	1,445,900	1,398,400	1,351,500	1,304,500	1,257,600	1,210,700	1,163,800	1,116,900	1,070,100
K-1 (Form 1065)	6,018,731	5,311,100	4,674,000	4,164,100	3,753,600	3,420,700	3,148,200	2,922,700	2,734,500	2,576,000
K-1 (Form 1120-S)	3,102,458	3,030,200	2,899,200	2,768,200	2,637,200	2,506,100	2,375,100	2,244,100	2,113,100	1,982,100
Foreign	0	0	0	0	0	0	0	0	0	0
SSA/RRB-1099	0	0	0	0	0	0	0	0	0	0
1096	5,303,200	5,324,100	5,344,900	5,365,800	5,386,700	5,407,500	5,428,400	5,449,300	5,470,100	5,491,000
Subtotal, Scannable Forms	33,105,820	32,552,900	32,420,000	32,211,500	32,007,800	31,702,500	31,410,400	30,918,900	30,563,600	30,282,100
1042-S	225,799	239,100	241,500	243,800	245,900	248,000	249,900	251,700	253,500	255,200
1098	509,882	488,700	468,400	448,900	430,200	412,100	394,700	377,800	361,500	345,800
1098-C	31,100	30,100	27,500	24,800	24,500	24,300	24,000	23,700	23,500	23,200
1098-E	7,862	8,000	8,400	8,700	8,900	9,100	9,200	9,300	9,400	9,400
1098-T	133,182	125,700	128,600	131,500	133,600	135,300	136,500	137,400	138,100	138,600
1099-A	7,281	6,800	6,800	6,700	6,600	6,600	6,500	6,500	6,400	6,400
1099-B	43,557	41,000	38,500	35,900	33,300	30,800	28,200	25,700	23,100	20,600
1099-C	38,023	37,400	37,400	37,400	37,400	37,400	37,400	37,400	37,400	37,400
1099-CAP	305	300	300	300	300	300	300	300	200	200
1099-DIV	331,825	321,100	310,600	300,400	290,500	280,900	271,600	262,500	253,700	252,600
1099-G	35,149	34,200	34,900	35,600	36,100	36,500	36,700	36,900	37,000	37,100
1099-H	35	0	0	0	0	0	0	0	0	0
1099-INT	770,338	765,700	738,600	700,300	659,700	587,600	546,900	507,500	469,400	450,200
1099-LTC	976	1,100	1,100	1,200	1,200	1,200	1,200	1,300	1,300	1,300
1099-MISC	30,014,232	29,517,100	29,431,500	29,280,700	29,135,100	28,920,300	28,689,200	28,258,500	27,962,900	27,713,800
1099-OID	2,605	2,500	2,400	2,400	2,300	2,300	2,200	2,200	2,200	2,200
1099-PATR	38,850	38,200	37,600	36,900	36,300	35,700	35,000	34,400	33,800	33,100
1099-Q	216	200	200	200	200	200	200	200	200	200
1099-R	457,597	435,500	443,600	452,500	461,500	469,700	476,100	481,100	485,400	490,300
1099-S	442,642	447,200	450,300	452,300	453,700	454,600	455,200	455,600	455,900	456,100
1099-SA	1,511	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
5498	10,996	9,800	8,800	7,900	7,300	6,700	6,200	5,900	5,600	5,300
5498-ESA	371	300	300	300	300	300	300	200	200	200
5498-SA	1,486	1,400	1,300	1,300	1,300	1,200	1,200	1,200	1,200	1,200
Currency Transaction Reports (2)	Actual	Projected								
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Total CTR, Paper	1,697,994	1,639,300	1,581,600	1,526,500	1,473,300	1,421,200	1,369,900	1,317,600	1,266,900	1,219,200
FinCen 104 (formerly 4789)	1,276,409	1,178,700	1,088,400	1,005,100	928,100	857,100	791,400	730,800	674,900	623,200
8300	188,335	195,900	199,500	202,600	205,300	207,700	209,600	211,400	212,800	214,100
FinCen 103 (formerly 8362/8852)	233,250	264,700	293,700	318,800	339,800	356,500	368,800	375,400	379,200	381,900

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.

Table does not contain counts for Forms 5471, 5472, 8027.

Detail may not add to total due to rounding.

**Table 4. Projections of Information and Withholding Documents
United States Non-Paper Total: Calendar Years 2012 to 2020**

Form	Actual		Projected							
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Total, Non-Paper (1)	1,771,595,605	1,798,100,900	1,842,020,600	1,887,348,400	1,932,252,500	1,979,215,800	2,024,791,300	2,071,582,100	2,115,399,500	2,157,956,100
W-2	218,765,966	217,444,000	220,927,400	224,388,700	228,255,800	234,198,300	239,574,100	244,033,900	247,630,900	250,653,700
W-2G	9,389,637	9,780,800	10,139,800	10,538,800	10,937,800	11,336,900	11,735,900	12,134,900	12,534,000	12,933,000
K-1 (Form 1041)	1,774,587	1,827,500	1,880,500	1,933,500	1,986,400	2,039,400	2,092,300	2,145,300	2,198,300	2,251,200
K-1 (Form 1065)	16,832,930	18,162,200	19,017,400	19,735,400	20,352,500	20,894,700	21,380,800	21,824,600	22,235,800	22,621,700
K-1 (Form 1120-S)	3,848,477	4,028,000	4,208,100	4,388,200	4,568,300	4,748,400	4,928,500	5,108,700	5,288,800	5,468,900
Foreign	831,501	1,438,600	1,438,600	1,438,600	1,438,600	1,438,600	1,438,600	1,438,600	1,438,600	1,438,600
SSA/RRB-1099	57,748,948	58,481,900	59,335,500	60,128,800	60,922,100	61,715,400	62,508,700	63,302,000	64,095,300	64,888,600
1096	0	0	0	0	0	0	0	0	0	0
1042-S	3,185,350	3,377,800	3,397,100	3,415,200	3,432,100	3,448,100	3,463,300	3,477,600	3,491,200	3,504,200
1098	90,359,199	85,024,400	83,412,500	82,496,800	81,615,300	80,893,800	80,240,300	79,974,900	79,510,100	78,997,100
1098-C	112,132	120,900	123,600	126,200	126,500	126,800	127,000	127,300	127,600	127,800
1098-E	25,120,383	25,433,300	26,749,400	27,736,500	28,476,900	29,032,100	29,448,600	29,760,900	29,995,100	30,170,800
1098-T	31,501,800	29,726,500	30,412,300	31,098,100	31,612,400	31,998,100	32,287,400	32,504,400	32,667,100	32,789,200
1099-A	1,251,672	1,003,900	986,900	969,500	954,000	942,300	930,800	920,300	910,900	902,500
1099-B (3)	662,423,101	696,824,700	731,677,100	767,423,900	803,121,700	839,799,900	876,746,000	916,535,700	954,497,600	991,854,100
1099-C	4,950,358	5,547,600	5,696,900	5,608,500	5,483,000	5,308,300	5,065,200	4,928,400	4,844,900	4,815,800
1099-CAP	460	1,400	400	1,300	400	1,200	400	1,100	400	1,100
1099-DIV	84,074,517	82,422,300	80,609,100	78,834,100	77,096,400	75,395,400	73,730,100	72,099,900	70,504,000	68,950,400
1099-G	83,229,417	81,055,000	82,693,400	84,331,800	85,501,400	86,331,400	86,918,100	87,331,600	87,622,400	87,826,600
1099-H	40,327	33,200	33,400	33,500	33,700	33,900	34,100	34,200	34,400	34,600
1099-INT	203,370,812	202,888,500	202,483,800	201,915,600	201,257,700	200,668,900	200,122,900	199,550,000	199,088,100	198,607,300
1099-LTC	245,818	278,900	285,100	291,400	297,600	303,900	310,100	316,300	322,600	328,800
1099-MISC	54,150,356	50,760,900	51,266,200	51,636,200	51,993,800	52,206,200	52,366,700	52,137,300	52,131,700	52,191,600
1099-OID	2,947,924	2,803,100	2,735,800	2,673,200	2,614,100	2,570,900	2,538,900	2,515,300	2,497,700	2,484,600
1099-PATR	1,632,791	1,761,600	1,775,500	1,786,700	1,795,600	1,802,700	1,808,500	1,813,200	1,817,000	1,820,000
1099-Q	1,822,879	1,928,700	2,030,000	2,126,800	2,219,200	2,307,500	2,392,100	2,473,200	2,551,300	2,626,600
1099-R	85,082,175	86,013,800	86,595,200	88,244,400	89,929,900	91,454,200	92,647,600	93,563,200	94,376,900	95,279,700
1099-S	1,839,017	1,985,500	2,094,600	2,121,100	2,228,100	2,336,000	2,446,100	2,552,700	2,660,800	2,772,700
1099-SA	3,816,914	4,569,700	5,136,700	5,614,900	6,003,500	6,321,000	6,587,600	6,819,400	7,027,300	7,218,600
5498	115,940,211	117,215,500	118,028,500	118,850,100	120,014,900	121,139,000	122,128,600	123,054,000	123,931,300	124,802,300
5498-ESA	583,101	465,800	446,600	431,300	418,600	407,400	397,400	388,000	379,000	370,400
5498-SA	4,722,845	5,694,800	6,403,200	7,029,300	7,564,100	8,015,100	8,394,600	8,715,200	8,988,200	9,223,500
Currency Transaction Reports (2)	Actual	Projected								
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Total CTR, Non-Paper	12,856,576	13,136,200	13,401,400	13,656,000	13,902,400	14,142,200	14,379,100	14,607,300	14,835,700	15,061,500
FinCen 104 (formerly 4789)	12,599,766	12,863,800	13,120,300	13,369,900	13,613,200	13,850,500	14,082,400	14,309,300	14,531,500	14,749,500
8300	0	0	0	0	0	0	0	0	0	0
FinCen 103 (formerly 8362/8852)	256,810	272,400	281,100	286,100	289,200	291,700	296,700	298,000	304,200	312,000

Form	Actual		Projected							
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Total F1099-B Received	662,423,101	1,081,279,600	1,117,008,400	1,156,869,300	1,196,503,800	1,240,668,500	1,286,070,400	1,344,611,300	1,394,707,000	1,442,005,500

Notes:

- (1) Total 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.
- (3) For CY12 and on, the shown numbers may not include all Form 1099-B volume, traditionally part of the processing system, due to extremely high reportings. Table does not contain counts for Forms 5471, 5472, 8027. Detail may not add to total due to rounding.

**Table 5A. Projections of Information and Withholding Documents
Filed on Paper at the Austin IRS Campus: Calendar Years 2012 to 2020**

Form	Actual	Projected								
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Total, Paper	20,978,551	20,676,300	20,613,500	20,510,100	20,409,400	20,255,200	20,105,900	19,846,900	19,662,800	19,517,800
W-2	0	0	0	0	0	0	0	0	0	0
W-2G	45,793	45,700	45,600	45,400	45,300	45,200	45,100	44,900	44,800	44,700
K-1 (Form 1041)	0	0	0	0	0	0	0	0	0	0
K-1 (Form 1065)	0	0	0	0	0	0	0	0	0	0
K-1 (Form 1120-S)	0	0	0	0	0	0	0	0	0	0
Foreign	0	0	0	0	0	0	0	0	0	0
SSA/RRB-1099	0	0	0	0	0	0	0	0	0	0
1096	2,794,380	2,805,400	2,816,400	2,827,400	2,838,400	2,849,400	2,860,300	2,871,300	2,882,300	2,893,300
1042-S	0	0	0	0	0	0	0	0	0	0
1098	338,955	324,900	311,400	298,400	286,000	274,000	262,400	251,200	240,300	229,800
1098-C	16,607	16,100	14,700	13,200	13,100	13,000	12,800	12,700	12,500	12,400
1098-E	4,563	4,600	4,900	5,000	5,200	5,300	5,300	5,400	5,400	5,500
1098-T	77,178	72,800	74,500	76,200	77,400	78,400	79,100	79,600	80,000	80,300
1099-A	3,818	3,600	3,600	3,500	3,500	3,500	3,400	3,400	3,400	3,300
1099-B	25,519	24,000	22,500	21,000	19,500	18,000	16,500	15,000	13,600	12,100
1099-C	20,127	19,800	19,800	19,800	19,800	19,800	19,800	19,800	19,800	19,800
1099-CAP	197	200	200	200	200	200	200	200	200	200
1099-DIV	178,487	172,700	167,100	161,600	156,300	151,100	146,100	141,200	136,500	135,900
1099-G	30,801	30,000	30,600	31,200	31,600	31,900	32,200	32,300	32,400	32,500
1099-H	8	0	0	0	0	0	0	0	0	0
1099-INT	365,996	363,800	350,900	332,700	313,400	279,200	259,800	241,100	223,000	213,900
1099-LTC	405	500	500	500	500	500	500	500	500	500
1099-MISC	16,499,042	16,225,800	16,178,700	16,095,800	16,015,800	15,897,700	15,770,700	15,533,900	15,371,400	15,234,500
1099-OID	1,843	1,800	1,700	1,700	1,600	1,600	1,600	1,600	1,600	1,600
1099-PATR	14,486	14,200	14,000	13,800	13,500	13,300	13,100	12,800	12,600	12,400
1099-Q	112	100	100	100	100	100	100	100	100	100
1099-R	255,380	243,000	247,600	252,500	257,600	262,100	265,700	268,500	270,900	273,600
1099-S	298,862	301,900	304,000	305,400	306,300	306,900	307,400	307,600	307,800	307,900
1099-SA	651	700	700	700	700	700	700	700	700	700
5498	4,621	4,100	3,700	3,300	3,000	2,800	2,600	2,500	2,300	2,200
5498-ESA	180	100	100	100	100	100	100	100	100	100
5498-SA	540	500	500	500	500	500	400	400	400	400

Notes:
Projected detail may not add to total due to rounding.
Table does not contain counts for Forms 5471, 5472, 8027.

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Table 5B. Projections of Information and Withholding Documents Filed on Paper at the Cincinnati IRS Campus: Calendar Years 2012 to 2020

Form	Actual	Projected								
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Total, Paper	4,461,729	4,134,600	3,809,400	3,532,400	3,293,100	3,083,200	2,896,000	2,726,800	2,571,500	2,427,600
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)	756,938	730,800	706,800	683,100	659,400	635,600	611,900	588,200	564,500	540,900
K-1 (Form 1065)	2,276,884	2,009,200	1,768,200	1,575,300	1,420,000	1,294,100	1,191,000	1,105,700	1,034,400	974,500
K-1 (Form 1120-S)	1,427,907	1,394,700	1,334,400	1,274,100	1,213,800	1,153,500	1,093,200	1,032,900	972,500	912,200
Foreign	0	0	0	0	0	0	0	0	0	0
SSA/RRB-1099	0	0	0	0	0	0	0	0	0	0
1096	0	0	0	0	0	0	0	0	0	0
1042-S	0	0	0	0	0	0	0	0	0	0
1098	0	0	0	0	0	0	0	0	0	0
1098-C	0	0	0	0	0	0	0	0	0	0
1098-E	0	0	0	0	0	0	0	0	0	0
1098-T	0	0	0	0	0	0	0	0	0	0
1099-A	0	0	0	0	0	0	0	0	0	0
1099-B	0	0	0	0	0	0	0	0	0	0
1099-C	0	0	0	0	0	0	0	0	0	0
1099-CAP	0	0	0	0	0	0	0	0	0	0
1099-DIV	0	0	0	0	0	0	0	0	0	0
1099-G	0	0	0	0	0	0	0	0	0	0
1099-H	0	0	0	0	0	0	0	0	0	0
1099-INT	0	0	0	0	0	0	0	0	0	0
1099-LTC	0	0	0	0	0	0	0	0	0	0
1099-MISC	0	0	0	0	0	0	0	0	0	0
1099-OID	0	0	0	0	0	0	0	0	0	0
1099-PATR	0	0	0	0	0	0	0	0	0	0
1099-Q	0	0	0	0	0	0	0	0	0	0
1099-R	0	0	0	0	0	0	0	0	0	0
1099-S	0	0	0	0	0	0	0	0	0	0
1099-SA	0	0	0	0	0	0	0	0	0	0
5498	0	0	0	0	0	0	0	0	0	0
5498-ESA	0	0	0	0	0	0	0	0	0	0
5498-SA	0	0	0	0	0	0	0	0	0	0

Notes:
 Projected detail may not add to total due to rounding.
 Table does not contain counts for Forms 5471, 5472, 8027.

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Table 5C. Projections of Information and Withholding Documents Filed on Paper at the <u>Kansas City</u> IRS Campus: Calendar Years 2012 to 2020										
Form	Actual	Projected								
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Total, Paper	17,280,199	17,036,900	16,985,000	16,898,300	16,813,800	16,681,400	16,557,300	16,343,600	16,191,400	16,073,900
W-2	0	0	0	0	0	0	0	0	0	0
W-2G	29,736	29,700	29,600	29,500	29,400	29,300	29,300	29,200	29,100	29,000
K-1 (Form 1041)	0	0	0	0	0	0	0	0	0	0
K-1 (Form 1065)	0	0	0	0	0	0	0	0	0	0
K-1 (Form 1120-S)	0	0	0	0	0	0	0	0	0	0
Foreign	0	0	0	0	0	0	0	0	0	0
SSA/RRB-1099	0	0	0	0	0	0	0	0	0	0
1096	2,508,820	2,518,700	2,528,600	2,538,400	2,548,300	2,558,200	2,568,000	2,577,900	2,587,800	2,597,700
1042-S	0	0	0	0	0	0	0	0	0	0
1098	170,927	163,800	157,000	150,500	144,200	138,200	132,300	126,700	121,200	115,900
1098-C	14,493	14,000	12,800	11,600	11,400	11,300	11,200	11,100	10,900	10,800
1098-E	3,299	3,300	3,500	3,600	3,700	3,800	3,900	3,900	3,900	4,000
1098-T	56,004	52,800	54,100	55,300	56,200	56,900	57,400	57,800	58,100	58,300
1099-A	3,463	3,300	3,200	3,200	3,200	3,100	3,100	3,100	3,100	3,000
1099-B	18,038	17,000	15,900	14,900	13,800	12,800	11,700	10,600	9,600	8,500
1099-C	17,896	17,600	17,600	17,600	17,600	17,600	17,600	17,600	17,600	17,600
1099-CAP	108	100	100	100	100	100	100	100	100	100
1099-DIV	153,338	148,400	143,500	138,800	134,300	129,800	125,500	121,300	117,200	116,700
1099-G	4,348	4,200	4,300	4,400	4,500	4,500	4,500	4,600	4,600	4,600
1099-H	27	0	0	0	0	0	0	0	0	0
1099-INT	404,342	401,900	387,700	367,600	346,300	308,400	287,100	266,400	246,400	236,300
1099-LTC	571	600	700	700	700	700	700	700	700	800
1099-MISC	13,515,190	13,291,400	13,252,800	13,184,900	13,119,300	13,022,600	12,918,500	12,724,600	12,591,500	12,479,300
1099-OID	762	700	700	700	700	700	700	700	600	600
1099-PATR	24,364	24,000	23,600	23,200	22,800	22,400	22,000	21,600	21,200	20,800
1099-Q	104	100	100	100	100	100	100	100	100	100
1099-R	202,217	192,400	196,000	199,900	204,000	207,600	210,400	212,600	214,500	216,700
1099-S	143,780	145,300	146,300	146,900	147,400	147,700	147,900	148,000	148,100	148,100
1099-SA	860	900	900	900	900	900	900	900	900	900
5498	6,375	5,700	5,100	4,600	4,200	3,900	3,600	3,400	3,200	3,100
5498-ESA	191	200	100	100	100	100	100	100	100	100
5498-SA	946	900	800	800	800	800	800	800	800	800

Notes:
Projected detail may not add to total due to rounding.
Table does not contain counts for Forms 5471, 5472, 8027.

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Table 5D. Projections of Information and Withholding Documents Filed on Paper at the Ogden IRS Campus: Calendar Years 2012 to 2020										
Form	Actual	Projected								
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Total, Paper	6,382,849	5,891,700	5,403,800	4,995,100	4,648,100	4,349,300	4,087,900	3,855,600	3,646,400	3,455,700
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)	740,652	715,100	691,600	668,400	645,200	622,000	598,800	575,600	552,400	529,200
K-1 (Form 1065)	3,741,847	3,301,900	2,905,900	2,588,800	2,333,600	2,126,700	1,957,200	1,817,100	1,700,000	1,601,500
K-1 (Form 1120-S)	1,674,551	1,635,600	1,564,800	1,494,100	1,423,400	1,352,700	1,282,000	1,211,300	1,140,500	1,069,800
Foreign	0	0	0	0	0	0	0	0	0	0
SSA/RRB-1099	0	0	0	0	0	0	0	0	0	0
1096	0	0	0	0	0	0	0	0	0	0
1042-S	225,799	239,100	241,500	243,800	245,900	248,000	249,900	251,700	253,500	255,200
1098	0	0	0	0	0	0	0	0	0	0
1098-C	0	0	0	0	0	0	0	0	0	0
1098-E	0	0	0	0	0	0	0	0	0	0
1098-T	0	0	0	0	0	0	0	0	0	0
1099-A	0	0	0	0	0	0	0	0	0	0
1099-B	0	0	0	0	0	0	0	0	0	0
1099-C	0	0	0	0	0	0	0	0	0	0
1099-CAP	0	0	0	0	0	0	0	0	0	0
1099-DIV	0	0	0	0	0	0	0	0	0	0
1099-G	0	0	0	0	0	0	0	0	0	0
1099-H	0	0	0	0	0	0	0	0	0	0
1099-INT	0	0	0	0	0	0	0	0	0	0
1099-LTC	0	0	0	0	0	0	0	0	0	0
1099-MISC	0	0	0	0	0	0	0	0	0	0
1099-OID	0	0	0	0	0	0	0	0	0	0
1099-PATR	0	0	0	0	0	0	0	0	0	0
1099-Q	0	0	0	0	0	0	0	0	0	0
1099-R	0	0	0	0	0	0	0	0	0	0
1099-S	0	0	0	0	0	0	0	0	0	0
1099-SA	0	0	0	0	0	0	0	0	0	0
5498	0	0	0	0	0	0	0	0	0	0
5498-ESA	0	0	0	0	0	0	0	0	0	0
5498-SA	0	0	0	0	0	0	0	0	0	0

Notes:
 Projected detail may not add to total due to rounding.
 Table does not contain counts for Forms 5471, 5472, 8027.

Table 6. Configuration of IRS Campuses for Paper Schedules K-1 and International (Form 1042-S)				
Calendar Year 2012 and Beyond				
Cincinnati		Ogden		
Connecticut	Ohio	Alabama	Minnesota	Utah
Delaware	Pennsylvania	Alaska	Mississippi	Washington
District of Columbia	Rhode Island	Arizona	Missouri	Wyoming
Illinois	South Carolina	Arkansas	Montana	
Indiana	Vermont	California	Nebraska	International
Kentucky	Virginia	Colorado	Nevada	
Maine	West Virginia	Florida	New Mexico	
Maryland	Wisconsin	Georgia	North Dakota	
Massachusetts		Hawaii	Oklahoma	
Michigan		Idaho	Oregon	
New Hampshire		Iowa	South Dakota	
New Jersey		Kansas	Tennessee	
New York		Louisiana	Texas	
North Carolina				

Table 7. Configuration of IRS Campuses for Most Paper Information & Withholding Documents (Exclusive of Schedules K-1 and International)

Calendar Year 2012 and Beyond

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

Definitions and Notes
Information and Withholding Documents
Projected in Publication 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 taxes, social security and Medicare taxes, and (through TY2011) advance earned income credit payments. W-2 documents are received from the Social Security Administration (SSA) on magnetic tape; approximately 15 percent of the W-2s are submitted to SSA on paper.

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, sweepstakes, and drawings; gambling winnings of \$1,200 or more from bingo or slot machines; gambling winnings of \$1,500 or more from keno; and winnings in excess of \$5,000 from a poker tournament. The amount of winnings may be reduced by the wager depending on the gambling activity.

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 1120-S, Shareholder's Share of Income, Credits, Deductions, etc. is used by filers of Form 1120-S 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 SSA-1099 (Social Security Benefit Statement)/Form RRB-1099 (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. These documents are received by the IRS from the Social Security Administration (SSA) on magnetic tape.

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 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 1098-C, Contributions of Motor Vehicles, Boats and Airplanes, filed by charitable organizations which receive donations of such items made by taxpayers.

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.

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 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. Also, certain sales proceeds of widely held fixed investment trusts (WHFITs) must now be reported on Form 1099-B.

Form 1099-C, Cancellation of Debt, is filed by certain financial institutions and federal government agencies to report certain debts of \$600 or more that are forgiven. This form **is not** required in situations involving bankruptcies unless the debts were incurred for business or investment purposes.

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 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-G, Certain Government Payments is filed when certain payments are made by a unit of federal, state, or local government, such as payments of \$10 or more in

unemployment compensation including 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 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-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-K, Merchant Card and Third Party Payments, is filed by payment settlement entities for payments made in settlement of reportable payment transactions for each calendar year. Reportable payments include most payments made with a payment card, such as a credit card or gift card, as well as payments that are processed and guaranteed by a third party to a transaction.

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 1099-MISC, Miscellaneous Income, is provided to each person who: received at least \$10 in royalties or broker payments in lieu of dividends or 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 payment. Starting from CY2013, Form 1099-MISC will include withholding by government entities. We expect the marginal increase in volume to be approximately 2 million for the first year and 5% annual increase thereafter.

Form 1099-OID, Original Issue Discount, is provided among others by issuers of outstanding bonds or other evidence of indebtedness in registered or bearer form issued with original issue discount of at least \$10; issuers of some certificates of deposits of over one year; certain financial institutions having other deposit arrangements such as time deposits or bonus savings plans with a term in excess of one year; issuers of collateralized debt obligation; by real estate mortgage investment conduits (REMICs); by trustees or middlemen of widely held fixed investment trusts (WHFITs) and widely held mortgage trusts (WHMTs). 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-Q, Payments from Qualified Education Programs (Under Sections 529 and 530), 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 529) was moved from Box 5 of the Form 1099-G to Form 1099-Q.

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

Form 1099-SA, Distributions from an HSA, Archer MSA or Medicare Advantage MSA, to report distributions made from a Health Savings Account, Archer Medical Savings Account, or Medicare Advantage 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 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 a Coverdell ESA (Education Savings Account).

Form 5498-SA, HSA, Archer MSA or Medicare Advantage MSA Information, is submitted by the trustee or custodian of a Health Savings Account (HSA), Archer Medical Savings Account (MSA) or Medicare Advantage MSA (MA MSA). Rollovers from one Archer MSA to another Archer MSA, and receipt of a rollover from an Archer MSA or an HSA to an HSA must be reported.

FinCEN 104, (formerly Form 4789), Currency Transaction Report (CTR), is filed by most financial institutions to report currency transactions 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 a person engaged in a trade or business who receives more than \$10,000 in cash in one transaction or in two or more related transactions during the course of that trade or business.

FinCEN 103, Currency Transaction Report (CTR) by Casinos, is filed by casinos or card clubs to report any currency transaction of more than \$10,000 in a gaming day provided the casino or card club has gross annual gaming revenues in excess of \$1 million.

Statement of Methodology

Three major sets of projections are included in this document. The first group in Table 2 contains all media grand total projections for withholding and other Information Reporting Program (IRP) documents received by the IRS. Table 3 contains the second set of projections, which includes the paper portion. The third group, found in Table 4, includes the non-paper portion (magnetic tape, electronic, and diskette filing) of the projections. All of these projections are at the U.S. level. In compliance with customer requests, Tables 5 A-D present projections of all paper documents, except Currency Transaction Reports (CTRs), for IRS processing campuses. CTRs are all processed by the Detroit Computing Center.

Data Sources and 2011 Actual (Historical) Paper Volumes

Actual (historical) data on the volume of IRP documents filed are provided by program staff under the operating divisions and the Information Technology Services area. Data sources include: MCC (Martinsburg Computing Center) IRP (Information Returns Processing) Reformat Report (405-02-12), IRMF (Information Returns Master File) File Report (417-91-40), CAWR (Combined Annual Wage Reporting) W-2 Control Report, IRP Counts for 1099-SSA/RRB, Paper IRP Production Report from SCRIPS (Service Center Recognition Image Processing System), other campus sources, and the national calendar year Currency Transaction Report receipts. Counts for non-paper Form 1042-S were provided by relevant program staff. Paper counts of Foreign Information Return Program (FIRP) are no longer available as funding for the processing of paper FIRP is no longer provided. Non-paper counts of Foreign Information Returns were provided by operating division program staff.

U.S. Level Forecasts

The U.S. level grand total (all media) 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 historical time trends. Time trend models were used to forecast the paper IRP document volumes, again by form type. Projections of most IRP non-paper documents were then derived by subtracting projections of the IRP paper documents from the grand total projections.

For Forms 1041 K-1, 1120-S K-1, 1099-H and 1099-Q the non-paper portions were first modeled, and paper obtained by subtracting non-paper from the grand total. Moreover, for Forms 1096 and FinCEN Form 8300, paper is the only accepted transmittal format. Therefore, for these form types, the grand total and paper volumes are the same.

Campus Level Forecasts and Impact of Modernization Alignment

The Service Center Recognition Image Processing System (SCRIPS) enables IRS campuses to optically scan most paper IRP documents. As a result, the IRS has consolidated the filing/processing of most of these forms into two designated "SCRIPS" sites beginning CY 2007. Most paper documents will be processed at the Austin and Kansas City campuses. The paper Schedule K-1 series documents will be handled exclusively by the Cincinnati and Ogden campuses. Paper forms submitted from the International area will also be processed in Ogden.

The campus level forecasts were derived based on their relative shares of the U.S. totals in CY 2011 by applicable form type. These shares were held constant throughout the forecast horizon through 2020. In addition, all paper Currency Transaction Reports (CTRs) continue to be handled at the Detroit Computing Center. Thus, campus level forecasts are not applicable for CTRs.

Table 6 reflects the current processing campus alignment of states/international for paper Schedules K-1 and Form 1042-S. Table 7 shows the current alignment of states by processing campus for all other paper documents. Paper Forms 1098 and 1099 are being processed at the Austin and Kansas City service centers from January 2007. The campus level tables will change to reflect any future re-alignments.

OTHER PROJECTION PUBLICATIONS

Title	IRS Publication 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	Spring and Fall
Fiscal Year Return Projections for the United States	6292	Spring and Fall

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

These publications may also be requested

- (1) by phone at (202) 874-0831
- (2) by fax at (202) 874-0660, or
- (3) by writing to the following address

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