

# Publication 6961

## 2014 Update

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

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Office of Research  
Research, Analysis, and Statistics

**Publication 6961 (revised 7-2014) 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 available from the “Forms & Pubs” link on [www.irs.gov](http://www.irs.gov). IRS employees can access this projection product on the IRWeb intranet site by selecting the “Research” link, followed by “Research, Analysis & Statistics (RAS)” and then “Projections and Forecasting Publications.”

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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 (IRP) on an annual basis to accommodate more recent filing experiences. These 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 projections are provided by IHS Global Inc.

The information and withholding document projections contained in 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 other analyses. Enacted tax law changes and confirmed administrative plans are reflected in these projections. However, legislative or administrative initiatives under consideration are generally not included due to the uncertain nature of their eventual outcome.

## Summary of Significant Trends and Revisions

A summary of the major trends and other significant factors embedded in the return forecasts for this edition of Publication 6961 are noted below.

For calendar year (i.e., filing year) 2015, the grand total number of information and withholding documents projected in this update is about 11.7 percent (280.6 million forms) less 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., 207.4 million less) and Form 1099-INT (i.e., 47.6 million less). These downward revisions are in response to the actual CY 2013 and year to date (mid-July) CY 2014 filing experiences.

For paper submissions of IRP documents, the CY 2015 estimate is about 11.4 percent (i.e., 5.8 million forms) less than the paper volumes projected in last year's update of this publication (Table 1, right side). Embedded in this net change for paper volumes is a decrease of approximately 0.4 million returns in the forecast of paper Form 1065 Schedule K-1 and a 5.2 million decrease for paper Form 1099-MISC. These results too are based on actual CY 2013, year to date CY 2014 filing experiences and the economic outlook affecting filing year 2015.

### Form 1097-BTC

This edition of Publication 6961 includes projections for form 1097-BTC. Form 1097-BTC (Bond Tax Credit) is used by regulated investment companies (RICs) and real estate investment trusts (REITs) to report tax credit bond credits distributed to shareholders.

## Comments and Questions

We thank our customers for their support as we continually seek to improve our products and services wherever possible. We welcome customer feedback at any time. Comments and suggestions regarding this publication can be directed to Michael Sebastiani, Chief, Forecasting and Data Analysis Group at (202) 803-9155.

  
Janice M. Hedemann  
Director, Office of Research

**Table 1. Comparison of Projections Made in 2013 vs 2014 for Calendar Year 2015:**  
**All Media Grand Total and Paper Only (Data in thousands)**

Form	All Media Grand Total				Paper Only			
	2015 Projections		Net Change	Percent Change	2015 Projections		Net Change	Percent Change
	Made in 2013	Made in 2014*			Made in 2013	Made in 2014*		
<b>Grand Total</b>	<b>2,405,211</b>	<b>2,124,617</b>	<b>(280,594)</b>	<b>-11.7%</b>	<b>51,103</b>	<b>45,285</b>	<b>(5,819)</b>	<b>-11.4%</b>
<b>Total</b>	<b>266,422</b>	<b>249,194</b>	<b>(17,228)</b>	<b>-6.5%</b>	<b>70</b>	<b>70</b>	<b>0</b>	<b>0.0%</b>
W-2	255,524	238,169	(17,355)	-6.8%	0	0	0	n.a
W-2G	10,898	11,025	127	1.2%	70	70	0	0.0%
<b>Total</b>	<b>2,138,789</b>	<b>1,875,424</b>	<b>(263,366)</b>	<b>-12.3%</b>	<b>51,033</b>	<b>45,215</b>	<b>(5,819)</b>	<b>-11.4%</b>
K-1 (Form 1041)	3,544	3,390	(154)	-4.3%	1,131	964	(167)	-14.8%
K-1 (Form 1065)	26,847	27,961	1,114	4.2%	3,009	2,658	(351)	-11.7%
K-1 (Form 1120-S)	7,471	7,448	(23)	-0.3%	1,696	1,637	(59)	-3.5%
Foreign	1,948	1,938	(11)	-0.5%	0	0	0	n.a
SSA/RRB-1099	62,525	62,605	80	0.1%	0	0	0	n.a
1096	5,716	5,685	(32)	-0.6%	5,716	5,685	(32)	-0.6%
1042-S	4,371	5,501	1,130	25.8%	314	276	(38)	-12.1%
1098	73,856	83,421	9,565	13.0%	474	472	(2)	-0.4%
1098-C	133	112	(21)	-15.5%	21	16	(5)	-21.9%
1098-E	25,916	22,959	(2,957)	-11.4%	5	5	0	0.0%
1098-T	32,965	26,856	(6,110)	-18.5%	81	80	(1)	-1.5%
1099-A	742	564	(179)	-24.1%	6	5	(1)	-10.7%
1099-B	1,191,258	983,811	(207,447)	-17.4%	33	41	8	24.4%
1099-C	6,828	5,738	(1,090)	-16.0%	30	41	11	36.5%
1099-CAP	1	1	0	20.0%	0	1	1	66.7%
1099-DIV	85,682	85,517	(164)	-0.2%	292	333	41	14.0%
1099-G	90,043	83,969	(6,074)	-6.7%	23	24	1	4.7%
1099-H	24	14	(10)	-41.7%	0	0	0	n.a
1099-INT	179,022	131,427	(47,595)	-26.6%	652	651	(1)	-0.2%
1099-K	9,436	10,847	1,411	15.0%	37	40	3	7.8%
1099-LTC	328	302	(26)	-7.9%	1	1	0	0.0%
1099-MISC	95,703	90,333	(5,370)	-5.6%	36,652	31,420	(5,233)	-14.3%
1099-OID	3,131	2,127	(1,004)	-32.1%	3	3	(1)	-26.5%
1099-PATR	1,831	1,749	(82)	-4.5%	36	33	(3)	-8.3%
1099-Q	2,410	2,502	92	3.8%	0	0	0	0.0%
1099-R	91,093	91,337	244	0.3%	373	345	(28)	-7.4%
1099-S	2,558	3,293	735	28.8%	437	475	38	8.7%
1099-SA	6,039	6,993	953	15.8%	1	1	(0)	-8.3%
5498	119,118	117,449	(1,670)	-1.4%	9	8	(1)	-13.6%
5498-ESA	469	408	(61)	-13.0%	0	0	0	0.0%
5498-SA	7,782	9,167	1,385	17.8%	2	1	(1)	-38.1%

**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, 3921, 3922, 1097-BTC.  
 Currency Transaction Reports (CTRs) are not included in Table 1.

Forecasting and Data Analysis  
 Office of Research  
 Internal Revenue Service  
 Publication 6961, 2014 Update

<b>Table 2. Projections of Information and Withholding Documents</b>										
<b>United States All Media Grand Total: Calendar Years 2014 to 2022</b>										
Form	Actual					Projected				
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Grand Total (1)</b>	<b>2,096,171,769</b>	<b>2,109,781,400</b>	<b>2,129,631,800</b>	<b>2,152,578,500</b>	<b>2,177,136,400</b>	<b>2,202,579,100</b>	<b>2,228,479,700</b>	<b>2,254,588,200</b>	<b>2,280,709,600</b>	<b>2,315,396,100</b>
<b>Subtotal</b>	<b>239,633,285</b>	<b>247,078,200</b>	<b>249,193,500</b>	<b>251,321,400</b>	<b>253,461,900</b>	<b>255,614,900</b>	<b>257,780,900</b>	<b>259,959,800</b>	<b>262,151,600</b>	<b>264,343,500</b>
W-2	229,482,475	236,491,800	238,168,500	239,857,800	241,559,700	243,274,200	245,001,600	246,741,900	248,495,100	250,248,400
W-2G	10,150,810	10,586,400	11,025,000	11,463,600	11,902,200	12,340,700	12,779,300	13,217,900	13,656,500	14,095,100
<b>Subtotal</b>	<b>1,856,538,484</b>	<b>1,862,703,200</b>	<b>1,880,438,300</b>	<b>1,901,257,100</b>	<b>1,923,674,500</b>	<b>1,946,964,200</b>	<b>1,970,698,800</b>	<b>1,994,628,400</b>	<b>2,018,558,000</b>	<b>2,051,052,600</b>
K-1 (Form 1041)	3,360,025	3,382,400	3,390,100	3,397,900	3,405,600	3,413,300	3,421,000	3,428,800	3,436,500	3,444,200
K-1 (Form 1065)	26,947,888	27,454,600	27,961,200	28,467,900	28,974,600	29,481,300	29,987,900	30,494,600	31,001,300	31,508,000
K-1 (Form 1120-S)	7,226,768	7,308,800	7,448,000	7,587,200	7,726,400	7,865,500	8,004,700	8,143,900	8,283,100	8,422,300
Foreign	1,874,292	1,906,100	1,937,900	1,969,700	2,001,500	2,033,200	2,065,000	2,096,800	2,128,600	2,160,400
SSA/RRB-1099	60,174,205	61,428,000	62,604,500	63,688,500	64,729,900	65,682,100	66,598,700	67,533,500	68,440,600	69,324,200
1096	5,659,175	5,640,300	5,684,500	5,728,700	5,772,900	5,817,000	5,861,200	5,905,400	5,949,600	5,993,700
1042-S	4,155,937	5,041,500	5,500,900	5,861,400	6,049,700	6,188,600	6,295,900	6,385,100	6,466,400	6,547,500
1097-BTC	702	700	700	700	800	800	800	800	800	800
1098	87,000,106	85,120,900	83,421,400	81,835,200	80,374,300	79,050,100	77,873,500	76,855,100	76,005,600	75,335,800
1098-C	125,335	118,000	112,000	107,500	104,000	101,200	98,800	96,600	94,600	92,700
1098-E	21,928,170	22,018,700	22,959,200	23,899,600	24,840,100	25,780,600	26,721,100	27,661,600	28,602,100	29,542,600
1098-T	28,189,837	26,347,800	26,855,700	27,363,700	27,871,600	28,379,500	28,887,400	29,395,400	29,903,400	30,411,300
1099-A	865,876	652,600	563,800	518,100	491,200	470,400	458,700	452,200	448,500	446,400
1099-B	938,204,143	961,430,100	983,811,200	1,005,406,900	1,026,270,300	1,046,449,600	1,065,988,200	1,084,925,500	1,103,297,400	1,130,153,800
1099-C	5,855,871	5,753,000	5,738,400	5,908,800	6,084,500	6,264,000	6,446,500	6,631,200	6,817,600	7,005,200
1099-CAP	762	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200
1099-DIV	89,146,326	87,312,500	85,517,400	83,760,200	82,040,200	80,356,600	78,708,500	77,102,700	75,545,400	73,988,100
1099-G	84,916,710	82,364,600	83,969,400	85,574,300	87,179,100	88,783,900	90,388,800	91,993,600	93,598,400	95,203,300
1099-H	23,195	19,100	14,000	14,900	15,700	16,400	17,100	17,700	18,300	18,900
1099-INT	159,844,233	142,677,100	131,427,300	124,061,400	119,238,500	116,080,600	114,013,000	112,659,200	111,772,800	110,886,400
1099-K	10,326,515	10,739,600	10,847,000	10,955,400	11,065,000	11,175,600	11,287,400	11,400,300	11,514,300	11,629,400
1099-LTC	275,854	288,800	301,800	314,800	327,700	340,700	353,700	366,600	379,600	392,600
1099-MISC	89,196,731	89,764,900	90,333,100	90,901,300	91,469,500	92,037,700	92,605,900	93,174,100	93,742,300	94,310,500
1099-OID	2,596,957	2,255,900	2,126,600	2,004,300	1,888,500	1,778,900	1,675,300	1,577,200	1,484,400	1,396,500
1099-PATR	1,763,544	1,740,000	1,748,900	1,756,100	1,761,800	1,766,500	1,770,400	1,773,300	1,776,600	1,778,600
1099-Q	2,175,888	2,338,800	2,501,700	2,664,600	2,827,500	2,990,400	3,153,200	3,316,100	3,479,000	3,641,900
1099-R	87,328,707	89,333,000	91,337,200	93,341,500	95,345,700	97,350,000	99,354,200	101,358,500	103,362,700	105,367,000
1099-S	2,725,381	3,014,600	3,293,200	3,551,100	3,786,500	4,002,600	4,202,300	4,399,600	4,607,600	4,815,400
1099-SA	5,440,973	6,323,200	6,992,600	7,616,900	8,198,200	8,738,500	9,239,700	9,703,700	10,132,100	10,526,800
5498	116,860,053	117,239,000	117,448,800	117,565,000	117,629,400	117,665,000	117,684,800	117,695,700	117,701,700	117,705,100
5498-ESA	482,326	439,200	407,900	385,200	368,700	356,800	348,100	341,800	337,200	333,900
5498-SA	6,997,518	8,297,400	9,167,000	9,954,500	10,665,800	11,306,100	11,880,600	12,393,800	12,850,100	13,253,700
3921	259,465	263,900	267,200	271,400	275,400	279,200	282,700	285,000	286,600	288,600
3922	4,609,016	4,687,200	4,746,600	4,821,300	4,892,900	4,960,000	5,022,200	5,061,800	5,091,600	5,125,900
<b>Currency Transaction Reports (2)</b>	<b>Actual</b>	<b>Projected</b>								
	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
8300	246,317	250,300	254,200	258,200	262,100	266,100	270,000	274,000	277,900	281,900

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. FinCen 103 and FinCen 104 are no longer processed by IRS.
- 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 2014 to 2022**

Form	Actual		Projected							
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total, Paper (1)</b>	<b>47,489,444</b>	<b>46,224,600</b>	<b>45,306,200</b>	<b>44,470,700</b>	<b>43,757,100</b>	<b>43,117,700</b>	<b>42,538,500</b>	<b>42,025,700</b>	<b>41,551,800</b>	<b>41,109,100</b>
W-2	0	0	0	0	0	0	0	0	0	0
W-2G	72,483	72,400	69,700	69,500	69,300	69,100	68,900	68,700	68,500	68,300
<b>Subtotal, Schedule K-1</b>	<b>6,884,128</b>	<b>5,966,900</b>	<b>5,258,500</b>	<b>4,654,600</b>	<b>4,134,500</b>	<b>3,681,700</b>	<b>3,282,700</b>	<b>2,927,100</b>	<b>2,606,200</b>	<b>2,313,100</b>
K-1 (Form 1041)	1,007,821	993,300	963,900	934,600	905,300	876,000	846,600	817,300	788,000	758,700
K-1 (Form 1065)	3,933,907	3,186,000	2,657,700	2,233,800	1,893,800	1,620,900	1,402,100	1,226,500	1,085,600	972,600
K-1 (Form 1120-S)	1,942,400	1,787,600	1,636,900	1,486,200	1,335,500	1,184,700	1,034,000	883,300	732,600	581,800
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	5,659,175	5,640,300	5,684,500	5,728,700	5,772,900	5,817,000	5,861,200	5,905,400	5,949,600	5,993,700
<b>Subtotal, Scannable Forms</b>	<b>34,873,658</b>	<b>34,545,000</b>	<b>34,293,500</b>	<b>34,017,900</b>	<b>33,780,400</b>	<b>33,550,000</b>	<b>33,325,700</b>	<b>33,124,500</b>	<b>32,927,500</b>	<b>32,733,900</b>
1042-S	258,021	266,800	275,700	284,500	293,300	302,100	310,900	319,700	328,600	337,400
1097-BTC	417	400	400	400	400	500	500	500	500	500
1098	502,241	483,700	471,900	460,800	450,400	440,500	431,100	422,200	413,800	405,700
1098-C	21,128	18,700	16,400	14,300	12,500	10,900	9,400	8,100	7,000	6,000
1098-E	6,231	5,800	5,300	4,900	4,600	4,200	3,900	3,600	3,300	3,100
1098-T	122,141	98,900	80,100	64,900	52,500	42,500	34,400	27,900	22,600	18,300
1099-A	5,466	5,400	5,000	4,600	4,400	4,300	4,200	4,100	4,000	3,900
1099-B	42,663	41,700	40,800	39,800	39,000	38,100	37,300	36,500	35,800	35,000
1099-C	41,147	41,100	41,100	41,000	41,000	41,000	40,900	40,900	40,900	40,800
1099-CAP	299	500	500	500	500	500	500	500	500	500
1099-DIV	356,892	344,600	332,700	321,200	310,100	299,300	289,000	279,000	269,400	259,700
1099-G	27,054	25,700	24,400	23,100	21,800	20,500	19,200	17,900	16,600	15,200
1099-H	0	0	0	0	0	0	0	0	0	0
1099-INT	729,970	691,700	651,000	578,900	538,200	498,900	460,800	441,600	422,400	403,200
1099-K	38,044	39,600	40,000	40,400	40,800	41,200	41,600	42,000	42,400	42,800
1099-LTC	702	700	800	800	800	900	900	900	1,000	1,000
1099-MISC	31,817,275	31,583,300	31,419,600	31,257,100	31,095,700	30,935,500	30,776,400	30,618,400	30,461,500	30,304,600
1099-OID	3,835	2,900	2,500	2,200	2,000	1,700	1,500	1,300	1,200	1,000
1099-PATR	34,658	34,000	33,400	32,800	32,100	31,500	30,900	30,200	29,600	30,300
1099-Q	195	200	200	200	200	200	200	200	200	200
1099-R	370,019	356,200	345,000	335,700	328,200	322,000	316,900	312,800	309,400	306,600
1099-S	466,989	471,900	475,200	477,400	478,900	479,900	480,600	481,000	481,300	481,500
1099-SA	1,147	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,000	1,000
5498	8,144	7,800	7,600	7,600	7,500	7,500	7,500	7,500	7,500	7,500
5498-ESA	265	300	300	200	200	200	200	200	200	200
5498-SA	1,622	1,500	1,300	1,100	900	800	600	400	300	100
3921	12,807	16,500	17,200	18,100	19,100	20,000	20,800	21,500	22,200	23,200
3922	4,286	4,000	4,100	4,100	4,200	4,200	4,300	4,300	4,400	4,400
<b>Currency Transaction Reports (2)</b>	<b>Actual</b>	<b>Projected</b>								
	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
8300	246,317	250,300	254,200	258,200	262,100	266,100	270,000	274,000	277,900	281,900

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. FinCen 103 and FinCen 104 are no longer processed by IRS. 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 <u>Non-Paper</u> Total: Calendar Years 2014 to 2022										
Form	Actual		Projected							
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total, Non-Paper (1)</b>	<b>2,048,682,325</b>	<b>2,063,556,900</b>	<b>2,084,325,600</b>	<b>2,108,107,800</b>	<b>2,133,379,200</b>	<b>2,159,461,400</b>	<b>2,185,941,200</b>	<b>2,212,562,600</b>	<b>2,239,158,000</b>	<b>2,274,286,900</b>
W-2	229,482,475	236,491,800	238,168,500	239,857,800	241,559,700	243,274,200	245,001,600	246,741,900	248,495,100	250,248,400
W-2G	10,078,327	10,514,000	10,955,200	11,394,000	11,832,800	12,271,600	12,710,400	13,149,200	13,588,000	14,026,800
K-1 (Form 1041)	2,352,204	2,389,100	2,426,200	2,463,200	2,500,300	2,537,400	2,574,400	2,611,500	2,648,500	2,685,600
K-1 (Form 1065)	23,013,981	24,268,600	25,303,600	26,234,100	27,080,800	27,860,300	28,585,900	29,268,100	29,915,700	30,535,400
K-1 (Form 1120-S)	5,284,368	5,521,200	5,811,100	6,101,000	6,390,900	6,680,800	6,970,700	7,260,600	7,550,500	7,840,400
Foreign	1,874,292	1,906,100	1,937,900	1,969,700	2,001,500	2,033,200	2,065,000	2,096,800	2,128,600	2,160,400
SSA/RRB-1099	60,174,205	61,428,000	62,604,500	63,688,500	64,729,900	65,682,100	66,598,700	67,533,500	68,440,600	69,324,200
1096	0	0	0	0	0	0	0	0	0	0
1042-S	3,897,916	4,774,600	5,225,200	5,576,900	5,756,400	5,886,500	5,985,000	6,065,400	6,137,900	6,210,200
1097-BTC	285	300	300	300	300	300	300	300	300	300
1098	86,497,865	84,637,200	82,949,500	81,374,300	79,923,900	78,609,600	77,442,400	76,432,900	75,591,800	74,930,000
1098-C	104,207	99,300	95,600	93,200	91,500	90,300	89,300	88,500	87,600	86,700
1098-E	21,921,939	22,012,900	22,953,800	23,894,700	24,835,600	25,776,400	26,717,200	27,658,000	28,598,700	29,539,500
1098-T	28,067,696	26,248,900	26,775,600	27,298,800	27,819,100	28,337,000	28,853,000	29,367,500	29,880,800	30,393,000
1099-A	860,410	647,200	558,800	513,500	486,800	466,100	454,600	448,100	444,400	442,400
1099-B	938,161,480	961,388,400	983,770,400	1,005,367,000	1,026,231,400	1,046,411,500	1,065,950,900	1,084,889,000	1,103,261,700	1,130,118,700
1099-C	5,814,724	5,711,900	5,697,400	5,867,800	6,043,500	6,223,100	6,405,600	6,590,300	6,776,700	6,964,400
1099-CAP	463	700	700	700	700	700	700	700	700	700
1099-DIV	88,789,434	86,967,900	85,184,700	83,439,100	81,730,200	80,057,200	78,419,500	76,823,700	75,276,000	73,728,400
1099-G	84,889,656	82,338,900	83,945,000	85,551,200	87,157,300	88,763,400	90,369,600	91,975,700	93,581,900	95,188,000
1099-H	23,195	19,000	14,000	14,900	15,600	16,400	17,000	17,700	18,300	18,900
1099-INT	159,114,263	141,985,500	130,776,400	123,482,500	118,700,300	115,581,800	113,552,200	112,217,600	111,350,400	110,483,200
1099-K	10,288,471	10,700,000	10,807,000	10,915,100	11,024,200	11,134,500	11,245,800	11,358,300	11,471,900	11,586,600
1099-LTC	275,152	288,100	301,000	314,000	326,900	339,800	352,800	365,700	378,600	391,600
1099-MISC	57,379,456	58,181,600	58,913,500	59,644,200	60,373,800	61,102,200	61,829,600	62,555,700	63,280,800	64,005,900
1099-OID	2,593,122	2,253,000	2,124,100	2,002,000	1,886,500	1,777,200	1,673,700	1,575,800	1,483,200	1,395,500
1099-PATR	1,728,886	1,706,000	1,715,500	1,723,300	1,729,700	1,735,000	1,739,500	1,743,100	1,747,000	1,748,300
1099-Q	2,175,693	2,338,600	2,501,500	2,664,400	2,827,300	2,990,200	3,153,100	3,315,900	3,478,800	3,641,700
1099-R	86,958,688	88,976,700	90,992,200	93,005,700	95,017,500	97,028,000	99,037,300	101,045,700	103,053,300	105,060,400
1099-S	2,258,392	2,542,700	2,817,900	3,073,600	3,307,600	3,522,700	3,721,800	3,918,600	4,126,200	4,333,900
1099-SA	5,439,826	6,322,100	6,991,500	7,615,800	8,197,100	8,737,400	9,238,700	9,702,600	10,131,100	10,525,700
5498	116,851,909	117,231,200	117,441,200	117,557,500	117,621,800	117,657,500	117,677,200	117,688,200	117,694,200	117,697,600
5498-ESA	482,061	438,900	407,600	384,900	368,500	356,500	347,900	341,600	337,000	333,700
5498-SA	6,995,896	8,295,900	9,165,700	9,953,400	10,664,800	11,305,400	11,880,000	12,393,400	12,849,900	13,253,600
3921	246,658	247,400	250,000	253,400	256,300	259,200	261,900	263,400	264,400	265,300
3922	4,604,730	4,683,200	4,742,500	4,817,200	4,888,700	4,955,800	5,017,900	5,057,500	5,087,200	5,121,500
<b>Currency Transaction Reports (2)</b>	<b>Actual</b>	<b>Projected</b>								
8300	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
	0	0	0	0	0	0	0	0	0	0

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. FinCen 103 and FinCen 104 are no longer processed by IRS.
- 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 2014 to 2022**

Form	Actual	Projected								
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total, Paper</b>	<b>22,180,111</b>	<b>21,985,000</b>	<b>21,864,800</b>	<b>21,735,500</b>	<b>21,624,800</b>	<b>21,517,900</b>	<b>21,414,500</b>	<b>21,322,400</b>	<b>21,232,700</b>	<b>21,144,700</b>
W-2	0	0	0	0	0	0	0	0	0	0
W-2G	46,230	46,200	44,500	44,300	44,200	44,100	43,900	43,800	43,700	43,600
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	3,001,857	2,991,800	3,015,300	3,038,700	3,062,200	3,085,600	3,109,000	3,132,500	3,155,900	3,179,300
1042-S	0	0	0	0	0	0	0	0	0	0
1097-BTC	114	100	100	100	100	100	100	100	100	100
1098	330,524	318,300	310,600	303,300	296,400	289,900	283,700	277,900	272,300	267,000
1098-C	9,817	8,700	7,600	6,700	5,800	5,100	4,400	3,800	3,300	2,800
1098-E	4,083	3,800	3,500	3,200	3,000	2,800	2,600	2,400	2,200	2,000
1098-T	72,581	58,800	47,600	38,500	31,200	25,300	20,500	16,600	13,400	10,900
1099-A	3,039	3,000	2,800	2,600	2,500	2,400	2,300	2,300	2,200	2,200
1099-B	25,121	24,500	24,000	23,500	22,900	22,500	22,000	21,500	21,100	20,600
1099-C	26,972	26,900	26,900	26,900	26,900	26,900	26,800	26,800	26,800	26,800
1099-CAP	169	300	300	300	300	300	300	300	300	300
1099-DIV	188,592	182,100	175,800	169,700	163,900	158,200	152,700	147,400	142,400	137,200
1099-G	22,792	21,700	20,600	19,500	18,400	17,300	16,200	15,100	14,000	12,800
1099-H	0	0	0	0	0	0	0	0	0	0
1099-INT	346,218	328,100	308,800	274,600	255,300	236,600	218,600	209,400	200,300	191,200
1099-K	21,909	22,800	23,000	23,200	23,500	23,700	23,900	24,200	24,400	24,700
1099-LTC	475	500	500	500	500	600	600	600	700	700
1099-MISC	17,533,630	17,404,700	17,314,500	17,224,900	17,136,000	17,047,700	16,960,000	16,873,000	16,786,500	16,700,000
1099-OID	1,928	1,500	1,300	1,100	1,000	900	800	700	600	500
1099-PATR	14,379	14,100	13,900	13,600	13,300	13,100	12,800	12,500	12,300	12,600
1099-Q	112	100	100	100	100	100	100	100	100	100
1099-R	204,729	197,100	190,900	185,800	181,600	178,100	175,300	173,000	171,200	169,600
1099-S	311,844	315,100	317,300	318,800	319,800	320,500	320,900	321,200	321,400	321,600
1099-SA	431	400	400	400	400	400	400	400	400	400
5498	3,593	3,400	3,400	3,300	3,300	3,300	3,300	3,300	3,300	3,300
5498-ESA	166	200	200	200	100	100	100	100	100	100
5498-SA	504	500	400	300	300	200	200	100	100	0
3921	7,267	9,400	9,800	10,200	10,900	11,300	11,800	12,200	12,600	13,200
3922	1,035	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,100	1,100

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 2014 to 2022**

Form	Actual	Projected								
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total, Paper</b>	<b>3,224,034</b>	<b>2,829,400</b>	<b>2,517,000</b>	<b>2,246,600</b>	<b>2,010,000</b>	<b>1,800,300</b>	<b>1,612,300</b>	<b>1,441,700</b>	<b>1,285,100</b>	<b>1,139,700</b>
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)	566,277	558,100	541,600	525,100	508,700	492,200	475,700	459,200	442,800	426,300
K-1 (Form 1065)	1,581,463	1,280,800	1,068,400	898,000	761,300	651,600	563,600	493,100	436,400	391,000
K-1 (Form 1120-S)	1,076,294	990,500	907,000	823,500	740,000	656,500	573,000	489,400	405,900	322,400
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
1097-BTC	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-K	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
3921	0	0	0	0	0	0	0	0	0	0
3922	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 Kansas City IRS Campus: Calendar Years 2014 to 2022**

Form	Actual	Projected								
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total, Paper</b>	<b>18,167,184</b>	<b>18,005,900</b>	<b>17,907,200</b>	<b>17,796,200</b>	<b>17,704,500</b>	<b>17,616,000</b>	<b>17,530,400</b>	<b>17,456,500</b>	<b>17,384,300</b>	<b>17,313,900</b>
W-2	0	0	0	0	0	0	0	0	0	0
W-2G	26,253	26,200	25,200	25,200	25,100	25,000	25,000	24,900	24,800	24,700
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	2,657,318	2,648,500	2,669,200	2,690,000	2,710,700	2,731,400	2,752,200	2,772,900	2,793,700	2,814,400
1042-S	0	0	0	0	0	0	0	0	0	0
1097-BTC	303	300	300	300	300	400	400	400	400	400
1098	171,717	165,400	161,300	157,600	154,000	150,600	147,400	144,400	141,500	138,700
1098-C	11,311	10,000	8,800	7,700	6,700	5,800	5,000	4,400	3,800	3,200
1098-E	2,148	2,000	1,800	1,700	1,600	1,500	1,300	1,200	1,200	1,100
1098-T	49,560	40,100	32,500	26,300	21,300	17,300	14,000	11,300	9,200	7,400
1099-A	2,427	2,400	2,200	2,100	2,000	1,900	1,900	1,800	1,800	1,700
1099-B	17,542	17,100	16,800	16,400	16,000	15,700	15,300	15,000	14,700	14,400
1099-C	14,175	14,200	14,100	14,100	14,100	14,100	14,100	14,100	14,100	14,100
1099-CAP	130	200	200	200	200	200	200	200	200	200
1099-DIV	168,300	162,500	156,900	151,500	146,200	141,100	136,300	131,600	127,000	122,500
1099-G	4,262	4,000	3,800	3,600	3,400	3,200	3,000	2,800	2,600	2,400
1099-H	0	0	0	0	0	0	0	0	0	0
1099-INT	383,752	363,600	342,200	304,300	282,900	262,300	242,200	232,200	222,100	212,000
1099-K	16,135	16,800	16,900	17,100	17,300	17,500	17,600	17,800	18,000	18,200
1099-LTC	227	200	300	300	300	300	300	300	300	300
1099-MISC	14,283,645	14,178,600	14,105,100	14,032,200	13,959,700	13,887,800	13,816,400	13,745,400	13,675,000	13,604,600
1099-OID	1,907	1,400	1,300	1,100	1,000	900	800	700	600	500
1099-PATR	20,279	19,900	19,500	19,200	18,800	18,400	18,100	17,700	17,300	17,700
1099-Q	83	100	100	100	100	100	100	100	100	100
1099-R	165,290	159,100	154,100	150,000	146,600	143,800	141,600	139,700	138,200	136,900
1099-S	155,145	156,800	157,900	158,600	159,100	159,400	159,700	159,800	159,900	160,000
1099-SA	716	700	700	700	700	700	700	700	700	600
5498	4,551	4,400	4,300	4,200	4,200	4,200	4,200	4,200	4,200	4,200
5498-ESA	99	100	100	100	100	100	100	100	100	100
5498-SA	1,118	1,000	900	800	600	500	400	300	200	100
3921	5,540	7,100	7,500	7,800	8,300	8,600	9,000	9,300	9,600	10,100
3922	3,251	3,000	3,100	3,100	3,200	3,200	3,300	3,300	3,300	3,300

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 2014 to 2022**

Form	Actual	Projected								
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total, Paper</b>	<b>3,918,115</b>	<b>3,404,300</b>	<b>3,017,100</b>	<b>2,692,400</b>	<b>2,417,800</b>	<b>2,183,500</b>	<b>1,981,400</b>	<b>1,805,100</b>	<b>1,649,600</b>	<b>1,510,800</b>
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)	441,544	435,200	422,300	409,500	396,600	383,800	370,900	358,100	345,200	332,400
K-1 (Form 1065)	2,352,444	1,905,200	1,589,300	1,335,800	1,132,400	969,300	838,400	733,400	649,200	581,600
K-1 (Form 1120-S)	866,106	797,100	729,900	662,700	595,500	528,300	461,100	393,900	326,700	259,400
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	258,021	266,800	275,700	284,500	293,300	302,100	310,900	319,700	328,600	337,400
1097-BTC	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-K	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
3921	0	0	0	0	0	0	0	0	0	0
3922	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 6. Configuration of IRS Campuses for Paper Schedules K-1 and International (Form 1042-S)**

**Calendar Year 2014 and Beyond**

<b>Cincinnati</b>		<b>Ogden</b>		
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 2014 and Beyond**

<b>Austin</b>		<b>Kansas City</b>	
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	



## Statement of Methodology

Three major sets of projections are included in this publication. Table 2 contains all media grand total projections for withholding and other IRP documents received by the IRS. Table 3 includes the paper portion and Table 4 includes the non-paper portion 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 2013 Actual Paper Volumes

Actual 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: Martinsburg Computing Center (MCC) IRP 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. 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 by form type. Projections of most IRP non-paper documents were then derived by subtracting 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 2013 by applicable form type. These shares were held constant throughout the forecast horizon through 2022. In addition, all paper CTRs continue to be handled at the Detroit Computing Center.

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.

## Table Notes

**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 advance earned income credit payments. W-2 documents are received from the Social Security Administration (SSA).

**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 SSA.

**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 income.

**Form 1097-BTC, Bond Tax Credit**, is filed by RICs and REITs to report tax credit bond credits distributed to shareholders.

**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 CY 2013, Form 1099-MISC will include withholding by government entities.

**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 3921, Exercise of an Incentive Stock Option Under Section 422(b)**, is required to be filed for certain stock transfers occurring after 2009. The filing of this information return is required by section 6039, as amended by the Tax Relief and Health Care Act of 2006 (Public Law 109-432). Use Form 3921 to report a corporation's transfer of stock pursuant to an employee's exercise of an incentive stock option described in section 422(b).

**Form 3922, Transfer of Stock Acquired through an Employee Stock Purchase Plan Under Section 423(c)**, is used to report a transfer of stock by an employee where the stock was acquired pursuant to the exercise of an option described in section 423(c).

**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.

**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.

## Other Projection Publications

Title	IRS Publication Number	Typical Updates
<b>Fiscal Year Return Projections for the United States</b>	6292	Spring & Fall
<b>Calendar Year Return Projections for the United States and IRS Campuses</b>	6186	Fall
<b>Calendar Year Projections of Individual Returns by Major Processing Categories</b>	6187	Spring & Fall
<b>Calendar Year Return Projections by State</b>	6149	Winter

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

These publications may also be requested

- (1) by phone at (202) 803-9155
- (2) by fax at (202) 803-9154, or
- (3) by writing to the following address

**Internal Revenue Service  
Office of Research RAS:R  
Attn.: Chief, Forecasting and Data Analysis  
1111 Constitution Avenue, NW, K-3100  
Washington, D.C. 20224**

