



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

Publication 6961

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

2017 Update

Publication 6961 (revised 8–2017) is a product of the IRS Statistics of Income Division within the Research, Applied Analytics, and Statistics organization.

**Department of the Treasury
Internal Revenue Service**

John A. Koskinen
Commissioner

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

Barry W. Johnson
Director, Statistics of Income Division

Laura R. Rasmussen
Chief, Statistical Services Branch

Ronald Walsh
Acting Chief, Servicewide Support Section

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

Publication 6961 2017 Update

Suggested Citation

Internal Revenue Service
Research, Applied Analytics, and Statistics
Statistics of Income
Calendar Year Projections of Information
and Withholding Documents for the
United States and IRS Campuses
Publication 6961 (Rev. 8–2017)
Washington, D.C. 20224

Table of Contents

Principal Contacts.....		iii
Online Availability of Forecasts.....		iii
Overview.....		1
Data Sources and Projection Methodology		1
Summary of Significant Trends and Revisions		2
Table 1.	<i>Comparison of Projections Made in 2016 Update Versus 2017 Update for Calendar Year 2018: All Media Grand Total and Paper Only</i>	3
Table 2.	<i>Projections of Information and Withholding Documents—United States All Media Grand Total: Calendar Years 2017–2025</i>	4
Table 3.	<i>Projections of Information and Withholding Documents—United States Paper Total: Calendar Years 2017–2025</i>	5
Table 4.	<i>Projections of Information and Withholding Documents—United States Nonpaper Grand Total: Calendar Years 2017–2025</i>	6
Table 5A–D.	<i>Projections of Information and Withholding Documents—Filed on Paper by IRS Campus: Calendar Years 2017–2025</i>	7
Table 6.	<i>Configuration of IRS Campuses for Paper Schedules K-1 and International (Form 1042-S)</i>	11
Table 7.	<i>Configuration of IRS Campuses for Most Paper Information and Withholding Documents (Exclusive of Schedules K-1 and International)</i>	11
Table Notes.....		12
Other Projection Publications		Inside Back Cover

Principal Contacts

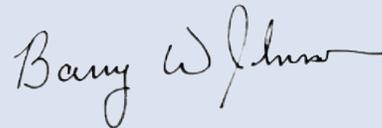
Questions or comments regarding these return forecasts or related matters can be directed to the corresponding staff member listed below.

Information Return Volumes	Andre Palmer Michelle Chu Jeff Matsuo	(202) 803-9368 (202) 803-9369 (202) 803-9363
Other Comments or Questions	Andre Palmer Michelle Chu	(202) 803-9368 (202) 803-9368

Online Availability of Forecasts

Forecasts from the most recent edition of this publication may be found on the IRS Internet site. The World Wide Web address is: www.irs.gov/taxstats. From the Web site, select "All Topics" in the "Products, Publications & Papers" section; then select "Projections" under "Periodic Publications."

We thank our customers for their support as we continually seek to improve our products and services wherever possible. We welcome customer feedback at any time. Comments and suggestions regarding this publication can be directed to Ronald Walsh, Acting Chief, Servicewide Support Section, at (202) 803-9309.



Barry W. Johnson
Director, Statistics of Income Division

Overview

The Statistics of Income staff within the Research, Applied Analytics, and Statistics organization provides 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.

Data Sources and Projection 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 of the projections, and Table 4 includes the nonpaper portion. 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 2016 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 nonpaper Form 1042-S were provided by relevant program staff. Nonpaper 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 nonpaper 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 nonpaper portions were first modeled, and paper portions were obtained by subtracting the nonpaper volumes from the grand total. Moreover, for Forms 1096 and FinCEN Form 8300, paper is the only accepted transmittal format.

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 with Calendar Year (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 2016 by applicable form type. These shares were held constant throughout the forecast horizon through 2025. 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 have been processed at the Austin and Kansas City service centers starting on January 2007.

Significant Trends and Revisions

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

For Calendar Year (i.e., Filing Year) 2018, the grand total number of information and withholding documents projected in this update is about 4.9 percent (160.4 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., 167.6 million less) and Form 1099-DIV (i.e., 12.0 million less). These downward revisions are in response to the actual CY 2016 and year-to-date (mid-July) CY 2017 filing experiences.

For paper submissions of IRP documents, the CY 2018 estimate is about 0.2 percent (i.e., 0.1 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 0.1 million returns in the forecast of paper Form 1041 Schedule K-1 and a 0.1 million decrease for paper Form 1096. These results are also based on actual CY 2016 and year-to-date CY 2017 filing experiences and the economic outlook affecting Filing Year 2018.

Table 1. Comparison of Projections Made in 2016 Versus 2017 for Calendar Year 2018: All Media Grand Total and Paper Only

[Numbers are in thousands]

Form	All Media Grand Total				Paper Only			
	2018 Projections		Net change	Percent change	2018 Projections		Net change	Percent change
	Made in 2016	Made in 2017*			Made in 2016	Made in 2017*		
	1	2	3	4	5	6	7	8
Grand Total	3,262,416	3,102,046	(160,370)	-4.9%	44,350	44,269	(81)	-0.2%
Total	265,302	289,838	24,536	9.2%	67	63	(4)	-5.5%
W-2	251,875	275,930	24,056	9.6%	0	0	0	n.a
W-2G	13,427	13,908	480	3.6%	67	63	(4)	-5.5%
Total	2,997,114	2,812,208	(184,906)	-6.2%	44,283	44,206	(77)	-0.2%
K-1 (Form 1041)	3,458	3,137	(321)	-9.3%	663	575	(88)	-13.3%
K-1 (Form 1065)	33,006	30,239	(2,767)	-8.4%	1,480	1,596	116	7.8%
K-1 (Form 1120-S)	7,786	7,795	9	0.1%	904	877	(27)	-3.0%
Foreign	681	1,536	855	125.6%	0	0	0	n.a
SSA/RRB-1099	66,227	65,813	(415)	-0.6%	0	0	0	n.a
1096	5,363	5,276	(87)	-1.6%	5,363	5,276	(87)	-1.6%
1042-S	6,234	5,716	(518)	-8.3%	180	179	(1)	-0.6%
1097-BTC	4	2	(2)	-40.5%	2	1	(1)	-56.5%
1098	76,214	76,652	438	0.6%	393	404	11	2.7%
1098-C	126	106	(20)	-15.6%	9	10	0	4.3%
1098-E	23,610	22,503	(1,107)	-4.7%	4	3	(1)	-13.2%
1098-T	27,269	26,355	(914)	-3.4%	55	68	14	25.1%
1099-A	545	406	(138)	-25.4%	3	3	0	3.3%
1099-B	2,065,923	1,898,370	(167,553)	-8.1%	35	32	(3)	-7.5%
1099-C	6,541	4,267	(2,274)	-34.8%	49	29	(20)	-40.9%
1099-CAP	1	1	0	0.0%	0	0	0	0.0%
1099-DIV	90,371	78,340	(12,031)	-13.3%	273	273	0	0.0%
1099-G	74,977	70,430	(4,547)	-6.1%	19	18	(1)	-5.7%
1099-INT	138,996	132,232	(6,763)	-4.9%	630	600	(31)	-4.9%
1099-K	9,919	11,258	1,339	13.5%	38	29	(9)	-23.3%
1099-LTC	340	349	9	2.7%	0	0	0	0.0%
1099-MISC	96,503	101,586	5,083	5.3%	33,380	33,479	99	0.3%
1099-OID	1,554	1,421	(134)	-8.6%	2	3	1	30.4%
1099-PATR	1,825	1,820	(6)	-0.3%	26	30	4	15.2%
1099-Q	2,718	2,882	163	6.0%	0	0	0	50.0%
1099-R	98,196	98,131	(65)	-0.1%	285	254	(31)	-10.9%
1099-S	3,560	3,955	395	11.1%	467	450	(16)	-3.5%
1099-SA	11,233	12,314	1,081	9.6%	1	1	(1)	-45.5%
3921	286	164	(123)	-42.8%	14	8	(7)	-47.2%
3922	5,805	5,110	(695)	-12.0%	2	2	(0)	-10.5%
5498	122,292	126,402	4,110	3.4%	6	6	0	0.0%
5498-ESA	367	315	(52)	-14.1%	0	0	0	0.0%
5498-SA	15,186	17,328	2,142	14.1%	1	1	(0)	-15.4%

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.

SOURCE: Internal Revenue Service, Statistics of Income, Publication 6961, August 2017.

Table 2. Projections of Information and Withholding Documents United States All Media Grand Total: Calendar Years 2017–2025

Form	Projected									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Grand Total [1]	2,992,238,911	3,025,610,900	3,102,046,100	3,176,715,800	3,248,102,400	3,316,765,400	3,383,497,900	3,448,697,900	3,512,157,500	3,574,229,100
Subtotal	262,385,720	287,041,100	289,838,000	293,086,600	295,091,600	296,251,600	297,239,100	298,416,100	299,446,300	300,528,600
W-2	250,188,751	273,796,800	275,930,400	278,442,300	279,759,100	280,179,800	280,379,100	280,744,300	281,131,500	281,550,400
W-2G	12,196,969	13,244,300	13,907,600	14,644,300	15,332,500	16,071,900	16,860,000	17,671,800	18,314,800	18,978,200
Subtotal	2,729,853,191	2,738,569,800	2,812,081,000	2,883,629,200	2,953,010,800	3,020,513,800	3,086,258,700	3,150,281,800	3,212,711,300	3,273,700,500
K-1 (Form 1041)	3,208,206	3,172,700	3,137,100	3,101,400	3,065,800	3,030,100	2,994,500	2,958,800	2,923,200	2,887,500
K-1 (Form 1065)	29,169,826	29,704,600	30,239,300	30,774,100	31,308,800	31,843,600	32,378,300	32,913,100	33,447,800	33,982,600
K-1 (Form 1120-S)	7,556,377	7,654,200	7,795,000	7,935,800	8,076,600	8,217,500	8,358,300	8,499,100	8,639,900	8,780,800
Foreign	1,509,345	1,522,700	1,536,100	1,549,500	1,562,900	1,576,200	1,589,600	1,603,000	1,616,400	1,629,700
SSA/RRB-1099	63,766,235	64,789,300	65,812,500	66,835,600	67,858,700	68,881,800	69,904,900	70,928,000	71,951,100	72,974,200
1096	5,316,474	5,290,100	5,275,900	5,268,200	5,264,100	5,261,900	5,260,700	5,260,000	5,259,700	5,259,500
1042-S	5,451,523	5,592,700	5,715,700	5,827,100	5,930,900	6,029,900	6,125,800	6,219,800	6,312,500	6,404,400
1097-BTC	1,331	1,700	2,200	2,600	3,000	3,400	3,800	4,200	4,700	5,100
1098	81,232,772	77,774,300	76,652,100	75,714,100	74,930,100	74,274,800	73,727,100	73,269,300	72,886,700	72,566,800
1098-C	114,507	109,400	106,200	104,300	103,100	102,400	102,000	101,700	101,600	101,500
1098-E	23,246,743	22,230,300	22,503,400	22,783,200	23,069,500	23,361,900	23,660,200	23,964,100	24,273,400	24,587,800
1098-T	25,815,241	26,134,100	26,355,300	26,572,500	26,785,800	26,995,200	27,200,800	27,402,800	27,601,100	27,795,800
1099-A	567,492	446,800	406,400	352,400	339,000	324,400	365,900	379,400	379,400	392,900
1099-B	1,820,378,135	1,833,549,000	1,898,369,800	1,960,915,700	2,021,341,100	2,079,782,900	2,136,373,000	2,191,219,700	2,244,428,900	2,296,095,600
1099-C	5,063,716	4,019,900	4,267,400	4,572,800	4,862,700	5,159,800	5,483,700	5,756,400	6,025,600	6,328,800
1099-CAP	319	900	600	600	600	600	600	600	600	600
1099-DIV	86,793,785	78,476,800	78,339,500	78,207,100	78,079,400	77,956,000	77,836,600	77,721,100	77,609,000	77,500,400
1099-G	73,683,004	70,287,100	70,429,900	70,567,500	70,700,300	70,828,600	70,952,600	71,072,800	71,189,200	71,302,200
1099-INT	138,058,912	133,541,600	132,232,300	130,970,700	129,753,300	128,577,200	127,439,700	126,338,300	125,270,800	124,235,200
1099-K	10,132,788	11,146,100	11,257,500	11,370,100	11,483,800	11,598,600	11,714,600	11,831,800	11,950,100	12,069,600
1099-LTC	321,321	335,200	349,100	362,900	376,800	390,700	404,600	418,400	432,300	446,200
1099-MISC	93,714,642	100,538,900	101,585,700	102,637,400	103,691,300	104,746,000	105,801,600	106,865,100	107,933,800	109,006,200
1099-OID	1,627,430	1,520,400	1,420,500	1,327,100	1,239,900	1,158,400	1,082,200	1,011,100	944,600	882,500
1099-PATR	1,819,484	1,819,500	1,819,500	1,819,500	1,819,500	1,819,500	1,819,500	1,819,500	1,819,500	1,819,500
1099-Q	2,570,001	2,728,000	2,881,600	3,032,600	3,182,200	3,331,000	3,479,300	3,627,300	3,775,100	3,922,900
1099-R	94,115,271	96,119,200	98,130,700	100,138,400	102,148,000	104,156,600	106,165,700	108,174,500	110,183,500	112,192,400
1099-S	3,622,187	3,788,400	3,954,600	4,120,900	4,287,100	4,453,300	4,619,600	4,785,800	4,952,000	5,118,300
1099-SA	9,514,386	10,930,700	12,314,200	13,666,100	14,988,000	16,281,200	17,547,000	18,786,500	20,001,000	21,191,600
3921	230,911	161,300	163,500	165,500	166,800	167,800	169,000	169,800	170,500	172,200
3922	5,318,033	5,043,700	5,109,700	5,171,500	5,230,900	5,289,400	5,345,700	5,399,600	5,451,100	5,504,000
5498	122,596,120	124,641,100	126,401,700	127,993,900	129,489,000	130,928,800	132,337,100	133,727,500	135,107,900	136,482,500
5498-ESA	366,502	337,100	315,000	298,500	286,200	277,000	270,100	264,900	261,000	258,100
5498-SA	12,970,172	15,162,000	17,328,300	19,469,500	21,585,700	23,677,300	25,744,600	27,787,800	29,807,300	31,803,300
Currency Transaction Report [2]	Actual	Projected								
Total CTR	239,170	235,400	231,100	227,900	225,600	224,000	222,800	221,900	221,300	220,900
8300	239,170	235,400	231,100	227,900	225,600	224,000	222,800	221,900	221,300	220,900

[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.
 NOTES: Table does not contain counts for Forms 5471, 5472, 8027.
 Detail may not add to total due to rounding.
 SOURCE: Internal Revenue Service, Statistics of Income, Publication 6961, August 2017.

Table 3. Projections of Information and Withholding Documents United States Paper Total: Calendar Years 2017-2025

Form	Projected									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
	Actual	2017	2018	2019	2020	2021	2022	2023	2024	2025
	1	2	3	4	5	6	7	8	9	10
Total, Paper (1)	43,385,930	43,733,700	44,269,300	44,833,100	44,830,300	44,882,200	44,978,300	45,110,200	45,272,900	45,461,900
W-2	0	0	0	0	0	0	0	0	0	0
W-2G	65,151	63,800	63,300	62,900	62,600	62,200	61,800	61,400	60,900	60,500
Subtotal, Schedule K-1	4,071,407	3,499,600	3,048,000	2,670,300	2,352,800	2,084,500	1,856,500	1,661,400	1,493,300	1,347,400
K-1 (Form 1041)	669,550	612,200	574,800	537,400	500,000	462,500	425,100	387,700	350,300	312,800
K-1 (Form 1065)	2,242,760	1,879,000	1,595,900	1,369,600	1,188,700	1,044,100	928,600	836,200	762,400	703,400
K-1 (Form 1120-S)	1,159,097	1,008,300	877,300	763,300	664,200	577,900	502,800	437,500	380,600	331,200
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	5,316,474	5,290,100	5,275,900	5,268,200	5,264,100	5,261,900	5,260,700	5,260,000	5,259,700	5,259,500
Subtotal, Scannable Forms	33,932,898	34,880,200	35,882,100	36,831,800	37,150,800	37,473,700	37,799,300	38,127,400	38,459,000	38,794,500
1042-S	179,314	179,200	179,100	179,000	179,000	179,000	179,000	179,000	179,000	179,000
1097-BTC	599	800	1,000	1,200	1,500	1,700	1,900	2,100	2,300	2,500
1098	449,627	424,700	403,600	383,500	364,400	346,300	329,100	312,700	297,100	282,400
1098-C	12,979	11,100	9,600	8,300	7,100	6,200	5,300	4,600	4,000	3,400
1098-E	4,050	3,600	3,300	2,900	2,600	2,300	2,100	1,900	1,700	1,500
1098-T	84,769	76,300	68,300	61,100	54,700	48,900	43,800	39,100	35,000	31,300
1099-A	3,690	3,400	3,100	2,800	2,600	2,300	2,100	1,900	1,700	1,600
1099-B	31,831	31,900	31,900	31,900	32,000	32,000	32,000	32,100	32,100	32,100
1099-C	36,046	27,800	28,700	30,100	31,500	32,900	34,100	34,500	34,700	35,200
1099-CAP	179	400	300	300	300	300	300	300	300	300
1099-DIV	263,095	269,500	273,400	276,700	280,300	283,800	287,400	291,000	294,600	298,200
1099-G	18,817	18,000	18,100	18,100	18,100	18,200	18,200	18,200	18,300	18,300
1099-INT	623,038	605,500	599,600	593,900	588,400	583,000	577,900	572,900	568,000	563,300
1099-K	30,330	30,500	29,000	27,600	26,100	24,700	23,200	21,800	20,300	18,900
1099-LTC	139	100	100	100	100	100	100	100	100	100
1099-MISC	31,431,092	32,436,100	33,478,900	34,465,700	34,818,600	35,172,300	35,526,500	35,881,700	36,238,500	36,597,200
1099-OID	3,512	3,200	3,000	2,700	2,500	2,300	2,200	2,000	1,800	1,700
1099-PATR	30,648	30,100	29,500	29,000	28,400	27,900	27,400	27,000	26,500	26,000
1099-Q	249	300	300	300	300	300	300	300	300	300
1099-R	266,695	259,700	254,100	249,400	245,600	242,500	239,900	237,800	236,100	234,700
1099-S	451,409	450,800	450,400	450,200	450,000	449,900	449,800	449,800	449,700	449,700
1099-SA	884	700	600	600	500	500	400	400	400	400
3921	10,792	7,500	7,600	7,700	7,800	7,800	7,900	7,900	8,000	8,000
3922	1,810	1,600	1,700	1,700	1,700	1,700	1,700	1,800	1,800	1,800
5498	5,872	5,900	5,900	5,900	5,900	5,900	5,900	5,900	5,900	5,900
5498-ESA	103	100	100	100	100	100	100	100	100	100
5498-SA	1,329	1,200	1,100	1,000	900	900	800	800	800	700
Currency Transaction Report [2]	Actual	2017	2018	2019	2020	2021	2022	2023	2024	2025
Total CTR, Paper	239,170	235,400	231,100	227,900	225,600	224,000	222,800	221,900	221,300	220,900
8300	239,170	235,400	231,100	227,900	225,600	224,000	222,800	221,900	221,300	220,900

[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.

Detail may not add to total due to rounding.

SOURCE: Internal Revenue Service, Statistics of Income, Publication 6961, August 2017.

Table 4. Projections of Information and Withholding Documents United States Nonpaper Total: Calendar Years 2017–2025

Form	Projected									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Nonpaper (1)	2,948,852,981	2,981,877,200	3,057,776,900	3,131,882,600	3,203,272,100	3,271,883,200	3,338,519,600	3,403,587,700	3,466,884,600	3,528,767,200
W-2	250,188,751	273,796,800	275,930,400	278,442,300	279,759,100	280,179,800	280,379,100	280,744,300	281,131,500	281,550,400
W-2G	12,131,818	13,180,500	13,844,200	14,581,400	15,289,900	16,009,700	16,798,200	17,610,400	18,253,900	18,917,800
K-1 (Form 1041)	2,538,656	2,560,500	2,562,300	2,564,000	2,565,800	2,567,600	2,569,400	2,571,100	2,572,900	2,574,700
K-1 (Form 1065)	26,927,066	27,825,500	28,643,500	29,404,500	30,120,200	30,799,500	31,449,800	32,076,900	32,685,400	33,279,200
K-1 (Form 1120-S)	6,397,280	6,645,800	6,917,700	7,172,500	7,412,500	7,639,600	7,855,500	8,061,600	8,259,300	8,449,600
Foreign	1,509,345	1,522,700	1,536,100	1,549,500	1,562,900	1,576,200	1,589,600	1,603,000	1,616,400	1,629,700
SSA/RRB-1099	63,766,235	64,789,300	65,812,500	66,835,600	67,858,700	68,881,800	69,904,900	70,928,000	71,951,100	72,974,200
1096	0	0	0	0	0	0	0	0	0	0
1042-S	5,272,209	5,413,500	5,536,600	5,648,000	5,751,900	5,850,900	5,946,900	6,040,800	6,133,500	6,225,400
1097-BTC	732	900	1,100	1,300	1,500	1,700	2,000	2,200	2,400	2,600
1098	80,783,145	77,349,600	76,248,500	75,330,600	74,565,700	73,928,500	73,398,100	72,956,600	72,589,500	72,284,500
1098-C	101,528	98,300	96,600	96,000	96,000	96,300	96,700	97,100	97,600	98,100
1098-E	23,242,693	22,226,700	22,500,100	22,780,300	23,066,900	23,359,600	23,658,100	23,962,200	24,271,700	24,586,300
1098-T	25,730,472	26,057,800	26,287,000	26,511,400	26,731,100	26,946,300	27,157,100	27,363,600	27,566,100	27,764,500
1099-A	563,802	443,400	403,300	349,600	336,400	350,100	363,800	377,500	377,700	391,300
1099-B	1,820,346,304	1,833,517,100	1,898,337,900	1,960,883,800	2,021,309,100	2,079,752,900	2,136,341,000	2,191,187,600	2,244,396,800	2,296,063,500
1099-C	5,027,670	3,992,100	4,238,700	4,542,700	4,831,200	5,127,000	5,449,600	5,721,900	5,990,800	6,293,600
1099-CAP	140	500	300	300	300	300	300	300	300	300
1099-DIV	86,540,690	78,207,300	78,066,100	77,930,300	77,799,100	77,672,100	77,549,200	77,430,100	77,314,500	77,202,200
1099-G	73,664,187	70,269,000	70,411,800	70,549,400	70,682,100	70,810,400	70,934,400	71,054,500	71,170,900	71,283,900
1099-INT	137,435,874	132,936,100	131,632,700	130,376,800	129,165,000	127,994,200	126,861,900	125,765,400	124,702,800	123,671,800
1099-K	10,102,458	11,115,600	11,228,500	11,342,500	11,457,700	11,574,000	11,691,400	11,810,000	11,929,800	12,050,700
1099-LTC	321,182	335,100	348,900	362,800	376,700	390,600	404,400	418,300	432,200	446,100
1099-MISC	62,283,550	68,102,800	68,106,800	68,171,700	68,872,700	69,573,600	70,275,100	70,983,400	71,695,200	72,409,000
1099-OID	1,623,918	1,517,200	1,417,500	1,324,400	1,237,300	1,156,000	1,080,100	1,009,100	942,800	880,800
1099-PATR	1,788,836	1,789,400	1,790,000	1,790,500	1,791,000	1,791,500	1,792,000	1,792,500	1,793,000	1,793,400
1099-Q	2,569,752	2,727,700	2,881,300	3,032,400	3,182,000	3,330,800	3,479,000	3,627,000	3,774,900	3,922,600
1099-R	93,848,576	95,859,500	97,876,600	99,889,000	101,902,400	103,914,100	105,925,800	107,936,700	109,947,400	111,957,700
1099-S	3,170,778	3,337,600	3,504,200	3,670,700	3,837,100	4,003,400	4,169,800	4,336,000	4,502,300	4,668,600
1099-SA	9,513,502	10,930,000	12,313,500	13,665,500	14,987,500	16,280,700	17,546,500	18,786,100	20,000,600	21,191,200
3921	220,119	153,700	155,900	157,800	159,100	160,000	161,100	161,800	162,600	164,100
3922	5,316,223	5,042,100	5,108,000	5,169,800	5,229,200	5,287,700	5,344,000	5,397,800	5,449,300	5,502,200
5498	122,590,248	124,635,200	126,395,800	127,988,000	129,483,200	130,922,900	132,331,200	133,721,700	135,102,000	136,476,600
5498-E SA	366,399	337,000	315,000	298,500	286,100	276,900	270,000	264,800	261,000	258,100
5498-SA	12,988,843	15,160,800	17,327,200	19,468,400	21,584,700	23,676,400	25,743,700	27,787,000	29,806,500	31,802,500

Currency Transaction Report [2]	Projected									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Nonpaper	0	0	0	0	0	0	0	0	0	0
8300	0	0	0	0	0	0	0	0	0	0

[1] Total Nonpaper includes magnetic tape filing, electronic filing, and diskette filing.

[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.

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

Detail may not add to total due to rounding.

SOURCE: Internal Revenue Service, Statistics of Income, Publication 6961, August 2017.

Table 5A. Projections of Information and Withholding Documents Filed on Paper at the Austin IRS Campus: Calendar Years 2017–2025

Form	Actual	Projected									
	2016 1	2017 2	2018 3	2019 4	2020 5	2021 6	2022 7	2023 8	2024 9	2025 10	
Total, Paper	20,212,344	20,684,400	21,191,800	21,675,800	21,836,300	21,999,800	22,165,300	22,332,400	22,501,500	22,672,800	
W-2	0	0	0	0	0	0	0	0	0	0	
W-2G	49,033	48,000	47,700	47,300	47,100	46,800	46,500	46,200	45,800	45,500	
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	2,661,539	2,648,300	2,641,200	2,637,400	2,635,300	2,634,200	2,633,600	2,633,300	2,633,100	2,633,000	
1042-S	0	0	0	0	0	0	0	0	0	0	
1097-BTC	203	300	300	400	500	600	600	700	800	900	
1098	277,314	261,900	248,900	236,500	224,800	213,600	203,000	192,900	183,300	174,100	
1098-C	4,734	4,000	3,500	3,000	2,600	2,200	1,900	1,700	1,400	1,200	
1098-E	2,352	2,100	1,900	1,700	1,500	1,400	1,200	1,100	1,000	900	
1098-T	48,505	43,700	39,100	35,000	31,300	28,000	25,000	22,400	20,000	17,900	
1099-A	1,891	1,700	1,600	1,400	1,300	1,200	1,100	1,000	900	800	
1099-B	17,383	17,400	17,400	17,400	17,500	17,500	17,500	17,500	17,500	17,500	
1099-C	21,483	16,500	17,100	18,000	18,700	19,600	20,300	20,500	20,700	21,000	
1099-CAP	95	200	100	100	100	100	100	100	100	100	
1099-DIV	127,345	135,600	137,500	139,200	141,000	142,800	144,600	146,400	148,200	150,000	
1099-G	15,275	14,600	14,700	14,700	14,700	14,800	14,800	14,800	14,800	14,900	
1099-INT	278,926	271,100	268,400	265,900	263,400	261,000	258,700	256,500	254,300	252,200	
1099-K	18,035	18,100	17,300	16,400	15,500	14,700	13,800	13,000	12,100	11,200	
1099-LTC	31	0	0	0	0	0	0	0	0	0	
1099-MISC	16,222,317	16,741,000	17,279,200	17,788,500	17,970,700	18,153,200	18,336,000	18,519,400	18,703,500	18,888,700	
1099-OID	1,942	1,800	1,600	1,500	1,400	1,300	1,200	1,100	1,000	900	
1099-PATR	11,857	11,600	11,400	11,200	11,000	10,800	10,600	10,400	10,300	10,100	
1099-Q	165	200	200	200	200	200	200	200	200	200	
1099-R	144,202	140,400	137,400	134,900	132,800	131,100	129,700	128,600	127,700	126,900	
1099-S	297,620	297,200	297,000	296,800	296,700	296,600	296,600	296,500	296,500	296,500	
1099-SA	414	300	300	300	300	300	300	300	300	300	
3921	5,292	3,700	3,700	3,800	3,800	3,800	3,900	3,900	3,900	3,900	
3922	771	700	700	700	700	700	700	700	800	800	
5498	2,862	2,900	2,900	2,900	2,900	2,900	2,900	2,900	2,900	2,900	
5498-ESA	57	0	0	0	0	0	0	0	0	0	
5498-SA	701	600	600	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.

SOURCE: Internal Revenue Service, Statistics of Income, Publication 6961, August 2017 Update.

Table 5B. Projections of Information and Withholding Documents Filed on Paper at the Cincinnati IRS Campus: Calendar Years 2017-2025

Form	Projected									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
	1	2	3	4	5	6	7	8	9	10
Total, Paper	2,026,907	1,751,700	1,534,000	1,350,100	1,193,700	1,060,000	945,000	845,200	758,200	681,600
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)	419,387	383,500	360,000	336,600	313,200	289,700	266,300	242,800	219,400	195,900
K-1 (Form 1065)	942,864	790,000	670,900	575,800	499,700	438,900	390,400	351,600	320,500	295,700
K-1 (Form 1120-S)	664,656	578,200	503,100	437,700	380,800	331,400	288,300	250,900	218,300	189,900
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-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
3921	0	0	0	0	0	0	0	0	0	0
3922	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.

SOURCE: Internal Revenue Service, Statistics of Income, Publication 6961, August 2017.

Table 5C. Projections of Information and Withholding Documents Filed on Paper at the Kansas City IRS Campus: Calendar Years 2017–2025

Form	Projected									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
	1	2	3	4	5	6	7	8	9	10
Total, Paper	18,922,865	19,370,500	19,850,300	20,308,000	20,462,200	20,618,900	20,777,500	20,937,500	21,099,200	21,262,800
W-2	0	0	0	0	0	0	0	0	0	0
W-2G	16,118	15,800	15,700	15,600	15,500	15,400	15,300	15,200	15,100	15,000
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	2,654,935	2,641,700	2,634,700	2,630,800	2,628,800	2,627,700	2,627,100	2,626,800	2,626,600	2,626,500
1042-S	0	0	0	0	0	0	0	0	0	0
1097-BTC	396	500	700	800	1,000	1,100	1,200	1,400	1,500	1,700
1098	172,313	162,800	154,700	147,000	139,700	132,700	126,100	119,800	113,900	108,200
1098-C	8,245	7,000	6,100	5,200	4,500	3,900	3,400	2,900	2,500	2,200
1098-E	1,698	1,500	1,400	1,200	1,100	1,000	900	800	700	600
1098-T	36,264	32,700	29,200	26,100	23,400	20,900	18,700	16,700	15,000	13,400
1099-A	1,799	1,700	1,500	1,400	1,300	1,100	1,000	900	900	800
1099-B	14,448	14,500	14,500	14,500	14,500	14,500	14,500	14,500	14,600	14,600
1099-C	14,563	11,200	11,600	12,200	12,700	13,300	13,800	13,900	14,000	14,200
1099-CAP	84	200	100	100	100	100	100	100	100	100
1099-DIV	125,750	133,900	135,800	137,500	139,200	141,000	142,800	144,600	146,300	148,100
1099-G	3,542	3,400	3,400	3,400	3,400	3,400	3,400	3,400	3,400	3,400
1099-INT	344,112	334,400	331,200	328,000	325,000	322,000	319,200	316,400	313,700	311,100
1099-K	12,295	12,400	11,800	11,200	10,600	10,000	9,400	8,800	8,200	7,700
1099-LTC	108	100	100	100	100	100	100	100	100	100
1099-MISC	15,208,775	15,695,100	16,199,600	16,677,200	16,847,900	17,019,100	17,190,400	17,362,300	17,535,000	17,708,500
1099-OID	1,570	1,400	1,300	1,200	1,100	1,000	1,000	900	800	800
1099-PATR	18,791	18,400	18,100	17,800	17,400	17,100	16,800	16,500	16,200	16,000
1099-Q	84	100	100	100	100	100	100	100	100	100
1099-R	122,493	119,300	116,700	114,600	112,800	111,400	110,200	109,200	108,400	107,800
1099-S	153,789	153,600	153,500	153,400	153,300	153,300	153,200	153,200	153,200	153,200
1099-SA	470	400	300	300	300	200	200	200	200	200
3921	5,500	3,800	3,900	3,900	4,000	4,000	4,000	4,000	4,100	4,100
3922	1,039	900	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
5498	3,010	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
5498-ESA	46	0	0	0	0	0	0	0	0	0
5498-SA	628	600	500	500	400	400	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.
SOURCE: Internal Revenue Service, Statistics of Income, Publication 6961, August 2017.

Table 5D. Projections of Information and Withholding Documents Filed on Paper at the Ogden IRS Campus: Calendar Years 2017-2025

Form	Actual		Projected									
	2016 1	2017 2	2018 3	2019 4	2020 5	2021 6	2022 7	2023 8	2024 9	2025 10		
Total, Paper	2,223,814	1,927,100	1,693,100	1,499,200	1,338,100	1,203,500	1,090,500	995,100	914,100	844,800		
W-2	0	0	0	0	0	0	0	0	0	0		
W-2G	0	0	0	0	0	0	0	0	0	0		
K-1 (Form 1041)	250,163	228,800	214,800	200,800	186,800	172,800	158,800	144,800	130,900	116,900		
K-1 (Form 1065)	1,299,896	1,089,100	925,000	793,800	688,900	605,200	538,200	484,700	441,900	407,700		
K-1 (Form 1120-S)	494,441	430,100	374,200	325,600	283,300	246,500	214,500	186,600	162,400	141,300		
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	179,314	179,200	179,100	179,000	179,000	179,000	179,000	179,000	179,000	179,000		
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-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		
3921	0	0	0	0	0	0	0	0	0	0		
3922	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.

SOURCE: Internal Revenue Service, Statistics of Income, Publication 6961, August 2017.

Table 6. Configuration of IRS Campuses for Paper Schedules K-1 and International (Form 1042-S)

Calendar Year 2017 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				

SOURCE: Internal Revenue Service, Statistics of Income, Publication 6961, August 2017.

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

Calendar Year 2017 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		

SOURCE: Internal Revenue Service, Statistics of Income, Publication 6961, August 2017.

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. 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 K-1, 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 K-1, 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 K-1, 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 Internal Revenue 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 periodic 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*, is to be 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*, is 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 1099MISC 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 with CY 2013, Form 1099-MISC includes 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 an original issue discount of at least \$10; issuers of some certificates of deposit 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 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*, is to be filed 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 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
Fiscal Year Return Projections for the United States	6292	Fall
Calendar Year Return Projections for the United States and IRS Campuses	6186	Fall
Calendar Year Projections of Individual Returns by Major Processing Categories	6187	Fall
Calendar Year Return Projections by State	6149	Winter

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

These publications may also be requested by:
phone at (202) 803-9309, fax at (202) 803-9154, or
writing to the following address:

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

