
Document 6187

Spring 2007 Update

Calendar Year Projections of Individual Returns by Major Processing Categories



*Office of Research
Research, Analysis, and Statistics*

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Forecasts Available Electronically

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Calendar Year Projections of Individual Returns by Major Processing Categories

Spring 2007 Edition

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Overview

The Office of Research staff within the IRS Research, Analysis, and Statistics organization produces *Calendar Year Projections of Individual Returns by Major Processing Categories* (IRS Document 6187). This document contains U.S. and IRS campus level projections of full-paid and other-than-full-paid categories of Forms 1040, 1040A, and 1040EZ. It also includes estimates of individual refunds, Forms 1040NR, 1040PR and 1040SS, and various components of individual electronically filed (e-file) returns. In addition, a set of U.S. level forecasts by the IRS's business operating division organizational structure is a part of this product. The projections in this document are used by IRS staff for workload scheduling, resource allocation and various other planning and analysis efforts.

The Spring 2007 edition includes actual CY 2006 results. They also reflect impacts of administrative and legislative changes that have been approved or are reasonably certain to be approved. The IRS continues to implement its modernization plans for consolidating IRS submission processing campuses. In addition, this update includes the effect of the Split Refund program and adjustments for the impact of certain ITIN returns.

However, the projections in this update do not account for pending legislation or administrative plans that are tentative. This is particularly the case for possible e-file initiatives. Consequently, the e-file projections contained in this publication are not goals and should not be interpreted as precluding an alternative e-file future.

Impacts of Recent Legislative and Administrative Changes

Examples of administrative and legislative developments embedded in the latest projections include the following.

Campus Modernization Alignment

As part of the IRS modernization plans, the geographic alignment of states to processing campuses started to change in CY 2001 and CY2002. Since then, the IRS has continued to streamline the individual returns processed among the IRS submission processing campuses. As a result, the Philadelphia Campus is scheduled to close its operations in 2007.

The campus level paper and electronic return projections, as presented selectively in Tables 2 through 14, reflect the continually changing state-to-campus processing alignments by year. The CY 2008 campus volumes for paper returns are based on the approved IRS plans whereas the campus volumes for CY 2009 and beyond are based on concept maps supplied by resource planning staff in the IRS submission processing function. The concept maps incorporate current IRS plans for consolidating submission processing sites and may change in the future.

The CY 2008 e-file campus volumes are based on the approved IRS plans. The volumes for CY 2009 and beyond are based on the recently approved strategy to

continue processing individual e-file returns at all five current individual e-file submission processing sites. Although the processing of paper returns at the Philadelphia Submission Processing Center will come to an end after its consolidation in June 2007, electronic returns, excluding international returns, will continue to be processed through the Philadelphia Access Location Number (ALN). The Ogden campus will have accountability for the e-file returns processed on Philadelphia's ALN as well as for the accounting function for the back end operations. Subsequent year consolidations of e-file processing sites will result in similar adjustments. The configurations of state to IRS processing campuses for paper and e-filed individual returns for CY 2006 through CY 2014 are presented in tables at the end of this document.

Form 1040 Split Refund Program

The Split Refund program became effective in January 2007, allowing taxpayers receiving a refund to deposit their refund into multiple accounts by filing Form 8888. The qualifications for the use of split refunds are as follows: the refund amount must be \$100 or more; the refund must be issued in the same cycle that the return is processed; the module cannot contain any condition that would cause the refund to be frozen; bank account numbers must be valid on Form 8888; Form 8888 must contain at least 2 accounts, but no more than 3; and the return is for the current tax year.

Adjustments for Returns with ITIN Request

Form W-7 (*Application for IRS Individual Taxpayer Identification Number*) is used for federal tax purposes by taxpayers who are ineligible to obtain social security numbers. These taxpayers are required to file their individual income tax return at the same time they are requesting an ITIN to file their Form 1040 series tax return(s) and Form W-7 together. To date, these unique ITIN returns have been centrally processed at the Philadelphia Campus. However, under the current campus realignment plans, the Austin Campus will assume full responsibility for the processing of these ITIN returns for 2008 and beyond, with a transition volume in 2007. Adjustments were made at the campus level for these ITIN returns based on information from IRS resource planning staff in the IRS submission processing function.

Developments in Electronic Filing

Since the enactment of the IRS Restructuring and Reform Act of 1998, the total number of individual returns filed electronically has almost tripled from 24.6 million in CY 1998 to 73.2 million in CY 2006. The IRS continues to experience substantial growth in electronic filing with an estimated 6.2 million return increase (8.5 percent) in CY 2007. Total e-file volumes are projected to increase 7.3 percent in CY 2008, far greater than the projected 1.1 percent growth for total Form 1040 series filings. On-line filed electronic returns, a subset of total e-file returns, continues to experience the fastest growth among the e-file options available to individual filers, with an estimated 10.3 percent growth rate from CY 2006 to CY 2007.

In addition, the IRS continues to experience exceptionally strong growth in electronically filed federal returns in certain states that have mandated e-filing for their state returns. The specifics of these state e-file mandates vary, but fundamentally require practitioners that meet specified requirements to file their applicable state returns electronically. The state of California experienced a 56 percent increase in electronically filed federal income tax returns when e-filing was mandated for state returns in CY 2004. Most recently, the state of New York issued an e-file mandate for their state effective in CY 2006. As a result, e-filed federal returns from New York filers increased over 30 percent in 2006 over their 2005 level.

The methodologies used to project individual e-file volumes capture and extrapolate the underlying growth trends. These trends reflect the impact of many factors contributing to the growth in e-file, including those noted above. These projected trends also assume the continued e-file promotion and product innovations in the future from both the IRS and private industry.


Track Record of Projection Accuracy

In an effort to measure the quality of our products and services, this section, along with Table 15, provides a brief analysis of the accuracy of prior projections. Using four years of actual data from 2003 through 2006, Table 15 presents the accuracy of the national level projections by major return categories. This analysis covers only the major return categories projected on a calendar year basis and serves as a general measure for gauging the overall reliability of our U.S. level return projections. The return categories considered in Table 15 consist of the following: Grand Total, Total Primary Returns, Individual (income tax) Total, Individual Estimated Tax, Fiduciary, Partnership, Corporation, Employment, Exempt Organization, and Excise. As sufficient data on prior forecasts became available, we also included selected breakouts of paper volumes versus e-file/magnetic tape filings.

The table presents two measures of projection accuracy, the mean absolute percent error (MAPE), and the number of over-projections. The latest actual filing volumes for 2006 are provided as a perspective on the volume of returns being projected. The MAPE is computed as the average percent projection error regardless of whether they were over- or under- projections covering the four most recently applicable projection cycles. The associated number of over-projections can show a consistent over- or under- projection. A value of two indicates balanced forecasts over the four cycles. The table groups these two measures by time horizon. The time horizon is determined by when the forecast was made and for which future year. For example, a forecast for 2002 made in 1999 would be part of the “3-years-ahead” time horizon. The table presents time horizons from one to five years ahead and factors in the most current four observations. As an example, for the “3-years-ahead” information, the forecasts made in 2000 were used for 2003, those made in 2001 for 2004, those made in 2002 for 2005, and those made in 2003 for 2006.

Comments and Questions

We thank our customers for their support as we continually seek to improve our products and service wherever possible. We welcome customer feedback at any time. Comments and suggestions regarding this document can be directed to John Guyton, Chief, Forecasting and Service Analysis Group at (202) 874-0607. Questions concerning methodologies and specific tax returns listed in this document may also be directed to the projections staff listed on the inside front cover. This and other projections documents are also available electronically, as noted on the inside front cover.



Janice M. Hedemann
Director, Office of Research

Table 1A. Calendar Year Projections of Individual Returns by Major Processing Categories for the United States						
Type of Return / Processing Category	Actual 2006	Projected				
		2007	2008	2009	2010	
<i>Forms 1040/A/EZ and Electronic Returns</i>						
<i>Full-Paid, Total</i>	134,421,400	135,955,400	137,470,100	138,951,600	140,420,600	
<i>Other-Than-Full-Paid, Total</i>	11,120,922	11,028,700	10,941,000	10,857,300	10,777,400	
<i>Refund Returns</i>	123,300,478	124,926,700	126,529,200	128,094,200	129,643,200	
<i>Business Returns (Schedule C or F)</i>	106,694,749	108,302,900	109,895,700	111,461,100	113,017,500	
	23,205,708	23,716,300	24,230,100	24,748,900	25,269,900	
<i>Paper Returns, Total</i>	61,181,900	56,493,100	52,210,800	48,740,800	45,790,300	
<i>Form 1040</i>						
<i>Full-Paid</i>	42,175,284	38,903,100	35,821,300	33,201,000	30,895,800	
<i>Other-Than-Full-Paid</i>	9,368,330	9,295,200	9,219,200	9,152,300	9,090,800	
	32,806,954	29,607,900	26,602,100	24,048,700	21,805,000	
<i>Form 1040A</i>						
<i>Full-Paid</i>	9,270,201	8,471,800	7,792,100	7,332,400	7,013,500	
<i>Other-Than-Full-Paid</i>	1,069,857	1,070,600	1,063,600	1,051,500	1,037,200	
	8,200,344	7,401,200	6,728,500	6,281,000	5,976,300	
<i>Form 1040EZ</i>						
<i>Full-Paid</i>	9,736,415	9,118,200	8,597,300	8,207,300	7,881,000	
<i>Other-Than-Full-Paid</i>	682,735	662,900	658,100	653,600	649,400	
	9,053,680	8,455,200	7,939,200	7,553,800	7,231,600	
<i>Electronically Filed Returns, Total</i>	73,239,500	79,462,300	85,259,400	90,210,800	94,630,300	
<i>Standard Electronic Filings</i>	73,239,500	79,462,300	85,259,400	90,210,800	94,630,300	
<i>Practitioner</i>	52,933,286	57,068,800	61,300,600	64,915,200	68,425,300	
<i>On-Line</i>	20,306,214	22,393,600	23,958,800	25,295,700	26,205,000	
<i>Electronically Filed, Refunds</i>	65,081,166	69,635,600	74,595,400	78,709,700	82,292,100	
<i>Electronically Filed, Balance Due Returns</i>	8,158,334	9,826,700	10,663,900	11,501,100	12,338,200	

Notes: Detail may not add to total due to rounding.
See Table Notes section for more detail.

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Type of Return / Processing Category	Actual	Estimated	Projected						
	2006	2007	2008	2009	2010	2011	2012	2013	2014
<i>Forms 1040, 1040A, and 1040EZ</i>	134,421,400	135,955,400	137,470,100	138,951,600	140,420,600	141,875,100	143,309,400	144,717,000	146,108,600
<i>Wage and Investment Returns</i>	93,425,668	93,328,200	93,191,400	93,006,300	92,787,700	92,534,500	92,243,400	91,910,800	91,544,100
<i>Paper Returns</i>	39,835,410	37,697,100	33,156,500	29,439,600	26,207,800	23,417,200	21,015,600	18,949,600	17,515,200
<i>Electronically Filed Returns</i>	53,590,258	55,631,100	60,034,900	63,566,700	66,579,900	69,117,300	71,227,800	72,961,200	74,028,900
<i>Small Business/Self-Employed Returns</i>	40,995,732	42,627,200	44,278,800	45,945,200	47,632,800	49,340,500	51,066,000	52,806,200	54,564,500
<i>Paper Returns</i>	21,346,490	18,796,000	19,054,400	19,301,100	19,582,400	19,979,700	20,389,500	20,895,000	21,152,700
<i>Electronically Filed Returns</i>	19,649,242	23,831,200	25,224,400	26,644,100	28,050,400	29,360,800	30,676,500	31,911,200	33,411,800
<i>Forms 1040NR/NR-EZ</i>	654,562	687,200	715,300	743,400	771,500	799,600	827,700	855,800	883,900
<i>Forms 1040PR and 1040SS</i>	121,479	125,400	129,200	133,100	137,000	140,800	144,700	148,600	152,500

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Table 2. Calendar Year Projections of Individual Returns by Major Processing Categories for the Andover IRS Campus						
Type of Return / Processing Category	Actual 2006	Projected				
		2007	2008	2009	2010	
<i>Forms 1040, 1040A, and 1040EZ Full-Paid, Total</i>	8,048,054	7,454,300	6,832,400	3,155,300	-	
<i>Other-Than-Full-Paid, Total Refund, Total</i>	1,272,632	1,254,300	1,234,900	650,000	-	
	6,775,422	6,200,100	5,597,400	2,505,300	-	
	6,011,489	5,447,100	4,954,100	2,237,900	-	
<i>Form 1040 Full-Paid</i>	5,920,074	5,469,200	4,937,700	2,280,400	-	
<i>Other-Than-Full-Paid</i>	1,081,387	1,065,800	1,050,500	566,800	-	
	4,838,687	4,403,500	3,887,300	1,713,500	-	
<i>Form 1040A Full-Paid</i>	1,053,610	988,200	944,300	469,700	-	
<i>Other-Than-Full-Paid</i>	122,325	121,700	118,300	56,300	-	
	931,285	866,500	826,000	413,300	-	
<i>Form 1040EZ Full-Paid</i>	1,074,370	996,900	950,300	405,300	-	
<i>Other-Than-Full-Paid</i>	68,920	66,800	66,200	26,800	-	
	1,005,450	930,000	884,200	378,400	-	

Notes: Detail may not add to total due to rounding.
Above figures exclude electronically filed returns.
See Table Notes section for more detail.

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Table 3. Calendar Year Projections of Individual Returns by Major Processing Categories for the Philadelphia IRS Campus						
Type of Return / Processing Category	Actual 2006	Projected				
		2007	2008	2009	2010	
<i>Forms 1040, 1040A, and 1040EZ Full-Paid, Total</i>	6,413,959	3,522,400	-	-	-	
<i>Other-Than-Full-Paid, Total Refund, Total</i>	987,070	633,600	-	-	-	
	5,426,889	2,888,800	-	-	-	
	3,698,105	2,238,200	-	-	-	
<i>Form 1040 Full-Paid</i>	4,350,406	2,272,300	-	-	-	
<i>Other-Than-Full-Paid</i>	840,257	531,700	-	-	-	
	3,510,149	1,740,500	-	-	-	
<i>Form 1040A Full-Paid</i>	1,203,156	646,400	-	-	-	
<i>Other-Than-Full-Paid</i>	99,393	70,200	-	-	-	
	1,103,763	576,100	-	-	-	
<i>Form 1040EZ Full-Paid</i>	860,397	603,700	-	-	-	
<i>Other-Than-Full-Paid</i>	47,420	31,600	-	-	-	
	812,977	572,100	-	-	-	

Notes: Detail may not add to total due to rounding.
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Table 4. Calendar Year Projections of Individual Returns by Major Processing Categories for the Atlanta IRS Campus					
Type of Return / Processing Category	Actual 2006	Projected			
		2007	2008	2009	2010
<i>Forms 1040, 1040A, and 1040EZ Full-Paid, Total</i>	10,597,022	10,032,900	9,228,500	7,956,000	6,294,900
<i>Other-Than-Full-Paid, Total</i>	2,129,372	2,122,600	2,112,400	1,885,500	1,554,900
<i>Refund, Total</i>	8,467,650	7,910,300	7,116,100	6,070,500	4,740,000
	7,290,432	6,831,100	6,193,500	5,402,000	4,270,200
<i>Form 1040 Full-Paid</i>	7,519,377	7,180,500	6,622,800	5,688,100	4,450,700
<i>Other-Than-Full-Paid</i>	1,835,568	1,832,600	1,823,300	1,630,000	1,342,100
	5,683,809	5,347,900	4,799,500	4,058,000	3,108,600
<i>Form 1040A Full-Paid</i>	1,456,575	1,327,200	1,189,600	1,025,400	820,700
<i>Other-Than-Full-Paid</i>	187,195	186,400	186,200	163,900	136,100
	1,269,380	1,140,800	1,003,400	861,500	684,600
<i>Form 1040EZ Full-Paid</i>	1,621,070	1,525,300	1,416,000	1,242,500	1,023,500
<i>Other-Than-Full-Paid</i>	106,609	103,600	102,900	91,600	76,700
	1,514,461	1,421,600	1,313,200	1,150,900	946,800

Notes: Detail may not add to total due to rounding.
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See Table Notes section for more detail.

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**Table 5. Calendar Year Projections of Individual Returns
by Major Processing Categories
for the Kansas City IRS Campus**

Type of Return / Processing Category	Actual	Projected			
	2006	2007	2008	2009	2010
<i>Forms 1040, 1040A, and 1040EZ Full-Paid, Total</i>	12,580,900	13,248,700	13,612,000	14,470,300	15,505,700
<i>Other-Than-Full-Paid, Total</i>	2,423,855	2,734,700	2,987,000	3,248,100	3,590,100
<i>Refund, Total</i>	10,157,045	10,514,000	10,625,000	11,222,200	11,915,600
	8,444,157	8,999,200	9,245,500	9,905,700	10,690,400
<i>Form 1040 Full-Paid</i>	8,464,232	9,118,800	9,285,900	9,944,500	10,608,300
<i>Other-Than-Full-Paid</i>	2,044,591	2,322,400	2,530,800	2,745,900	3,043,200
	6,419,641	6,796,400	6,755,200	7,198,600	7,565,100
<i>Form 1040A Full-Paid</i>	1,841,437	1,899,300	1,993,700	2,086,300	2,334,200
<i>Other-Than-Full-Paid</i>	234,460	263,700	301,600	324,800	354,700
	1,606,977	1,635,700	1,692,100	1,761,500	1,979,400
<i>Form 1040EZ Full-Paid</i>	2,275,231	2,230,500	2,332,400	2,439,500	2,563,200
<i>Other-Than-Full-Paid</i>	144,804	148,600	154,600	177,400	192,100
	2,130,427	2,081,900	2,177,800	2,262,100	2,371,100

Notes: Detail may not add to total due to rounding.
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**Table 6A. Calendar Year Projections of Individual Returns
by Major Processing Categories
for the Austin IRS Campus
Including International**

Type of Return / Processing Category	Actual	Projected			
	2006	2007	2008	2009	2010
<i>Forms 1040, 1040A, and 1040EZ Full-Paid, Total</i>	9,813,511	8,722,300	7,885,400	7,599,700	7,757,800
<i>Other-Than-Full-Paid, Total</i>	1,748,542	1,527,700	1,344,500	1,332,700	1,454,500
<i>Refund, Total</i>	8,064,969	7,194,600	6,540,900	6,266,900	6,303,300
	6,733,853	5,755,900	4,909,200	4,683,400	4,793,000
<i>Form 1040 Full-Paid</i>	6,669,116	5,805,400	5,164,600	4,946,400	5,058,900
<i>Other-Than-Full-Paid</i>	1,472,069	1,284,100	1,124,400	1,114,400	1,225,600
	5,197,047	4,521,300	4,040,200	3,831,900	3,833,400
<i>Form 1040A Full-Paid</i>	1,534,862	1,545,400	1,513,200	1,488,500	1,513,700
<i>Other-Than-Full-Paid</i>	174,750	155,800	140,500	139,200	144,800
	1,360,112	1,389,700	1,372,700	1,349,200	1,368,900
<i>Form 1040EZ Full-Paid</i>	1,609,533	1,371,500	1,207,600	1,164,800	1,185,100
<i>Other-Than-Full-Paid</i>	101,723	87,800	79,600	79,100	84,100
	1,507,810	1,283,600	1,128,000	1,085,800	1,101,000

Notes: Detail may not add to total due to rounding.
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See Table Notes section for more detail.

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**Table 6B. Calendar Year Projections of Individual Returns
by Major Processing Categories
for the Austin IRS Campus
Not Including International**

Type of Return / Processing Category	Actual 2006	Projected			
		2007	2008	2009	2010
<i>Forms 1040, 1040A, and 1040EZ Full-Paid, Total</i>	9,260,135	8,235,500	7,417,500	7,149,200	7,323,300
<i>Other-Than-Full-Paid, Total</i>	1,712,058	1,491,800	1,307,700	1,295,000	1,416,800
<i>Refund, Total</i>	7,548,077	6,743,700	6,109,800	5,854,200	5,906,500
	6,454,660	5,347,200	5,303,700	4,301,800	4,422,000
<i>Form 1040 Full-Paid</i>	6,187,922	5,387,200	4,764,900	4,563,700	4,691,900
<i>Other-Than-Full-Paid</i>	1,439,922	1,252,400	1,091,800	1,080,900	1,192,200
	4,748,000	4,134,700	3,673,100	3,482,800	3,499,700
<i>Form 1040A Full-Paid</i>	1,482,246	1,491,700	1,458,900	1,433,500	1,458,100
<i>Other-Than-Full-Paid</i>	171,226	152,300	137,300	136,000	141,600
	1,311,020	1,339,400	1,321,600	1,297,600	1,316,600
<i>Form 1040EZ Full-Paid</i>	1,589,967	1,356,600	1,193,700	1,152,000	1,173,300
<i>Other-Than-Full-Paid</i>	100,910	87,000	78,700	78,100	83,100
	1,489,057	1,269,600	1,115,000	1,073,900	1,090,200

Notes: Detail may not add to total due to rounding.

Above figures exclude electronically filed returns.

See Table Notes section for more detail.

Table 7. Calendar Year Projections of Individual Returns by Major Processing Categories for the Fresno IRS Campus						
Type of Return / Processing Category	Actual 2006	Projected				
		2007	2008	2009	2010	
<i>Forms 1040, 1040A, and 1040EZ Full-Paid, Total</i>	13,728,440	13,512,500	14,652,500	15,559,600	16,231,900	
<i>Other-Than-Full-Paid, Total</i>	2,559,450	2,755,900	3,262,200	3,741,100	4,178,000	
<i>Refund, Total</i>	11,168,990	10,756,600	11,390,300	11,818,500	12,053,900	
	9,435,547	9,395,900	9,998,000	10,522,400	10,971,800	
<i>Form 1040 Full-Paid</i>	9,252,065	9,056,800	9,810,200	10,341,600	10,778,000	
<i>Other-Than-Full-Paid</i>	2,094,457	2,258,500	2,690,200	3,095,100	3,479,900	
	7,157,608	6,798,300	7,120,000	7,246,600	7,298,000	
<i>Form 1040A Full-Paid</i>	2,180,561	2,065,300	2,151,400	2,262,700	2,344,900	
<i>Other-Than-Full-Paid</i>	251,734	272,900	317,100	367,300	401,600	
	1,928,827	1,792,400	1,834,300	1,895,400	1,943,300	
<i>Form 1040EZ Full-Paid</i>	2,295,814	2,390,300	2,690,900	2,955,200	3,109,000	
<i>Other-Than-Full-Paid</i>	213,259	224,400	254,800	278,700	296,500	
	2,082,555	2,165,900	2,436,100	2,676,500	2,812,600	

Notes: Detail may not add to total due to rounding.
Above figures exclude electronically filed returns.
See Table Notes section for more detail.

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Item	Actual	Projected										
		2006	2007	2008	2009	2010	2011	2012	2013	2014		
<i>United States Refund Returns</i>	106,694,749	108,302,900	109,895,700	111,461,100	113,017,500	114,563,200	116,093,500	117,602,700	119,100,200			
<i>Andover</i>	6,011,489	5,447,100	4,954,100	2,237,900	-	-	-	-	-	-	-	-
<i>Atlanta</i>	7,290,432	6,831,100	6,193,500	5,402,000	4,270,200	2,086,800	-	-	-	-	-	-
<i>Austin</i>	6,733,853	5,755,900	4,909,200	4,683,400	4,793,000	4,836,100	4,929,100	4,892,700	4,919,100			
<i>Brookhaven</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Cincinnati</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Fresno</i>	9,435,547	9,395,900	9,998,000	10,522,400	10,971,800	11,325,900	11,300,500	10,854,900	10,836,000			
<i>Kansas City</i>	8,444,157	8,999,200	9,245,500	9,905,700	10,690,400	11,011,600	11,972,100	11,832,400	11,591,200			
<i>Memphis</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Ogden</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Philadelphia</i>	3,698,105	2,238,200	-	-	-	-	-	-	-	-	-	-
<i>Electronically Filed</i>	65,081,166	69,635,600	74,595,400	78,709,700	82,292,100	85,302,800	87,891,700	90,022,700	91,753,800			

Notes: Detail may not add to total due to rounding.
 "Refund Returns" reflect a count of refunds arising from, and issued shortly after, the initial filing of a return.
 Figures for IRS Campuses reflect those refunds arising from paper returns.

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**Table 9. Calendar Year Projections of the Number of Split Refund Returns :
U.S., IRS Campuses, and Electronically Filed**

Item	Actual 2006	Projected									
		2007	2008	2009	2010	2011	2012	2013	2014		
<i>United States Split Refund Returns</i>	-	99,800	186,300	283,500	370,500	453,300	531,500	604,900	673,200		
<i>Andover</i>	-	5,000	8,400	5,700	-	-	-	-	-	-	-
<i>Atlanta</i>	-	6,300	10,500	13,700	14,000	8,300	-	-	-	-	-
<i>Austin</i>	-	5,300	8,300	11,900	15,700	19,100	22,600	25,200	26,600		
<i>Brookhaven</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Cincinnati</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Fresno</i>	-	8,700	17,000	26,800	36,000	44,800	51,700	55,800	58,600		
<i>Kansas City</i>	-	8,300	15,700	25,200	35,000	43,600	54,800	60,900	62,600		
<i>Memphis</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Ogden</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Philadelphia</i>	-	2,100	-	-	-	-	-	-	-	-	-
<i>Electronically Filed</i>	-	64,200	126,500	200,200	269,800	337,500	402,400	463,000	525,400		

Notes: Detail may not add to total due to rounding.

"Split Refund Returns" reflect a count of refunds for the current Tax Year.

The Split Refund program became effective in January 2007

Figures for IRS Campuses reflect those refunds arising from paper returns.

Form 8888 must accompany refund filings requesting refund postin to multiple accounts.

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Item	Actual 2006	Projected									
		2007	2008	2009	2010	2011	2012	2013	2014		
<i>United States Refund Returns</i>	106,715,999	108,324,500	109,917,600	111,483,300	113,040,000	114,586,000	116,116,600	117,626,100	119,123,900		
<i>Andover</i>	6,012,687	5,448,200	4,955,100	2,238,300	-	-	-	-	-		
<i>Atlanta</i>	7,291,884	6,832,500	6,194,700	5,403,100	4,271,000	2,087,200	-	-	-		
<i>Austin</i>	6,735,194	5,757,100	4,910,200	4,684,400	4,794,000	4,837,100	4,930,100	4,893,700	4,920,100		
<i>Brookhaven</i>	-	-	-	-	-	-	-	-	-		
<i>Cincinnati</i>	-	-	-	-	-	-	-	-	-		
<i>Fresno</i>	9,437,426	9,397,700	10,000,000	10,524,400	10,974,000	11,328,200	11,302,800	10,857,000	10,838,200		
<i>Kansas City</i>	8,445,839	9,001,000	9,247,300	9,907,700	10,692,500	11,013,800	11,974,500	11,834,800	11,593,500		
<i>Memphis</i>	-	-	-	-	-	-	-	-	-		
<i>Ogden</i>	-	-	-	-	-	-	-	-	-		
<i>Philadelphia</i>	3,698,842	2,238,600	-	-	-	-	-	-	-		
<i>Electronically Filed</i>	65,094,127	69,649,400	74,610,300	78,725,400	82,308,400	85,319,800	87,909,200	90,040,600	91,772,100		

Notes: Detail may not add to total due to rounding.
 "Refund Returns" reflect a count of refunds arising from, and issued shortly after, the initial filing of a return.
 Figures for IRS Campuses reflect those refunds arising from paper returns.

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Table 11A. Calendar Year Projections of Total Electronically Filed Individual Returns by Processing IRS Campus											
Item	Actual	Estimated	Projected								
	2006	2007	2008	2009	2010	2011	2012	2013	2014		
<i>United States</i>	73,239,500	79,462,300	85,259,400	90,210,800	94,630,300	98,478,200	101,904,300	104,872,500	107,440,700		
<i>Andover</i>	16,121,694	17,808,700	19,321,300	20,679,200	21,873,900	22,901,800	23,768,300	24,483,200	25,082,800		
<i>Austin</i>	15,142,445	14,274,500	15,234,800	16,044,200	16,820,100	17,480,800	18,128,000	18,676,900	19,134,300		
<i>Cincinnati</i>	-	-	-	-	-	-	-	-	-		
<i>Fresno</i>	15,073,706	16,328,800	17,500,100	18,561,300	19,509,900	20,359,200	21,124,700	21,822,900	22,357,300		
<i>Kansas City</i>	13,974,550	17,353,000	18,374,000	19,237,800	19,968,500	20,591,300	21,126,500	21,591,700	22,120,400		
<i>Memphis</i>	-	-	-	-	-	-	-	-	-		
<i>Ogden</i>	-	-	-	-	-	-	-	-	-		
<i>Philadelphia</i>	12,927,105	13,697,300	14,829,200	15,688,300	16,457,900	17,145,100	17,756,900	18,297,900	18,746,000		
<i>Tennessee Computing Center</i>	-	-	-	-	-	-	-	-	-		

Notes: Table 11A equals Tables 11B since Telefile has ceased. Detail may not add to total due to rounding.

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Item	Actual		Estimated		Projected					
	2006	2007	2008	2009	2010	2011	2012	2013	2014	
<i>United States</i>	73,239,500	79,462,300	85,259,400	90,210,800	94,630,300	98,478,200	101,904,300	104,872,500	107,440,700	
<i>Andover</i>	16,121,694	17,808,700	19,321,300	20,679,200	21,873,900	22,901,800	23,768,300	24,483,200	25,082,800	
<i>Austin</i>	15,142,445	14,274,500	15,234,800	16,044,200	16,820,100	17,480,800	18,128,000	18,676,900	19,134,300	
<i>Cincinnati</i>	-	-	-	-	-	-	-	-	-	
<i>Fresno</i>	15,073,706	16,328,800	17,500,100	18,561,300	19,509,900	20,359,200	21,124,700	21,822,900	22,357,300	
<i>Kansas City</i>	13,974,550	17,353,000	18,374,000	19,237,800	19,968,500	20,591,300	21,126,500	21,591,700	22,120,400	
<i>Memphis</i>	-	-	-	-	-	-	-	-	-	
<i>Ogden</i>	-	-	-	-	-	-	-	-	-	
<i>Philadelphia</i>	12,927,105	13,697,300	14,829,200	15,688,300	16,457,900	17,145,100	17,756,900	18,297,900	18,746,000	

Notes: Table 11B equals the sum of Tables 11C and 11D.
Detail may not add to total due to rounding.

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Item	Actual	Projected									
	2006	2007	2008	2009	2010	2011	2012	2013	2014		
<i>United States</i>	52,933,286	57,068,800	61,300,600	64,915,200	68,425,300	71,541,200	74,368,500	76,771,700	78,782,300		
<i>Andover</i>	11,685,527	12,872,600	14,013,900	15,033,300	15,982,200	16,807,900	17,509,900	18,077,400	18,550,900		
<i>Austin</i>	10,781,824	10,028,800	10,710,900	11,290,500	11,912,800	12,447,900	12,987,800	13,429,400	13,777,500		
<i>Cincinnati</i>	-	-	-	-	-	-	-	-	-		
<i>Fresno</i>	11,295,686	12,159,500	13,040,100	13,837,800	14,603,400	15,304,600	15,951,600	16,541,400	16,974,700		
<i>Kansas City</i>	9,937,348	12,301,900	12,982,700	13,584,200	14,156,700	14,661,900	15,104,700	15,478,900	15,884,400		
<i>Memphis</i>	-	-	-	-	-	-	-	-	-		
<i>Ogden</i>	-	-	-	-	-	-	-	-	-		
<i>Philadelphia</i>	9,232,901	9,706,000	10,553,000	11,169,400	11,770,200	12,319,000	12,814,400	13,244,600	13,594,700		

Notes: Table 11C is a subset of Table 11B - Standard Electronically Filed Returns.
Detail may not add to total due to rounding.

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Item	Actual	Estimated	Projected						
	2006	2007	2008	2009	2010	2011	2012	2013	2014
<i>United States</i>	20,306,214	22,393,600	23,958,800	25,295,700	26,205,000	26,937,000	27,535,800	28,100,700	28,658,400
<i>Andover</i>	4,436,167	4,936,100	5,307,500	5,646,000	5,891,700	6,094,000	6,258,300	6,405,800	6,531,900
<i>Austin</i>	4,360,621	4,245,800	4,523,900	4,753,700	4,907,400	5,032,800	5,140,200	5,247,500	5,356,700
<i>Cincinnati</i>	-	-	-	-	-	-	-	-	-
<i>Fresno</i>	3,778,020	4,169,300	4,460,000	4,723,500	4,906,500	5,054,700	5,173,000	5,281,400	5,382,600
<i>Kansas City</i>	4,037,202	5,051,000	5,391,300	5,653,500	5,811,800	5,929,400	6,021,800	6,112,800	6,236,100
<i>Memphis</i>	-	-	-	-	-	-	-	-	-
<i>Ogden</i>	-	-	-	-	-	-	-	-	-
<i>Philadelphia</i>	3,694,204	3,991,300	4,276,200	4,519,000	4,687,700	4,826,100	4,942,400	5,053,200	5,151,200

Notes: Table 11D is a subset of Table 11B - Standard Electronically Filed Returns.
Detail may not add to total due to rounding.

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Table 12. Calendar Year Projections of Standard Electronically Filed Individual Returns by Return Type Taxpayer Could Use, by Processing IRS Campus												
Item	Actual		Estimated		Projected							
	2006	2007	2008	2009	2010	2011	2012	2013	2014			
I. Total Standard Electronic Filings	73,239,500	79,462,300	85,259,400	90,210,800	94,630,300	98,478,200	101,904,300	104,872,500	107,440,700			
<i>Anderson</i>	16,121,694	17,808,700	19,321,300	20,679,200	21,873,900	22,901,800	23,768,300	24,483,200	25,082,800			
<i>Austin</i>	15,142,445	14,274,500	15,234,800	16,044,200	16,820,100	17,480,800	18,128,000	18,676,900	19,134,300			
<i>Cincinnati</i>	-	-	-	-	-	-	-	-	-			
<i>Fresno</i>	15,073,706	16,328,800	17,500,100	18,561,300	19,509,900	20,359,200	21,124,700	21,822,900	22,357,300			
<i>Kansas City</i>	13,974,550	17,353,000	18,374,000	19,237,800	19,968,500	20,591,300	21,126,500	21,591,700	22,120,400			
<i>Memphis</i>	-	-	-	-	-	-	-	-	-			
<i>Ogden</i>	-	-	-	-	-	-	-	-	-			
<i>Philadelphia</i>	12,927,105	13,697,300	14,829,200	15,688,300	16,457,900	17,145,100	17,756,900	18,297,900	18,746,000			
III. Approximate Could Use Form 1040A Filings	23,877,625	25,138,100	26,279,800	27,201,500	27,982,500	28,632,200	29,169,000	29,605,400	29,660,900			
<i>Anderson</i>	4,790,282	4,998,300	5,194,600	5,366,100	5,516,100	5,645,300	5,749,300	5,838,200	5,839,800			
<i>Austin</i>	5,665,699	5,304,100	5,529,200	5,708,400	5,859,400	5,982,900	6,090,100	6,179,500	6,208,100			
<i>Cincinnati</i>	-	-	-	-	-	-	-	-	-			
<i>Fresno</i>	4,419,006	4,760,000	5,057,000	5,312,600	5,532,600	5,720,100	5,876,700	6,004,700	5,969,200			
<i>Kansas City</i>	4,135,669	5,075,500	5,285,900	5,460,300	5,605,700	5,723,800	5,813,800	5,884,100	5,905,300			
<i>Memphis</i>	-	-	-	-	-	-	-	-	-			
<i>Ogden</i>	-	-	-	-	-	-	-	-	-			
<i>Philadelphia</i>	4,866,969	5,000,200	5,213,000	5,354,000	5,468,700	5,560,100	5,639,100	5,698,900	5,738,400			
III. Approximate Could Use Form 1040EZ Filings	15,552,761	16,443,600	17,236,900	17,899,500	18,498,400	19,013,400	19,480,100	19,906,300	20,196,900			
<i>Anderson</i>	3,410,463	3,619,500	3,782,500	3,933,500	4,068,700	4,188,100	4,296,200	4,400,000	4,487,700			
<i>Austin</i>	3,228,274	3,013,200	3,161,800	3,284,600	3,404,100	3,501,500	3,598,700	3,683,100	3,756,700			
<i>Cincinnati</i>	-	-	-	-	-	-	-	-	-			
<i>Fresno</i>	2,966,586	3,169,500	3,361,600	3,532,800	3,685,500	3,820,800	3,946,600	4,071,000	4,215,700			
<i>Kansas City</i>	2,946,859	3,618,300	3,781,600	3,922,100	4,043,300	4,144,500	4,226,000	4,281,900	4,190,800			
<i>Memphis</i>	-	-	-	-	-	-	-	-	-			
<i>Ogden</i>	-	-	-	-	-	-	-	-	-			
<i>Philadelphia</i>	3,000,579	3,023,100	3,149,400	3,226,400	3,296,800	3,358,400	3,412,600	3,470,400	3,546,000			
IV. Approximate Could Use Form 1040 Filings	33,809,114	37,880,700	41,742,600	45,109,800	48,149,400	50,832,600	53,255,200	55,360,800	57,582,900			
<i>Anderson</i>	7,920,949	9,191,000	10,344,300	11,379,600	12,289,200	13,068,400	13,722,800	14,245,000	14,755,200			
<i>Austin</i>	6,248,472	5,957,200	6,543,700	7,051,100	7,556,500	7,996,400	8,439,300	8,814,300	9,169,400			
<i>Cincinnati</i>	-	-	-	-	-	-	-	-	-			
<i>Fresno</i>	7,688,114	8,399,300	9,081,400	9,715,900	10,291,700	10,818,300	11,301,300	11,747,100	12,172,400			
<i>Kansas City</i>	6,892,022	8,659,200	9,306,400	9,855,300	10,319,500	10,722,900	11,086,800	11,425,700	12,024,300			
<i>Memphis</i>	-	-	-	-	-	-	-	-	-			
<i>Ogden</i>	-	-	-	-	-	-	-	-	-			
<i>Philadelphia</i>	5,059,557	5,674,000	6,466,800	7,107,900	7,692,400	8,226,600	8,705,100	9,128,600	9,461,600			

Notes: TeleFile returns are excluded from this table.
Detail may not add to total due to rounding.
The above distribution is an approximation based on master file analysis of electronically filed returns.

Table 13A. Calendar Year Projections of Total Electronically Filed Individual Returns by State

Item	Actual		Estimated	Projected						
	2006	2007	2008	2009	2010	2011	2012	2013	2014	
United States	73,239,500	79,462,300	85,259,400	90,210,800	94,630,300	98,478,200	101,904,300	104,872,500	107,440,700	
Alabama	1,235,008	1,335,500	1,410,800	1,465,900	1,504,300	1,528,500	1,540,900	1,543,900	1,581,700	
Alaska	177,938	192,900	206,600	219,900	232,800	245,100	257,100	268,700	275,200	
Arizona	1,303,740	1,445,600	1,572,700	1,689,000	1,794,600	1,890,300	1,976,900	2,054,800	2,105,100	
Arkansas	710,523	762,600	807,500	847,800	883,500	914,900	942,400	966,500	990,100	
California (<i>Laguna Niguel</i>)	8,971,489	9,660,200	10,324,800	10,927,200	11,462,300	11,940,100	12,372,000	12,770,400	13,083,200	
(<i>Los Angeles</i>)	2,907,073	3,146,200	3,379,300	3,595,800	3,792,700	3,972,000	4,136,500	4,288,900	4,393,900	
(<i>Sacramento</i>)	2,373,068	2,543,500	2,710,700	2,859,100	2,985,800	3,091,700	3,179,800	3,253,900	3,333,600	
(<i>San Francisco</i>)	1,612,133	1,733,500	1,854,600	1,972,100	2,084,400	2,193,100	2,299,500	2,404,900	2,463,700	
(<i>San Jose</i>)	782,321	837,200	886,600	926,700	959,500	987,900	1,014,300	1,040,800	1,066,300	
Colorado	1,296,894	1,399,800	1,493,600	1,573,400	1,639,900	1,695,300	1,741,900	1,782,000	1,825,600	
Connecticut	1,037,574	1,116,900	1,187,300	1,263,600	1,343,500	1,426,100	1,510,100	1,594,500	1,633,500	
Delaware	932,291	1,047,200	1,143,100	1,220,900	1,281,700	1,326,700	1,357,200	1,374,500	1,408,200	
District of Columbia	213,129	233,500	252,300	270,300	287,300	303,400	318,700	333,000	341,200	
Florida	136,513	151,200	164,900	177,900	190,300	202,100	213,300	223,900	229,400	
(<i>Fort Lauderdale</i>)	4,331,097	4,755,600	5,135,600	5,482,300	5,798,700	6,087,000	6,349,300	6,586,400	6,747,700	
(<i>Jacksonville</i>)	1,579,320	1,743,000	1,894,700	2,037,000	2,166,400	2,281,200	2,381,200	2,466,400	2,526,800	
Georgia	2,751,777	3,012,600	3,240,900	3,445,300	3,632,300	3,805,800	3,968,100	4,120,100	4,221,000	
Hawaii	2,328,895	2,515,600	2,675,500	2,816,400	2,940,200	3,048,400	3,142,500	3,223,300	3,302,200	
Idaho	268,940	299,500	329,300	359,200	387,900	415,200	440,700	464,400	475,800	
	370,052	403,600	436,500	467,200	495,700	522,200	546,900	570,000	584,000	

(Table 13A continued on next page)

Notes: Table 13A equals the sum of Tables 13B and 13C.

Detail may not add to total due to rounding.

Traditional (i. e., pre-consolidation and pre-modernization) IRS district offices are shown in parentheses under their corresponding state for multi-district states.

Item	Table 13A (continued). Calendar Year Projections of Total Electronically Filed Individual Returns by State									
	Actual 2006	Estimated 2007	2008	2009	2010	Projected				
	2006	2007	2008	2009	2010	2011	2012	2013	2014	
Illinois (Chicago (Springfield))	2,885,199	3,127,400	3,335,500	3,518,900	3,679,300	3,819,300	3,940,800	4,045,500	4,144,600	
Indiana	2,089,452	2,269,500	2,427,200	2,568,800	2,695,200	2,807,800	2,907,600	2,994,800	3,068,100	
Iowa	795,747	857,900	908,300	950,100	984,100	1,011,500	1,033,300	1,050,800	1,076,500	
Kansas	1,595,082	1,720,100	1,825,300	1,917,000	1,997,200	2,067,400	2,129,100	2,183,300	2,236,700	
Kentucky	927,049	984,800	1,028,600	1,064,200	1,093,500	1,118,100	1,139,200	1,157,500	1,185,900	
Louisiana	706,227	762,000	814,300	865,800	915,300	962,400	1,007,100	1,049,400	1,075,100	
Maine	1,041,400	1,130,900	1,207,000	1,272,800	1,328,600	1,375,300	1,413,900	1,445,200	1,480,600	
Maryland	979,192	1,033,500	1,174,400	1,245,200	1,357,500	1,419,600	1,524,800	1,581,000	1,619,700	
Massachusetts	275,598	297,000	318,900	342,400	366,700	391,600	416,500	441,400	452,200	
Michigan	1,251,941	1,375,100	1,493,900	1,606,600	1,712,600	1,811,900	1,904,600	1,990,700	2,039,500	
Minnesota	1,709,529	1,779,500	1,845,200	1,907,600	1,967,000	2,023,500	2,077,300	2,129,600	2,181,800	
Mississippi	2,978,563	3,145,200	3,296,000	3,410,300	3,496,100	3,561,400	3,611,800	3,652,500	3,742,000	
Missouri	1,645,314	1,752,200	1,838,600	1,915,100	1,984,200	2,048,800	2,110,600	2,170,700	2,223,900	
Montana	740,242	789,600	827,200	861,900	890,400	913,300	931,600	945,800	969,000	
Nebraska	1,482,091	1,582,900	1,676,500	1,761,900	1,836,900	1,904,400	1,964,600	2,018,100	2,067,600	
Nevada	255,968	277,900	296,200	312,000	325,500	336,800	346,400	354,800	363,400	
New Hampshire	482,695	526,700	560,000	584,700	602,400	614,100	621,100	624,500	639,800	
New Jersey	619,990	686,800	744,700	795,100	838,500	875,200	905,900	931,200	954,000	
New Mexico	323,849	351,400	376,600	400,600	423,600	445,700	467,000	487,500	499,400	
	2,056,727	2,315,400	2,558,200	2,783,900	2,988,600	3,170,400	3,329,100	3,464,900	3,549,800	
	466,617	500,800	533,500	566,700	599,900	632,700	665,000	696,500	713,500	

(Table 13A continued on next page)

Notes: Table 13A equals the sum of Tables 13B, and 13C.

Detail may not add to total due to rounding.

Traditional (i. e., pre-consolidation and pre-modernization) IRS district offices are shown in parentheses under their corresponding state for multi-district states.

Item	Table 13A (continued). Calendar Year Projections of Total Electronically Filed Individual Returns by State													
	Actual 2006	Estimated 2007	Projected											
			2008	2009	2010	2011	2012	2013	2014					
New York	4,268,526	4,814,700	5,280,300	5,667,000	5,972,900	6,195,100	6,336,500	6,402,100	6,558,900					
(Albany)	617,167	699,100	768,200	824,800	869,800	903,700	927,600	942,200	965,200					
(Brooklyn)	1,458,330	1,664,600	1,850,300	2,013,600	2,150,000	2,255,300	2,327,800	2,366,900	2,424,800					
(Buffalo)	1,198,955	1,316,800	1,409,300	1,480,100	1,532,200	1,567,400	1,588,400	1,597,000	1,636,200					
(Manhattan)	994,074	1,134,200	1,252,500	1,348,400	1,420,900	1,468,700	1,492,800	1,496,100	1,532,700					
North Carolina	2,155,170	2,336,200	2,496,000	2,641,000	2,771,200	2,887,200	2,989,700	3,078,900	3,154,300					
North Dakota	182,111	196,600	209,500	219,500	227,200	232,900	237,300	240,600	246,500					
Ohio	2,798,172	3,048,900	3,252,000	3,417,700	3,552,600	3,662,100	3,751,000	3,823,500	3,917,100					
(Cincinnati)	1,341,924	1,452,100	1,539,800	1,610,800	1,669,300	1,718,400	1,760,400	1,796,800	1,840,800					
(Cleveland)	1,456,248	1,596,800	1,712,200	1,806,900	1,883,300	1,943,700	1,990,600	2,026,600	2,076,300					
Oklahoma	878,105	914,900	948,800	980,900	1,011,700	1,041,000	1,069,100	1,097,200	1,124,100					
Oregon	875,026	957,500	1,025,400	1,082,000	1,128,700	1,166,500	1,197,000	1,221,600	1,251,600					
Pennsylvania	2,748,483	3,044,400	3,304,700	3,536,600	3,739,200	3,913,300	4,061,300	4,186,400	4,288,900					
(Philadelphia)	1,810,813	2,013,000	2,195,100	2,361,100	2,508,700	2,637,600	2,748,500	2,843,300	2,912,900					
(Pittsburgh)	937,670	1,031,400	1,109,600	1,175,500	1,230,500	1,275,700	1,312,800	1,343,100	1,376,000					
Rhode Island	242,539	272,500	300,700	327,200	351,400	372,700	391,200	407,000	417,000					
South Carolina	1,196,151	1,274,300	1,526,700	1,591,800	1,648,000	1,696,700	1,738,800	1,775,100	1,818,500					
South Dakota	208,141	229,300	247,500	263,600	277,600	289,900	300,700	310,600	318,200					
Tennessee	1,566,226	1,684,600	1,788,400	1,883,900	1,971,100	2,050,500	2,122,800	2,189,000	2,242,600					
Texas	5,106,870	5,557,300	5,954,300	6,316,500	6,648,400	6,953,600	7,234,500	7,492,000	7,675,500					
(Austin)	1,776,846	1,924,900	2,054,100	2,171,600	2,278,800	2,376,900	2,466,900	2,548,900	2,611,300					
(Dallas)	2,097,188	2,277,800	2,438,100	2,585,300	2,721,200	2,846,900	2,963,500	3,071,300	3,146,500					
(Houston)	1,232,836	1,354,600	1,462,100	1,559,500	1,648,400	1,729,700	1,804,100	1,871,900	1,917,700					

(Table 13A continued on next page)

Notes: Table 13A equals the sum of Tables 13B and 13C.

Detail may not add to total due to rounding.

Traditional (i. e., pre-consolidation and pre-modernization) IRS district offices are shown in parentheses under their corresponding state for multi-district states.

Table 13A (continued). Calendar Year Projections of Total Electronically Filed Individual Returns by State										
Item	Actual	Estimated	Projected							
	2006	2007	2008	2009	2010	2011	2012	2013	2014	
Utah	577,783	636,300	689,700	739,900	786,900	830,800	871,600	909,400	931,600	
Vermont	145,302	163,700	180,300	195,500	209,000	220,800	231,000	239,600	245,500	
Virginia	1,817,267	1,963,100	2,102,200	2,242,800	2,383,700	2,524,600	2,664,500	2,802,300	2,871,000	
Washington	1,514,680	1,619,100	1,713,900	1,799,200	1,876,600	1,947,100	2,011,300	2,070,300	2,121,000	
West Virginia	380,755	417,600	447,000	469,800	486,800	498,700	506,300	510,200	522,600	
Wisconsin	1,691,465	1,796,700	1,888,800	1,962,000	2,020,100	2,066,800	2,105,200	2,138,500	2,190,800	
Wyoming	138,100	149,600	160,200	170,600	180,500	189,900	198,800	207,300	212,300	
International	308,166	326,000	345,500	363,700	380,400	396,200	411,300	426,200	436,700	

Notes: Table 13A equals the sum of Tables 13B and 13C.

Detail may not add to total due to rounding.

Traditional (i. e., pre-consolidation and pre-modernization) IRS district offices are shown in parentheses under their corresponding state for multi-district states.

Item	Table 13B. Calendar Year Projections of Practitioner Electronically Filed Individual Returns by State.									
	Actual 2006	Estimated 2007	Projected							
			2008	2009	2010	2011	2012	2013	2014	
United States	52,933,286	57,068,800	61,300,600	64,915,200	68,425,300	71,541,200	74,368,500	76,771,700	78,782,300	
Alabama	967,931	1,038,600	1,094,100	1,133,200	1,162,100	1,178,800	1,185,000	1,187,600	1,212,600	
Alaska	109,125	119,400	129,400	139,800	150,700	161,400	171,900	181,800	186,500	
Arizona	900,002	991,600	1,084,400	1,171,500	1,256,100	1,333,900	1,404,500	1,466,700	1,505,100	
Arkansas	558,570	595,000	627,300	656,400	684,900	710,800	734,300	754,800	774,600	
California	7,243,712	7,749,100	8,253,100	8,698,800	9,123,300	9,512,900	9,878,700	10,222,000	10,489,700	
(Laguna Niguel)	2,362,039	2,543,300	2,720,000	2,880,400	3,035,900	3,180,800	3,317,900	3,446,300	3,536,600	
(Los Angeles)	2,040,107	2,163,800	2,289,500	2,392,100	2,484,000	2,562,500	2,632,000	2,694,000	2,764,500	
(Sacramento)	1,236,015	1,323,900	1,417,700	1,510,800	1,607,400	1,703,700	1,800,300	1,896,100	1,945,800	
(San Francisco)	582,534	620,300	658,100	688,700	715,800	739,700	762,400	784,900	805,500	
(San Jose)	1,023,017	1,097,700	1,167,700	1,226,800	1,280,300	1,326,200	1,366,100	1,400,600	1,437,200	
Colorado	654,370	696,800	743,400	800,600	868,000	940,900	1,017,200	1,094,200	1,122,800	
Connecticut	697,728	779,000	855,200	916,300	966,600	1,003,700	1,028,400	1,040,700	1,068,000	
Delaware	142,558	155,500	168,900	182,300	196,000	209,500	222,400	234,500	240,600	
District of Columbia	89,246	97,700	106,400	115,200	124,500	133,600	142,500	150,800	154,800	
Florida	2,965,597	3,231,200	3,491,900	3,735,100	3,973,200	4,192,900	4,393,100	4,569,100	4,688,800	
(Fort Lauderdale)	1,185,318	1,298,900	1,412,600	1,519,000	1,622,900	1,718,600	1,805,400	1,881,100	1,930,400	
(Jacksonville)	1,780,279	1,932,300	2,079,300	2,216,100	2,350,300	2,474,400	2,587,800	2,688,000	2,758,400	
Georgia	1,658,952	1,788,200	1,904,400	2,008,500	2,107,900	2,196,300	2,273,800	2,338,500	2,399,800	
Hawaii	191,973	213,700	236,000	259,000	283,100	306,900	330,000	351,900	361,100	
Idaho	257,828	277,700	302,500	326,300	349,900	372,000	392,700	411,700	422,500	

(Table 13B continued on next page)

Notes: Detail may not add to total due to rounding.

Traditional (i. e., pre-consolidation and pre-modernization) IRS district offices are shown in parentheses under their corresponding state for multi-district states.

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Item	Table 13B (continued). Calendar Year Projections of Practitioner Electronically Filed Individual Returns by State.									
	Actual 2006	Estimated 2007	Projected							
			2008	2009	2010	2011	2012	2013	2014	
Illinois (Chicago)	2,038,779	2,201,400	2,344,800	2,477,500	2,606,900	2,724,200	2,828,700	2,917,500	2,993,900	
(Springfield)	1,462,221	1,583,400	1,693,900	1,798,100	1,901,100	1,996,000	2,082,100	2,156,500	2,213,000	
Indiana	576,558	618,000	650,900	679,400	705,900	728,200	746,600	761,000	781,000	
Iowa	1,099,995	1,184,600	1,255,200	1,319,600	1,382,400	1,439,200	1,490,000	1,533,700	1,573,900	
Kansas	730,936	771,300	802,100	826,800	849,700	869,200	886,100	900,100	923,700	
Kentucky	506,856	539,000	575,100	612,800	653,000	693,200	732,800	770,600	790,800	
Louisiana	797,853	861,700	916,100	963,300	1,007,000	1,044,400	1,075,900	1,101,000	1,129,800	
Maine	719,037	737,000	852,500	903,100	1,000,700	1,049,600	1,142,200	1,185,000	1,212,400	
Maryland	172,402	183,200	196,900	213,900	234,100	256,100	279,200	302,700	310,700	
Massachusetts	818,811	892,100	972,100	1,052,300	1,135,200	1,216,300	1,294,600	1,367,800	1,403,600	
Michigan	1,233,493	1,266,700	1,318,100	1,366,100	1,415,400	1,460,600	1,501,500	1,537,300	1,577,500	
Minnesota	2,232,440	2,333,200	2,430,200	2,505,200	2,570,300	2,621,300	2,661,400	2,691,100	2,761,500	
Mississippi	1,228,086	1,302,200	1,357,700	1,408,400	1,460,700	1,511,600	1,561,800	1,610,500	1,652,700	
Missouri	593,956	622,700	649,100	673,300	695,500	713,800	728,700	739,800	759,200	
Montana	1,093,613	1,157,900	1,225,300	1,288,900	1,352,100	1,410,500	1,463,700	1,510,500	1,550,100	
Nebraska	194,826	208,500	221,900	233,700	244,700	254,300	262,600	269,700	276,700	
Nevada	342,324	372,200	396,500	414,800	429,100	438,500	443,900	445,500	457,200	
New Hampshire	436,179	483,500	525,700	562,500	596,100	624,900	649,100	668,300	685,800	
New Jersey	196,730	212,000	228,900	246,400	264,900	283,200	301,200	318,300	326,600	
New Mexico	1,634,111	1,808,000	1,985,100	2,147,000	2,299,900	2,435,900	2,554,700	2,653,600	2,723,100	
	320,383	340,000	363,200	388,300	415,900	444,300	472,900	501,000	514,100	

(Table 13B continued on next page)

Notes: Detail may not add to total due to rounding.

Traditional (i. e., pre-consolidation and pre-modernization) IRS district offices are shown in parentheses under their corresponding state for multi-district states.

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Table 13B (continued). Calendar Year Projections of Practitioner Electronically Filed Individual Returns by State											
Item	Actual	Estimated					Projected				
	2006	2007	2008	2009	2010	2011	2012	2013	2014		
New York (Albany)	3,471,785	3,917,500	4,304,000	4,605,200	4,844,900	5,011,400	5,110,200	5,149,400	5,278,100		
(Brooklyn)	468,566	530,300	585,200	629,100	665,300	692,400	711,100	721,200	740,100		
(Buffalo)	1,258,614	1,439,500	1,599,700	1,728,400	1,834,200	1,912,100	1,963,400	1,987,600	2,039,700		
(Manhattan)	905,114	990,500	1,061,200	1,114,800	1,157,100	1,185,200	1,200,500	1,203,500	1,235,000		
North Carolina	839,491	957,200	1,057,900	1,132,900	1,188,300	1,221,700	1,235,200	1,237,100	1,263,300		
North Dakota	1,544,767	1,662,000	1,775,600	1,881,700	1,986,500	2,083,400	2,171,900	2,249,300	2,308,200		
Ohio	136,939	146,600	156,100	163,400	169,500	174,000	177,200	179,300	184,000		
(Cincinnati)	1,856,884	2,012,400	2,141,500	2,252,500	2,353,200	2,436,500	2,503,200	2,552,800	2,619,700		
(Cleveland)	870,832	937,300	992,400	1,039,500	1,082,300	1,117,700	1,146,100	1,167,500	1,198,100		
Oklahoma	986,052	1,075,100	1,149,100	1,213,000	1,270,900	1,318,800	1,357,000	1,385,400	1,421,600		
Oregon	624,952	647,600	674,900	700,400	726,400	750,300	772,100	791,900	812,600		
Pennsylvania	599,643	646,900	696,500	739,100	777,000	808,000	832,900	851,700	874,000		
(Philadelphia)	1,827,351	2,032,000	2,216,900	2,388,100	2,552,400	2,700,400	2,831,400	2,937,300	3,020,400		
(Pittsburgh)	1,214,502	1,358,000	1,490,800	1,615,400	1,736,100	1,846,500	1,945,700	2,026,000	2,085,200		
Rhode Island	612,849	674,000	726,100	772,800	816,300	854,000	885,700	911,300	935,200		
South Carolina	184,877	207,800	229,800	250,500	270,500	288,700	305,100	319,300	327,700		
South Dakota	919,555	969,800	1,203,200	1,252,200	1,298,400	1,339,200	1,374,800	1,404,700	1,444,700		
Tennessee	148,673	162,100	174,100	185,100	195,600	205,000	213,400	220,900	226,600		
Texas	1,117,337	1,192,900	1,261,800	1,328,600	1,397,200	1,462,800	1,524,900	1,582,000	1,623,500		
(Austin)	3,383,284	3,668,000	3,939,300	4,197,800	4,457,200	4,702,300	4,931,700	5,133,000	5,273,700		
(Dallas)	1,200,689	1,296,600	1,383,500	1,466,500	1,550,300	1,629,800	1,704,500	1,772,100	1,818,500		
(Houston)	1,393,955	1,502,200	1,610,200	1,714,300	1,819,700	1,919,900	2,014,100	2,093,800	2,154,800		
	788,640	869,200	945,600	1,017,000	1,087,200	1,152,700	1,213,100	1,267,100	1,300,300		

(Table 13B continued on next page)

Notes: Detail may not add to total due to rounding.

Traditional (i. e., pre-consolidation and pre-modernization) IRS district offices are shown in parentheses under their corresponding state for multi-district states.

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Item	Actual	Estimated		Projected						
	2006	2007		2008	2009	2010	2011	2012	2013	2014
Utah	372,815	408,900	408,900	450,300	489,700	528,500	564,600	597,900	627,600	644,000
Vermont	98,355	112,100	112,100	125,300	137,700	149,500	160,100	169,400	177,200	181,800
Virginia	1,118,080	1,208,900	1,208,900	1,306,400	1,412,300	1,528,400	1,648,200	1,769,400	1,888,500	1,937,900
Washington	892,952	957,300	957,300	1,030,200	1,099,700	1,168,500	1,232,100	1,290,100	1,341,500	1,376,600
West Virginia	261,520	285,600	285,600	303,900	318,500	330,700	339,500	345,200	347,600	356,700
Wisconsin	1,219,644	1,285,600	1,285,600	1,348,900	1,400,700	1,447,400	1,485,900	1,518,100	1,544,500	1,585,000
Wyoming	96,631	103,100	103,100	110,200	117,700	125,600	133,500	141,300	148,800	152,700
International	228,840	230,800	230,800	238,300	247,300	258,200	270,200	283,000	296,200	304,000

Notes: Detail may not add to total due to rounding.

Traditional (i. e., pre-consolidation and pre-modernization) IRS district offices are shown in parentheses under their corresponding state for multi-district states.

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Item	Table 13C. Calendar Year Projections of On-Line Filed Individual Returns by State										
	Actual	Estimated					Projected				
	2006	2007	2008	2009	2010	2011	2012	2013	2014		
United States	20,306,214	22,393,600	23,958,800	25,295,700	26,205,000	26,937,000	27,535,800	28,100,700	28,658,400		
Alabama	267,077	296,800	316,700	332,800	342,200	349,600	355,800	356,300	369,200		
Alaska	68,813	73,500	77,200	80,100	82,100	83,700	85,200	86,900	88,700		
Arizona	403,738	453,900	488,400	517,500	538,600	556,500	572,400	588,100	600,000		
Arkansas	151,953	167,600	180,200	191,400	198,600	204,000	208,100	211,700	215,600		
California	1,727,777	1,911,100	2,071,700	2,228,400	2,339,000	2,427,200	2,493,300	2,548,500	2,593,500		
<i>(Laguna Niguel)</i>	545,034	602,900	659,300	715,400	756,800	791,200	818,600	842,500	857,300		
<i>(Los Angeles)</i>	332,961	379,700	421,200	467,000	501,800	529,200	547,800	559,900	569,000		
<i>(Sacramento)</i>	376,118	409,600	436,900	461,300	477,000	489,400	499,200	508,700	517,900		
<i>(San Francisco)</i>	199,787	216,900	228,400	238,000	243,800	248,200	251,900	255,900	260,800		
<i>(San Jose)</i>	273,877	302,100	325,900	346,600	359,600	369,100	375,800	381,400	388,400		
Colorado	383,204	420,100	443,900	462,900	475,500	485,100	492,900	500,300	510,700		
Connecticut	234,563	268,200	287,900	304,600	315,100	323,000	328,800	333,800	340,200		
Delaware	70,571	78,000	83,400	88,000	91,300	94,000	96,300	98,500	100,600		
District of Columbia	47,267	53,500	58,500	62,700	65,800	68,500	70,800	73,100	74,600		
Florida	1,365,500	1,524,400	1,643,700	1,747,200	1,825,500	1,894,100	1,956,100	2,017,300	2,058,900		
<i>(Fort Lauderdale)</i>	394,002	444,100	482,100	518,000	543,500	562,700	575,800	585,300	596,400		
<i>(Jacksonville)</i>	971,498	1,080,300	1,161,600	1,229,200	1,282,000	1,331,400	1,380,300	1,432,000	1,462,500		
Georgia	669,943	727,400	771,100	808,000	832,300	852,200	868,700	884,800	902,400		
Hawaii	76,967	85,800	93,400	100,100	104,800	108,300	110,700	112,600	114,700		
Idaho	112,224	125,900	134,000	140,900	145,800	150,200	154,200	158,300	161,500		

(Table 13C continued on next page)

Notes: Detail may not add to total due to rounding.
 Traditional (i. e., pre-consolidation and pre-modernization) IRS district offices
 are shown in parentheses under their corresponding state for multi-district states.

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Table 13C (continued). Calendar Year Projections of On-Line Filed Individual Returns by State											
Item	Actual	Estimated					Projected				
	2006	2007	2008	2009	2010	2011	2012	2013	2014		
Illinois (Chicago)	846,420	926,000	990,700	1,041,300	1,072,400	1,095,000	1,112,200	1,128,000	1,150,700		
(Springfield)	627,231	686,100	733,300	770,700	794,100	811,800	825,500	838,300	855,100		
Indiana	219,189	239,900	257,400	270,600	278,200	283,300	286,700	289,700	295,500		
Iowa	495,087	535,500	570,100	597,500	614,800	628,200	639,100	649,600	662,900		
Kansas	196,113	213,500	226,600	237,400	243,800	248,800	253,100	257,400	262,200		
Kentucky	199,371	223,000	239,300	253,000	262,200	269,100	274,300	278,800	284,300		
Louisiana	243,547	269,200	291,000	309,600	321,700	330,900	338,000	344,300	350,800		
Maine	260,155	296,500	321,800	342,100	356,800	370,100	382,600	396,000	407,400		
Maryland	103,196	113,700	122,000	128,500	132,600	135,400	137,300	138,700	141,600		
Massachusetts	433,130	482,900	521,900	554,400	577,400	595,600	610,000	623,000	635,900		
Michigan	476,036	512,800	527,200	541,400	551,600	562,900	575,800	592,400	604,300		
Minnesota	746,123	811,900	865,700	905,000	925,800	940,100	950,500	961,500	980,400		
Mississippi	417,228	450,000	480,900	506,700	523,500	537,200	548,800	560,200	571,200		
Missouri	146,286	167,000	178,100	188,600	194,900	199,500	202,900	206,000	209,800		
Montana	388,478	425,000	451,200	472,300	484,800	494,000	500,900	507,600	517,500		
Nebraska	61,142	69,400	74,300	78,300	80,800	82,600	83,900	85,100	86,700		
Nevada	140,371	154,500	163,500	169,900	173,300	175,500	177,200	179,000	182,700		
New Hampshire	183,811	203,300	219,000	232,600	242,300	250,300	256,800	262,900	268,200		
New Jersey	127,119	139,400	147,700	154,200	158,700	162,500	165,800	169,200	172,800		
New Mexico	422,616	507,400	573,100	636,900	688,700	734,400	774,400	811,300	826,700		
	146,234	160,700	170,300	178,400	184,000	188,400	192,000	195,500	199,400		

(Table 13C continued on next page)

Notes: Detail may not add to total due to rounding.

Traditional (i. e., pre-consolidation and pre-modernization) IRS district offices are shown in parentheses under their corresponding state for multi-district states.

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Item	Table 13C (continued). Calendar Year Projections of On-Line Filed Individual Returns by State													
	Actual 2006	Estimated 2007	Projected											
			2008	2009	2010	2011	2012	2013	2014					
New York <i>(Albany)</i>	796,741	897,200	976,300	1,061,800	1,127,900	1,183,800	1,226,300	1,252,700	1,280,800					
<i>(Brooklyn)</i>	148,601	168,800	183,000	195,800	204,500	211,300	216,500	221,000	225,100					
<i>(Buffalo)</i>	199,716	225,100	250,600	285,200	315,800	343,200	364,300	379,200	385,100					
<i>(Manhattan)</i>	293,841	326,300	348,200	365,300	375,100	382,300	387,900	393,600	401,100					
North Carolina	154,583	177,000	194,500	215,500	232,500	247,000	257,600	259,000	269,400					
North Dakota	610,403	674,200	720,300	759,300	784,700	803,800	817,800	829,600	846,100					
Ohio	45,172	50,000	53,500	56,100	57,700	58,900	60,000	61,200	62,400					
<i>(Cincinnati)</i>	941,288	1,036,600	1,110,400	1,165,200	1,199,400	1,225,700	1,247,800	1,270,600	1,297,400					
<i>(Cleveland)</i>	471,092	514,800	547,400	571,300	587,000	600,800	614,200	629,400	642,800					
Oklahoma	470,196	521,800	563,100	593,900	612,400	624,900	633,600	641,300	654,600					
Oregon	253,153	267,300	273,900	280,500	285,200	290,700	297,000	305,400	311,500					
Pennsylvania	275,383	310,600	328,800	343,000	351,700	358,500	364,100	369,900	377,600					
<i>(Philadelphia)</i>	921,132	1,012,400	1,087,800	1,148,500	1,186,800	1,212,900	1,229,900	1,249,100	1,268,500					
<i>(Pittsburgh)</i>	596,311	654,900	704,400	745,700	772,600	791,100	802,900	817,300	827,700					
Rhode Island	324,821	357,500	383,500	402,700	414,100	421,800	427,000	431,800	440,800					
South Carolina	57,662	64,800	70,800	76,700	80,900	84,000	86,200	87,700	89,300					
South Dakota	276,596	304,500	323,500	339,600	349,600	357,500	364,000	370,300	373,900					
Tennessee	59,468	67,100	73,400	78,500	82,000	84,900	87,300	89,700	91,500					
Texas	448,889	491,700	526,600	555,300	573,900	587,700	597,900	606,900	619,100					
<i>(Austin)</i>	1,723,586	1,889,300	2,014,900	2,118,700	2,191,200	2,251,200	2,302,900	2,359,000	2,401,900					
<i>(Dallas)</i>	576,157	628,300	670,500	705,100	728,500	747,200	762,500	776,800	792,800					
<i>(Houston)</i>	703,233	775,600	827,800	871,000	901,500	927,100	949,400	977,500	991,700					
	444,196	485,400	516,500	542,500	561,200	577,000	591,000	604,700	617,400					

(Table 13C continued on next page)

Notes: Detail may not add to total due to rounding.

Traditional (i. e., pre-consolidation and pre-modernization) IRS district offices are shown in parentheses under their corresponding state for multi-district states.

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Item	Actual 2006	Estimated 2007	Projected						
			2008	2009	2010	2011	2012	2013	2014
Utah	204,968	227,400	239,500	250,200	258,400	266,100	273,700	281,800	287,600
Vermont	46,947	51,600	55,000	57,800	59,500	60,700	61,600	62,400	63,700
Virginia	699,187	754,200	795,800	830,500	855,300	876,400	895,100	913,900	933,000
Washington	621,728	661,900	683,700	699,500	708,100	715,000	721,200	728,900	744,400
West Virginia	119,235	132,000	143,000	151,200	156,100	159,200	161,100	162,500	165,900
Wisconsin	471,821	511,100	539,900	561,300	572,800	580,900	587,200	593,900	605,800
Wyoming	41,469	46,500	50,000	52,900	54,900	56,400	57,500	58,500	59,700
International	79,326	95,200	107,200	116,400	122,200	126,000	128,300	130,000	132,700

Notes: Detail may not add to total due to rounding.

Traditional (i. e., pre-consolidation and pre-modernization) IRS district offices are shown in parentheses under their corresponding state for multi-district states.

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**Table 14. Calendar Year Projections of Standard Electronically Filed Individual Returns
by Form Type Coded by Transmitter, by Processing IRS Campus**

Item	Actual	Estimated	Projected
	2006	2007	2008
I. Total Standard Electronic Filings	73,239,500	79,462,300	85,259,400
<i>Andover</i>	16,121,694	17,808,700	19,321,300
<i>Austin</i>	15,142,445	14,274,500	15,234,800
<i>Cincinnati</i>	-	-	-
<i>Fresno</i>	15,073,706	16,328,800	17,500,100
<i>Kansas City</i>	13,974,550	17,353,000	18,374,000
<i>Memphis</i>	-	-	-
<i>Ogden</i>	-	-	-
<i>Philadelphia</i>	12,927,105	13,697,300	14,829,200
II. Approximate Coded Form 1040A Filings	14,680,347	15,928,400	17,102,000
<i>Andover</i>	2,936,535	3,243,600	3,518,500
<i>Austin</i>	3,475,528	3,327,300	3,559,400
<i>Cincinnati</i>	-	-	-
<i>Fresno</i>	2,822,716	3,057,700	3,277,200
<i>Kansas City</i>	2,568,866	3,240,600	3,434,400
<i>Memphis</i>	-	-	-
<i>Ogden</i>	-	-	-
<i>Philadelphia</i>	2,876,702	3,059,200	3,312,500
III. Approximate Coded Form 1040EZ Filings	8,248,124	8,946,000	9,594,400
<i>Andover</i>	1,800,071	1,981,900	2,145,100
<i>Austin</i>	1,737,985	1,640,100	1,751,100
<i>Cincinnati</i>	-	-	-
<i>Fresno</i>	1,575,624	1,707,100	1,829,400
<i>Kansas City</i>	1,571,673	1,961,200	2,077,400
<i>Memphis</i>	-	-	-
<i>Ogden</i>	-	-	-
<i>Philadelphia</i>	1,562,771	1,655,600	1,791,400
IV. Approximate Coded Form 1040 Filings	50,311,029	54,588,000	58,563,000
<i>Andover</i>	11,385,088	12,583,200	13,657,700
<i>Austin</i>	9,928,932	9,307,100	9,924,300
<i>Cincinnati</i>	-	-	-
<i>Fresno</i>	10,675,366	11,564,000	12,393,400
<i>Kansas City</i>	9,834,011	12,151,100	12,862,200
<i>Memphis</i>	-	-	-
<i>Ogden</i>	-	-	-
<i>Philadelphia</i>	8,487,632	8,982,500	9,725,400

Note: Detail may not add to total due to rounding.

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**Table 15. Accuracy Measures for U.S. Forecasts of Major Return Categories
Mean Absolute Percent Error (MAPE) and Number of Overprojections
for the Four (4) Most Recent Projection Cycles**

Item	Calendar Year 2006 Actual * (thousands)	Projection Error on Forecasts for:				
		1 Year Ahead N=4	2 Years Ahead N=4	3 Years Ahead N=4	4 Years Ahead N=4	5 Years Ahead N=4
Grand Total - Selected Returns *	229,525					
MAPE		3.43%	3.13%	5.65%	7.76%	8.41%
Number of Overprojections		2	4	4	4	4
Grand Total - Paper	147,114					
MAPE		5.24%	4.97%	8.67%	14.09%	19.11%
Number of Overprojections		2	4	4	4	4
Grand Total - E-file/ Mag Tape	82,411					
MAPE		2.33%	2.11%	5.63%	7.83%	14.61%
Number of Overprojections		2	1	2	2	0
Total Primary - Selected Returns *	211,766					
MAPE		1.62%	3.20%	5.74%	8.02%	8.61%
Number of Overprojections		2	3	4	4	4
Primary Total - Paper	131,155					
MAPE		2.42%	5.64%	8.76%	15.04%	20.37%
Number of Overprojections		2	3	4	4	4
Primary Total - E-file/ Mag Tape	80,612					
MAPE		2.03%	1.93%	5.57%	7.51%	14.28%
Number of Overprojections		2	1	2	2	0
Individual Total	135,197					
MAPE		0.47%	1.67%	2.70%	3.20%	2.83%
Number of Overprojections		2	3	4	4	4
Individual Total - Paper	61,958					
MAPE		1.79%	5.72%	7.90%	13.96%	21.15%
Number of Overprojections		3	3	3	4	4
Individual Total - E-file	73,240					
MAPE		1.78%	2.78%	5.59%	8.66%	16.97%
Number of Overprojections		2	1	2	1	0
Individual Estimated Tax	30,182					
MAPE		8.20%	18.15%	29.77%	42.98%	47.83%
Number of Overprojections		2	3	4	4	4
Fiduciary Total	3,751					
MAPE		2.70%	3.85%	4.76%	5.30%	5.73%
Number of Overprojections		4	4	4	4	3
Partnership Total	2,935					
MAPE		2.53%	4.09%	7.04%	7.51%	7.47%
Number of Overprojections		0	0	1	1	1
Corporation Total	6,356					
MAPE		1.28%	1.48%	2.57%	3.98%	4.08%
Number of Overprojections		2	2	2	1	2
Employment Total	30,804					
MAPE		3.58%	2.28%	2.52%	2.86%	2.42%
Number of Overprojections		0	1	1	0	1
Exempt Organization Total	835					
MAPE		4.07%	2.86%	3.03%	6.78%	7.08%
Number of Overprojections		2	1	3	3	2
Excise Total	896					
MAPE		3.18%	4.55%	7.18%	8.07%	11.99%
Number of Overprojections		3	3	3	3	4

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

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Statement of Methodology

This section summarizes the methods used to generate the various U.S., campus and state level forecasts of individual income tax returns by major processing categories as presented in this update of Document 6187. These projections incorporate the available year-to-date 2007 filing volumes through late spring. The published campus volumes are aligned to include the movement of various states into new IRS campus configurations for CY 2006 through 2014. These state-to-campus alignments are summarized in tables starting on page 42.

The projected return volumes reflect updated forecasts of economic variables which are used as leading indicators of future individual return filings as well as current tax laws and administrative plans. In addition to the methodologies described below, proportional adjustments were applied at various steps in the process to preserve accounting identities.

The Individual Return Series

The U.S. and IRS campus forecasts of the total Form 1040 series, defined as the sum of paper Forms 1040, 1040A, 1040EZ, and electronically filed returns, and grouped by the addresses on the taxpayers' returns (international returns may include returns not classified elsewhere) resulted from regression models. Specifically, the total series forecasts were the result of regression models using total employment, lagged one year, and several step dummy variables. There was one model at the U.S. level, more than 50 additional models at the former IRS district office level, one model for the business operating divisions split, and separate models for Forms 1040NR, NR-EZ, PR, and SS. The base periods for the models were generally CY 1990 through 2006. Global Insight Inc. provided the economic forecasts for employment series used in the forecasting models. Form 1040EZ-T from the actual and forecast return counts.

Form Type and Full-Paid/Other-Than-Full-Paid Categories

U.S. and IRS campus level projections by return type (i.e., Form 1040, 1040A and 1040EZ), and by their corresponding full-paid versus other-than-full-paid dimensions, were first prepared on an "adjusted" level. "Adjusted" means that the detailed historical data components were decomposed and reconfigured to negate the impact of e-file. In effect, the "adjusted" level data reflects the historical trends as if e-file never existed.

The adjusted-level trends were forecasted as were corresponding projections for e-file. Generally, the adjusted level full-paid and other-than-full-paid categories for each form type were projected at the U.S. level using trend extrapolation models. The methodology for the e-file forecasts is described in more detail below. The state level projections for these categories were similarly estimated using time-series models.

The **paper** return volumes at the U.S. and state levels were then derived by subtracting the corresponding e-file forecasts by return type from the analogous adjusted level projections. In general, IRS campus level paper return volumes for

these classifications as presented in Tables 2 through 8 were derived by summing the respective state volumes per their pre-defined IRS campus alignments. However, some additional adjustments were applied at the campus level to account for the unique ITIN returns processed centrally at the Philadelphia or Austin Campus, depending on the filing period, regardless of the state location of the filers.

Refunds

The calendar year and fiscal year refund volumes in Tables 8 and 10 reflect a count of refunds arising from the initial filing of a return. Regression analysis with time and dummy variables was used to derive the U.S. level refund projections in total. Comparable state level refund projections were derived using the ratio of refunds to total other-than-full-paid returns based on recent historical experience. The e-file refund pieces at the US and state levels were then derived and subtracted from the total refund volumes to derive the remaining paper refund volumes. The state level projections were summed to compute the IRS campus volumes through 2014. Fiscal year refunds were derived from the calendar year forecasts based on historical quarterly filing experiences.

Practitioner Electronically Filed Returns

The U.S. level practitioner e-file volumes were projected by using diffusion or “S” curve growth models to trend past participation rates. These curves capture the growth patterns typically associated with the introduction of new technology-related products. The participation rates were defined as the ratio of practitioner electronic returns to the total number of practitioner prepared returns. The participation rates were similarly modeled at the district office level, multiplied by the appropriate total return for each state district office. These local level volumes were then summed to the appropriate IRS campus level estimates. The year-to-date counts of standard electronic returns through late spring were factored into the projections.

On-Line Filed Returns

The on-line filed returns were derived in a manner similar to practitioner e-file. A diffusion growth model was used to trend past participation rates for the United States. The participation rate was defined as the ratio of on-line filed returns to the estimated number of taxpayers that file self-prepared returns and have access to the Internet. As part of the process, a combination of the historical IRS on-line electronic filing experience through April 2007, Statistics of Income Division data on the volume of self-prepared returns, and external data on electronic commerce in the U.S. were used.

Electronic Returns by Form Type

The distribution of standard electronically filed returns by Forms 1040, 1040A, and 1040EZ was based on data taken from the report titled *Counts of Electronic Filings—Type of Individual Return (Form) Taxpayer Could Have Filed*. This report shows the simplest traditional paper return an electronically filing taxpayer could have used.

From this report, filing data through April 2007 were used to derive the percent of electronically filed returns that could have been filed as a Form 1040, Form 1040A or Form 1040EZ by state, international returns may include returns not classified elsewhere. These historical percentages were then forecasted using the diffusion of innovation ('S' Curve) model. The projected nominal volumes were derived by multiplying the projected ratios by the total electronic return volumes. The resulting e-file forecasts by form type the taxpayer could have used are presented in Table 12.

Also, this update includes the distribution of standard electronically filed returns by form type as were coded by their e-file transmitter. These forecasts are presented in Table 14. For various reasons, transmitters tend to code more e-file returns as Form 1040 and fewer Forms 1040A and 1040EZ compared to the analysis of the simplest form the taxpayer could have used. The e-file form type forecasts, as coded by the transmitter, were derived as a ratio of the "could have used" e-file forecasts. The ratios were based on recent historical experience.

Table Notes

Data Sources

The primary sources for actual calendar year filing counts for individual full-paid and other-than-full-paid Forms 1040, 1040A and 1040EZ, and total electronic filings, as presented in this publication, are the IRS individual master file and CADE data bases. Data from these sources are tallied by IRS staff under the Chief Information Officer and then sent electronically to members of the Office of Research who use this information for projection and report purposes. Individual return counts by IRS business operating division are also secured from the master file tallies. Refund return data are acquired from the weekly *Report of Individual Master File Refunds*. Additional detailed electronic filing data are collected from the master file report titled *Counts of Electronic Filings—Type of Individual Return (Form) Taxpayer Could Have Filed*. While the data presented in this publication reflect master file reporting levels, campus level information compiled at the submission processing sites are also leveraged in our projection process as well as Forms 1040NR/NR-EZ/PR/SS.

Definitions

A number of IRS workload processing categories are projected in this document. Key categorizations are defined below for additional clarification:

Full-Paid Returns:	Timely filed paper returns which have a balance due that are fully satisfied through a remittance or a credit card payment. This includes applicable returns handled through “lockbox” procedures.
Other-Than-Full-Paid Returns:	Paper returns that are even, have a balance due without a remittance, an overpayment, or are received after the April peak, plus all electronic filings. Roughly 87 percent of CY 2006 other-than-full-paid returns were refunds.
Business Returns:	Total of paper and electronic returns with Schedule C and/or Schedule F information.
Electronically Filed Returns:	Returns filed via electronic media including electronic filings submitted by Electronic Return Originators, and On-Line.
Business Operating Division:	An organization within the IRS dedicated to serving a particular customer segment. Individual returns with a Schedule C, Schedule F, Schedule E, Form 2106 or with an “international” address are classified under the Small Business/Self Employed business operating division; all other individual returns are classified under the Wage and Investment division.

Individual Returns

Table 1A reports calendar year projections of individual returns by major processing categories for the United States. This table reports some total categories that include both paper and electronic returns, plus separate subsets that distinguish between these media. The respective lines for Form 1040, Form 1040A, and Form 1040EZ in Table 1A reflect paper returns and do not include electronically filed returns. However, electronically filed refund returns are included in the U.S. refund return figures and the U.S. total for other-than-full-paid. Also included in Table 1A are business returns (Schedule C or F) which reflect both paper and electronic returns. In addition, Table 1A presents counts of practitioner e-file versus on-line filing, as well as breakouts of electronically filed refund and e-file balance due returns.

Table 1B reports national level calendar year projections of individual return volumes associated with the IRS's Wage and Investment and Small Business/Self Employed business operating divisions (BODs). This table reports total return volumes for these two categories, plus separate counts for their respective paper and electronic return subsets. In addition, Table 1B now presents total US level volumes for Form 1040NR (*U.S. Nonresident Alien Income Tax Return*), and Forms 1040PR and 1040SS (*U.S. Self-Employment Tax Return from Puerto Rico and other International area*). These volumes are essentially associated with the IRS's Small Business/Self Employed Division. However, the Forms 1040NR and 1040PR/SS counts are only included in Table 1B and are not reflected in any other table within Document 6187.

Tables 2 through 7 report the projections of individual returns by IRS processing campus. These tables do not include e-filed returns and only represent the historical and projected paper returns. These tables reflect the impact of IRS's modernization campus alignment plans for 2006 through 2010. However, the CY 2009 and 2010 campus plans are considered concept maps and are subject to change.

Individual Refunds

Tables 8 and 10 report the calendar year and fiscal year projections, respectively, of individual refunds for the U.S. and IRS campuses. The total electronically filed refund returns are included in the U.S. total and itemized separately at the bottom of Tables 8 and 10. The IRS campus figures reflect refunds arising from paper returns only. They also reflect the impact of IRS's most current modernization campus alignment plans and concept maps through 2014.

Table 9 reports the calendar year projection of the number of split refund returns for the U.S. and IRS campuses. The total electronically filed refund returns are included in the U.S. total and itemized separately at the bottom of the table. The IRS campus figures reflect the split refunds arising from paper returns only. They also reflect the impact of IRS's most current modernization campus alignment plans and concept maps through 2014.

Electronically Filed Returns

Tables 11A through 11D display the sites where electronic returns are processed from CY 2006 through 2014. Similar to paper returns, the tables reflect the actual 2006 alignment and final IRS approved plans for 2007-2008. The 2009 through 2014 volumes are based on the concept maps. **Table 11A** reports historical and projected total individual electronic filing for the U.S. and IRS processing campuses, while **Table 11B** reports that information for the standard electronic return subtotal. **Tables 11C and 11D** show projections of the standard e-file sub components, i.e., practitioner e-file and on-line filed returns, respectively.

Table 12 shows the historical and projected standard electronic filings by the simplest form type the taxpayer could have used had they filed on paper for the U.S. and IRS processing campuses.

Tables 13A through 13C show the electronic filing counts by state and traditional IRS district office for states with multiple districts. Parentheses are placed around the names of the traditional districts to further distinguish them in the tables. **Table 13A** reports historical and projected total e-filed returns. **Tables 13B and 13C** display the practitioner and on-line filed electronic returns, respectively.

Table 14 shows historical and projected standard electronic filings by estimated form type as coded by e-file transmitter, i.e., Forms 1040, 1040A, and 1040EZ for the U.S. and IRS processing campuses.

**Configuration of IRS Campuses for Paper Individual Returns—
2006 Alignment**

Andover IRS Campus

- District of Columbia
- Maine
- Maryland
- Massachusetts
- New Hampshire
- New York
- Vermont

Atlanta IRS Campus

- Alabama
- Delaware
- Florida
- Georgia
- North Carolina
- Rhode Island
- South Carolina
- Virginia

Austin IRS Campus

- Arkansas
- International
- Kansas
- Kentucky
- Louisiana
- Mississippi
- Oklahoma
- Tennessee
- Texas
- West Virginia

Fresno IRS Campus

- Alaska
- Arizona
- California
- Colorado
- Hawaii
- Idaho
- Montana
- Nebraska
- Nevada
- New Mexico
- Oregon
- South Dakota
- Utah
- Washington
- Wyoming

Kansas City IRS Campus

- Connecticut
- Illinois
- Indiana
- Iowa
- Michigan
- Minnesota
- Missouri
- North Dakota
- Ohio
- Wisconsin

Philadelphia IRS Campus

- New Jersey
- Pennsylvania

**Configuration of IRS Campuses for Paper Individual Returns—
2007 Alignment**

Andover IRS Campus

District of Columbia
Maine
Maryland
Massachusetts
New Hampshire
New York
Vermont

Atlanta IRS Campus

Alabama
Delaware
Florida
Georgia
North Carolina
Rhode Island
South Carolina
Virginia

Austin IRS Campus

International
Kansas
Louisiana
Mississippi
Oklahoma
Tennessee
Texas
West Virginia

Fresno IRS Campus

Alaska
Arizona
California
Colorado
Hawaii
Idaho
Minnesota
Montana
Nebraska
Nevada
New Mexico
North Dakota
Oregon
South Dakota
Utah
Washington
Wyoming

Kansas City IRS Campus

Arkansas
Connecticut
Illinois
Indiana
Iowa
Michigan
Missouri
New Jersey
Ohio
Wisconsin

Philadelphia IRS Campus*

Kentucky
Pennsylvania

* Philadelphia ceases processing returns at the end of September 2007.

**Configuration of IRS Campuses for Paper Individual Returns—
2008 Alignment**

Andover IRS Campus

District of Columbia
Maine
Maryland
Massachusetts
New Hampshire
New York
Vermont

Atlanta IRS Campus

Alabama
Delaware
Florida
Georgia
North Carolina
Rhode Island
South Carolina
Virginia

Austin IRS Campus

International
Kentucky
Louisiana
Mississippi
Tennessee
Texas

Fresno IRS Campus

Alaska
Arizona
California
Colorado
Hawaii
Idaho
Iowa
Kansas
Minnesota
Montana
Nebraska
Nevada
New Mexico
North Dakota
Oklahoma
Oregon
South Dakota
Utah
Washington
Wisconsin
Wyoming

Kansas City IRS Campus

Arkansas
Connecticut
Illinois
Indiana
Michigan
Missouri
New Jersey
Ohio
Pennsylvania
West Virginia

**Configuration of IRS Campuses for Paper Individual Returns—
2009 Alignment**

Andover IRS Campus*
New York

Atlanta IRS Campus
Alabama
Florida
Georgia
North Carolina
Virginia

Austin IRS Campus
International
Kentucky
Louisiana
Mississippi
Tennessee
Texas

Fresno IRS Campus
Alaska
Arizona
California
Colorado
Hawaii
Idaho
Iowa
Kansas
Minnesota
Montana

Fresno IRS Campus Cont.
Nebraska
Nevada
New Mexico
North Dakota
Ohio
Oklahoma
Oregon
South Dakota
Utah
Washington
Wisconsin
Wyoming

Kansas City IRS Campus
Arkansas
Connecticut
Delaware
District of Columbia
Illinois
Indiana
Maine
Maryland
Massachusetts
Michigan
Missouri
New Hampshire
New Jersey
Pennsylvania
Rhode Island
South Carolina
Vermont
West Virginia

* Andover ceases processing returns in 2009.

**Configuration of IRS Campuses for Paper Individual Returns—
2010 Alignment**

Atlanta IRS Campus

Alabama
Florida
Georgia
Virginia

Austin IRS Campus

International
Kentucky
Louisiana
Mississippi
Oklahoma
Tennessee
Texas

Fresno IRS Campus

Alaska
Arizona
California
Colorado
Hawaii
Idaho
Illinois
Iowa
Kansas
Minnesota
Montana
Nebraska

Fresno IRS Campus Cont.

Nevada
New Mexico
North Dakota
Ohio
Oregon
South Dakota
Utah
Washington
Wisconsin
Wyoming

Kansas City IRS Campus

Arkansas
Connecticut
Delaware
District of Columbia
Indiana
Maine
Maryland
Massachusetts
Michigan
Missouri
New Hampshire
New Jersey
New York
North Carolina
Pennsylvania
Rhode Island
South Carolina
Vermont
West Virginia

**Configuration of IRS Campuses for Paper Individual Returns—
2011 Alignment**

Atlanta IRS Campus*
Florida

Austin IRS Campus
Alabama
International
Kansas
Louisiana
Mississippi
Oklahoma
Tennessee
Texas

Fresno IRS Campus
Alaska
Arizona
California
Colorado
Hawaii
Idaho
Illinois
Indiana
Iowa
Michigan
Minnesota
Montana
Nebraska
Nevada

Fresno IRS Campus Cont.
New Mexico
North Dakota
Ohio
Oregon
South Dakota
Utah
Washington
Wisconsin
Wyoming

Kansas City IRS Campus
Arkansas
Connecticut
Delaware
District of Columbia
Georgia
Kentucky
Maine
Maryland
Massachusetts
Missouri
New Hampshire
New Jersey
New York
North Carolina
Pennsylvania
Rhode Island
South Carolina
Vermont
Virginia
West Virginia

* Atlanta ceases processing returns in 2011.

**Configuration of IRS Campuses for Paper Individual Returns—
2012 Alignment**

Austin IRS Campus

Alabama
Arkansas
International
Kansas
Louisiana
Mississippi
Oklahoma
Tennessee
Texas

Fresno IRS Campus

Alaska
Arizona
California
Colorado
Hawaii
Idaho
Illinois
Indiana
Iowa
Michigan
Minnesota
Missouri
Montana
Nebraska
Nevada
New Mexico
North Dakota
Ohio
Oregon
South Dakota
Utah
Washington
Wisconsin
Wyoming

Kansas City IRS Campus

Connecticut
Delaware
District of Columbia
Florida
Georgia
Kentucky
Maine
Maryland
Massachusetts
New Hampshire
New Jersey
New York
North Carolina
Pennsylvania
Rhode Island
South Carolina
Vermont
Virginia
West Virginia

**Configuration of IRS Campuses for Paper Individual Returns—
2013 Alignment**

Austin IRS Campus

Alabama
Arkansas
International
Kansas
Louisiana
Mississippi
Oklahoma
Tennessee
Texas

Fresno IRS Campus

Alaska
Arizona
California
Colorado
Hawaii
Idaho
Illinois
Indiana
Iowa
Michigan
Minnesota
Missouri
Montana
Nebraska
Nevada
New Mexico
North Dakota
Ohio
Oregon
South Dakota
Utah
Washington
Wisconsin
Wyoming

Kansas City IRS Campus

Connecticut
Delaware
District of Columbia
Florida
Georgia
Kentucky
Maine
Maryland
Massachusetts
New Hampshire
New Jersey
New York
North Carolina
Pennsylvania
Rhode Island
South Carolina
Vermont
Virginia
West Virginia

**Configuration of IRS Campuses for Paper Individual Returns—
2014 Alignment**

Austin IRS Campus

Alabama
Arkansas
International
Kansas
Louisiana
Mississippi
Oklahoma
Tennessee
Texas

Fresno IRS Campus

Alaska
Arizona
California
Colorado
Hawaii
Idaho
Illinois
Indiana
Iowa
Michigan
Minnesota
Missouri
Montana
Nebraska
Nevada
New Mexico
North Dakota
Ohio
Oregon
South Dakota
Utah
Washington
Wisconsin
Wyoming

Kansas City IRS Campus

Connecticut
Delaware
District of Columbia
Florida
Georgia
Kentucky
Maine
Maryland
Massachusetts
New Hampshire
New Jersey
New York
North Carolina
Pennsylvania
Rhode Island
South Carolina
Vermont
Virginia
West Virginia

Configuration of IRS Campuses for Standard Electronic Individual Returns—2006 Alignment

Andover IRS Campus

Connecticut
Delaware
District of Columbia
Maine
Maryland
Massachusetts
New Hampshire
New Jersey
New York
Pennsylvania
Rhode Island
Vermont
Virginia

Austin IRS Campus

Alabama
Arkansas
Colorado
Iowa
Kansas
Louisiana
Mississippi
Missouri
Nebraska
New Mexico
North Dakota
Oklahoma
South Dakota
Texas

Fresno IRS Campus

Alaska
Arizona
California
Hawaii
Idaho
Montana
Nevada
Oregon
Utah
Washington
Wyoming

Kansas City IRS Campus

Illinois
Indiana
Michigan
Minnesota
Ohio
West Virginia
Wisconsin

Philadelphia IRS Campus

Florida
Georgia
International
Kentucky
North Carolina
South Carolina
Tennessee

**Configuration of IRS Campuses for Standard Electronic Individual
Returns—2007 Alignment**

Andover IRS Campus

Connecticut
Delaware
District of Columbia
Maine
Maryland
Massachusetts
New Hampshire
New Jersey
New York
Pennsylvania
Rhode Island
Vermont
Virginia

Austin IRS Campus

Alabama
Arkansas
Colorado
International
Iowa
Louisiana
Mississippi
Nebraska
New Mexico
North Dakota
Oklahoma
South Dakota
Texas

Fresno IRS Campus

Alaska
Arizona
California
Hawaii
Idaho
Montana
Nevada
Oregon
Utah
Washington
Wyoming

Kansas City IRS Campus

Illinois
Indiana
Kansas
Michigan
Minnesota
Missouri
Ohio
West Virginia
Wisconsin

Philadelphia IRS Campus

Florida
Georgia
Kentucky
North Carolina
South Carolina
Tennessee

Configuration of IRS Campuses for Standard Electronic Individual Returns—2008 Alignment and on

Andover IRS Campus

Connecticut
Delaware
District of Columbia
Maine
Maryland
Massachusetts
New Hampshire
New Jersey
New York
Pennsylvania
Rhode Island
Vermont
Virginia

Austin IRS Campus

Alabama
Arkansas
Colorado
International
Iowa
Louisiana
Mississippi
Nebraska
New Mexico
North Dakota
Oklahoma
South Dakota
Texas

Fresno IRS Campus

Alaska
Arizona
California
Hawaii
Idaho
Montana
Nevada
Oregon
Utah
Washington
Wyoming

Kansas City IRS Campus

Illinois
Indiana
Kansas
Michigan
Minnesota
Missouri
Ohio
West Virginia
Wisconsin

Philadelphia IRS Campus

Florida
Georgia
Kentucky
North Carolina
South Carolina
Tennessee

Other Projection Documents

Title	IRS Document Number	Typical Updates
Calendar Year Return Projections by State	6149	Winter
Calendar Year Return Projections for the United States and IRS Campuses	6186	Fall
Fiscal Year Return Projections for the United States	6292	Spring & Fall

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

These documents may also be requested

(1) by phone at (202) 874-0607

(2) by fax at (202) 874-0660, or

(3) by writing to the following address

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



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Internal Revenue Service

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