
Document 6187

Fall 2008 Update

Calendar Year Projections of Individual Returns by Major Processing Categories



*Office of Research
Research, Analysis, and Statistics*

Document 6187 (revised 11-2008) is produced by the IRS Office of Research, within the Research, Analysis, and Statistics organization.

Janice M. Hedemann
Director, Office of Research

John Guyton
Chief, Forecasting and Service Analysis Group

Andre Palmer
Team Leader, Forecasting

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

Form 1040, Form 1040A, Form 1040EZ, Full-Paid and Other-Than-Full-Paid; and Refunds	Andre Palmer Michelle Chu	(202) 874-0588 (202) 874-0593
---	------------------------------	----------------------------------

Electronically Filed Returns Form 1040NR/NR-EZ/C, and Form 1040PR/SS	Leann Weyl	(202) 874-0559
---	------------	----------------

Other Comments or Questions	Andre Palmer	(202) 874-0588
-----------------------------	--------------	----------------

Forecasts Available Electronically

Forecasts from the most recent edition of this publication are also available on the IRS's web site. From the www.irs.gov website, select the "Tax Stats" link, then "Products and Publications", and then "Projections" (under the Publications heading). IRS employees can also access this projection product on the IRWeb intranet site by selecting the "Commissioner" link, followed by "Research, Analysis and Statistics", then "Publications", and then "Projections and Forecasting documents."

Distribution

If you are an IRS employee and would like to receive a printed copy of this document on a continuing basis, please contact your local IMDDS coordinator and obtain the appropriate protocol for inclusion on the distribution list. All non-IRS customers, and IRS customers uncertain of their local IMDDS coordinator, can contact the Chief, Forecasting and Service Analysis on (202) 874-0607.

Calendar Year Projections of Individual Returns by Major Processing Categories

Document 6187
Fall 2008 Update

Suggested Citation

Internal Revenue Service
Research, Analysis and Statistics
Office of Research
Calendar Year Projections of
Individual Returns by Major Processing Categories
Document 6187 (Rev. 11-2008)
Washington, D.C. 20224

Table of Contents

Staff Directory	Inside Front Cover
Forecasts Available Electronically	Inside Front Cover
Overview	1
Track Record of Projection Accuracy	5
Comments and Questions	5
Table 1A Calendar Year Projections of Individual Returns by Major Processing Categories for the United States	6
Table 1B Calendar Year Projections of Individual Returns by IRS Business Operating Division and by Selected Processing Categories for the United States	7
Tables 2-7 Calendar Year Projections of Paper Individual Returns by Major Processing Categories by IRS Campus	8
Table 8 Calendar Year Projections of the Number of Individual Refunds: U.S., IRS Campuses, and Electronically Filed	15
Table 9 Calendar Year Projections of the Number of Split Refund Returns: U.S., IRS Campuses, and Electronically filed	16
Table 10 Fiscal Year Projections of the Number of Individual Refunds: U.S., IRS Campuses, and Electronically Filed	17
Tables 11A-C Calendar Year Projections of Electronically Filed Individual Returns by Processing IRS Campus	18
Tables 12 Calendar Year Projections of Standard Electronically Filed Returns by Estimated Return Type by Processing IRS Campus	21
Tables 13A-C Calendar Year Projections of Electronically Filed Individual Returns by State and Selected Areas	22
Table 14 Calendar Year Projections of Standard Electronically Filed Individual Returns by Form Type Coded by Transmitter, by Processing IRS Campus ...	34
Table 15 Accuracy Measures for U.S. Forecasts of Major Return Categories	35
Statement of Methodology	36
Table Notes	39
Configuration of IRS Campuses for Paper Individual Returns for the Years 2007 through 2015	42
Configuration of IRS Campuses for Electronic Individual Returns for the Years 2007 through 2015	48
Other Projection Documents	Inside Back Cover

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/NR-EZ/C, 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 and, for the first time, forecasts of computer generated paper returns are included in this update. The projections in this document are used by IRS staff for workload scheduling, resource allocation and various other planning and analysis efforts.

The fall 2008 edition includes actual Calendar Year (CY) 2007 results and although the counts do not include Form 1040 EZ-T returns (*Request for Refund of Federal Telephone Excise Tax*), the reported volumes do include some marginal effects of the Telephone Excise Tax Refund (TETR) claims. These marginal volumes are returns that were filed solely for the purpose of claiming the TETR. The projections found in this document take into account the effects of a recent announcement by some providers of desktop tax preparation software to eliminate the additional fees for electronically filing Federal tax returns. The fall 2008 update also incorporates the impact of recent administrative and legislative developments that have been approved or are reasonably certain to be approved. More specifically, the update includes the effect of the Economic Stimulus Payments, Split Refund program, and adjustments for the impact of certain returns with Individual Taxpayer Identification Numbers (ITINs). Tax returns with ITINs are only processed at the Austin Campus. The IRS also continues to implement its modernization plans for consolidating IRS submission processing campuses.

The projections in this update do not, however, account for pending legislation or administrative plans that are tentative and uncertain. This is particularly the case for possible e-file initiatives. Consequently, the e-file projections contained in this publication are not goals, per se, 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 this document include the following.

Telephone Excise Tax Refund (TETR)

The U.S. Treasury Department stopped collecting the federal excise tax for long-distance telephone service on August 1, 2006. In 2007, the IRS implemented a program for taxpayers to receive refunds for the portion of their excise taxes collected on long-distance service billed between February 28, 2003 and August 1, 2006.

Eligible individuals without tax filing requirements were directed to use the Form 1040 EZ-T (*Request for Refund of Federal Telephone Excise Tax*). However, some of these “TETR only” (only filing to receive the TETR) population requested their TETR claims using the traditional Forms 1040, 1040A, or 1040EZ instead of using the simpler Form 1040 EZ-T that was specifically designed for this segment of the population that did not have tax filing requirements. Therefore, although the actual 2007 counts presented in this document do not include Form 1040 EZ-T returns, the reported volumes do include some marginal effects of the TETR claims. This is evidenced by the greater than expected increase in the Form 1040 series in CY 2007.

Taxpayers who subsequently wish to claim the TETR credit may file an amended tax return for 2006 by filing a Form 1040 X (*Amended U.S. Individual Income Tax Return*). Those individuals who did not have a filing requirement in 2006 can also still use Form 1040 EZ-T to request the refund. It is expected that additional individuals will amend their returns to request TETR claims.

The Economic Stimulus Act of 2008

In an effort to stimulate the U.S. economy, the Economic Stimulus Act of 2008 was signed into law in February 2008. The law provides tax rebates to qualifying low- and middle-income taxpayers. An estimated 130 million households are expected to receive the economic stimulus payment in 2008. Eligible taxpayers would trigger rebates by filing a Tax Year (TY) 2007 individual income tax return. Eligibility requirements mainly consist of having a valid Social Security Number and either an income tax liability or qualifying income of at least \$3,000. Qualifying income includes earned income and certain benefits from Social Security, Veterans Affairs and/or Railroad Retirement. Eligible individuals can claim the economic stimulus payment by filing a federal tax return for TY 2007. As a result, the U.S. level Forms 1040, 1040A, and 1040EZ, including electronically filed returns, are estimated to increase by around 14.4 million returns above its baseline to roughly 152.7 million returns. The CY 2009 projections presented in this edition contains minor adjustments for residual spillover effects of the stimulus program as those individuals not eligible in 2008 still have an opportunity to claim the rebate in 2009.

Elimination of Fees to Electronically File Returns

In September 2008, H&R Block and Intuit announced that their desktop tax preparation software products, TaxCut and Turbo Tax, respectively, will include free Federal e-filing, eliminating the additional fees for electronically filing Federal tax returns. The development is expected to have a large impact on the on-lined filed returns. The forecast presented in this update incorporates the estimated effect of this latest development.

Campus Modernization Alignment

As part of the IRS modernization plans, the geographic alignment of states to IRS processing campuses started to change in CY 2001 and CY 2002. Since then, the IRS has continued to streamline the individual returns processed among the IRS submission processing campuses. As a result, the Philadelphia Campus ceased processing individual paper returns in 2007, the Andover Campus is scheduled to stop processing paper returns in 2009, and the Atlanta Campus is scheduled to stop paper processing in 2011.

The campus level paper and electronic return projections, as presented selectively starting on page 42, reflect the continually changing state-to-campus processing alignments by year. The CY 2009 campus volumes for paper returns are based on the approved IRS plans whereas the campus volumes for CY 2010 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 2009 e-file campus volumes are also based on the approved IRS plans. The volumes for CY 2010 and beyond are based on the recently approved strategy to continue processing individual e-file returns at all five individual e-file submission processing campuses. For example, although the processing of paper returns at the Philadelphia Campus came to an end after its consolidation in June 2007, electronic returns, excluding International, continued to be processed through the Philadelphia Access Location Number (ALN). Subsequent year consolidations of e-file processing sites will result in similar adjustments.

Adjustments for Returns with “ITIN” Request

Individuals who are ineligible to obtain valid SSNs but need to comply with their federal tax obligations file Form W-7 (*Application for IRS Individual Taxpayer Identification Number*) to request an Individual Taxpayer Identification Number (ITIN) from the IRS. ITIN is a nine-digit number that begins with the number 9 and is used in lieu of a SSN on tax returns to meet their income tax filing obligations. IRS changes implemented in CY 2004 require new ITIN applicants to attach their federal individual income tax return to their Form W-7. Under the current campus realignment plans, Austin Campus has full responsibility for processing these ITIN related returns. Although the Form W-7 instructions direct filers to send in their completed forms to the Austin Campus, some individuals mail their forms to the IRS Campus specified on the Form 1040 instructions. Therefore, adjustments were made at the campus level to ensure ITIN returns are properly aligned with the Austin Campus.

Form 1040 Split Refund Program

The Split Refund program was implemented in January 2007 to give taxpayers choices and flexibility to have the IRS deposit their income tax refunds into as many as three different U.S. financial institutions. To split direct deposit refunds among two or three accounts or financial institutions, taxpayers must complete Form 8888 (*Direct Deposit of Refunds to More Than One Account*). 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 can not 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. Almost 100,000 returns requested split direct deposit in processing year 2007 and it is estimated that the volume will be close to 380,000 returns in processing year 2008.

Form 1040PR/SS

CY 2008 represents the first year Form 1040PR/SS could be accepted electronically for “refund-only” claims for the Additional Child Tax Credit (ACTC) from residents of Puerto Rico. There is a significant increase of return counts for this form type this year and the growth can be attributed to a conversion of those filers who were previously electronically filing a Form 1040 with a Form 8812 (*Additional Child Tax Credit*), to now electronically filing a Form 1040PR/SS.

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 more than tripled in volume from 24.6 million in CY 1998 to 79.9 million in CY 2007. In processing year 2008, IRS experienced tremendous growth in electronic filing partially as a result of the Economic Stimulus Act of 2008. An estimated 8.6 million additional electronically filed returns are expected in 2008 from 2007. This represents a 10.8 percent growth from CY 2007. Although it is projected that the IRS will continue to experience growth in the individual e-file area, the magnitude of the growth will be less than the rate experienced during the 2008 filing season. The total electronically filed returns are projected to increase by about 5.5 percent (4.8 million) in CY 2009. The on-line filed electronic returns are projected to increase by 11.6 percent and the practitioner electronically filed returns are projected to increase by around 4.5 percent from CY 2008 to CY 2009.

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 2004 through 2007, Table 15 presents the accuracy of our 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. When there was sufficient data on prior forecasts, 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. Also included are the latest actual filing volumes for 2007 to provide perspective on the volume of returns being projected. The MAPE is computed as the average percent projection error regardless of whether over- or under- projections were made over the four most recently applicable projection cycles. The associated number of over-projections can show whether the projections were consistently over- or under- projected. 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 what future year. For example, a forecast for 2003 made in 2000 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 were made in 2001 for 2004, in 2002 for 2005, in 2003 for 2006, and in 2004 for 2007.

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	Projection			
	2007	2008	2009	2010	2011
<i>Forms 1040/A/EZ and Electronic Returns</i>	137,725,325	152,661,500	140,240,900	140,903,300	141,565,600
<i>Full-Paid, Total</i>	11,209,328	10,998,400	11,485,200	11,343,300	11,175,800
<i>Other-Than-Full-Paid, Total</i>	126,515,997	141,663,100	128,755,700	129,560,000	130,389,800
<i>Refund Returns</i>	111,697,101	113,650,500	114,236,600	114,916,400	115,594,500
<i>Business Returns (Schedule C or F)</i>	23,846,604	25,781,000	26,191,900	26,602,700	27,013,500
<i>Paper Returns, Total</i>	57,863,242	64,209,500	46,946,300	42,592,900	38,207,900
<i>Computer Generated Paper Returns, Total</i>	36,800,314	34,063,300	30,869,400	28,482,300	26,098,900
<i>Form 1040</i>	40,166,007	38,899,700	36,312,500	32,674,500	28,927,900
<i>Full-Paid</i>	9,538,790	9,375,200	9,972,400	9,885,300	9,769,000
<i>Other-Than-Full-Paid</i>	30,627,217	29,524,500	26,340,100	22,789,200	19,159,000
<i>Form 1040A</i>	8,337,268	16,157,300	4,899,800	4,791,200	4,549,300
<i>Full-Paid</i>	1,038,105	1,063,400	994,900	974,500	955,500
<i>Other-Than-Full-Paid</i>	7,299,163	15,093,900	3,904,900	3,816,700	3,593,900
<i>Form 1040EZ</i>	9,359,967	9,152,500	5,734,000	5,127,200	4,730,700
<i>Full-Paid</i>	632,433	559,800	517,900	483,500	451,400
<i>Other-Than-Full-Paid</i>	8,727,534	8,592,700	5,216,100	4,643,700	4,279,300
<i>Electronically Filed Returns, Total</i>	79,862,083	88,452,000	93,294,600	98,310,400	103,357,600
<i>Practitioner</i>	57,328,721	61,941,000	63,710,800	66,575,200	69,619,100
<i>On-Line</i>	22,533,362	26,511,000	29,583,800	31,735,200	33,738,500
<i>Electronically Filed, Refunds</i>	69,564,393	75,961,100	80,349,700	84,947,800	89,608,400
<i>Electronically Filed, Balance Due Returns</i>	10,297,690	12,490,900	12,944,900	13,362,600	13,749,200

Notes: An additional ~800,000 Form 1040EZ-T returns are not included in the 2007 actuals.

However, the 2007 volumes include Forms 1040/A/EZ returns filed only to claim TETR.

2008 volumes include the marginal effects (approximately 14.4 million) of the 2008 Economic Stimulus Package.

Actual 2007 computer generated paper returns were extracted from the Compliance Data Warehouse.

Detail may not add to total due to rounding.

See Table Notes section for more detail.

Internal Revenue Service

Office of Research, Forecasting and Service Analysis Group

Fall 2008 Document 6187

Table 1B. Calendar Year Projections of Individual Returns by IRS Business Operating Division and by Selected Processing Category for the United States

Type of Return / Processing Category	Actual 2007	Estimated 2008	Projected						
			2009	2010	2011	2012	2013	2014	2015
<i>Forms 1040, 1040A, and 1040EZ</i>	137,725,325	152,661,500	140,240,900	140,903,300	141,565,600	143,096,300	144,218,200	144,921,000	145,599,200
<i>Wage and Investment Returns</i>	96,394,176	110,402,800	97,373,100	96,962,300	97,633,000	98,396,400	98,891,900	99,114,100	99,292,200
<i>Paper Returns</i>	37,988,407	44,267,000	27,311,600	22,759,000	19,331,900	17,336,100	15,706,800	14,036,700	13,773,900
<i>Electronically Filed Returns</i>	58,405,769	66,135,800	70,061,500	74,203,400	78,301,100	81,060,300	83,185,100	85,077,300	85,518,300
<i>Small Business/Self Employed Returns</i>	41,331,149	42,258,700	42,867,900	43,940,900	43,932,600	44,699,900	45,326,300	45,806,900	46,307,000
<i>Paper Returns</i>	19,874,835	19,942,500	19,634,800	19,833,900	18,876,000	18,988,500	18,958,900	18,661,000	17,338,500
<i>Electronically Filed Returns</i>	21,456,314	22,316,200	23,233,100	24,107,000	25,056,600	25,711,400	26,367,400	27,145,900	28,968,500
<i>Forms 1040-NR/NR-EZ/C</i>	621,810	655,500	684,700	707,200	729,700	752,200	774,700	797,200	819,700
<i>Forms 1040-PR and 1040-SS</i>	124,311	227,200	240,700	254,200	267,700	281,200	294,700	308,200	321,700

Notes: 2007 volumes include Forms 1040/A/EZ returns filed only to claim TETR.
2008 volumes include the marginal effects of the 2008 Economic Stimulus Package.
Detail may not add to total due to rounding.
See Table Notes section for more detail.

Internal Revenue Service
Office of Research, Forecasting and Service Analysis Group
Fall 2008 Document 6187

**Table 2. Calendar Year Projections of Individual Returns
by Major Processing Categories
for the Andover IRS Campus**

Type of Return / Processing Category	Actual 2007	Estimated 2008	Projected		
			2009	2010	2011
<i>Forms 1040, 1040A, and 1040EZ</i>	7,348,242	7,935,900	2,816,900	-	-
<i>Full-Paid, Total</i>	1,388,068	1,503,400	694,200	-	-
<i>Other-Than-Full-Paid, Total</i>	5,960,173	6,432,500	2,122,700	-	-
<i>Refund, Total</i>	5,523,115	4,881,000	2,035,700	-	-
<i>Form 1040</i>	5,390,574	5,114,500	2,164,500	-	-
<i>Full-Paid</i>	1,203,965	1,319,200	606,400	-	-
<i>Other-Than-Full-Paid</i>	4,186,609	3,795,300	1,558,000	-	-
<i>Form 1040A</i>	914,855	1,805,300	270,100	-	-
<i>Full-Paid</i>	120,325	124,600	56,800	-	-
<i>Other-Than-Full-Paid</i>	794,530	1,680,700	213,400	-	-
<i>Form 1040EZ</i>	1,042,813	1,016,000	382,300	-	-
<i>Full-Paid</i>	63,778	59,600	31,000	-	-
<i>Other-Than-Full-Paid</i>	979,035	956,500	351,300	-	-

Notes: 2008 volumes include the marginal effects of the 2008 Economic Stimulus Package.
Above figures exclude electronically filed returns.
Detail may not add to total due to rounding.
See Table Notes section for more detail.

Internal Revenue Service
Office of Research, Forecasting and Service Analysis Group
Fall 2008 Document 6187

**Table 3. Calendar Year Projections of Individual Returns
by Major Processing Categories
for the Philadelphia IRS Campus**

Type of Return / Processing Category	Actual	Estimated	Projected		
	2007	2008	2009	2010	2011
<i>Forms 1040, 1040A, and 1040EZ</i>	3,687,162	-	-	-	-
<i>Full-Paid, Total</i>	709,766	-	-	-	-
<i>Other-Than-Full-Paid, Total</i>	2,977,397	-	-	-	-
<i>Refund, Total</i>	2,685,100	-	-	-	-
		-	-	-	-
<i>Form 1040</i>	2,481,285	-	-	-	-
<i>Full-Paid</i>	602,225	-	-	-	-
<i>Other-Than-Full-Paid</i>	1,879,060	-	-	-	-
		-	-	-	-
<i>Form 1040A</i>	581,985	-	-	-	-
<i>Full-Paid</i>	75,480	-	-	-	-
<i>Other-Than-Full-Paid</i>	506,504	-	-	-	-
		-	-	-	-
<i>Form 1040EZ</i>	623,892	-	-	-	-
<i>Full-Paid</i>	32,060	-	-	-	-
<i>Other-Than-Full-Paid</i>	591,832	-	-	-	-

Notes: 2008 volumes include the marginal effects of the 2008 Economic Stimulus Package.
Above figures exclude electronically filed returns.
Detail may not add to total due to rounding.
See Table Notes section for more detail.

Internal Revenue Service
Office of Research, Forecasting and Service Analysis Group
Fall 2008 Document 6187

**Table 4. Calendar Year Projections of Individual Returns
by Major Processing Categories
for the Atlanta IRS Campus**

Type of Return / Processing Category	Actual 2007	Estimated 2008	Projected		
			2009	2010	2011
<i>Forms 1040, 1040A, and 1040EZ</i>	10,009,298	10,925,200	8,133,400	6,590,700	2,604,500
<i>Full-Paid, Total</i>	2,097,460	1,913,500	2,133,400	1,814,700	887,100
<i>Other-Than-Full-Paid, Total</i>	7,911,838	9,011,700	6,000,000	4,776,100	1,717,300
<i>Refund, Total</i>	7,511,596	6,709,300	5,722,300	4,578,200	1,648,400
<i>Form 1040</i>	7,163,554	6,781,800	6,612,800	5,363,900	2,033,000
<i>Full-Paid</i>	1,813,878	1,640,100	1,882,100	1,602,900	782,800
<i>Other-Than-Full-Paid</i>	5,349,676	5,141,700	4,730,700	3,761,000	1,250,200
<i>Form 1040A</i>	1,299,614	2,609,900	677,600	615,200	274,900
<i>Full-Paid</i>	184,598	187,300	173,000	148,700	75,300
<i>Other-Than-Full-Paid</i>	1,115,016	2,422,600	504,600	466,500	199,600
<i>Form 1040EZ</i>	1,546,130	1,533,500	843,000	611,700	296,600
<i>Full-Paid</i>	98,984	86,100	78,300	63,100	29,100
<i>Other-Than-Full-Paid</i>	1,447,146	1,447,400	764,700	548,500	267,500

Notes: 2008 volumes include the marginal effects of the 2008 Economic Stimulus Package.
Above figures exclude electronically filed returns.
Detail may not add to total due to rounding.
See Table Notes section for more detail.

Internal Revenue Service
Office of Research, Forecasting and Service Analysis Group
Fall 2008 Document 6187

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

Type of Return / Processing Category	Actual	Estimated	Projected		
	2007	2008	2009	2010	2011
<i>Forms 1040, 1040A, and 1040EZ</i>	13,432,740	16,097,000	13,112,100	13,279,900	13,316,700
<i>Full-Paid, Total</i>	2,688,700	2,970,400	3,238,400	3,644,300	4,015,500
<i>Other-Than-Full-Paid, Total</i>	10,744,040	13,126,600	9,873,700	9,635,600	9,301,300
<i>Refund, Total</i>	9,631,257	10,010,100	9,439,100	9,251,400	8,951,600
<i>Form 1040</i>	9,320,252	9,989,700	10,141,100	10,173,300	10,244,900
<i>Full-Paid</i>	2,305,877	2,538,000	2,820,900	3,191,600	3,535,300
<i>Other-Than-Full-Paid</i>	7,014,375	7,451,700	7,320,200	6,981,700	6,709,600
<i>Form 1040A</i>	1,781,457	3,569,100	1,299,400	1,383,900	1,419,800
<i>Full-Paid</i>	246,102	298,300	294,600	316,300	340,800
<i>Other-Than-Full-Paid</i>	1,535,356	3,270,800	1,004,800	1,067,600	1,079,000
<i>Form 1040EZ</i>	2,331,031	2,538,300	1,671,600	1,722,700	1,652,000
<i>Full-Paid</i>	136,721	134,100	122,800	136,400	139,400
<i>Other-Than-Full-Paid</i>	2,194,310	2,404,200	1,548,700	1,586,300	1,512,700

11

Notes: 2008 volumes include the marginal effects of the 2008 Economic Stimulus Package.
Above figures exclude electronically filed returns.
Detail may not add to total due to rounding.
See Table Notes section for more detail.

Internal Revenue Service
Office of Research, Forecasting and Service Analysis Group
Fall 2008 Document 6187

**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	Estimated	Projected		
	2007	2008	2009	2010	2011
<i>Forms 1040, 1040A, and 1040EZ</i>	9,602,414	11,058,000	7,561,600	8,056,300	7,716,000
<i>Full-Paid, Total</i>	1,567,186	1,226,500	1,421,900	1,664,400	1,650,200
<i>Other-Than-Full-Paid, Total</i>	8,035,227	9,831,500	6,139,700	6,391,900	6,065,800
<i>Refund, Total</i>	6,441,011	5,441,900	5,913,000	6,151,300	5,844,900
<i>Form 1040</i>	6,450,014	6,468,900	5,784,800	6,221,300	5,955,900
<i>Full-Paid</i>	1,331,557	1,012,500	1,228,300	1,455,000	1,446,100
<i>Other-Than-Full-Paid</i>	5,118,456	5,456,400	4,556,500	4,766,300	4,509,800
<i>Form 1040A</i>	1,704,125	3,261,900	1,049,500	1,117,700	1,130,000
<i>Full-Paid</i>	148,557	140,900	129,000	141,600	140,200
<i>Other-Than-Full-Paid</i>	1,555,568	3,121,000	920,500	976,200	989,800
<i>Form 1040EZ</i>	1,448,275	1,327,200	727,200	717,300	630,200
<i>Full-Paid</i>	87,072	73,100	64,600	67,900	63,900
<i>Other-Than-Full-Paid</i>	1,361,203	1,254,100	662,600	649,400	566,300

Notes: 2008 volumes include the marginal effects of the 2008 Economic Stimulus Package.
Above figures exclude electronically filed returns.
Detail may not add to total due to rounding.

Internal Revenue Service
Office of Research, Forecasting and Service Analysis Group
Fall 2008 Document 6187

**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 2007	Estimated 2008	Projected		
			2009	2010	2011
<i>Forms 1040, 1040A, and 1040EZ</i>	9,137,604	10,413,800	7,015,500	7,533,600	7,228,300
<i>Full-Paid, Total</i>	1,542,537	1,199,000	1,395,300	1,636,900	1,622,600
<i>Other-Than-Full-Paid, Total</i>	7,595,066	9,214,800	5,620,200	5,896,800	5,605,600
<i>Refund, Total</i>	6,028,701	4,913,200	5,591,400	5,852,100	5,579,200
<i>Form 1040</i>	6,007,915	5,920,900	5,247,300	5,708,400	5,480,700
<i>Full-Paid</i>	1,310,158	988,300	1,204,700	1,430,400	1,421,500
<i>Other-Than-Full-Paid</i>	4,697,756	4,932,700	4,042,600	4,278,000	4,059,200
<i>Form 1040A</i>	1,689,435	3,183,700	1,042,700	1,111,300	1,123,800
<i>Full-Paid</i>	145,740	138,000	126,400	139,000	137,700
<i>Other-Than-Full-Paid</i>	1,543,695	3,045,700	916,200	972,300	986,100
<i>Form 1040EZ</i>	1,440,254	1,309,200	725,600	713,900	623,800
<i>Full-Paid</i>	86,639	72,800	64,200	67,500	63,500
<i>Other-Than-Full-Paid</i>	1,353,615	1,236,400	661,400	646,400	560,300

Notes: 2008 volumes include the marginal effects of the 2008 Economic Stimulus Package.
Above figures exclude electronically filed returns.
Detail may not add to total due to rounding.

Internal Revenue Service
Office of Research, Forecasting and Service Analysis Group
Fall 2008 Document 6187

**Table 7. Calendar Year Projections of Individual Returns
by Major Processing Categories
for the Fresno IRS Campus**

Type of Return / Processing Category	Actual 2007	Estimated 2008	Projected		
			2009	2010	2011
<i>Forms 1040, 1040A, and 1040EZ</i>	13,783,386	18,193,300	15,322,300	14,665,900	14,570,700
<i>Full-Paid, Total</i>	2,758,148	3,384,500	3,997,300	4,219,900	4,623,000
<i>Other-Than-Full-Paid, Total</i>	11,025,238	14,808,800	11,325,100	10,446,000	9,947,700
<i>Refund, Total</i>	10,340,630	10,647,100	10,776,900	9,987,700	9,541,200
<i>Form 1040</i>	9,360,328	10,544,800	11,609,300	10,916,000	10,694,200
<i>Full-Paid</i>	2,281,287	2,865,400	3,434,700	3,635,900	4,004,700
<i>Other-Than-Full-Paid</i>	7,079,041	7,679,400	8,174,600	7,280,200	6,689,500
<i>Form 1040A</i>	2,055,232	4,911,100	1,603,200	1,674,300	1,724,600
<i>Full-Paid</i>	263,043	312,200	341,500	368,000	399,200
<i>Other-Than-Full-Paid</i>	1,792,189	4,598,800	1,261,700	1,306,400	1,325,400
<i>Form 1040EZ</i>	2,367,826	2,737,400	2,109,900	2,075,500	2,151,900
<i>Full-Paid</i>	213,818	206,900	221,100	216,100	219,100
<i>Other-Than-Full-Paid</i>	2,154,008	2,530,500	1,888,800	1,859,500	1,932,800

Notes: 2008 volumes include the marginal effects of the 2008 Economic Stimulus Package.
Above figures exclude electronically filed returns.
Detail may not add to total due to rounding.

Internal Revenue Service
Office of Research, Forecasting and Service Analysis Group
Fall 2008 Document 6187

**Table 8. Calendar Year Projections of the Number of Individual Refund Returns :
U.S., IRS Campuses, and Electronically Filed**

Item	Actual	Projected							
	2007	2008	2009	2010	2011	2012	2013	2014	2015
<i>United States Refund Returns</i>	111,697,101	113,650,500	114,236,600	114,916,400	115,594,500	116,370,600	117,268,500	118,188,200	119,088,300
<i>Andover</i>	5,523,115	4,881,000	2,035,700	-	-	-	-	-	-
<i>Atlanta</i>	7,511,596	6,709,300	5,722,300	4,578,200	1,648,400	-	-	-	-
<i>Austin</i>	6,441,011	5,441,900	5,913,000	6,151,300	5,844,900	5,748,700	5,722,900	5,734,100	5,823,100
<i>Fresno</i>	10,340,630	10,647,100	10,776,900	9,987,700	9,541,200	9,068,400	8,336,800	7,662,800	7,198,900
<i>Kansas City</i>	9,631,257	10,010,100	9,439,100	9,251,400	8,951,600	8,891,100	8,102,400	7,330,500	6,640,300
<i>Philadelphia</i>	2,685,100	-	-	-	-	-	-	-	-
<i>Electronically Filed</i>	69,564,393	75,961,100	80,349,700	84,947,800	89,608,400	92,662,400	95,106,500	97,460,900	99,426,100

Notes: 2008 volumes include the marginal effects of the 2008 Economic Stimulus Package.

"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.

Internal Revenue Service
Office of Research, Forecasting and Service Analysis Group
Fall 2008 Document 6187

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

Item	Actual	Projected							
	2007	2008	2009	2010	2011	2012	2013	2014	2015
<i>United States Split Refund Returns</i>	83,419	378,100	489,200	597,800	710,700	827,500	999,200	1,174,400	1,429,700
<i>Andover</i>	4,125	15,900	9,300	-	-	-	-	-	-
<i>Atlanta</i>	5,610	21,700	24,900	25,200	13,800	-	-	-	-
<i>Austin</i>	4,810	17,600	26,300	33,200	37,400	42,700	50,000	57,100	67,900
<i>Fresno</i>	7,723	33,400	46,600	57,500	71,500	85,100	99,800	116,300	143,300
<i>Kansas City</i>	7,193	32,400	42,800	54,000	66,300	80,300	91,400	102,400	119,200
<i>Philadelphia</i>	2,005	-	-	-	-	-	-	-	-
<i>Electronically Filed</i>	51,953	257,000	339,400	427,800	521,600	619,300	758,100	898,600	1,099,400

Notes: 2008 volumes include the marginal effects of the 2008 Economic Stimulus Package.

"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 postings to multiple accounts.

Detail may not add to total due to rounding.

See Table Notes section for more detail.

Internal Revenue Service
Office of Research, Forecasting and Service Analysis Group
Fall 2008 Document 6187

**Table 10. Fiscal Year Projections of the Number of Individual Refunds Returns :
U.S., IRS Campuses, and Electronically Filed**

Item	Actual	Projected							
	2007	2008	2009	2010	2011	2012	2013	2014	2015
<i>United States Refund Returns</i>	111,347,556	113,294,900	113,879,100	114,556,700	115,232,700	116,006,400	116,901,500	117,818,400	118,715,700
<i>Andover</i>	5,477,294	4,835,000	2,014,200	-	-	-	-	-	-
<i>Atlanta</i>	7,449,277	6,646,000	5,661,900	4,523,200	1,625,400	-	-	-	-
<i>Austin</i>	6,387,575	5,390,600	5,850,600	6,077,400	5,763,600	5,660,400	5,628,100	5,631,700	5,712,700
<i>Fresno</i>	10,254,841	10,546,700	10,663,200	9,867,800	9,408,400	8,929,100	8,198,700	7,526,000	7,062,500
<i>Kansas City</i>	9,551,353	9,915,600	9,339,500	9,140,300	8,827,000	8,754,500	7,968,200	7,199,700	6,514,400
<i>Philadelphia</i>	2,662,823	-	-	-	-	-	-	-	-
<i>Electronically Filed</i>	69,564,393	75,961,100	80,349,700	84,947,800	89,608,400	92,662,400	95,106,500	97,460,900	99,426,100

Notes: 2008 volumes include the marginal effects of the 2008 Economic Stimulus Package.

"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.

Internal Revenue Service
Office of Research, Forecasting and Service Analysis Group
Fall 2008 Document 6187

Table 11A. Calendar Year Projections of Total Electronically Filed Individual Returns by Processing IRS Campus

Item	Actual	Estimated	Projected						
	2007	2008	2009	2010	2011	2012	2013	2014	2015
<i>United States</i>	79,862,083	88,452,000	93,294,600	98,310,400	103,357,600	106,771,700	109,552,500	112,223,300	114,486,800
<i>Andover</i>	18,020,812	19,999,500	21,201,600	22,537,300	23,848,200	24,790,000	25,544,900	26,280,000	26,892,100
<i>Austin</i>	14,405,611	15,782,200	16,634,200	17,433,900	18,270,900	18,825,400	19,246,900	19,664,000	20,013,300
<i>Fresno</i>	16,340,150	18,343,800	19,367,900	20,449,900	21,544,700	22,269,000	22,873,100	23,384,700	23,811,000
<i>Kansas City</i>	17,373,648	19,004,900	19,960,100	20,893,900	21,801,400	22,387,900	22,882,300	23,371,500	23,798,900
<i>Philadelphia</i>	13,721,862	15,321,500	16,130,800	16,995,400	17,892,400	18,499,300	19,005,400	19,523,100	19,971,400

Notes: 2008 volumes include the marginal effects of the 2008 Economic Stimulus Package.
 Table 11A equals the sum of Tables 11B and 11C.
 Detail may not add to total due to rounding.

Internal Revenue Service
 Office of Research, Forecasting and Service Analysis Group
 Fall 2008 Document 6187

Table 11B. Calendar Year Projections of Practitioner Electronically Filed Individual Returns by Processing IRS Campus

Item	Actual	Estimated	Projected						
	2007	2008	2009	2010	2011	2012	2013	2014	2015
<i>United States</i>	57,328,721	61,941,000	63,710,800	66,575,200	69,619,100	71,974,300	73,971,800	76,033,700	77,932,800
<i>Andover</i>	13,091,880	14,152,200	14,627,700	15,431,800	16,254,900	16,914,600	17,469,700	18,045,600	18,586,400
<i>Austin</i>	10,102,275	10,737,200	11,040,900	11,495,700	12,012,200	12,405,700	12,732,300	13,064,300	13,371,400
<i>Fresno</i>	12,136,518	13,381,300	13,766,100	14,386,300	15,055,100	15,586,500	16,036,000	16,459,000	16,831,600
<i>Kansas City</i>	12,322,412	13,123,700	13,428,500	13,918,900	14,432,700	14,800,900	15,116,200	15,474,600	15,801,500
<i>Philadelphia</i>	9,675,636	10,546,500	10,847,600	11,342,600	11,864,100	12,266,500	12,617,600	12,990,200	13,342,000

Notes: 2008 volumes include the marginal effects of the 2008 Economic Stimulus Package.
Detail may not add to total due to rounding.

Internal Revenue Service
Office of Research, Forecasting and Service Analysis Group
Fall 2008 Document 6187

Table 11C. Calendar Year Projections of On-Line Filed Individual Returns by Processing IRS Campus

Item	Actual	Estimated	Projected						
	2007	2008	2009	2010	2011	2012	2013	2014	2015
<i>United States</i>	22,533,362	26,511,000	29,583,800	31,735,200	33,738,500	34,797,400	35,580,700	36,189,600	36,554,000
<i>Andover</i>	4,928,932	5,847,300	6,573,900	7,105,600	7,593,300	7,875,400	8,075,100	8,234,400	8,305,800
<i>Austin</i>	4,303,336	5,045,100	5,593,300	5,938,200	6,258,700	6,419,700	6,514,600	6,599,800	6,641,900
<i>Fresno</i>	4,203,632	4,962,500	5,601,700	6,063,600	6,489,600	6,682,500	6,837,100	6,925,600	6,979,400
<i>Kansas City</i>	5,051,236	5,881,200	6,531,600	6,975,000	7,368,600	7,587,000	7,766,100	7,896,900	7,997,500
<i>Philadelphia</i>	4,046,226	4,775,000	5,283,200	5,652,800	6,028,300	6,232,800	6,387,800	6,532,900	6,629,400

Notes: 2008 volumes include the marginal effects of the 2008 Economic Stimulus Package.
Detail may not add to total due to rounding.

Internal Revenue Service
Office of Research, Forecasting and Service Analysis Group
Fall 2008 Document 6187

Table 12. Calendar Year Projections of Total Electronically Filed Individual Returns by Return Type Taxpayer Could Use, by Processing IRS Campus

Item	Actual 2007	Estimated 2008	Projected						
			2009	2010	2011	2012	2013	2014	2015
I. Total Electronic Filings	79,862,083	88,452,000	93,294,600	98,310,400	103,357,600	106,771,700	109,552,500	112,223,300	114,486,800
<i>Andover</i>	18,020,812	19,999,500	21,201,600	22,537,300	23,848,200	24,790,000	25,544,900	26,280,000	26,892,100
<i>Austin</i>	14,405,611	15,782,200	16,634,200	17,433,900	18,270,900	18,825,400	19,246,900	19,664,000	20,013,300
<i>Fresno</i>	16,340,150	18,343,800	19,367,900	20,449,900	21,544,700	22,269,000	22,873,100	23,384,700	23,811,000
<i>Kansas City</i>	17,373,648	19,004,900	19,960,100	20,893,900	21,801,400	22,387,900	22,882,300	23,371,500	23,798,900
<i>Philadelphia</i>	13,721,862	15,321,500	16,130,800	16,995,400	17,892,400	18,499,300	19,005,400	19,523,100	19,971,400
II. Approximate Could Use Form 1040A Filings	26,217,420	29,751,800	30,409,400	31,271,700	32,279,800	32,936,500	33,536,200	34,224,400	34,888,500
<i>Andover</i>	5,301,976	6,074,800	6,237,100	6,435,200	6,667,700	6,814,700	6,944,800	7,110,900	7,243,500
<i>Austin</i>	5,581,543	6,260,600	6,353,400	6,475,800	6,618,200	6,691,000	6,752,700	6,832,600	6,915,700
<i>Fresno</i>	4,880,294	5,645,400	5,861,500	6,130,300	6,433,800	6,682,000	6,924,600	7,158,200	7,407,400
<i>Kansas City</i>	5,260,271	5,949,600	6,051,400	6,204,200	6,379,600	6,482,100	6,571,500	6,683,900	6,790,500
<i>Philadelphia</i>	5,193,335	5,821,500	5,906,100	6,026,100	6,180,500	6,266,600	6,342,600	6,438,800	6,531,500
III. Approximate Could Use Form 1040EZ Filings	16,482,473	18,906,600	20,565,200	21,537,500	22,283,600	22,712,100	23,101,600	23,593,800	24,055,300
<i>Andover</i>	3,659,043	4,227,900	4,625,400	4,876,500	5,074,100	5,198,700	5,312,500	5,450,700	5,587,800
<i>Austin</i>	3,054,550	3,494,200	3,768,900	3,924,200	4,041,700	4,088,900	4,129,400	4,187,300	4,243,200
<i>Fresno</i>	3,175,126	3,664,900	4,012,200	4,232,500	4,409,500	4,524,900	4,630,500	4,754,400	4,860,800
<i>Kansas City</i>	3,528,294	4,006,900	4,329,400	4,516,700	4,657,900	4,737,400	4,806,700	4,900,200	4,986,700
<i>Philadelphia</i>	3,065,460	3,512,800	3,829,300	3,987,700	4,100,400	4,162,300	4,222,600	4,301,100	4,377,000
IV. Approximate Could Use Form 1040 Filings	37,162,190	39,793,600	42,320,000	45,501,200	48,794,200	51,123,100	52,914,700	54,405,100	55,543,000
<i>Andover</i>	9,059,793	9,696,800	10,339,100	11,225,700	12,106,500	12,776,600	13,287,500	13,718,400	14,060,900
<i>Austin</i>	5,769,518	6,027,500	6,512,000	7,033,800	7,611,000	8,045,500	8,364,800	8,644,100	8,854,500
<i>Fresno</i>	8,284,729	9,033,500	9,494,200	10,087,100	10,701,400	11,062,100	11,318,000	11,472,000	11,542,800
<i>Kansas City</i>	8,585,083	9,048,400	9,579,300	10,173,000	10,763,800	11,168,400	11,504,100	11,787,400	12,021,800
<i>Philadelphia</i>	5,463,067	5,987,300	6,395,400	6,981,600	7,611,500	8,070,500	8,440,300	8,783,100	9,063,000

Notes: 2008 volumes include the marginal effects of the 2008 Economic Stimulus Package.
Detail may not add to total due to rounding.
The above distribution is an approximation based on master file analysis of electronically filed returns.

Internal Revenue Service
Office of Research, Forecasting and Service Analysis Group
Fall 2008 Document 6187

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

Item	Actual 2007	Estimated 2008	Projected						
			2009	2010	2011	2012	2013	2014	2015
United States	79,862,083	88,452,000	93,294,600	98,310,400	103,357,600	106,771,700	109,552,500	112,223,300	114,486,800
Alabama	1,327,945	1,447,900	1,513,600	1,582,800	1,646,700	1,682,200	1,705,100	1,734,600	1,760,600
Alaska	188,977	208,400	218,700	227,200	235,600	241,000	246,000	250,300	253,700
Arizona	1,453,437	1,669,800	1,777,600	1,917,100	2,053,500	2,139,600	2,210,400	2,275,700	2,333,000
Arkansas	755,787	833,200	869,600	902,000	934,900	953,800	971,000	985,400	998,200
California	9,617,130	10,707,600	11,271,600	11,864,300	12,476,200	12,874,400	13,196,600	13,475,300	13,702,700
<i>(Laguna Niguel)</i>	3,121,048	3,473,900	3,665,500	3,874,200	4,092,200	4,252,900	4,356,100	4,438,000	4,506,400
<i>(Los Angeles)</i>	2,540,720	2,814,700	2,942,600	3,094,000	3,255,800	3,357,000	3,462,900	3,545,300	3,610,700
<i>(Sacramento)</i>	1,718,071	1,901,800	1,995,600	2,089,600	2,183,900	2,241,900	2,287,200	2,330,600	2,364,100
<i>(San Francisco)</i>	843,878	944,000	1,003,400	1,058,100	1,106,500	1,132,800	1,149,800	1,168,700	1,183,100
<i>(San Jose)</i>	1,393,413	1,573,200	1,664,500	1,748,300	1,837,800	1,889,800	1,940,600	1,992,700	2,038,400
Colorado	1,145,057	1,310,500	1,394,100	1,485,600	1,583,200	1,636,900	1,685,000	1,727,900	1,764,800
Connecticut	1,026,940	1,135,900	1,197,900	1,262,700	1,326,500	1,367,900	1,399,900	1,427,900	1,449,500
Delaware	232,264	259,500	274,300	288,700	304,400	315,300	324,400	332,900	340,100
District of Columbia	150,484	163,800	173,300	183,900	195,000	202,400	208,300	213,700	218,100
Florida	4,758,662	5,376,400	5,710,700	6,083,600	6,477,100	6,733,600	6,949,600	7,162,800	7,345,600
<i>(Fort Lauderdale)</i>	1,759,556	2,005,900	2,131,900	2,258,900	2,397,700	2,479,000	2,551,400	2,628,500	2,690,500
<i>(Jacksonville)</i>	2,999,106	3,370,500	3,578,800	3,824,700	4,079,400	4,254,700	4,398,100	4,534,300	4,655,000
Georgia	2,536,632	2,783,400	2,918,000	3,071,000	3,223,100	3,338,300	3,451,900	3,577,700	3,676,700
Hawaii	292,562	336,400	354,100	372,100	390,400	399,400	408,400	414,900	420,300
Idaho	405,996	461,300	483,100	505,500	527,300	541,000	550,600	559,900	567,300

(Table 13A continued on next page)

Notes: 2008 volumes include the marginal effects of the 2008 Economic Stimulus Package.

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.

Internal Revenue Service
Office of Research, Projections and Forecasting Group
Fall 2008 Document 6187

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

Item	Actual 2007	Estimated 2008	Projected						
			2009	2010	2011	2012	2013	2014	2015
Illinois	3,118,116	3,449,000	3,650,100	3,850,900	4,055,100	4,202,000	4,323,700	4,432,900	4,533,500
<i>(Chicago)</i>	2,271,419	2,520,000	2,681,200	2,846,200	3,011,600	3,136,500	3,241,800	3,335,900	3,423,600
<i>(Springfield)</i>	846,697	929,000	968,900	1,004,700	1,043,400	1,065,500	1,081,900	1,096,900	1,109,900
Indiana	1,721,270	1,969,600	2,060,000	2,144,200	2,231,400	2,286,300	2,340,500	2,387,600	2,427,000
Iowa	974,813	1,054,300	1,101,400	1,138,500	1,170,500	1,183,600	1,191,100	1,203,300	1,205,300
Kansas	774,999	858,600	898,600	939,200	978,700	1,002,400	1,022,600	1,039,500	1,052,400
Kentucky	1,130,561	1,261,800	1,316,600	1,376,200	1,441,100	1,484,400	1,513,900	1,543,300	1,574,600
Louisiana	1,075,067	1,197,500	1,270,000	1,303,000	1,343,500	1,365,500	1,387,500	1,415,700	1,445,000
Maine	299,931	343,200	362,400	383,400	401,800	412,300	419,300	425,300	430,000
Maryland	1,357,094	1,491,500	1,583,800	1,698,900	1,815,000	1,890,500	1,952,400	2,006,500	2,053,000
Massachusetts	1,874,957	2,026,300	2,136,900	2,253,000	2,366,000	2,437,800	2,492,700	2,543,000	2,586,000
Michigan	3,125,431	3,288,400	3,447,500	3,567,600	3,679,300	3,745,300	3,805,500	3,876,900	3,942,500
Minnesota	1,747,044	1,898,400	1,985,200	2,080,700	2,161,900	2,212,800	2,253,400	2,295,000	2,326,300
Mississippi	795,971	860,400	903,500	947,400	989,900	1,007,700	1,016,900	1,025,800	1,029,800
Missouri	1,597,410	1,729,700	1,804,300	1,882,700	1,960,100	2,005,000	2,044,700	2,083,000	2,118,800
Montana	281,023	317,400	331,900	346,500	360,300	368,100	373,500	378,300	382,800
Nebraska	517,146	573,900	601,800	622,700	643,200	651,700	659,400	669,000	677,400
Nevada	690,294	792,700	845,400	905,000	967,000	1,016,400	1,057,100	1,095,200	1,127,000
New Hampshire	349,820	389,300	411,400	434,900	458,600	475,100	489,900	501,700	511,600
New Jersey	2,318,215	2,550,500	2,708,400	2,883,900	3,064,700	3,193,100	3,303,100	3,420,300	3,514,600
New Mexico	518,103	576,600	603,600	633,600	665,500	688,000	707,500	725,400	740,900

(Table 13A continued on next page)

Notes: 2008 volumes include the marginal effects of the 2008 Economic Stimulus Package.

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.

Internal Revenue Service
Office of Research, Forecasting and Service Analysis Group
Fall 2008 Document 6187

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

Item	Actual 2007	Estimated 2008	Projected						
			2009	2010	2011	2012	2013	2014	2015
New York	4,984,767	5,550,200	5,892,100	6,290,900	6,669,400	6,960,900	7,189,500	7,423,900	7,630,900
<i>(Albany)</i>	695,964	772,000	821,500	864,200	898,700	918,400	936,900	958,400	975,200
<i>(Brooklyn)</i>	1,759,337	1,967,700	2,087,400	2,242,600	2,381,100	2,495,500	2,575,600	2,657,600	2,724,600
<i>(Buffalo)</i>	1,335,880	1,482,000	1,576,800	1,688,500	1,807,900	1,905,000	1,975,700	2,042,400	2,105,200
<i>(Manhattan)</i>	1,193,586	1,328,500	1,406,400	1,495,500	1,581,800	1,642,000	1,701,200	1,765,400	1,826,000
North Carolina	2,339,242	2,625,400	2,764,500	2,918,000	3,073,100	3,186,000	3,264,600	3,350,700	3,428,300
North Dakota	196,150	210,300	219,300	225,700	232,800	235,800	238,600	241,600	244,100
Ohio	3,050,673	3,344,800	3,531,000	3,745,100	3,953,800	4,098,900	4,213,200	4,334,200	4,436,000
<i>(Cincinnati)</i>	1,454,460	1,599,100	1,671,500	1,748,100	1,826,600	1,871,600	1,908,100	1,950,600	1,989,900
<i>(Cleveland)</i>	1,596,213	1,745,700	1,859,500	1,997,000	2,127,200	2,227,200	2,305,100	2,383,600	2,446,100
Oklahoma	954,605	1,052,200	1,099,800	1,143,100	1,187,800	1,218,000	1,248,600	1,282,400	1,309,900
Oregon	966,870	1,070,200	1,139,500	1,193,300	1,248,000	1,289,300	1,330,100	1,360,600	1,383,500
Pennsylvania	3,024,706	3,402,900	3,619,900	3,847,800	4,068,700	4,232,400	4,364,500	4,488,500	4,590,300
<i>(Philadelphia)</i>	1,996,303	2,247,600	2,391,300	2,542,800	2,692,600	2,804,800	2,897,200	2,979,500	3,043,400
<i>(Pittsburgh)</i>	1,028,403	1,155,300	1,228,600	1,304,900	1,376,100	1,427,600	1,467,300	1,509,100	1,546,900
Rhode Island	271,624	309,900	325,700	343,300	361,100	374,800	385,900	397,200	405,800
South Carolina	1,277,987	1,417,400	1,483,200	1,534,200	1,584,800	1,611,400	1,637,000	1,661,600	1,684,600
South Dakota	228,401	253,100	264,800	275,200	285,600	291,800	297,500	301,600	305,400
Tennessee	1,678,778	1,857,000	1,937,900	2,012,300	2,093,100	2,145,700	2,188,400	2,227,000	2,261,600
Texas	5,577,391	6,182,300	6,550,900	6,921,000	7,310,800	7,613,900	7,822,700	8,015,800	8,181,700
<i>(Austin)</i>	1,936,759	2,162,700	2,274,400	2,396,500	2,522,800	2,620,100	2,693,200	2,760,400	2,820,700
<i>(Dallas)</i>	2,292,700	2,523,000	2,683,500	2,827,600	2,983,900	3,102,800	3,175,100	3,238,100	3,295,000
<i>(Houston)</i>	1,347,932	1,496,600	1,593,000	1,696,900	1,804,100	1,891,000	1,954,400	2,017,300	2,065,900

(Table 13A continued on next page)

Notes: 2008 volumes include the marginal effects of the 2008 Economic Stimulus Package.
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.

Internal Revenue Service
Office of Research, Forecasting and Service Analysis Group
Fall 2008 Document 6187

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

Item	Actual 2007	Estimated 2008	Projected						
			2009	2010	2011	2012	2013	2014	2015
Utah	643,362	728,200	774,000	825,100	872,900	906,900	941,200	967,300	989,900
Vermont	160,786	182,200	194,800	208,700	222,200	232,900	239,800	246,800	252,500
Virginia	1,969,224	2,194,200	2,320,600	2,457,200	2,594,800	2,694,600	2,775,100	2,852,300	2,909,700
Washington	1,649,109	1,882,400	1,995,000	2,109,500	2,221,700	2,296,600	2,358,900	2,403,300	2,444,100
West Virginia	434,674	498,200	530,200	556,000	581,000	595,300	605,700	616,200	625,100
Wisconsin	1,804,031	1,968,300	2,053,200	2,127,500	2,200,100	2,239,900	2,273,000	2,306,200	2,337,400
Wyoming	151,390	169,400	177,000	184,300	191,800	196,400	200,200	203,800	206,600
International	339,175	230,100	241,900	253,300	276,500	296,600	316,000	335,500	350,300

Notes: 2008 volumes include the marginal effects of the 2008 Economic Stimulus Package.

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.

Internal Revenue Service
Office of Research, Forecasting and Service Analysis Group
Fall 2008 Document 6187

Table 13B. Calendar Year Projections of Practitioner Electronically Filed Individual Returns by State.

Item	Actual 2007	Estimated 2008	Projected						
			2009	2010	2011	2012	2013	2014	2015
United States	57,328,721	61,941,000	63,710,800	66,575,200	69,619,100	71,974,300	73,971,800	76,033,700	77,932,800
Alabama	1,034,707	1,104,300	1,125,200	1,151,100	1,180,900	1,199,600	1,218,000	1,242,200	1,263,400
Alaska	113,845	121,400	124,000	127,200	130,700	133,100	135,500	137,600	139,400
Arizona	990,909	1,121,200	1,149,800	1,227,300	1,302,900	1,367,000	1,419,700	1,477,000	1,527,800
Arkansas	588,395	639,000	648,700	666,400	689,000	705,000	719,200	731,800	743,200
California	7,720,807	8,469,400	8,695,100	9,053,900	9,457,400	9,775,100	10,036,200	10,268,400	10,469,800
<i>(Laguna Niguel)</i>	2,534,331	2,772,100	2,845,100	2,968,900	3,110,400	3,227,300	3,306,500	3,371,600	3,434,300
<i>(Los Angeles)</i>	2,169,653	2,371,400	2,417,700	2,512,400	2,627,100	2,719,700	2,812,100	2,887,700	2,942,300
<i>(Sacramento)</i>	1,302,767	1,418,900	1,455,200	1,512,500	1,571,500	1,614,300	1,645,300	1,678,600	1,709,600
<i>(San Francisco)</i>	622,000	684,300	710,600	742,600	772,700	793,400	806,700	820,800	832,400
<i>(San Jose)</i>	1,092,056	1,222,700	1,266,400	1,317,400	1,375,700	1,420,500	1,465,600	1,509,700	1,551,200
Colorado	713,609	800,100	833,600	881,000	927,500	964,700	998,000	1,025,700	1,052,100
Connecticut	765,262	829,600	855,100	896,000	935,300	964,700	990,100	1,014,200	1,033,400
Delaware	153,998	167,300	171,800	180,300	189,300	196,500	203,300	209,500	215,300
District of Columbia	96,393	98,900	102,500	108,600	115,200	119,600	123,400	127,500	131,400
Florida	3,226,552	3,537,400	3,674,300	3,902,500	4,134,300	4,322,100	4,480,300	4,629,500	4,767,000
<i>(Fort Lauderdale)</i>	1,322,081	1,493,100	1,546,400	1,623,800	1,714,000	1,775,400	1,831,100	1,892,800	1,947,800
<i>(Jacksonville)</i>	1,904,471	2,044,300	2,128,000	2,278,600	2,420,300	2,546,700	2,649,200	2,736,700	2,819,200
Georgia	1,783,589	1,910,500	1,951,400	2,036,800	2,126,900	2,196,900	2,267,800	2,352,000	2,437,500
Hawaii	206,687	235,300	242,500	254,100	265,800	273,400	281,200	286,300	290,700
Idaho	279,680	312,300	319,600	332,700	345,800	356,000	362,900	370,200	376,500

(Table 13B continued on next page)

Notes: 2008 volumes include the marginal effects of the 2008 Economic Stimulus Package.
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.

Internal Revenue Service
Office of Research, Forecasting and Service Analysis Group
Fall 2008 Document 6187

Table 13B (continued). Calendar Year Projections of Practitioner Electronically Filed Individual Returns by State.

Item	Actual 2007	Estimated 2008	Projected						
			2009	2010	2011	2012	2013	2014	2015
Illinois	2,194,134	2,363,400	2,438,700	2,549,200	2,667,700	2,765,400	2,844,900	2,929,000	3,007,500
<i>(Chicago)</i>	1,583,782	1,712,800	1,777,600	1,871,700	1,969,100	2,052,500	2,121,700	2,194,400	2,261,900
<i>(Springfield)</i>	610,352	650,600	661,100	677,500	698,600	712,900	723,200	734,600	745,600
Indiana	1,181,236	1,337,200	1,366,300	1,397,900	1,438,400	1,464,100	1,490,700	1,523,200	1,553,200
Iowa	760,647	801,700	819,200	834,100	851,900	862,000	871,500	884,900	890,200
Kansas	553,053	599,300	611,900	634,500	656,800	672,900	687,300	699,600	711,000
Kentucky	857,119	926,900	941,800	963,500	986,600	1,000,800	1,015,200	1,034,200	1,052,200
Louisiana	782,691	850,800	886,900	939,300	989,800	1,028,700	1,064,500	1,100,700	1,136,100
Maine	185,327	207,100	214,700	225,100	236,500	243,800	249,200	253,800	257,600
Maryland	882,098	930,100	961,500	1,017,900	1,081,300	1,136,500	1,182,900	1,227,600	1,272,900
Massachusetts	1,356,319	1,425,600	1,465,800	1,534,000	1,605,400	1,658,300	1,698,400	1,742,800	1,783,200
Michigan	2,329,866	2,392,000	2,430,200	2,484,300	2,548,600	2,588,600	2,624,900	2,673,400	2,715,800
Minnesota	1,294,200	1,379,100	1,404,100	1,464,100	1,512,800	1,546,500	1,571,500	1,598,200	1,623,000
Mississippi	630,480	663,100	675,400	701,000	728,900	745,600	758,600	771,800	783,200
Missouri	1,166,662	1,233,200	1,254,800	1,298,300	1,343,600	1,376,000	1,403,200	1,436,700	1,468,200
Montana	212,330	236,100	241,800	250,600	259,100	264,800	268,900	272,900	276,700
Nebraska	364,438	396,600	403,900	415,200	428,700	435,100	441,300	448,600	455,500
Nevada	481,636	547,000	570,800	605,700	643,800	676,000	704,300	733,300	760,600
New Hampshire	209,936	225,600	232,500	244,600	256,900	266,000	275,200	284,000	291,500
New Jersey	1,845,929	1,987,200	2,058,900	2,175,500	2,299,700	2,401,600	2,486,500	2,568,900	2,642,100
New Mexico	354,832	384,500	393,000	408,900	428,100	443,200	455,300	468,800	481,600

(Table 13B continued on next page)

Notes: 2008 volumes include the marginal effects of the 2008 Economic Stimulus Package.
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.

Internal Revenue Service
Office of Research, Forecasting and Service Analysis Group
Fall 2008 Document 6187

Table 13B (continued). Calendar Year Projections of Practitioner Electronically Filed Individual Returns by State

Item	Actual 2007	Estimated 2008	Projected						
			2009	2010	2011	2012	2013	2014	2015
New York	4,076,041	4,434,600	4,585,700	4,851,900	5,122,400	5,349,400	5,533,100	5,738,100	5,931,600
<i>(Albany)</i>	530,180	575,100	595,900	618,500	636,400	646,200	655,100	666,600	678,200
<i>(Brooklyn)</i>	1,525,173	1,679,200	1,730,400	1,842,400	1,951,800	2,047,900	2,114,100	2,185,500	2,249,900
<i>(Buffalo)</i>	1,010,409	1,079,500	1,122,500	1,192,900	1,272,200	1,342,500	1,400,600	1,464,600	1,525,100
<i>(Manhattan)</i>	1,010,279	1,100,800	1,137,000	1,198,100	1,262,100	1,312,800	1,363,300	1,421,300	1,478,400
North Carolina	1,657,985	1,834,000	1,886,000	1,975,800	2,068,800	2,144,300	2,206,600	2,274,400	2,335,800
North Dakota	146,371	153,700	156,300	159,200	162,900	165,200	167,100	169,400	171,300
Ohio	2,008,839	2,117,800	2,184,900	2,308,200	2,431,100	2,522,800	2,602,900	2,688,600	2,764,700
<i>(Cincinnati)</i>	930,184	973,900	994,300	1,036,000	1,080,500	1,113,100	1,141,100	1,175,400	1,207,400
<i>(Cleveland)</i>	1,078,655	1,143,900	1,190,600	1,272,200	1,350,600	1,409,600	1,461,800	1,513,200	1,557,300
Oklahoma	677,063	731,700	744,300	769,700	798,000	819,000	839,200	863,500	887,700
Oregon	655,350	695,900	727,100	758,100	789,600	815,100	841,100	867,900	888,900
Pennsylvania	2,005,504	2,196,700	2,283,200	2,414,100	2,539,300	2,634,600	2,717,700	2,805,900	2,890,700
<i>(Philadelphia)</i>	1,335,349	1,462,700	1,519,200	1,603,500	1,687,000	1,751,400	1,810,900	1,870,700	1,925,400
<i>(Pittsburgh)</i>	670,155	734,000	764,000	810,600	852,300	883,200	906,800	935,200	965,300
Rhode Island	207,767	233,700	239,400	251,500	263,700	273,800	282,000	290,000	297,700
South Carolina	970,019	1,057,800	1,082,100	1,111,100	1,145,000	1,162,800	1,181,000	1,202,700	1,223,800
South Dakota	162,429	176,000	180,100	184,900	190,200	193,700	196,900	200,000	203,000
Tennessee	1,180,372	1,280,000	1,311,900	1,353,000	1,402,500	1,439,600	1,466,700	1,497,500	1,525,600
Texas	3,647,637	3,905,700	4,043,300	4,254,100	4,495,000	4,692,300	4,841,100	4,985,100	5,123,200
<i>(Austin)</i>	1,282,558	1,383,300	1,424,100	1,498,700	1,579,900	1,647,400	1,708,200	1,760,700	1,808,400
<i>(Dallas)</i>	1,511,676	1,608,100	1,669,200	1,749,600	1,844,500	1,924,300	1,975,000	2,022,300	2,068,200
<i>(Houston)</i>	853,403	914,300	949,900	1,005,900	1,070,600	1,120,600	1,157,900	1,202,200	1,246,600

(Table 13B continued on next page)

Notes: 2008 volumes include the marginal effects of the 2008 Economic Stimulus Package.

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.

Internal Revenue Service
Office of Research, Forecasting and Service Analysis Group
Fall 2008 Document 6187

Table 13B (continued). Calendar Year Projections of Practitioner Electronically Filed Individual Returns by State.

Item	Actual 2007	Estimated 2008	Projected						
			2009	2010	2011	2012	2013	2014	2015
Utah	411,962	454,900	470,300	498,200	523,500	543,200	562,600	584,300	605,000
Vermont	108,061	119,200	123,100	131,000	139,700	147,100	152,500	157,600	162,100
Virginia	1,199,245	1,296,600	1,333,600	1,401,200	1,470,100	1,522,800	1,575,600	1,625,800	1,676,900
Washington	958,881	1,074,800	1,109,200	1,160,300	1,215,000	1,259,700	1,299,100	1,334,300	1,367,600
West Virginia	300,390	331,100	343,500	355,800	368,500	375,200	380,800	388,000	394,400
Wisconsin	1,294,032	1,370,500	1,394,100	1,426,400	1,465,200	1,489,500	1,510,000	1,537,900	1,563,800
Wyoming	104,431	113,200	116,000	118,500	121,500	123,100	124,600	126,800	128,700
International	238,976	129,900	131,000	130,700	141,200	151,500	161,500	171,600	180,800

Notes: 2008 volumes include the marginal effects of the 2008 Economic Stimulus Package.
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.

Internal Revenue Service
Office of Research, Forecasting and Service Analysis Group
Fall 2008 Document 6187

Table 13C. Calendar Year Projections of On-Line Filed Individual Returns by State

Item	Actual 2007	Estimated 2008	Projected						
			2009	2010	2011	2012	2013	2014	2015
United States	22,533,362	26,511,000	29,583,800	31,735,200	33,738,500	34,797,400	35,580,700	36,189,600	36,554,000
Alabama	293,238	343,600	388,400	431,700	465,800	482,500	487,100	492,400	497,100
Alaska	75,132	87,100	94,700	100,000	104,800	107,900	110,600	112,700	114,300
Arizona	462,528	548,600	627,800	689,800	750,600	772,600	790,800	798,700	805,200
Arkansas	167,392	194,200	220,900	235,600	245,900	248,900	251,800	253,600	255,000
California	1,896,323	2,238,100	2,576,500	2,810,500	3,018,900	3,099,400	3,160,400	3,207,000	3,232,900
<i>(Laguna Niguel)</i>	586,717	701,800	820,400	905,400	981,800	1,025,700	1,049,500	1,066,500	1,072,100
<i>(Los Angeles)</i>	371,067	443,300	524,900	581,600	628,700	637,300	650,800	657,600	668,400
<i>(Sacramento)</i>	415,304	482,800	540,400	577,100	612,400	627,600	641,900	652,000	654,500
<i>(San Francisco)</i>	221,878	259,700	292,800	315,500	333,800	339,400	343,200	347,900	350,700
<i>(San Jose)</i>	301,357	350,500	398,100	430,900	462,200	469,300	475,000	483,000	487,200
Colorado	431,448	510,400	560,500	604,500	655,800	672,100	687,000	702,200	712,700
Connecticut	261,678	306,300	342,800	366,700	391,200	403,200	409,800	413,700	416,200
Delaware	78,266	92,200	102,500	108,400	115,100	118,800	121,100	123,400	124,900
District of Columbia	54,091	64,800	70,800	75,300	79,800	82,800	85,000	86,200	86,800
Florida	1,532,110	1,839,000	2,036,300	2,181,100	2,342,800	2,411,500	2,469,200	2,533,300	2,578,600
<i>(Fort Lauderdale)</i>	437,475	512,800	585,500	635,000	683,700	703,600	720,300	735,700	742,800
<i>(Jacksonville)</i>	1,094,635	1,326,200	1,450,800	1,546,100	1,659,100	1,708,000	1,748,900	1,797,600	1,835,800
Georgia	753,043	872,900	966,600	1,034,300	1,096,200	1,141,300	1,184,100	1,225,700	1,239,200
Hawaii	85,875	101,100	111,500	118,000	124,700	125,900	127,200	128,600	129,600
Idaho	126,316	149,000	163,500	172,800	181,600	184,900	187,800	189,700	190,800

(Table 13C continued on next page)

Notes: 2008 volumes include the marginal effects of the 2008 Economic Stimulus Package.
 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.

Internal Revenue Service
 Office of Research, Forecasting and Service Analysis Group
 Fall 2008 Document 6187

Table 13C (continued). Calendar Year Projections of On-Line Filed Individual Returns by State

Item	Actual	Estimated	Projected						
	2007	2008	2009	2010	2011	2012	2013	2014	2015
Illinois	923,982	1,085,500	1,211,400	1,301,700	1,387,300	1,436,600	1,478,700	1,503,900	1,526,000
<i>(Chicago)</i>	687,637	807,200	903,600	974,400	1,042,500	1,084,000	1,120,000	1,141,500	1,161,700
<i>(Springfield)</i>	236,345	278,300	307,800	327,200	344,800	352,600	358,700	362,300	364,300
Indiana	540,034	632,400	693,800	746,200	793,000	822,300	849,700	864,400	873,800
Iowa	214,166	252,500	282,200	304,400	318,600	321,600	319,600	318,400	315,100
Kansas	221,946	259,300	286,700	304,600	321,900	329,400	335,300	340,000	341,400
Kentucky	273,442	334,900	374,800	412,800	454,600	483,500	498,700	509,100	522,400
Louisiana	292,376	346,600	383,200	363,800	353,700	336,700	323,100	314,900	308,900
Maine	114,604	136,100	147,700	158,300	165,300	168,500	170,200	171,500	172,300
Maryland	474,996	561,300	622,300	680,900	733,700	754,000	769,600	778,900	780,100
Massachusetts	518,638	600,700	671,100	719,000	760,600	779,600	794,300	800,200	802,800
Michigan	795,565	896,400	1,017,300	1,083,400	1,130,800	1,156,700	1,180,600	1,203,400	1,226,600
Minnesota	452,844	519,300	581,100	616,600	649,100	666,300	681,900	696,800	703,300
Mississippi	165,491	197,300	228,100	246,400	261,000	262,100	258,300	254,000	246,500
Missouri	430,748	496,500	549,500	584,400	616,500	629,000	641,500	646,300	650,700
Montana	68,693	81,300	90,100	95,900	101,200	103,200	104,600	105,400	106,100
Nebraska	152,708	177,300	197,900	207,400	214,500	216,700	218,000	220,400	221,800
Nevada	208,658	245,800	274,600	299,400	323,200	340,400	352,800	361,900	366,400
New Hampshire	139,884	163,700	178,900	190,300	201,700	209,100	214,600	217,700	220,100
New Jersey	472,286	563,300	649,600	708,400	765,000	791,500	816,600	851,400	872,400
New Mexico	163,271	192,100	210,500	224,700	237,400	244,800	252,200	256,600	259,300

(Table 13C continued on next page)

Notes: 2008 volumes include the marginal effects of the 2008 Economic Stimulus Package.
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.

Internal Revenue Service
Office of Research, Forecasting and Service Analysis Group
Fall 2008 Document 6187

Table 13C (continued). Calendar Year Projections of On-Line Filed Individual Returns by State

Item	Actual	Estimated	Projected						
	2007	2008	2009	2010	2011	2012	2013	2014	2015
New York	908,726	1,115,800	1,306,400	1,438,900	1,547,000	1,611,500	1,656,400	1,685,800	1,699,300
<i>(Albany)</i>	165,784	196,900	225,600	245,700	262,300	272,200	281,800	291,800	297,000
<i>(Brooklyn)</i>	234,164	288,600	357,000	400,200	429,300	447,600	461,500	472,100	474,700
<i>(Buffalo)</i>	325,471	402,500	454,300	495,600	535,700	562,500	575,100	577,900	580,100
<i>(Manhattan)</i>	183,307	227,800	269,400	297,400	319,600	329,200	338,000	344,100	347,500
North Carolina	681,257	791,400	878,400	942,300	1,004,300	1,041,800	1,058,100	1,076,300	1,092,500
North Dakota	49,779	56,600	63,000	66,500	69,900	70,600	71,500	72,200	72,800
Ohio	1,041,834	1,227,000	1,346,100	1,436,900	1,522,700	1,576,100	1,610,200	1,645,600	1,671,300
<i>(Cincinnati)</i>	524,276	625,200	677,100	712,100	746,100	758,500	766,900	775,200	782,500
<i>(Cleveland)</i>	517,558	601,800	669,000	724,800	776,600	817,600	843,300	870,400	888,800
Oklahoma	277,542	320,500	355,500	373,400	389,800	399,000	409,400	418,900	422,200
Oregon	311,520	374,300	412,400	435,200	458,400	474,200	489,000	492,700	494,600
Pennsylvania	1,019,202	1,206,200	1,336,700	1,433,700	1,529,400	1,597,800	1,646,800	1,682,700	1,699,600
<i>(Philadelphia)</i>	660,954	784,900	872,100	939,400	1,005,600	1,053,500	1,086,300	1,108,800	1,118,100
<i>(Pittsburgh)</i>	358,248	421,300	464,600	494,300	523,800	544,400	560,500	573,900	581,600
Rhode Island	63,857	76,200	86,300	91,800	97,300	101,100	103,900	107,200	108,200
South Carolina	307,968	359,700	401,000	423,100	439,800	448,600	456,000	458,900	460,800
South Dakota	65,972	77,200	84,700	90,300	95,300	98,000	100,600	101,500	102,400
Tennessee	498,406	577,000	626,000	659,300	690,600	706,100	721,700	729,600	736,000
Texas	1,929,754	2,276,500	2,507,600	2,666,800	2,815,800	2,921,600	2,981,500	3,030,700	3,058,500
<i>(Austin)</i>	654,201	779,400	850,300	897,900	942,900	972,700	985,000	999,800	1,012,400
<i>(Dallas)</i>	781,024	914,800	1,014,300	1,078,000	1,139,400	1,178,400	1,200,100	1,215,800	1,226,800
<i>(Houston)</i>	494,529	582,300	643,100	691,000	733,500	770,500	796,400	815,100	819,300

(Table 13C continued on next page)

Notes: 2008 volumes include the marginal effects of the 2008 Economic Stimulus Package.
 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.

Internal Revenue Service
 Office of Research, Forecasting and Service Analysis Group
 Fall 2008 Document 6187

Table 13C (continued). Calendar Year Projections of On-Line Filed Individual Returns by State

Item	Actual 2007	Estimated 2008	Projected						
			2009	2010	2011	2012	2013	2014	2015
Utah	231,400	273,400	303,700	327,000	349,500	363,800	378,600	383,000	384,900
Vermont	52,725	63,000	71,700	77,800	82,500	85,800	87,400	89,200	90,400
Virginia	769,979	897,600	987,000	1,056,000	1,124,700	1,171,800	1,199,600	1,226,500	1,232,800
Washington	690,228	807,600	885,900	949,100	1,006,600	1,036,900	1,059,800	1,069,000	1,076,500
West Virginia	134,284	167,100	186,700	200,200	212,500	220,200	224,900	228,200	230,700
Wisconsin	509,999	597,800	659,100	701,100	734,900	750,400	763,000	768,300	773,700
Wyoming	46,959	56,200	61,000	65,800	70,300	73,300	75,600	77,000	78,000
International	100,199	100,200	110,900	122,600	135,300	145,000	154,500	163,900	169,500

Notes: 2008 volumes include the marginal effects of the 2008 Economic Stimulus Package.
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.

Internal Revenue Service
Office of Research, Forecasting and Service Analysis Group
Fall 2008 Document 6187

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

Item	Actual	Estimated	Projected
	2007	2008	2009
I. Total Electronic Filings	79,862,083	88,452,000	93,294,600
<i>Andover</i>	18,020,812	19,999,500	21,201,600
<i>Austin</i>	14,405,611	15,782,200	16,634,200
<i>Fresno</i>	16,340,150	18,343,800	19,367,900
<i>Kansas City</i>	17,373,648	19,004,900	19,960,100
<i>Philadelphia</i>	13,721,862	15,321,500	16,130,800
II. Approximate Coded Form 1040A Filings	15,053,198	16,361,000	17,305,400
<i>Andover</i>	2,950,641	3,179,800	3,323,600
<i>Austin</i>	3,228,862	3,423,100	3,535,300
<i>Fresno</i>	2,913,740	3,281,600	3,540,600
<i>Kansas City</i>	3,030,548	3,319,700	3,583,700
<i>Philadelphia</i>	2,929,407	3,156,800	3,322,100
III. Approximate Coded Form 1040EZ Filings	8,870,415	9,933,100	10,732,700
<i>Andover</i>	1,931,579	2,156,500	2,310,000
<i>Austin</i>	1,701,973	1,883,000	1,948,800
<i>Fresno</i>	1,685,397	1,986,900	2,267,700
<i>Kansas City</i>	1,894,421	2,076,800	2,239,600
<i>Philadelphia</i>	1,657,046	1,829,900	1,966,700
IV. Approximate Coded Form 1040 Filings	55,938,470	62,157,900	65,256,400
<i>Andover</i>	13,138,592	14,663,200	15,567,900
<i>Austin</i>	9,474,776	10,476,100	11,150,100
<i>Fresno</i>	11,741,013	13,075,300	13,559,500
<i>Kansas City</i>	12,448,679	13,608,500	14,136,800
<i>Philadelphia</i>	9,135,409	10,334,900	10,842,000

Notes: 2008 volumes include the marginal effects of the 2008 Economic Stimulus Package.
Detail may not add to total due to rounding.

Internal Revenue Service
Office of Research, Forecasting and Service Analysis Group
Fall 2008 Document 6187

**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 2007 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 *	237,383					
MAPE		3.46%	3.09%	5.61%	7.73%	8.37%
Number of Overprojections		2	4	4	4	4
Grand Total - Paper	146,538					
MAPE		5.29%	4.93%	8.61%	14.03%	19.05%
Number of Overprojections		2	3	4	4	4
Grand Total - E-file/ Mag Tape	89,174					
MAPE		2.33%	2.11%	5.63%	7.83%	14.61%
Number of Overprojections		2	1	2	2	0
Total Primary - Selected Returns *	217,161					
MAPE		1.66%	3.24%	5.70%	7.98%	8.57%
Number of Overprojections		2	3	4	4	4
Primary Total - Paper	129,388					
MAPE		2.48%	5.70%	8.70%	14.97%	20.29%
Number of Overprojections		2	3	4	4	4
Primary Total - E-file/ Mag Tape	87,774					
MAPE		2.03%	1.93%	5.57%	7.51%	14.28%
Number of Overprojections		2	1	2	2	0
Individual Total	138,471					
MAPE		0.47%	1.67%	2.70%	3.20%	2.83%
Number of Overprojections		2	3	4	4	4
Individual Total - Paper	57,863					
MAPE		1.79%	5.72%	7.90%	13.96%	21.15%
Number of Overprojections		3	3	3	4	4
Individual Total - E-file	79,862					
MAPE		1.78%	2.78%	5.59%	8.66%	16.97%
Number of Overprojections		2	1	2	1	0
Individual Estimated Tax	30,897					
MAPE		8.20%	18.15%	29.77%	42.98%	47.83%
Number of Overprojections		2	3	4	4	4
Fiduciary Total	3,730					
MAPE		2.70%	3.85%	4.76%	5.30%	5.73%
Number of Overprojections		4	4	4	4	3
Partnership Total	3,147					
MAPE		2.53%	4.09%	7.04%	7.51%	7.47%
Number of Overprojections		0	0	1	1	1
Corporation Total	6,620					
MAPE		1.28%	1.48%	2.57%	3.98%	4.08%
Number of Overprojections		2	2	2	1	2
Employment Total	30,395					
MAPE		3.58%	2.28%	2.52%	2.86%	2.42%
Number of Overprojections		0	1	1	0	1
Exempt Organization Total	877					
MAPE		4.07%	2.86%	3.03%	6.78%	7.08%
Number of Overprojections		2	1	3	3	2
Excise Total	895					
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.

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 2008 filing volumes through early summer. The published campus volumes are aligned to include the movement of various states into new IRS campus configurations for CY 2007 through 2015. 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, standard electronically filed returns and on-line as grouped by the addresses on the taxpayers' returns, 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. The U.S. level returns are projected independently from the former IRS district offices. Once all models are run to generate baseline projections, the district office level projections are forced to the U.S. level estimates. The base periods used in the models were generally CY 1990 through 2007. Global Insight Inc. provided the forecasts of economic variables used in our forecasting models. Once solid baseline projections have been established, additional adjustments are made in order to account for administrative and legislative developments that were not captured through the use of historical trends and economic variables. In this update, adjustments were made mainly to the 2008 volumes to account for the Economic Stimulus Act of 2008. The following is an overview of the methodology used to derive the adjustments.

The methodology used to derive the 14.4 million marginal Form 1040 series expected from the stimulus program was based on examining two broad populations. The first population consists of recipients of Social Security, certain Railroad Retirement, and Veterans Affairs (SS/RR/VA) benefits. The second population includes non-filers, low income earners, mistaken returns, and fraudulent filers. A non-filer is an individual who has income tax filing requirements but willfully fails to file returns and pay taxes. The stimulus payment provides incentives for this segment of the population to file a return in order to receive the stimulus payment. The second population also includes returns from low income earners, individuals who mistakenly believed they met the qualifications, and fraudulent filers. Participation and response rates for similar situations were used in estimating the number of new taxpayers expected from these respective groups.

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

The U.S. and IRS campus level projections by return type (Forms 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 7) 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 Austin Campus, 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 2015. Fiscal year refunds were derived from the calendar year forecasts based on historical quarterly filing experiences.

Computer Generated Paper Returns

Computer generated paper returns are tax returns that are prepared using tax preparation software and are submitted on paper. The historical data used in the projection model is from the Compliance Data Warehouse and excludes duplicate returns. Regression model was used to project the ratio of total paper returns to the computer generated paper returns. Additional adjustments were made to the baseline projections in order to account for the Economic Stimulus Act of 2008 and the elimination of fees for e-filing individual returns using certain desktop software.

Practitioner Electronically Filed Returns

The U.S. level practitioner baseline 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. Adjustments are made to the baseline volumes in order to account for developments that were not captured through the model. In this update, additional adjustments were made to account for the Economic Stimulus Act of 2008. 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 early summer 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 in order 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 May 2008, Statistics of Income Division data on the volume of self-prepared returns, and external data on electronic commerce in the U.S. were utilized. Additional adjustments were made to the baseline projections in order to account for the Economic Stimulus Act of 2008 and the elimination of fees for e-filing individual returns using certain desktop software.

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 2008 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. These historical percentages were then forecasted using the diffusion of innovation 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 databases. 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*. Computer generated paper returns data are from the Compliance Data Warehouse. 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.

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” (when tax payments equal liability), have a balance due without a remittance, an overpayment, or are received after the April peak, plus all electronic filings. Roughly 88 percent of CY 2007 other-than-full-paid returns were refunds.
Business Returns:	Total of paper and electronic returns with Schedule C and/or Schedule F information. (Presented in Table 1A only)
Electronically Filed Returns:	Returns filed via electronic media including electronic filings submitted by Electronic Return Originators and On-Line.
Business Operating Division:	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. (Presented in Table 1B only)

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 computer generated paper returns and 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/NR-EZ/C (*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. Note, however, that the Forms 1040NR/NR-EZ/C 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 most current modernization campus alignment plans through 2011.

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 2015.

Table 9 reports the calendar year projections 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 2015.

Electronically Filed Returns

Tables 11A through 11C display the sites where electronic returns are processed from CY 2007 through 2015. **Table 11A** reports historical and projected total individual electronic filing for the U.S. and IRS processing campuses, while **Tables 11B and 11C** show projections of 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 for the U.S. and IRS processing campuses.

**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 ceased processing paper returns at the end of June 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

Fresno IRS Campus Cont.

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
District of Columbia
Maine
Maryland
Massachusetts
New Hampshire
Vermont

Atlanta IRS Campus
Alabama
Florida
Georgia
North Carolina
South Carolina
Virginia

Austin IRS Campus
International
Kentucky
Louisiana
Mississippi
Tennessee
Texas

Fresno IRS Campus
Alaska
Arizona
California
Colorado
Hawaii
Idaho

Fresno IRS Campus Cont.
Illinois
Iowa
Kansas
Minnesota
Montana
Nebraska
Nevada
New Mexico
North Dakota
Oklahoma
Oregon
South Dakota
Utah
Washington
Wisconsin
Wyoming

Kansas City IRS Campus
Arkansas
Connecticut
Delaware
Indiana
Michigan
Missouri
New Jersey
New York
Ohio
Pennsylvania
Rhode Island
West Virginia

* Andover ceases processing returns in 2009.

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

Atlanta IRS Campus

Alabama
Florida
Georgia
Mississippi
North Carolina
South Carolina

Austin IRS Campus

Arkansas
International
Kansas
Kentucky
Louisiana
Oklahoma
Tennessee
Texas

Fresno IRS Campus

Alaska
Arizona
California
Colorado
Hawaii
Idaho
Illinois
Iowa
Minnesota
Montana
Nebraska

Fresno IRS Campus Cont.

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

Kansas City IRS Campus

Connecticut
Delaware
Indiana
Maine
Maryland
Massachusetts
Michigan
Missouri
New Hampshire
New Jersey
New York
Pennsylvania
Rhode Island
Vermont
Virginia
West Virginia

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

Atlanta IRS Campus*

Florida
Mississippi

Austin IRS Campus

Alabama
Arkansas
International
Kansas
Louisiana
Oklahoma
Tennessee
Texas

Fresno IRS Campus

Alaska
Arizona
California
Colorado
Hawaii
Idaho
Illinois
Indiana
Iowa
Minnesota
Missouri
Montana
Nebraska
Nevada

Fresno IRS Campus Cont.

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

Kansas City IRS Campus

Connecticut
Delaware
Georgia
Kentucky
Maine
Maryland
Massachusetts
Michigan
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 and on**

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
Ohio
Oregon
North Dakota

Fresno IRS Campus Cont.

South Dakota
Utah
Washington
Wisconsin
Wyoming

Kansas City IRS Campus

Connecticut
Delaware
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 Electronic Individual Returns—
2007 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

<u>Title</u>	<u>IRS Document Number</u>	<u>Typical Updates</u>
Fiscal Year Return Projections for the United States	6292	Spring & Fall
Calendar Year Return Projections for the United States and IRS Campuses	6186	Fall
Calendar Year Projections of Information and Withholding Documents for the United States and IRS Campuses	6961	Summer
Calendar Year Return Projections by State	6149	Winter

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.: Chief, Forecasting and Service Analysis
1111 Constitution Avenue, NW, NCA-7111
Washington, D.C. 20224**



Department of the Treasury
Internal Revenue Service

publish.no.irs.gov

Document 6187 (Rev. 11-2008)
Catalog Number 44972B
