

Projections of Returns to be Filed in Calendar Years 1992-1999

By Carolyn De Wilde*

Multi-year projections of the number of returns to be filed by the major form types are developed by Internal Revenue Service's (IRS) Research Division staff. The forecasts provide a foundation for Internal Revenue Service resource requirements and budget submissions to the Department of Treasury, Office of Management and Budget, and Congress. The most recent IRS projections indicate that a total of 207.6 million returns will be filed in Calendar Year (CY) 1992[1]. This is an increase of 1.1 percent over the number filed in CY1991 and reflects the smallest yearly percentage growth since 1983. This slowdown in 1991 is primarily the result of the recession. In the long run (through 1999), only a 1.2 percent annual growth is projected in contrast to the 3.5 percent experienced during the prior decade. The following article takes a closer look at the projected trends in return filings including the rationale behind the major forecasts.

The return projections are produced by using a combination of (1) econometric models that relate the number of returns filed to economic and demographic variables and (2) various other time-series techniques. The forecasting models are formulated on a calendar year basis reflecting the year the returns are processed. Additionally, the projections are adjusted to reflect relevant administrative, regulatory, or legislative changes that are of certainty. The most noteworthy of these for the current set of projections is the scheduled implementation of the new Automated Processing of Extensions (APEX) system. APEX is currently scheduled to begin in 1993. This administrative change is expected to result in a noticeable decline in total filings as is discussed in more detail below under section on Supplemental Documents.

GRAND TOTAL RETURNS, PRIMARY RETURNS, AND SUPPLEMENTAL DOCUMENTS

The projections for the grand total of all returns call for an annual average increase of 1.2 percent through 1999 (see Figure A). Primary Returns account for the majority

of total filings and generate the majority of IRS document processing workload. The high volume returns within the primary category include individual, corporation, and employment tax returns. Of the 203.2 million total returns actually filed in 1990, 192.9 million were designated as Primary Returns and the remaining 10.2 million as Supplemental Documents. Supplemental Documents are mainly composed of amended returns and requests for filing extensions from both individuals and corporations.

Figure A presents the average annual percentage change for the major return types during the 1992-1999 projection period. Projections for 1992 and the associated rates of change over 1991 are presented in Figure B. Figure C graphically depicts individual returns by the three major form types: Form 1040, Form 1040A, and Form 1040EZ—using the 1992 and 1999 forecasts. Table 1 presents the full set of return projections for Calendar Years 1992-1999.

The total number of returns projected in this article do not include the number of information and withholding documents processed by the Service, such as interest and dividend statements on Forms 1099, and Forms W-2, *Wage and Tax Statements*. Information and withholding documents contain data for use in the IRS's information matching programs and are not considered to be tax returns. Most information documents are received on magnetic tape and processed at the IRS Martinsburg (West Virginia) Computing Center. Approximately one billion information and withholding documents were processed by the IRS in 1991, with 93 percent of them provided on magnetic tape [2].

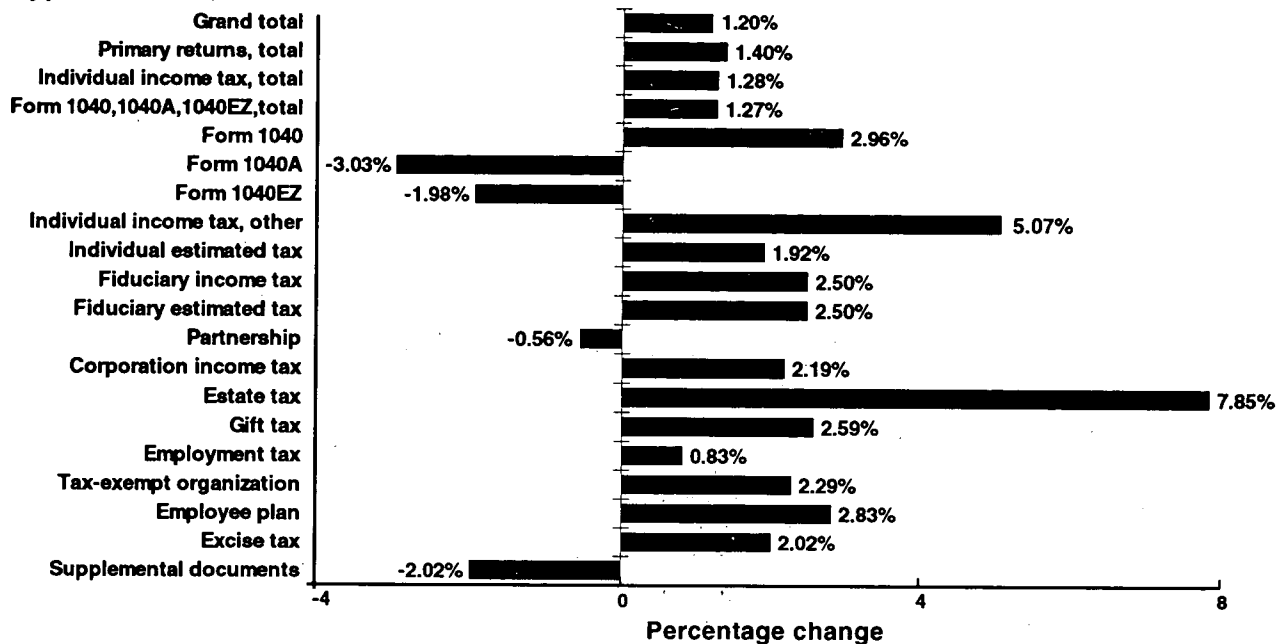
INDIVIDUAL INCOME TAX RETURNS

The total 1040 series (the sum of Forms 1040, 1040A, and 1040EZ) comprises the bulk of total individual income tax returns. These returns are expected to exceed 114.1

*Economist, Projections and Forecasting Group, Research Division. Prepared under the direction of Russell Geiman, Acting Chief.

Figure A

Projected Average Annual Percentage Change in the Number of Returns Filed, by Type of Return, Calendar Years 1992-1999



million in CY1992. This total is then projected to increase by 2.1 million in 1993 and another 2.2 million in 1994. The forecast involves rather sluggish growth through 1992 as a result of the recession. Comparing the year-to-year percentage changes for the total 1040 series, the projections call for an increase of 1.5 percent in 1991 and only 0.5 percent in 1992. Over the prior 5 years, the average annual growth rate in the series was 2.4 percent. The projected annual growth rate never exceeds 2 percent over the entire 1991 to 1999 projection period.

The slower individual growth rates are largely a reflection of the following factors: lower employment projections; the Tax Reform Act of 1986; and the Technical and Miscellaneous Revenue Act of 1988. Compared to the levels of the late 1980's, total employment is projected to grow more slowly in the 1990's. Also, as a result of the Tax Reform Act of 1986 (TRA) which created additional filing requirements for individuals who could be claimed as dependents, increases in individual returns filed in the late 1980's were unprecedented. However, these effects of TRA have now subsided. Finally, the Technical and Miscellaneous Revenue Act of 1988 (TAMRA) affects the number of returns by reducing filings by dependents. TAMRA enables parents to report the "unearned income" of certain children on the parent's return in lieu of these dependents filing their own returns.

EFFECTS OF REVISED FORM 1040A

The IRS revised Form 1040A for Tax Year 1990 by expanding it to include entries for the following items: distributions from Individual Retirement Arrangements (IRA), pensions and annuities, social security benefits, credit for the elderly, estimated tax payments, and estimated tax penalty. These revisions enabled more elderly people to use Form 1040A in place of Form 1040—beginning in CY1991. This form change caused a noticeable jump in the Form 1040A volume from 1990 to 1991 and a corresponding slowdown in the number of Form 1040 returns. Actual experience from the 1991 filing season indicated that the vast majority of those eligible have, in fact, shifted to the simpler form.

IMPACT OF ELECTRONICALLY-FILED RETURNS

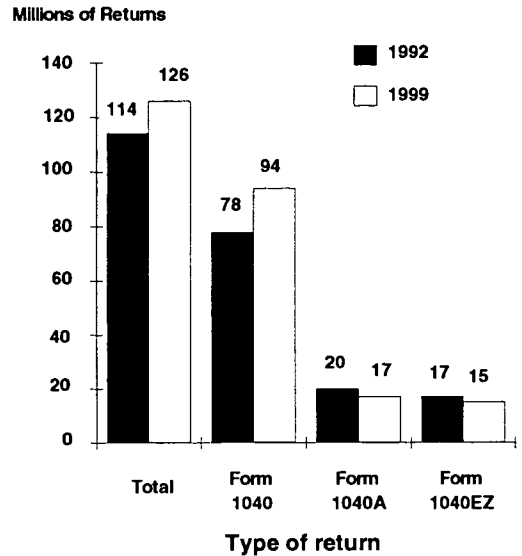
Electronically-filed returns distort the mix of individual returns by form type. The official IRS reporting system counts all individual returns filed electronically as if they were Form 1040 returns. However, a 1991 analysis of electronically-filed returns showed that almost 80 percent of them could have been filed on either the Form 1040A or the Form 1040EZ. As a result, the reported counts of Form 1040 are overstated, while Forms 1040A and

Figure B.--Projections for Calendar Year 1992

| Type of return | 1992 Projection (in thousands) | Percentage change from 1991 ¹ (estimated) |
|---|--------------------------------|--|
| Grand total..... | 207,698 | 1.06% |
| Primary returns, total..... | 196,613 | 0.97 |
| Individual income tax, total..... | 114,458 | 0.50 |
| Form 1040, 1040A, 1040EZ, total..... | 114,155 | 0.49 |
| Form 1040..... | 77,960 | 4.29 |
| Form 1040A..... | 19,635 | -8.70 |
| Form 1040EZ..... | 16,559 | -4.36 |
| Other..... | 303 | 2.85 |
| Individual estimated tax..... | 40,398 | 1.99 |
| Fiduciary income tax..... | 2,934 | 2.92 |
| Fiduciary estimated tax..... | 724 | 2.92 |
| Partnership..... | 1,724 | -0.55 |
| Corporation income tax..... | 4,510 | 3.07 |
| Estate tax..... | 71 | 8.13 |
| Gift tax..... | 174 | 3.94 |
| Employment tax..... | 28,909 | 0.85 |
| Form 1042 ² | 24 | 2.66 |
| Tax-exempt organization..... | 516 | 3.81 |
| Employee plan..... | 1,183 | 4.40 |
| Excise tax..... | 989 | -1.90 |
| Supplemental documents, total..... | 11,086 | 2.73 |
| Form 1040X..... | 1,638 | -8.94 |
| Form 4868..... | 5,672 | 6.73 |
| Form 2688..... | 1,695 | 2.68 |
| Form 1120X..... | 26 | -5.00 |
| Form 7004..... | 2,019 | 2.76 |
| Form 1041A..... | 35 | 1.49 |

¹ Percentages for 1991 were based on estimated final counts of returns because complete information was unavailable at the time this table was compiled.
² Annual Withholding Tax Return for U.S. Source Income of Foreign Persons.
 Note: Detail may not add to totals because of rounding.

Figure C
Individual Income Tax Returns by Type, Calendar Years 1992 and 1999



Note: Detail may not add to totals because of rounding

1040EZ are understated in comparison to the traditional (i.e., pre- electronic filing) definitions of return types. The most recent projections include a new set of adjustments to better capture these underlying dynamics as more and more Forms 1040A and 1040EZ filers switch to electronic filing (i.e., Forms 1040) in the years ahead. These effects are further dramatized in Figure C.

INDIVIDUAL DECLARATION OF ESTIMATED TAX

Individual Declarations of Estimated Tax (Form 1040-ES) projections show growth rates that range from 2.0 percent in 1992 to 1.8 percent in 1999. In 1992, 40.4 million Form 1040-ES vouchers are projected to be filed, about 20 percent of the grand total of all returns. By 1999, they are still expected to constitute about 20 percent of the grand total. The longer range Form 1040-ES projections are based largely on time extrapolations of prior historical trends.

FIDUCIARY INCOME TAX RETURNS

Form 1041 is filed by a fiduciary to report the income of an estate or trust. Annual growth for this return type from 1992 to 1999 is expected to average 2.5 percent. This projected growth is more or less in line with the anticipated increase in household net worth (a measure of wealth) [3].

FIDUCIARY ESTIMATED TAX RETURNS

Form 1041-ES was created by the Tax Reform Act of 1986, which mandated that fiduciaries of estates and trusts make certain estimated income tax payments beginning with Tax Year 1987. In 1992, 724,000 Forms 1041-ES are expected to be filed with an average annual growth of 2.5 percent through 1999. This growth mirrors the expected rise in the number of Form 1041 returns.

PARTNERSHIP RETURNS

U.S. Partnership Return of Income (Form 1065) is used to report income, deductions, credits, and losses from the operation of a partnership. The purpose of this return is to show each partner's distributive share, to be reported on the individual (or other) income tax return. The Tax Reform Act of 1986 eliminated the tax incentives for abusive tax shelter activity and Form 1065 filings subsequently exhibited a downward trend that still continues. In 1992, 1.7 million returns are expected to be filed—a drop of 0.6 percent from the estimated 1991 levels. An overall consistent decline of 0.6 percent through 1999 is projected—based largely on the post-TRA experience.

CORPORATION INCOME TAX RETURNS

Corporation income tax returns are the aggregate of Forms 1120, *U.S. Corporation Income Tax Return*, 1120-

A, *U.S. Short-Form Corporation Income Tax Return*, and various other forms filed by such entities as real estate investment trusts, insurance and investment companies, homeowners associations, and others. The corporation category also includes tax returns filed by "S Corporations" (Form 1120S, *U.S. Income Tax Return for an S Corporation*) that are taxed through shareholders.

The Tax Reform Act of 1986 lowered individual tax rates below the top marginal rates for corporations. Because S corporation shareholders are taxed at these lower individual rates, many qualifying regular corporations shifted to the S Corporation form and fewer regular Forms 1120 were filed as a result. In 1992, 4.4 million total corporation returns are predicted to be filed. The projected average annual percentage change in the number of returns through 1999 is 2.2 percent. This growth primarily reflects the anticipated rise in the Gross National Product (GNP).

ESTATE AND GIFT TAX RETURNS

Federal estate tax returns (Form 706) are filed to report transfers of property resulting from death. In 1987, the filing requirement threshold was increased to estates whose gross assets exceeded \$600,000. Estate tax returns are expected to grow at a rate ranging from 8.1 percent in 1992 to 7.6 percent by 1999. This projected growth largely reflects a time trend based on past experience.

Federal gift tax is imposed on the gratuitous transfer of real or personal property which exceeds a certain dollar amount. Generally, the person making the gift (the donor) must file Form 709 to pay the tax. During 1989 and 1990, gift tax returns increased by roughly 20 percent per year. The estimated increase for 1991 is 13.0 percent. However, these sharp increases are viewed as exceptional. The 1992 projections call for only a 3.9 percent growth rate. The average annual growth rate for the period 1992-1999 is then projected at 2.6 percent. These projections are based on a time trend of earlier years.

EMPLOYMENT TAX RETURNS

Employment tax returns consist of *Employer's Annual Federal Unemployment Tax Return* (Form 940 and Form 940EZ), *Employer's Annual/Quarterly Federal Tax Return* (Form 941), *Employer's Quarterly Tax Return for Household Employees* (Form 942), *Employer's Annual Tax Return for Agricultural Employees* (Form 943), and *Employer's Annual Railroad Tax Return* (Form CT-1). Form 941 is the major contributor to this series—reflecting 21.6 million returns out of the total 28.9 million employment tax return total, or approximately 75 percent. Projections for the forecast period 1992-1999 show a

year-to-year average increase of 0.8 percent. This reflects the forecasted growth pattern for civilian employment.

Although not shown separately in this analysis, Form 940 and Form 940EZ are filed annually by employers to fund the Federal unemployment tax system, or FUTA. Employers are eligible to file Form 940EZ, starting in CY1990, if they meet the following criteria: (1) they pay unemployment taxes to only one State; (2) they pay all State unemployment taxes timely; and (3) all wages that are subject to tax for FUTA are also subject to the State's unemployment tax. In the initial year, only 15 percent of those eligible to file Form 940EZ did so. But in 1991, approximately 70 percent of those eligible are expected to file on this form. One explanation of this anticipated increase is all eligible taxpayers were sent the Form 940EZ, not both forms as was done in 1990. Forms 940 are expected to decline over the 1992-1999 projection range by an average of 15 percent per year, while the Form 940EZ will experience a corresponding growth. This expected growth pattern reflects the continued shift of filers from Form 940 to Form 940EZ.

TAX-EXEMPT ORGANIZATION RETURNS

Tax-exempt organizations include publicly supported charities, civic leagues, recreational associations, agricultural cooperative associations, labor organizations, and others. Total tax-exempt organization returns are a summation of Form 990, Form 990EZ, Form 990C, and Form 990PF, as well as Form 990T (for the tax on unrelated business income of exempt organizations, Form 4720 (for certain excise taxes on charities and other exempt organizations), and Form 5227 (filed by split-interest trusts). The largest contribution to this total is the Form 990 and Form 990EZ — 74.0 percent in 1990. In CY1992, total tax-exempt organization returns are expected to grow 3.8 percent over 1991 to about 516,000 returns. The longer range projections for 1992 through 1999 call for an average annual growth of 2.3 percent. These projections are based on a time trend model.

EMPLOYEE PLAN RETURNS

Total employee plan returns, the sum of Forms 5500, 5500C/R and 5500EZ, are projected to reach 1.2 million in CY1992, increasing to 1.4 million by 1999. Since employee plan return forms were first initiated in 1978, there have been frequent law and administrative changes in the pension benefit plan area. For example, Form 5500EZ was filed for the first time in 1987. In 1989, an administrative change increased the pension plan asset threshold for filing from \$25,000 to \$100,000. This increase in the filing requirement reduced the return counts to about one-sixth their former level. In 1987,

703,000 Forms 5500EZ were filed, however, only 136,000 Forms 5500EZ are expected to be filed in 1992 [4].

EXCISE TAX RETURNS

Total excise tax returns are the sum of the following four categories of returns: (1) Form 11C, *Special Tax Return and Application for Registry-Wagering*; (2) Form 720, *Quarterly Federal Excise Tax Return*; (3) Form 730, *Tax on Wagering*; and (4) Form 2290, *Heavy Vehicle Use Tax Return*. Form 720 and Form 2290 comprise the largest share of the total excise returns. These two forms together represent about 93 percent of the estimated 1.0 million total excise tax returns for 1991. They do not include returns filed to report excise taxes on alcohol, tobacco and firearms. These forms are filed with the Bureau of Alcohol, Tobacco and Firearms, rather than with the Internal Revenue Service.

Heavy Vehicle Use Tax Return (Form 2290) must be filed by all owners of heavy vehicles who use their vehicles on public roads. Since the performance of the trucking industry is closely tied to the state of the economy, the current model predicts that the number of Form 2290 returns filed will increase at the same rate as GNP (1982 dollars). The *Quarterly Federal Excise Tax Return* (Form 720) has been significantly impacted by major law changes in recent years. These include provisions of the Tax Reform Act of 1986, the Revenue Act of 1987, and the Omnibus Budget Reconciliation Act of 1990 (OBRA). The latter Act involved one-time filing requirements for gasoline and diesel fuel retailers on their inventory as of January 1, 1991, which temporarily raised total excise tax return filings in 1991 above normal levels. This is expected to be followed by a drop of 1.9 percent in 1992. The projected increase for total excise tax returns is then expected to average 2.0 percent through 1999.

SUPPLEMENTAL DOCUMENTS

Supplemental Documents are comprised primarily of amended returns and requests for filing extensions. In 1991, 10.8 million total Supplemental returns are expected to be filed. While these Supplemental forms are only 5.3 percent of the grand total of all returns, changes in their levels nonetheless have an impact on the grand total volume. In particular, Form 4868 (one of the six forms comprising the Supplemental total) is impacted by a new system for handling first extensions of time in which to file individual income tax returns. Beginning in CY1993, the new system will apply a post-filing analysis to each individual taxpayer's account to determine if interest and penalties apply to returns filed after the April 15 deadline. Taxpayers in a refund situation would no longer need to file the Form 4868. This will result in approximately a 4.0 million return (or 65 percent) decline in Forms 4868 filed

in CY1993 relative to CY1992. This administrative change, in turn, largely accounts for the anticipated 0.1 percent decrease in the grand total of returns in CY1993.

DATA SOURCES AND LIMITATIONS

The number of returns filed (as used in this article) represents returns processed at IRS service centers and posted to the Master File system during a calendar year. The IRS Master File system includes the Individual Master File (IMF), the Business Master File (BMF), and the Employee Plans Master File (EPMF). Most of the 1991 values are estimated from partial year filing results through the end of June.

NOTES AND REFERENCES

- [1] All statistics are for the year in which the tax returns were processed by the Internal Revenue Service, stated on a calendar year basis, unless otherwise noted. Previous *Statistics of Income Bulletin* articles were analyzing the fiscal year counts (i.e., October through September); this year's article is written using calendar year data. The main calendar year projections discussed in this article are based on Internal Revenue Service, Research Division, *Calendar Year Projections: Number of Returns to be Filed For 1991- 1998*, Document 6186 (Rev. 10-91). Final actual counts for all of Calendar Year 1991 were incomplete at the time this article was written (see the Data Sources and Limitations section). For complete fiscal year counts, see U.S. Department of Treasury, Internal Revenue Service, *Annual Report, Commissioner and Chief Council, Fiscal Year 1991*, (in preparation), Publication 55.
- [2] For more discussion, see Internal Revenue Service, Research Division, *Projections: Information and Withholding Documents—Calendar Years 1991-98, United States and Service Centers*, Document 6961 Revised 4-91.
- [3] Household net worth was estimated by Data Resources Incorporated, June 1991.
- [4] In addition to the two examples mentioned in the article, Form 5500-C/R, Return/Report of Employee Benefit Plan, is filed by an administrator or employer for plans with fewer than 100 participants including owner-employee plans. Beginning in 1989, Form 5500C and Form 5500R were combined into one form, Form 5500-C/R. This form was combined to minimize the confusion that taxpayers had filing Form 5500R on a triennial basis.

Projections of Tax Return Filings, 1992-1999

Table 1.—Number of Returns to be Filed with the Internal Revenue Service, Calendar Years 1990-1999

[Number of returns are in thousands]

| Type of return | Actual 1990 | Estimated 1991 ² | Projected | | | | | | | |
|--------------------------------------|----------------|-----------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | | | 1992 | 1993 | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| Grand total ¹ | 203,223 | 205,516 | 207,698 | 207,582 | 211,303 | 214,763 | 217,857 | 220,676 | 223,346 | 226,113 |
| Primary returns, total | 192,966 | 194,725 | 196,613 | 200,152 | 203,698 | 206,973 | 209,880 | 212,510 | 214,993 | 217,574 |
| Individual income tax, total | 112,596 | 113,894 | 114,458 | 116,601 | 118,814 | 120,767 | 122,394 | 123,737 | 124,901 | 126,115 |
| Forms 1040, 1040A, and 1040EZ, total | 112,305 | 113,599 | 114,155 | 116,278 | 118,471 | 120,406 | 122,015 | 123,340 | 124,485 | 125,677 |
| Form 1040 | 74,489 | 74,594 | 77,960 | 82,420 | 86,102 | 88,870 | 90,891 | 92,391 | 93,556 | 94,249 |
| Form 1040A | 18,380 | 21,688 | 19,635 | 17,980 | 16,991 | 16,528 | 16,395 | 16,465 | 16,464 | 16,692 |
| Form 1040EZ | 19,436 | 17,317 | 16,559 | 15,878 | 15,378 | 15,008 | 14,729 | 14,484 | 14,465 | 14,736 |
| Other ³ | 291 | 295 | 303 | 323 | 343 | 361 | 379 | 397 | 416 | 438 |
| Individual estimated tax | 39,363 | 39,609 | 40,398 | 41,211 | 42,027 | 42,843 | 43,659 | 44,474 | 45,290 | 46,106 |
| Fiduciary income tax ⁴ | 2,681 | 2,851 | 2,934 | 3,000 | 3,076 | 3,154 | 3,228 | 3,305 | 3,385 | 3,472 |
| Fiduciary estimated tax | 667 | 704 | 724 | 741 | 760 | 779 | 797 | 816 | 836 | 857 |
| Partnership | 1,751 | 1,734 | 1,724 | 1,715 | 1,705 | 1,696 | 1,686 | 1,677 | 1,667 | 1,658 |
| Corporation income tax ⁵ | 4,320 | 4,375 | 4,510 | 4,587 | 4,678 | 4,782 | 4,893 | 4,999 | 5,103 | 5,205 |
| Estate tax | 61 | 66 | 71 | 77 | 83 | 90 | 97 | 104 | 112 | 121 |
| Gift tax | 148 | 167 | 174 | 179 | 185 | 189 | 194 | 198 | 201 | 205 |
| Employment tax ⁶ | 28,911 | 28,665 | 28,909 | 29,202 | 29,460 | 29,700 | 29,897 | 30,105 | 30,339 | 30,613 |
| Form 1042 ⁷ | 22 | 23 | 24 | 24 | 25 | 26 | 27 | 28 | 30 | 31 |
| Tax-exempt organization ⁸ | 487 | 497 | 516 | 531 | 544 | 555 | 566 | 576 | 586 | 596 |
| Employee plan ⁹ | 1,108 | 1,133 | 1,183 | 1,224 | 1,258 | 1,291 | 1,322 | 1,353 | 1,384 | 1,416 |
| Excise tax ¹⁰ | 852 | 1,008 | 989 | 1,059 | 1,084 | 1,102 | 1,120 | 1,138 | 1,158 | 1,180 |
| Supplemental documents, total | 10,257 | 10,791 | 11,086 | 7,430 | 7,605 | 7,790 | 7,978 | 8,165 | 8,352 | 8,539 |
| Form 1040X | 1,393 | 1,799 | 1,638 | 1,564 | 1,525 | 1,498 | 1,478 | 1,462 | 1,447 | 1,433 |
| Form 4868 ¹¹ | 5,278 | 5,314 | 5,672 | 1,985 | 2,094 | 2,200 | 2,304 | 2,407 | 2,508 | 2,608 |
| Form 2686 | 1,623 | 1,651 | 1,695 | 1,744 | 1,793 | 1,842 | 1,889 | 1,934 | 1,978 | 2,021 |
| Form 1120X | 36 | 28 | 26 | 25 | 24 | 23 | 22 | 20 | 19 | 18 |
| Form 7004 | 1,897 | 1,965 | 2,019 | 2,075 | 2,131 | 2,187 | 2,244 | 2,300 | 2,356 | 2,412 |
| Form 1041A | 31 | 35 | 35 | 37 | 38 | 39 | 41 | 42 | 44 | 46 |

¹ Excluded from all totals are the following "Non-Master File" returns: Form CT-2, 941M, 990BL, and 1120-IC-DISC. Also excluded are withholding and information documents, including Forms such as W-2 and the 1099 series and related forms.

² Estimate, including that for some corporations, is based on returns processed through part of 1991. The actual number filed in CY 1991 was unavailable when this table was compiled.

³ Includes Forms 1040NR, 1040PR, 1040SS, and 1040C; Form 1040X is included under "Supplemental documents," below.

⁴ Includes Forms 1041 and 1041S; Form 1041A is included under "Supplemental documents," below.

⁵ Includes Forms 1120, 1120A, 1120F, 1120H, 1120L, 1120POL, 1120S, 1120DF, 1120FSC, 1120PC, 1120REIT, and 1120RIC; Form 1120X is included under "Supplemental documents," below.

⁶ Includes Forms 940, 940EZ, 940PR, 941, 941E, 941PR, 941SS, 942, 942PR, 943, 943PR, and CT-1.

⁷ Annual Withholding Tax Return for U.S. Source Income of Foreign Persons.

⁸ Includes Forms 990, 990C, 990PF, 990T, 4720, 5227, and 990EZ.

⁹ Includes Forms 5500, 5500C, 5500EZ, and 5500R.

¹⁰ Includes Forms 11C, 720, 730, 2290, and (starting Calendar Year 1991) 8752; excludes Forms 11 and 5000.24 which are filed with the Bureau of Alcohol, Tobacco and Firearms, U.S. Department of the Treasury, instead of with the Internal Revenue Service.

¹¹ Form 4868 projections reflect the new APEX system to take place in CY 1993.

Note: Detail may not add to totals because of rounding.