
Document 6187

Fall 2009 Update

Calendar Year Projections of Individual Returns by Major Processing Categories



*Office of Research
Research, Analysis, and Statistics*

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Forecasts Available Electronically

Forecasts from the most recent edition of this publication are also available on the IRS's website. 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 "Research" link, followed by "Research, Analysis, & Statistics", then "Publications," and then "Projections and Forecasting documents."

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Overview

The Office of Research staff within the IRS Research, Analysis, and Statistics office produces *Calendar Year Projections of Individual Returns by Major Processing Categories* (IRS Document 6187) semi-annually in order to incorporate the latest changes in filing patterns, economic and demographic trends, legislative requirements, and IRS administrative processes into the trends. 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 returns. The document 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 is a part of this product. The projections in this document are used by IRS staff for workload scheduling, resource allocation, and other planning and analysis efforts.

The fall 2009 edition includes actual Calendar Year (CY) 2008 results, including the returns filed to claim the Economic Stimulus Payments (ESP) and also reflects impact of enacted tax law changes and confirmed administrative plans. The projections in this update do not account for pending legislation or administrative plans that are tentative and 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

A summary of the major administrative and legislative developments embedded in this document are noted below.

Impact of the Economic Stimulus Act of 2008 on Return Volumes

The Economic Stimulus Act of 2008 provided tax rebates to qualifying low- and middle-income taxpayers in 2008. Eligible taxpayers triggered rebate payments by filing a Tax Year (TY) 2007 individual income tax return. Eligibility requirements mainly consisted of having a valid Social Security Number and either an income tax liability or qualifying income of at least \$3,000. Qualifying income included earned income and certain benefits from Social Security, Veterans Affairs and/or Railroad Retirement.

As a result, the IRS processing centers received around 154 million Forms 1040, 1040A, and 1040EZ returns filed in CY 2008. This is approximately 15 million more than expected in the absence of the stimulus program. This estimated marginal impact can be divided into two groups. One group is comprised of about 13 million returns from new filers who would otherwise not have filed in 2008, regardless of whether or not they were required to file. The second group is comprised of approximately 2 million returns from people who filed in CY 2007 but would otherwise not have filed in CY 2008.

Although about 15 million additional returns were filed as a result of the 2008 Economic Stimulus Program, not all of the additional filers were eligible to receive a stimulus

payment. Furthermore, many also had a legal requirement to file a tax return and may have received tax benefits such as the earned income tax credit. However, the IRS Statistics of Income office estimates that nearly 11 million of the 15 million additional returns were filed by individuals only to receive the economic stimulus payment and had no other reason to file.

Elimination of Fees to Electronically File Returns

In September 2008, two major tax return preparation software companies announced that their respective desktop tax preparation software products would include free Federal e-filing, eliminating the additional fees for electronically filing the initial Federal tax returns. The development is expected to contribute to the strong growth in on-line filed returns as well as a stronger drop in the number of computer generated paper returns in 2009.

The American Recovery and Reinvestment Act of 2009

On February 17, 2009, the American Recovery and Reinvestment Act (ARRA) of 2009 was signed into law. The \$787 billion plan was more than five times the cost of the prior year's Economic Stimulus Act of 2008 and included various tax relief measures as well as new Federal spending. The consensus view reflected in the Global Insight macroeconomic forecasts used as inputs to our return filing forecasts is that the ARRA will partially mitigate the impact of the economic downturn. Hence the forecast for CY 2010 includes an adjustment to reflect the estimated net impact of the downturn and the Federal response, resulting in a slight marginal projected decrease in the number of Forms 1040, 1040A, and 1040EZ filed in the near term.

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. Since then, the IRS has continued to streamline the individual returns processed among the IRS submission processing campuses. As a result, the Andover Campus ceased processing individual paper returns in June of 2009 and the Atlanta Campus is scheduled to stop paper processing in 2011. The current realignment plan leaves the Austin, Fresno, and Kansas City Campuses to process all paper returns from 2012 and beyond.

The CY 2010 campus volumes for paper returns are based on the approved IRS plans whereas the campus volumes for CY 2011 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 2010 e-file campus volumes are also based on the approved IRS plans. The volumes for CY 2011 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.

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. Starting in CY 2004, IRS requires new ITIN applicants to attach their federal individual income tax return to their Form W-7. Under the current campus realignment plans, the 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.

Developments in Electronic Filing

Since the enactment of the IRS Restructuring and Reform Act of 1998, the total number of individual returns filed electronically has almost quadrupled in volume from 24.6 million in CY 1998 to almost 90 million in CY 2008. An estimated 4.5 million additional electronically filed returns are expected in 2009, as compared to 2008. It is projected that the IRS will continue to experience growth in the individual e-file area with about 3.4 percent growth in CY 2010 to 97.4 million returns and reaching 117.5 million returns in CY 2016.

On-line returns are estimated to continue experiencing strong growth in CY 2009 resulting in over 5.0 million additional returns, as compared to CY 2008. This represents around 18.6 percent growth which can be attributed to the elimination of fees to electronically filed returns by the two major tax return preparation software companies. It is projected that the IRS will receive around 38.3 million on-line returns by CY 2016. Practitioner e-file returns are expected to experience a one-time drop of around .9 percent from CY 2008 to CY 2009. This is mainly due to the additional returns received in CY 2008 as a result of ESP. Most of the additional returns that were filed in CY 2008 to trigger the ESP are expected to drop off the system. Practitioner e-file returns are projected to grow by 2.9 percent from CY 2009 to CY 2010 and reach 79.2 million returns by CY 2016.

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.

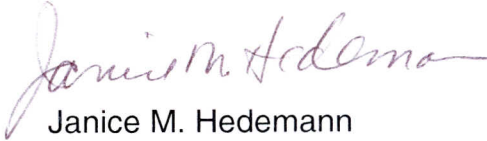
Track Record of Projection Accuracy

In an effort to measure the quality of our products and services, this section, along with Table 14, provides a brief analysis of the accuracy of prior projections. Using four years of actual data from 2005 through 2008, Table 14 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 14 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. We also include the latest actual filing volumes for 2008 to provide perspective on the volume of returns being projected. The MAPE is computed as the average percent projection error regardless of whether they were over- or under- projections over the four most recently applicable projection cycles. The associated number of over-projections can show whether we consistently over- or under- project. 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 6 observations. As an example, for the “3-years-ahead” information, we use the forecasts made in 2001 for 2004, those made in 2002 for 2005, those made in 2003 for 2006, and those made 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.



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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			
	2008	2009	2010	2011	2012
<i>Forms 1040/A/EZ and Electronic Returns</i>	153,832,040	140,881,400	138,492,900	139,125,100	140,904,400
<i>Full-Paid, Total</i>	10,915,949	7,166,700	6,741,900	6,338,900	5,955,600
<i>Other-Than-Full-Paid, Total</i>	142,916,091	133,714,700	131,751,000	132,786,200	134,948,800
<i>Refund Returns</i>	114,488,142	118,667,000	116,239,600	114,037,800	115,262,300
<i>Business Returns (Schedule C or F)</i>	24,943,389	25,608,300	26,204,900	26,642,200	27,046,700
<i>Paper Returns, Total</i>	64,059,483	46,642,300	41,042,700	38,059,500	35,683,600
<i>Computer Generated Paper Returns, Total</i>	35,701,895	27,269,400	24,505,300	23,141,700	21,881,000
<i>Form 1040, Paper</i>	39,093,746	31,447,800	27,010,400	25,393,100	23,786,100
<i>Full-Paid</i>	9,304,486	5,941,900	5,601,100	5,276,700	4,967,100
<i>Other-Than-Full-Paid</i>	29,789,260	25,505,900	21,409,400	20,116,400	18,819,000
<i>Form 1040A, Paper</i>	15,939,026	8,052,300	7,787,400	7,137,800	6,856,500
<i>Full-Paid</i>	1,057,056	793,000	738,000	686,600	638,300
<i>Other-Than-Full-Paid</i>	14,881,970	7,259,300	7,049,300	6,451,200	6,218,300
<i>Form 1040EZ, Paper</i>	9,026,711	7,142,200	6,244,900	5,528,600	5,040,900
<i>Full-Paid</i>	554,407	431,800	402,800	375,700	350,200
<i>Other-Than-Full-Paid</i>	8,472,304	6,710,400	5,842,100	5,153,000	4,690,700
<i>Electronically Filed Returns, Total</i>	89,772,557	94,239,100	97,450,200	101,065,600	105,220,800
<i>Practitioner</i>	62,878,027	62,338,800	64,164,700	66,341,300	69,396,800
<i>On-Line</i>	26,894,530	31,900,300	33,285,500	34,724,200	35,824,000
<i>Electronically Filed, Refunds</i>	77,290,124	83,292,100	85,291,900	87,932,400	91,112,700
<i>Electronically Filed, Balance Due Returns</i>	12,482,433	10,947,000	12,158,300	13,133,200	14,108,100

Notes:

2008 volumes include the marginal effects of the 2008 Economic Stimulus Package.
 Actual 2008 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.

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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	Estimated	Projected						
	2008	2009	2010	2011	2012	2013	2014	2015	2016
<i>Forms 1040, 1040A, and 1040EZ</i>	153,832,040	140,881,400	138,492,900	139,125,100	140,904,400	143,168,200	145,260,100	146,934,600	148,377,700
<i>Wage and Investment Returns</i>	109,741,168	97,235,700	94,997,300	95,048,000	95,961,000	97,222,100	98,347,700	99,198,600	99,999,600
<i>Paper Returns</i>	44,392,550	27,994,700	23,914,900	21,507,500	19,352,700	17,535,800	15,936,500	14,496,300	13,840,700
<i>Electronically Filed Returns</i>	65,348,618	69,241,000	71,082,400	73,540,500	76,608,300	79,686,300	82,411,200	84,702,300	86,158,900
<i>Small Business/Self Employed Returns</i>	44,090,872	43,645,700	43,495,600	44,077,100	44,943,400	45,946,100	46,912,400	47,736,000	48,378,100
<i>Paper Returns</i>	19,666,933	18,647,600	17,127,800	16,552,000	16,330,900	16,651,700	17,144,700	17,489,200	17,058,800
<i>Electronically Filed Returns</i>	24,423,939	24,998,100	26,367,800	27,525,100	28,612,500	29,294,400	29,767,700	30,246,800	31,319,300
<i>Forms 1040-NR/NR-EZ/C</i>	642,569	700,500	726,600	752,600	778,600	804,700	830,700	856,700	882,800
<i>Forms 1040-PR and 1040-SS</i>	234,733	259,500	265,500	271,500	277,600	283,600	289,600	295,600	301,700

Notes: 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.

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

Type of Return / Processing Category	Actual 2008	Estimated 2009	Projected		
			2010	2011	2012
<i>Forms 1040, 1040A, and 1040EZ</i>	8,079,071	2,923,300	-	-	-
<i>Full-Paid, Total</i>	1,495,369	452,700	-	-	-
<i>Other-Than-Full-Paid, Total</i>	6,583,702	2,470,600	-	-	-
<i>Refund, Total</i>	4,911,740	2,214,000	-	-	-
<i>Form 1040</i>	5,266,990	2,036,200	-	-	-
<i>Full-Paid</i>	1,312,410	377,600	-	-	-
<i>Other-Than-Full-Paid</i>	3,954,580	1,658,600	-	-	-
<i>Form 1040A</i>	1,813,865	432,100	-	-	-
<i>Full-Paid</i>	123,971	46,700	-	-	-
<i>Other-Than-Full-Paid</i>	1,689,894	385,500	-	-	-
<i>Form 1040EZ</i>	998,215	455,000	-	-	-
<i>Full-Paid</i>	58,988	28,400	-	-	-
<i>Other-Than-Full-Paid</i>	939,227	426,600	-	-	-

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.

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

Type of Return / Processing Category	Actual 2008	Estimated 2009	Projected		
			2010	2011	2012
<i>Forms 1040, 1040A, and 1040EZ</i>	11,042,331	7,603,900	5,370,100	3,576,500	-
<i>Full-Paid, Total</i>	1,900,754	1,219,100	932,600	616,000	-
<i>Other-Than-Full-Paid, Total</i>	9,141,577	6,384,800	4,437,400	2,960,500	-
<i>Refund, Total</i>	6,850,262	5,721,600	4,023,100	2,452,400	-
<i>Form 1040</i>	6,952,353	5,280,100	3,780,800	2,668,700	-
<i>Full-Paid</i>	1,629,657	1,031,000	793,700	523,700	-
<i>Other-Than-Full-Paid</i>	5,322,696	4,249,200	2,987,100	2,145,100	-
<i>Form 1040A</i>	2,583,443	1,213,800	983,900	569,800	-
<i>Full-Paid</i>	185,965	134,000	94,800	63,100	-
<i>Other-Than-Full-Paid</i>	2,397,478	1,079,800	889,200	506,600	-
<i>Form 1040EZ</i>	1,506,535	1,110,000	605,300	338,000	-
<i>Full-Paid</i>	85,132	54,100	44,100	29,200	-
<i>Other-Than-Full-Paid</i>	1,421,403	1,055,900	561,200	308,800	-

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.
See Table Notes section for more detail.

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

Type of Return / Processing Category	Actual	Estimated	Projected		
	2008	2009	2010	2011	2012
<i>Forms 1040, 1040A, and 1040EZ</i>	16,314,648	13,244,100	13,287,300	13,538,000	13,466,800
<i>Full-Paid, Total</i>	2,956,101	2,022,100	2,289,100	2,355,500	2,337,600
<i>Other-Than-Full-Paid, Total</i>	13,358,547	11,222,000	10,998,300	11,182,500	11,129,200
<i>Refund, Total</i>	9,957,652	10,056,200	9,970,500	9,255,200	9,090,000
<i>Form 1040</i>	10,258,243	9,003,000	9,295,400	9,513,100	9,338,000
<i>Full-Paid</i>	2,526,273	1,685,000	1,919,900	1,983,500	1,971,500
<i>Other-Than-Full-Paid</i>	7,731,971	7,318,000	7,375,500	7,529,500	7,366,600
<i>Form 1040A</i>	3,549,052	2,189,600	1,909,000	2,003,600	2,183,000
<i>Full-Paid</i>	296,567	227,800	249,100	250,800	245,600
<i>Other-Than-Full-Paid</i>	3,252,485	1,961,800	1,659,900	1,752,800	1,937,400
<i>Form 1040EZ</i>	2,507,353	2,051,500	2,083,000	2,021,400	1,945,800
<i>Full-Paid</i>	133,261	109,300	120,100	121,200	120,500
<i>Other-Than-Full-Paid</i>	2,374,092	1,942,200	1,962,900	1,900,200	1,825,300

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.

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**Table 5A. Calendar Year Projections of Individual Returns
by Major Processing Categories
for the Austin IRS Campus
Including International**

Type of Return / Processing Category	Actual 2008	Estimated 2009	Projected		
			2010	2011	2012
<i>Forms 1040, 1040A, and 1040EZ</i>	10,201,823	7,926,400	7,275,600	6,898,000	7,780,500
<i>Full-Paid, Total</i>	1,198,581	1,060,700	942,300	886,400	1,010,100
<i>Other-Than-Full-Paid, Total</i>	9,003,241	6,865,700	6,333,300	6,011,600	6,770,400
<i>Refund, Total</i>	5,480,696	6,152,500	5,742,000	4,980,000	5,539,800
<i>Form 1040</i>	5,738,615	5,169,100	4,274,600	4,112,300	5,133,800
<i>Full-Paid</i>	986,203	899,200	781,700	736,500	849,200
<i>Other-Than-Full-Paid</i>	4,752,412	4,270,000	3,492,900	3,375,800	4,284,600
<i>Form 1040A</i>	3,156,768	1,661,300	2,071,200	1,947,800	1,885,100
<i>Full-Paid</i>	140,261	109,100	105,200	98,100	106,700
<i>Other-Than-Full-Paid</i>	3,016,507	1,552,200	1,966,100	1,849,600	1,778,400
<i>Form 1040EZ</i>	1,306,440	1,096,000	929,700	837,900	761,700
<i>Full-Paid</i>	72,117	52,500	55,400	51,700	54,300
<i>Other-Than-Full-Paid</i>	1,234,323	1,043,500	874,300	786,200	707,400

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.

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**Table 5B. Calendar Year Projections of Individual Returns
by Major Processing Categories
for the Austin IRS Campus
Not Including International**

Type of Return / Processing Category	Actual 2008	Estimated 2009	Projected		
			2010	2011	2012
<i>Forms 1040, 1040A, and 1040EZ</i>	9,569,365	7,453,600	6,814,200	6,472,000	7,381,200
<i>Full-Paid, Total</i>	1,168,877	1,040,100	923,300	867,800	992,600
<i>Other-Than-Full-Paid, Total</i>	8,400,487	6,413,500	5,890,900	5,604,200	6,388,600
<i>Refund, Total</i>	5,017,634	5,690,900	5,471,100	4,727,700	5,308,600
<i>Form 1040</i>	5,283,649	4,785,500	3,899,300	3,773,800	4,821,200
<i>Full-Paid</i>	960,178	881,300	765,200	720,400	833,900
<i>Other-Than-Full-Paid</i>	4,323,471	3,904,200	3,134,100	3,053,400	3,987,300
<i>Form 1040A</i>	3,004,799	1,583,000	1,997,100	1,871,400	1,808,100
<i>Full-Paid</i>	136,955	106,500	102,900	96,000	104,700
<i>Other-Than-Full-Paid</i>	2,867,844	1,476,400	1,894,200	1,775,300	1,703,300
<i>Form 1040EZ</i>	1,280,917	1,085,100	917,700	826,900	751,900
<i>Full-Paid</i>	71,744	52,200	55,100	51,400	54,000
<i>Other-Than-Full-Paid</i>	1,209,173	1,032,800	862,600	775,500	698,000

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.

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**Table 6. Calendar Year Projections of Individual Returns
by Major Processing Categories
for the Fresno IRS Campus**

Type of Return / Processing Category	Actual	Estimated	Projected		
	2008	2009	2010	2011	2012
<i>Forms 1040, 1040A, and 1040EZ</i>	18,421,610	14,944,500	15,109,700	14,047,000	14,436,200
<i>Full-Paid, Total</i>	3,365,144	2,412,000	2,578,000	2,481,100	2,607,900
<i>Other-Than-Full-Paid, Total</i>	15,056,467	12,532,500	12,531,700	11,566,000	11,828,300
<i>Refund, Total</i>	9,997,668	11,230,600	11,212,100	9,417,900	9,519,700
<i>Form 1040</i>	10,877,544	9,959,300	9,659,600	9,099,000	9,314,300
<i>Full-Paid</i>	2,849,943	1,949,100	2,105,800	2,032,900	2,146,500
<i>Other-Than-Full-Paid</i>	8,027,602	8,010,200	7,553,800	7,066,000	7,167,800
<i>Form 1040A</i>	4,835,898	2,555,500	2,823,200	2,616,700	2,788,500
<i>Full-Paid</i>	310,292	275,500	289,100	274,600	286,000
<i>Other-Than-Full-Paid</i>	4,525,606	2,280,100	2,534,100	2,342,100	2,502,500
<i>Form 1040EZ</i>	2,708,168	2,429,600	2,626,900	2,331,400	2,333,400
<i>Full-Paid</i>	204,909	187,400	183,100	173,500	175,400
<i>Other-Than-Full-Paid</i>	2,503,259	2,242,200	2,443,800	2,157,800	2,158,000

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.

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**Table 7. Calendar Year Projections of the Number of Individual Refund Returns :
U.S., IRS Campuses, and Electronically Filed**

Item	Actual	Projected							
	2008	2009	2010	2011	2012	2013	2014	2015	2016
<i>United States Refund Returns</i>	114,488,142	118,667,000	116,239,600	114,037,800	115,262,300	116,641,800	117,929,200	119,033,400	120,027,700
<i>Andover</i>	4,911,740	2,214,000	-	-	-	-	-	-	-
<i>Atlanta</i>	6,850,262	5,721,600	4,023,100	2,452,400	-	-	-	-	-
<i>Austin</i>	5,480,696	6,152,500	5,742,000	4,980,000	5,539,800	5,308,900	5,213,000	5,162,700	5,171,000
<i>Fresno</i>	9,997,668	11,230,600	11,212,100	9,417,900	9,519,700	8,916,500	8,510,100	8,248,600	7,999,400
<i>Kansas City</i>	9,957,652	10,056,200	9,970,500	9,255,200	9,090,000	8,518,700	8,084,900	7,705,800	7,386,700
<i>Electronically Filed</i>	77,290,124	83,292,100	85,291,900	87,932,400	91,112,700	93,897,800	96,121,100	97,916,400	99,470,600

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.

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

Item	Actual	Projected							
	2008	2009	2010	2011	2012	2013	2014	2015	2016
<i>United States Split Refund Returns</i>	231,958	496,000	654,400	958,200	1,082,900	1,323,800	1,572,500	1,896,500	2,050,100
<i>Andover</i>	9,705	9,500	-	-	-	-	-	-	-
<i>Atlanta</i>	14,100	24,300	23,100	23,100	-	-	-	-	-
<i>Austin</i>	10,818	19,800	32,900	46,900	60,200	72,000	85,500	103,700	112,700
<i>Fresno</i>	20,889	47,500	64,300	88,700	103,400	120,900	139,600	165,700	174,300
<i>Kansas City</i>	19,852	42,700	57,200	87,200	98,700	115,500	132,600	154,800	160,900
<i>Electronically Filed</i>	156,593	352,200	476,900	712,300	820,600	1,015,400	1,214,800	1,472,300	1,602,200

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.

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**Table 9. Fiscal Year Projections of the Number of Individual Refunds Returns :
U.S., IRS Campuses, and Electronically Filed**

Item	Actual 2008	Projected							
		2009	2010	2011	2012	2013	2014	2015	2016
<i>United States Refund Returns</i>	114,424,248	118,600,700	116,174,700	113,974,200	115,197,900	116,576,700	117,863,300	118,967,000	119,960,700
<i>Andover</i>	4,903,304	2,209,800	-	-	-	-	-	-	-
<i>Atlanta</i>	6,838,496	5,710,800	4,014,700	2,446,500	-	-	-	-	-
<i>Austin</i>	5,471,282	6,141,000	5,730,000	4,967,800	5,525,100	5,293,700	5,197,300	5,146,400	5,154,200
<i>Fresno</i>	9,980,496	11,209,600	11,188,600	9,394,900	9,494,300	8,890,900	8,484,400	8,222,600	7,973,400
<i>Kansas City</i>	9,940,548	10,037,400	9,949,600	9,232,600	9,065,800	8,494,300	8,060,500	7,681,500	7,362,600
<i>Electronically Filed</i>	77,290,124	83,292,100	85,291,900	87,932,400	91,112,700	93,897,800	96,121,100	97,916,400	99,470,600

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.

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Table 10A. Calendar Year Projections of Total Electronically Filed Individual Returns by Processing IRS Campus

Item	Actual	Estimated	Projected						
	2008	2009	2010	2011	2012	2013	2014	2015	2016
<i>United States</i>	89,772,557	94,239,100	97,450,200	101,065,600	105,220,800	108,980,700	112,178,900	114,949,100	117,478,200
<i>Andover</i>	20,265,406	21,655,100	22,421,200	23,226,600	24,227,000	25,159,400	25,993,300	26,741,300	27,396,100
<i>Austin</i>	16,158,368	16,854,200	17,377,100	17,940,500	18,641,600	19,287,500	19,802,800	20,246,900	20,644,800
<i>Fresno</i>	18,370,547	19,192,400	19,851,700	20,768,200	21,788,200	22,665,600	23,380,900	23,907,000	24,387,200
<i>Kansas City</i>	19,395,623	20,595,300	21,226,600	21,801,100	22,437,600	23,021,500	23,557,400	24,057,300	24,535,700
<i>Philadelphia</i>	15,582,613	15,942,100	16,573,500	17,329,200	18,126,300	18,846,700	19,444,500	19,996,700	20,514,400

Notes: 2008 volumes include the marginal effects of the 2008 Economic Stimulus Package.
 Table 10A equals the sum of Tables 10B and 10C.
 Detail may not add to total due to rounding.

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Table 10B. Calendar Year Projections of Practitioner Electronically Filed Individual Returns by Processing IRS Campus

Item	Actual	Estimated	Projected						
	2008	2009	2010	2011	2012	2013	2014	2015	2016
<i>United States</i>	62,878,027	62,338,800	64,164,700	66,341,300	69,396,800	72,192,300	74,685,400	77,017,300	79,163,700
<i>Andover</i>	14,451,032	14,589,000	15,083,600	15,542,600	16,259,400	17,001,500	17,676,200	18,331,100	18,902,100
<i>Austin</i>	11,003,434	11,082,500	11,333,400	11,667,600	12,194,200	12,642,400	13,033,200	13,393,800	13,721,600
<i>Fresno</i>	13,301,073	12,697,100	13,110,600	13,710,000	14,473,100	15,173,000	15,744,700	16,181,500	16,583,800
<i>Kansas City</i>	13,437,657	13,363,900	13,669,300	13,914,900	14,314,100	14,682,000	15,058,000	15,458,600	15,850,300
<i>Philadelphia</i>	10,684,831	10,606,400	10,967,800	11,506,200	12,156,000	12,693,400	13,173,300	13,652,200	14,105,900

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

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Table 10C. Calendar Year Projections of On-Line Filed Individual Returns by Processing IRS Campus

Item	Actual 2008	Estimated 2009	Projected						
			2010	2011	2012	2013	2014	2015	2016
<i>United States</i>	26,894,530	31,900,300	33,285,500	34,724,200	35,824,000	36,788,400	37,493,500	37,931,800	38,314,500
<i>Andover</i>	5,814,374	7,066,100	7,337,600	7,684,000	7,967,600	8,157,900	8,317,100	8,410,200	8,493,900
<i>Austin</i>	5,154,934	5,771,700	6,043,700	6,272,900	6,447,400	6,645,100	6,769,700	6,853,000	6,923,200
<i>Fresno</i>	5,069,474	6,495,300	6,741,100	7,058,200	7,315,100	7,492,600	7,636,200	7,725,400	7,803,300
<i>Kansas City</i>	5,957,966	7,231,400	7,557,200	7,886,200	8,123,500	8,339,500	8,499,300	8,598,700	8,685,400
<i>Philadelphia</i>	4,897,782	5,335,700	5,605,800	5,823,000	5,970,300	6,153,300	6,271,200	6,344,500	6,408,600

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

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Table 11. Calendar Year Projections of Total Electronically Filed Individual Returns by Return Type Taxpayer Could Use, by Processing IRS Campus

Item	Actual 2008	Estimated 2009	Projected						
			2010	2011	2012	2013	2014	2015	2016
I. Total Electronic Filings	89,772,557	94,239,100	97,450,200	101,065,600	105,220,800	108,980,700	112,178,900	114,949,100	117,478,200
<i>Andover</i>	20,265,406	21,655,100	22,421,200	23,226,600	24,227,000	25,159,400	25,993,300	26,741,300	27,396,100
<i>Austin</i>	16,158,368	16,854,200	17,377,100	17,940,500	18,641,600	19,287,500	19,802,800	20,246,900	20,644,800
<i>Fresno</i>	18,370,547	19,192,400	19,851,700	20,768,200	21,788,200	22,665,600	23,380,900	23,907,000	24,387,200
<i>Kansas City</i>	19,395,623	20,595,300	21,226,600	21,801,100	22,437,600	23,021,500	23,557,400	24,057,300	24,535,700
<i>Philadelphia</i>	15,582,613	15,942,100	16,573,500	17,329,200	18,126,300	18,846,700	19,444,500	19,996,700	20,514,400
II. Approximate Could Use Form 1040A Filings	29,852,894	31,819,500	32,284,500	32,986,200	33,651,400	34,298,100	34,878,100	35,419,200	35,859,600
<i>Andover</i>	6,015,999	6,587,600	6,688,800	6,832,900	6,967,700	7,105,500	7,232,000	7,359,000	7,453,700
<i>Austin</i>	6,284,145	6,351,600	6,427,800	6,547,200	6,664,100	6,787,800	6,909,900	7,019,800	7,118,200
<i>Fresno</i>	5,625,328	6,479,500	6,627,100	6,828,400	7,021,300	7,188,200	7,317,700	7,438,400	7,510,600
<i>Kansas City</i>	5,992,700	6,654,500	6,735,600	6,870,200	6,996,600	7,110,000	7,212,700	7,320,500	7,431,500
<i>Philadelphia</i>	5,934,721	5,746,300	5,805,100	5,907,500	6,001,700	6,106,600	6,205,800	6,281,500	6,345,500
III. Approximate Could Use Form 1040EZ Filings	18,739,839	21,201,400	21,459,300	22,093,100	22,951,100	23,723,500	24,393,000	24,886,100	25,304,600
<i>Andover</i>	4,155,464	4,761,100	4,815,300	4,938,500	5,143,200	5,346,200	5,520,300	5,663,300	5,772,800
<i>Austin</i>	3,496,631	4,009,500	4,040,100	4,118,200	4,240,700	4,348,800	4,434,300	4,504,300	4,566,000
<i>Fresno</i>	3,658,622	3,998,000	4,089,000	4,262,700	4,467,900	4,637,200	4,783,300	4,890,000	4,985,100
<i>Kansas City</i>	3,964,739	4,593,800	4,618,000	4,763,800	4,929,200	5,084,300	5,211,900	5,302,800	5,368,400
<i>Philadelphia</i>	3,464,384	3,839,000	3,896,900	4,009,900	4,170,200	4,307,000	4,443,100	4,525,800	4,612,300
IV. Approximate Could Use Form 1040 Filings	41,179,824	41,218,200	43,706,400	45,986,300	48,618,300	50,959,100	52,907,800	54,643,700	56,314,000
<i>Andover</i>	10,093,942	10,306,400	10,917,000	11,455,200	12,116,200	12,707,700	13,240,900	13,719,100	14,169,600
<i>Austin</i>	6,377,592	6,493,000	6,909,200	7,275,100	7,736,900	8,150,900	8,458,600	8,722,700	8,960,600
<i>Fresno</i>	9,086,598	8,714,900	9,135,600	9,677,100	10,299,000	10,840,100	11,279,900	11,578,600	11,891,500
<i>Kansas City</i>	9,438,184	9,347,000	9,872,900	10,167,100	10,511,800	10,827,200	11,132,800	11,434,000	11,735,800
<i>Philadelphia</i>	6,183,507	6,356,800	6,871,600	7,411,800	7,954,500	8,433,100	8,795,700	9,189,400	9,556,600

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.

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Table 12A. Calendar Year Projections of Total Electronically Filed Individual Returns by State

Item	Actual 2008	Estimated 2009	Projected						
			2010	2011	2012	2013	2014	2015	2016
United States	89,772,557	94,239,100	97,450,200	101,065,600	105,220,800	108,980,700	112,178,900	114,949,100	117,478,200
Alabama	1,484,753	1,480,300	1,520,400	1,580,300	1,647,400	1,702,100	1,752,600	1,784,700	1,816,100
Alaska	212,405	218,700	225,600	233,000	239,900	246,700	252,900	257,500	261,700
Arizona	1,678,255	1,838,200	1,878,500	1,966,000	2,083,700	2,190,400	2,272,000	2,341,400	2,406,600
Arkansas	854,948	843,100	865,200	905,100	934,300	956,500	978,000	993,800	1,009,600
California	10,658,603	10,973,400	11,411,100	12,008,400	12,597,000	13,090,900	13,488,000	13,776,600	14,033,100
Colorado	1,317,685	1,413,900	1,457,500	1,523,500	1,602,700	1,675,700	1,731,900	1,777,800	1,820,500
Connecticut	1,138,113	1,166,900	1,212,300	1,265,000	1,321,200	1,380,400	1,428,900	1,459,100	1,485,300
Delaware	261,844	287,800	291,800	296,100	310,100	322,800	333,400	342,500	350,900
District of Columbia	169,068	178,400	184,200	190,600	198,700	207,200	214,100	219,900	225,000
Florida	5,400,300	5,552,900	5,788,400	6,129,000	6,487,800	6,793,600	7,043,000	7,269,500	7,477,200
Georgia	2,837,998	2,906,900	3,011,700	3,129,400	3,283,000	3,417,500	3,548,000	3,681,000	3,792,700
Hawaii	336,187	348,700	366,200	381,600	397,700	408,900	419,800	426,900	433,600
Idaho	463,366	470,300	486,100	506,400	529,200	550,800	566,000	576,000	585,200
Illinois	3,504,086	3,799,100	3,955,300	4,090,800	4,240,300	4,369,800	4,494,100	4,600,900	4,706,600
Indiana	2,068,247	2,182,200	2,229,800	2,272,700	2,314,800	2,360,700	2,405,700	2,456,500	2,503,500
Iowa	1,078,831	1,094,500	1,111,400	1,137,600	1,168,300	1,190,700	1,204,200	1,218,000	1,231,300
Kansas	876,897	992,200	1,013,500	1,027,200	1,047,100	1,064,200	1,080,100	1,096,600	1,110,600
Kentucky	1,295,447	1,305,000	1,356,500	1,411,300	1,465,900	1,517,600	1,556,000	1,587,800	1,624,300
Louisiana	1,230,863	1,265,100	1,321,800	1,356,300	1,388,500	1,417,900	1,446,200	1,476,500	1,502,600
Maine	359,005	387,200	399,900	410,200	419,200	428,100	436,000	441,600	446,500
Maryland	1,518,239	1,639,600	1,705,900	1,762,200	1,864,700	1,955,400	2,026,800	2,084,500	2,137,800
Massachusetts	2,086,754	2,163,300	2,234,100	2,310,500	2,410,000	2,495,700	2,562,200	2,616,500	2,667,600
Michigan	3,352,224	3,399,300	3,544,300	3,668,600	3,757,700	3,839,200	3,911,500	3,988,800	4,066,900
Minnesota	1,901,911	1,975,800	2,025,500	2,093,900	2,161,100	2,225,300	2,286,200	2,331,300	2,359,600
Mississippi	880,246	873,200	930,600	971,600	1,008,300	1,031,700	1,045,200	1,057,400	1,070,300

(Table 12A continued on next page)

Notes: 2008 volumes include the marginal effects of the 2008 Economic Stimulus Package.
Table 12A equals the sum of Tables 12B and 12C.
Detail may not add to total due to rounding.

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Table 12A (continued). Calendar Year Projections of Total Electronically Filed Individual Returns by State

Item	Actual 2008	Estimated 2009	Projected						
			2010	2011	2012	2013	2014	2015	2016
Missouri	1,775,503	1,960,800	2,003,500	2,037,400	2,081,400	2,120,600	2,151,700	2,183,200	2,214,700
Montana	322,221	326,100	345,000	355,300	367,000	376,800	383,900	389,200	394,900
Nebraska	581,463	638,400	648,200	656,500	668,100	676,200	683,700	691,300	698,700
Nevada	788,481	807,300	833,800	895,200	955,000	1,000,500	1,033,500	1,061,800	1,087,400
New Hampshire	391,548	430,900	442,100	453,900	474,100	489,400	503,500	516,200	527,700
New Jersey	2,583,023	2,683,600	2,811,700	2,957,500	3,121,700	3,268,900	3,395,000	3,519,100	3,625,500
New Mexico	587,874	603,900	626,000	649,800	677,900	704,400	727,200	746,400	764,200
New York	5,626,312	5,836,100	6,081,000	6,342,200	6,614,000	6,866,700	7,105,800	7,336,700	7,529,200
North Carolina	2,688,904	2,760,700	2,890,300	3,012,400	3,130,300	3,261,700	3,355,500	3,447,400	3,536,500
North Dakota	217,087	228,300	231,300	234,400	238,100	241,400	245,200	248,600	251,800
Ohio	3,423,488	3,633,500	3,731,700	3,821,700	3,977,300	4,123,100	4,255,300	4,379,200	4,505,700
Oklahoma	1,085,399	1,172,000	1,190,900	1,207,200	1,231,900	1,256,900	1,283,300	1,310,500	1,336,200
Oregon	1,103,823	1,148,700	1,191,400	1,223,700	1,271,200	1,319,900	1,367,200	1,399,900	1,429,200
Pennsylvania	3,416,546	3,829,100	3,925,700	4,025,700	4,174,300	4,323,000	4,476,000	4,608,100	4,725,100
Rhode Island	311,147	366,000	374,500	383,900	392,700	399,700	406,700	412,600	418,600
South Carolina	1,469,913	1,475,700	1,520,600	1,573,400	1,617,300	1,649,600	1,682,600	1,709,500	1,737,700
South Dakota	257,365	270,900	276,900	284,200	292,900	300,700	305,800	310,300	315,100
Tennessee	1,890,051	1,940,800	2,006,100	2,073,600	2,142,000	2,206,600	2,259,400	2,301,400	2,346,000
Texas	6,311,574	6,635,900	6,849,000	7,077,600	7,416,800	7,760,700	8,020,500	8,247,300	8,439,800
Utah	736,943	801,100	819,200	846,200	889,200	928,500	967,400	995,300	1,021,100
Vermont	181,658	196,100	203,700	213,100	223,400	233,500	242,500	249,900	255,400
Virginia	2,222,149	2,490,100	2,554,300	2,615,600	2,702,900	2,788,600	2,862,400	2,934,600	3,001,500
Washington	1,897,704	2,077,400	2,108,800	2,163,300	2,263,000	2,351,100	2,424,600	2,472,700	2,521,200
West Virginia	508,600	575,100	586,300	597,100	611,700	625,500	636,600	648,000	656,800
Wisconsin	1,984,667	2,077,400	2,136,600	2,191,800	2,246,000	2,293,100	2,336,300	2,372,800	2,411,200
Wyoming	172,559	182,400	186,000	189,000	195,300	201,000	205,800	209,700	213,200
International	270,280	335,000	348,000	356,400	366,500	372,600	378,800	384,300	388,400

Notes: 2008 volumes include the marginal effects of the 2008 Economic Stimulus Package.
 Table 12A equals the sum of Tables 12B and 12C .
 Detail may not add to total due to rounding.

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Table 12B. Calendar Year Projections of Practitioner Electronically Filed Individual Returns by State.

Item	Actual 2008	Estimated 2009	Projected						
			2010	2011	2012	2013	2014	2015	2016
United States	62,878,027	62,338,800	64,164,700	66,341,300	69,396,800	72,192,300	74,685,400	77,017,300	79,163,700
Alabama	1,129,083	1,099,400	1,120,200	1,164,600	1,221,200	1,262,800	1,304,800	1,331,800	1,358,600
Alaska	124,963	126,200	128,400	131,900	136,400	140,000	144,100	147,400	150,600
Arizona	1,111,829	1,033,000	1,055,400	1,083,600	1,169,900	1,261,800	1,325,600	1,384,000	1,439,500
Arkansas	649,934	625,800	636,800	667,900	691,100	705,800	722,600	735,400	748,600
California	8,370,819	7,882,600	8,182,400	8,655,300	9,132,400	9,524,400	9,853,200	10,099,300	10,318,800
Colorado	805,156	825,000	838,800	880,800	943,800	996,600	1,039,800	1,077,600	1,113,200
Connecticut	832,863	817,000	844,800	883,200	929,700	976,900	1,017,700	1,043,100	1,065,100
Delaware	168,834	163,200	164,400	165,400	168,600	179,000	186,900	194,200	201,100
District of Columbia	104,759	107,200	109,400	112,900	119,000	125,100	130,500	135,200	139,500
Florida	3,556,332	3,547,600	3,681,600	3,940,600	4,244,000	4,481,000	4,686,100	4,885,100	5,068,700
Georgia	1,930,919	1,919,900	1,974,800	2,052,300	2,178,700	2,279,300	2,388,000	2,507,400	2,607,300
Hawaii	232,144	228,400	239,700	250,200	263,000	270,100	278,300	283,800	289,100
Idaho	312,952	305,800	313,300	327,000	345,200	361,200	372,700	380,500	387,700
Illinois	2,403,048	2,435,300	2,529,800	2,596,400	2,707,500	2,797,000	2,891,100	2,979,100	3,068,500
Indiana	1,431,541	1,471,700	1,483,400	1,497,400	1,519,900	1,541,400	1,570,700	1,611,800	1,650,300
Iowa	823,294	823,200	830,500	843,600	864,800	877,900	886,500	896,500	905,600
Kansas	611,331	606,800	608,600	609,900	613,800	619,700	627,100	638,300	647,700
Kentucky	963,023	946,900	980,300	1,020,600	1,065,300	1,104,700	1,135,200	1,162,100	1,194,200
Louisiana	878,687	887,100	924,700	943,800	965,500	982,000	1,001,900	1,027,100	1,048,600
Maine	223,070	240,100	245,500	249,700	254,700	258,500	263,200	266,800	269,900
Maryland	969,025	1,010,800	1,045,300	1,076,000	1,161,200	1,230,300	1,287,800	1,336,800	1,382,600
Massachusetts	1,491,964	1,491,100	1,527,800	1,576,900	1,657,800	1,720,500	1,772,000	1,817,100	1,860,200
Michigan	2,435,683	2,379,000	2,472,400	2,555,200	2,616,100	2,662,600	2,712,300	2,775,600	2,841,400
Minnesota	1,373,222	1,273,000	1,307,100	1,323,700	1,363,600	1,414,800	1,460,100	1,495,600	1,515,500
Mississippi	674,431	655,500	701,900	734,000	764,800	780,700	789,400	798,600	808,900

(Table 12B 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.

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Table 12B (continued). Calendar Year Projections of Practitioner Electronically Filed Individual Returns by State.

Item	Actual 2008	Estimated 2009	Projected						
			2010	2011	2012	2013	2014	2015	2016
Missouri	1,259,242	1,184,200	1,194,600	1,195,400	1,200,100	1,225,000	1,238,900	1,259,700	1,282,000
Montana	234,914	230,500	244,600	251,100	260,100	266,700	271,600	275,700	280,200
Nebraska	401,180	395,400	395,700	396,600	397,400	399,000	401,100	405,300	408,900
Nevada	534,500	533,900	546,500	596,800	649,000	685,100	712,000	736,600	758,900
New Hampshire	228,286	238,300	245,200	247,900	255,600	267,300	277,200	287,200	296,400
New Jersey	2,031,595	2,043,500	2,144,700	2,243,900	2,395,500	2,522,700	2,632,700	2,750,900	2,849,600
New Mexico	396,199	395,800	407,500	422,700	445,100	464,500	482,700	499,000	514,400
New York	4,511,575	4,579,200	4,760,400	4,970,500	5,207,600	5,416,300	5,626,500	5,841,200	6,019,500
North Carolina	1,852,694	1,840,300	1,923,200	2,007,900	2,100,400	2,200,200	2,273,700	2,353,000	2,431,000
North Dakota	159,120	165,200	166,000	167,200	168,500	169,600	172,000	174,500	177,000
Ohio	2,192,967	2,265,400	2,294,400	2,328,700	2,446,600	2,545,400	2,647,400	2,752,500	2,862,600
Oklahoma	748,876	697,900	705,100	707,800	711,000	717,200	735,100	752,800	773,800
Oregon	725,971	680,400	702,600	710,500	739,800	779,900	816,700	843,000	866,700
Pennsylvania	2,215,704	2,197,100	2,246,500	2,251,400	2,322,400	2,440,900	2,557,900	2,667,600	2,765,000
Rhode Island	235,013	237,500	243,100	243,100	246,900	251,600	255,600	259,800	264,300
South Carolina	1,094,362	1,065,900	1,090,000	1,126,100	1,158,700	1,177,000	1,200,900	1,222,200	1,245,500
South Dakota	178,433	186,000	187,600	191,600	197,900	202,700	206,000	209,300	213,100
Tennessee	1,287,501	1,285,800	1,317,900	1,358,700	1,409,000	1,451,200	1,489,400	1,522,400	1,559,200
Texas	3,982,678	4,099,200	4,184,000	4,308,300	4,577,500	4,834,400	5,038,100	5,230,000	5,392,200
Utah	467,194	454,200	464,600	466,000	495,500	528,400	559,700	582,800	604,500
Vermont	118,978	123,800	127,700	134,100	142,400	150,000	157,500	163,900	168,500
Virginia	1,319,366	1,340,100	1,378,800	1,387,500	1,398,000	1,462,400	1,510,800	1,567,300	1,620,300
Washington	1,069,346	1,102,100	1,111,900	1,114,600	1,156,200	1,226,400	1,278,300	1,313,000	1,349,800
West Virginia	344,695	333,300	338,200	339,200	341,300	346,600	352,400	360,500	366,400
Wisconsin	1,385,928	1,415,200	1,440,900	1,469,100	1,505,100	1,529,400	1,558,100	1,585,400	1,615,800
Wyoming	116,441	120,100	121,100	122,900	125,600	129,100	132,500	135,500	138,200
International	176,363	227,100	234,700	238,700	245,800	249,200	253,000	256,000	258,900

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

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Table 12C. Calendar Year Projections of On-Line Filed Individual Returns by State

Item	Actual 2008	Estimated 2009	Projected						
			2010	2011	2012	2013	2014	2015	2016
United States	26,894,530	31,900,300	33,285,500	34,724,200	35,824,000	36,788,400	37,493,500	37,931,800	38,314,500
Alabama	355,670	380,900	400,200	415,700	426,200	439,300	447,700	452,900	457,500
Alaska	87,442	92,600	97,200	101,000	103,600	106,700	108,800	110,100	111,200
Arizona	566,426	805,200	823,100	882,400	913,700	928,600	946,400	957,500	967,100
Arkansas	205,014	217,400	228,400	237,200	243,200	250,700	255,500	258,400	261,100
California	2,287,784	3,090,800	3,228,700	3,353,100	3,464,700	3,566,500	3,634,800	3,677,200	3,714,300
Colorado	512,529	588,900	618,700	642,600	658,900	679,100	692,100	700,200	707,300
Connecticut	305,250	349,900	367,600	381,800	391,500	403,500	411,200	416,000	420,200
Delaware	93,010	124,700	127,400	130,600	141,500	143,800	146,500	148,300	149,700
District of Columbia	64,309	71,200	74,800	77,700	79,700	82,100	83,700	84,700	85,500
Florida	1,843,968	2,005,300	2,106,800	2,188,400	2,243,800	2,312,600	2,356,900	2,384,400	2,408,500
Georgia	907,079	987,000	1,036,900	1,077,100	1,104,400	1,138,200	1,160,000	1,173,600	1,185,400
Hawaii	104,043	120,300	126,400	131,300	134,700	138,800	141,400	143,100	144,500
Idaho	150,414	164,400	172,800	179,500	184,000	189,600	193,300	195,500	197,500
Illinois	1,101,038	1,363,900	1,425,500	1,494,300	1,532,800	1,572,900	1,603,000	1,621,800	1,638,100
Indiana	636,706	710,400	746,400	775,300	794,900	819,300	835,000	844,700	853,300
Iowa	255,537	271,200	281,000	294,000	303,500	312,800	317,800	321,500	325,800
Kansas	265,566	385,400	405,000	417,300	433,300	444,500	453,000	458,300	462,900
Kentucky	332,424	358,100	376,200	390,800	400,700	412,900	420,900	425,800	430,100
Louisiana	352,176	378,000	397,100	412,500	423,000	435,900	444,300	449,500	454,000
Maine	135,935	147,000	154,500	160,500	164,500	169,600	172,800	174,800	176,600
Maryland	549,214	628,800	660,600	686,200	703,600	725,100	739,000	747,700	755,200
Massachusetts	594,790	672,200	706,300	733,600	752,200	775,300	790,100	799,400	807,400
Michigan	916,541	1,020,300	1,071,900	1,113,500	1,141,600	1,176,600	1,199,200	1,213,200	1,225,400
Minnesota	528,689	702,800	718,400	770,200	797,500	810,500	826,000	835,700	844,100
Mississippi	205,815	217,600	228,700	237,500	243,500	251,000	255,800	258,800	261,400

(Table 12C 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.

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Table 12C (continued). Calendar Year Projections of On-Line Filed Individual Returns by State

Item	Actual 2008	Estimated 2009	Projected						
			2010	2011	2012	2013	2014	2015	2016
Missouri	516,261	776,600	808,800	842,000	881,300	895,600	912,800	923,400	932,800
Montana	87,307	95,500	100,400	104,200	106,900	110,200	112,300	113,600	114,700
Nebraska	180,283	243,000	252,500	259,900	270,700	277,200	282,600	286,000	289,900
Nevada	253,981	273,500	287,300	298,500	306,000	315,400	321,400	325,200	328,500
New Hampshire	163,262	192,600	196,800	206,000	218,500	222,100	226,300	229,000	231,300
New Jersey	551,428	640,100	667,000	713,600	726,200	746,200	762,400	768,200	775,800
New Mexico	191,675	208,000	218,600	227,000	232,800	239,900	244,500	247,400	249,900
New York	1,114,737	1,256,900	1,320,500	1,371,700	1,406,400	1,450,500	1,479,300	1,495,500	1,509,600
North Carolina	836,210	920,400	967,000	1,004,500	1,029,900	1,061,500	1,081,800	1,094,500	1,105,500
North Dakota	57,967	63,100	65,300	67,200	69,600	71,800	73,200	74,100	74,800
Ohio	1,230,521	1,368,100	1,437,300	1,493,000	1,530,800	1,577,700	1,607,900	1,626,700	1,643,100
Oklahoma	336,523	474,100	485,800	499,400	520,900	539,700	548,200	557,700	562,400
Oregon	377,852	468,300	488,700	513,200	531,400	540,100	550,400	556,900	562,500
Pennsylvania	1,200,842	1,632,000	1,679,200	1,774,400	1,851,900	1,882,100	1,918,100	1,940,600	1,960,100
Rhode Island	76,134	128,500	131,400	140,800	145,800	148,200	151,000	152,800	154,300
South Carolina	375,551	409,900	430,600	447,300	458,600	472,700	481,700	487,400	492,300
South Dakota	78,932	84,900	89,200	92,700	95,000	97,900	99,800	101,000	102,000
Tennessee	602,550	655,100	688,200	714,900	733,000	755,500	769,900	778,900	786,800
Texas	2,328,896	2,536,600	2,665,000	2,769,300	2,839,300	2,926,300	2,982,400	3,017,200	3,047,700
Utah	269,749	346,900	354,600	380,100	393,700	400,100	407,700	412,500	416,700
Vermont	62,680	72,300	76,000	79,000	80,900	83,400	85,000	86,000	86,900
Virginia	902,783	1,149,900	1,175,500	1,228,100	1,304,900	1,326,100	1,351,600	1,367,400	1,381,200
Washington	828,358	975,300	997,000	1,048,700	1,106,700	1,124,700	1,146,300	1,159,700	1,171,400
West Virginia	163,905	241,800	248,200	257,900	270,400	278,800	284,200	287,500	290,400
Wisconsin	598,739	662,200	695,700	722,600	740,900	763,600	778,300	787,400	795,300
Wyoming	56,118	62,400	64,900	66,100	69,800	71,900	73,300	74,200	74,900
International	93,917	107,900	113,300	117,700	120,700	123,400	125,800	128,300	129,600

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

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Table 13. Calendar Year Projections of Total Electronically Filed Individual Returns by Form Type Coded by Transmitter, by Processing IRS Campus

Item	Actual	Estimated	Projected
	2008	2009	2010
I. Total Electronic Filings	89,772,557	94,239,100	97,450,200
<i>Andover</i>	20,265,406	21,655,100	22,421,200
<i>Austin</i>	16,158,368	16,854,200	17,377,100
<i>Fresno</i>	18,370,547	19,192,400	19,851,700
<i>Kansas City</i>	19,395,623	20,595,300	21,226,600
<i>Philadelphia</i>	15,582,613	15,942,100	16,573,500
II. Approximate Coded Form 1040A Filings	16,679,050	18,666,100	17,124,300
<i>Andover</i>	3,233,868	3,749,400	3,703,800
<i>Austin</i>	3,520,127	3,843,800	3,404,400
<i>Fresno</i>	3,303,140	3,599,100	3,308,600
<i>Kansas City</i>	3,397,431	3,919,400	3,681,100
<i>Philadelphia</i>	3,224,485	3,554,500	3,026,400
III. Approximate Coded Form 1040EZ Filings	10,058,180	10,314,900	10,599,100
<i>Andover</i>	2,177,125	2,315,400	2,403,000
<i>Austin</i>	1,921,216	1,953,100	2,008,400
<i>Fresno</i>	1,988,121	2,044,100	2,082,500
<i>Kansas City</i>	2,113,915	2,194,000	2,277,400
<i>Philadelphia</i>	1,857,802	1,808,200	1,827,700
IV. Approximate Coded Form 1040 Filings	63,035,327	65,258,100	69,726,700
<i>Andover</i>	14,854,413	15,590,400	16,314,400
<i>Austin</i>	10,717,025	11,057,300	11,964,300
<i>Fresno</i>	13,079,286	13,549,200	14,460,500
<i>Kansas City</i>	13,884,278	14,481,900	15,268,100
<i>Philadelphia</i>	10,500,326	10,579,300	11,719,400

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

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**Table 14. 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 2008 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 *	252,270					
MAPE		0.51%	2.20%	3.57%	4.77%	6.13%
Number of Overprojections		1	2	2	3	3
Grand Total - Paper	152,822					
MAPE		0.96%	2.89%	5.25%	9.11%	12.01%
Number of Overprojections		1	1	2	3	3
Grand Total - E-file/ Mag Tape	99,448					
MAPE		1.03%	2.78%	1.17%	5.43%	6.47%
Number of Overprojections		1	2	2	1	0
Total Primary - Selected Returns *	231,461					
MAPE		0.68%	2.19%	3.62%	4.65%	6.47%
Number of Overprojections		1	1	2	2	3
Primary Total - Paper	133,796					
MAPE		1.51%	2.54%	5.36%	9.81%	11.04%
Number of Overprojections		1	1	2	2	3
Primary Total - E-file/ Mag Tape	97,665					
MAPE		0.92%	2.28%	2.17%	4.96%	6.57%
Number of Overprojections		1	1	2	1	1
Individual Total	154,709					
MAPE		0.60%	3.35%	4.05%	4.65%	4.98%
Number of Overprojections		0	1	2	2	3
Individual Total - Paper	64,059					
MAPE		1.38%	7.37%	8.36%	13.36%	16.58%
Number of Overprojections		2	1	2	3	3
Individual Total - E-file	89,773					
MAPE		0.93%	2.29%	1.96%	6.14%	7.45%
Number of Overprojections		1	2	1	0	0
Individual Estimated Tax	29,218					
MAPE		2.63%	5.28%	9.30%	16.41%	29.46%
Number of Overprojections		2	2	3	4	4
Fiduciary Total	3,111					
MAPE		2.33%	7.01%	11.39%	13.41%	14.39%
Number of Overprojections		4	4	4	4	4
Partnership Total	3,349					
MAPE		1.70%	4.30%	7.35%	9.81%	11.61%
Number of Overprojections		1	0	0	0	1
Corporation Total	6,860					
MAPE		2.01%	1.86%	1.32%	2.31%	5.09%
Number of Overprojections		1	2	1	0	1
Employment Total	30,062					
MAPE		2.98%	3.35%	3.36%	3.25%	2.10%
Number of Overprojections		2	2	1	2	1
Exempt Organization Total	918					
MAPE		2.56%	4.17%	1.69%	3.27%	7.27%
Number of Overprojections		2	2	2	3	2
Excise Total	935					
MAPE		4.07%	3.60%	4.39%	5.03%	7.54%
Number of Overprojections		2	2	1	1	2

* 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. These projections incorporate the available year-to-date 2009 filing volumes through spring. The published campus volumes are aligned to include the movement of various states into new IRS campus configurations for CY 2008 through 2016. These state-to-campus alignments are summarized in tables starting on page 34.

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 2008. Global Insight Inc. provided the forecasts of economic variables used in our forecasting models. The total employment forecasts used in the models include the latest update of the recessionary impact. 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.

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 6) were derived by summing the respective state volumes per their pre-defined IRS campus alignments. However, some additional adjustments were applied at the district office or 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 7 and 9 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 2016. 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. Time-series model was used to project the computer generated paper returns. CY 2009 experience was incorporated into the baseline trend in order to account for the impact of eliminating 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 a combination of diffusion (or “S” curve) growth and regression models to trend past participation rates. The “S” curve model capture the growth patterns typically associated with the introduction of new technology-related products. The participation rates were defined as the ratio of the practitioner electronic returns to the total number of practitioner prepared returns. An estimated number of marginal 2008 Economic Stimulus Program returns were removed from the 2008 actual data for purposes of forecasting the future year baseline. The returns removed from the dataset represent returns that were filed solely for the purpose of triggering the stimulus payment and represent a one time event. 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 practitioner electronic returns through spring were factored into the projections.

On-Line Filed Returns

The on-line filed returns were derived in a manner similar to practitioner e-file. A diffusion growth model was used 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 August 2009, 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 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 2009 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 11.

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 13. 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 filing 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.
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 6 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 2012.

Individual Refunds

Tables 7 and 9 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 7 and 9. 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 2016.

Table 8 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 2016.

Electronically Filed Returns

Tables 10A through 10C display the sites where electronic returns are processed from CY 2008 through 2016. **Table 10A** reports historical and projected total individual electronic filing for the U.S. and IRS processing campuses, while **Tables 10B and 10C** show projections of practitioner e-file and on-line filed returns, respectively.

Table 11 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 12A through 12C 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 12A** reports historical and projected total e-filed returns. **Tables 12B and 12C** display the practitioner and on-line filed electronic returns, respectively.

Table 13 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—
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
Florida
Georgia
North Carolina
South Carolina

Austin IRS Campus
Alabama
International
Kentucky
Louisiana
Mississippi
Tennessee
Texas

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

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

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

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

Atlanta IRS Campus*

Florida
Georgia

Austin IRS Campus

Alabama
International
Kentucky
Louisiana
Mississippi
Tennessee
Texas

Fresno IRS Campus

Alaska
Arizona
Arkansas
California
Colorado
Hawaii
Idaho
Illinois
Indiana
Iowa
Kansas
Michigan
Minnesota
Montana
Nebraska
Nevada

Fresno IRS Campus Cont.

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

Kansas City IRS Campus

Connecticut
Delaware
District of Columbia
Maine
Maryland
Massachusetts
Missouri
New Hampshire
New Jersey
New York
North Carolina
Ohio
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
Florida
International
Louisiana
Mississippi
Texas

Fresno IRS Campus Cont.
South Dakota
Utah
Washington
Wisconsin
Wyoming

Fresno IRS Campus
Alaska
Arizona
Arkansas
California
Colorado
Hawaii
Idaho
Illinois
Indiana
Iowa
Kansas
Michigan
Minnesota
Montana
Nebraska
Nevada
New Mexico
North Dakota
Ohio
Oklahoma
Oregon

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

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

Andover IRS Campus	Fresno IRS Campus
Connecticut	Alaska
Delaware	Arizona
District of Columbia	California
Maine	Hawaii
Maryland	Idaho
Massachusetts	Montana
New Hampshire	Nevada
New Jersey	Oregon
New York	Utah
Pennsylvania	Washington
Rhode Island	Wyoming
Vermont	
Virginia	Kansas City IRS Campus
	Illinois
Austin IRS Campus	Indiana
Alabama	Kansas
Arkansas	Michigan
Colorado	Minnesota
International	Missouri
Iowa	Ohio
Louisiana	West Virginia
Mississippi	Wisconsin
Nebraska	
New Mexico	Philadelphia IRS Campus
North Dakota	Florida
Oklahoma	Georgia
South Dakota	Kentucky
Texas	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**



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