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# *Document 6961*

*2011 Update*

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

*2011-2019*



*Office of Research  
Research, Analysis, and Statistics*

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**Document 6961 (revised 07-2011) is a product of the IRS Office of Research, within the Research, Analysis, and Statistics organization.**

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### **Forecasts Available Electronically**

Forecasts from the most recent edition of this publication are also available on the IRS's web site. This site can be reached at [www.irs.gov](http://www.irs.gov). Select the "Tax Stats" link, then "Products and Publications", and then the "Projections" option (under the Products heading). IRS employees can also access this projections product on the IRWeb intranet site by selecting the "Research" link on the left side, followed by "Research, Analysis & Statistics", then "Publications", and finally the "Projections and Forecasting documents" option.

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

Office of Research staff within the Research, Analysis, and Statistics organization provide calendar year projections of information and withholding documents on an annual basis to accommodate more recent filing experience. These projections of Information Reporting Program (IRP) documents also incorporate current legislative and administrative initiatives, as well as relevant economic and demographic trends. Forecasts of economic/demographic data used to develop some of these information document projections are provided by Global Insight.

The information and withholding document projections contained within this publication are used primarily by the IRS operational and resource planning functions to assist in the formulation of their budget submissions and staffing requirements, and to complete various other analyses. Enacted tax law changes and confirmed administrative plans are reflected in these projections. However, legislative or administrative initiatives simply under consideration are generally not used to adjust the projections due to the uncertain nature of their eventual outcome.

A comparison of projections for calendar (filing) year 2012 made in the 2010 version of this document versus the current update is contained in Table 1. This table compares both the “all media grand total” and “paper” components. Table 2 contains the U.S. level projections through calendar year (CY) 2019 for the grand total volumes for all media. The U.S. forecasts for the “paper” segment are provided in Table 3, while Table 4 presents the “non-paper” component.

Detailed breakouts for the paper component at the IRS processing campus level are provided in Tables 5A through 5D. The current alignment of states by IRS processing campus for paper Schedules K-1 and Form 1042-S (international) is presented in Table 6. Table 7 contains the current alignment of states by processing campus for the other paper documents. The listed alignments are reflected at the campus level projections for the entire forecast horizon, although changes may occur in the future. Subsequent to the alignment tables, we have provided definitions of the IRP forms projected, as well as the methodology we used to forecast these items.

This version of Document 6961 is also the first to include estimates for new information reporting requirements. Specifically, we have included estimates for the new 1099-K, which will be filed by banks for most payments made by credit card or gift card, as well as those made through third parties. Also, starting in Calendar Year 2013, and therefore reflected in our projections, government entities will use the 1099-MISC to report withholding on payments made for properties or services. Finally, the projections for Form 1099-B include new requirements that brokers report basis, as well as gains and losses, for securities.

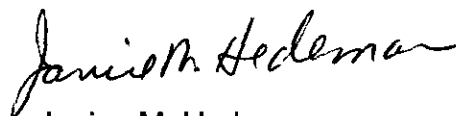
## **Revisions to Calendar Year 2012 Forecasts Relative to Forecasts Produced Last Year**

For calendar year (i.e., filing year) 2012, the grand total number of information and withholding documents projected in this update is about 0.4 percent (10.5 million forms) fewer than the total volume projected last year (see Table 1, left side). A major portion of the net revision is driven by the decrease in the projections of Form 1099-B (i.e., 49.5 million less) and Form 1099-INT (i.e., 45.1 million less). These downward revisions are in response to the actual CY 2010 and year to date (mid-July) CY 2011 filing experience.

For paper submissions of IRP documents, the CY 2012 estimate is about 4.1 percent (i.e., 2.3 million forms) fewer than the paper volumes projected in last year's update of this document (Table 1, right side). Embedded in this net change for paper volumes is a decrease of approximately 0.6 million returns in the forecast of paper Form 1065 Schedule K-1 and a 0.7 million decrease for paper Form 1099-MISC. These results too are based on actual CY 2010, year to date CY 2011 filing experience and the economic outlook affecting filing year 2012.

### **Additional Comments**

We continually seek to improve customer service whenever we can and we welcome customer feedback at any time. Comments and suggestions regarding this document can be directed to Michael Sebastiani, Chief, Forecasting and Data Analysis at (202) 874-0831. Questions concerning a specific tax return listed in this document may also be directed to the projections staff listed on the inside front cover. Finally, the tables contained in this document are available electronically, as noted on the inside front cover.



Janice M. Hedemann  
Director, Office of Research

**Table 1. Comparison of Projections Made in 2010 vs 2011 for Calendar Year 2012:**  
**All Media Grand Total and Paper Only (Data in thousands)**

Form	All Media Grand Total				Paper Only			
	2012 Projections		Net Change	Percent Change	2012 Projections		Net Change	Percent Change
	Made in 2010	Made in 2011			Made in 2010	Made in 2011		
<b>Grand Total</b>	<b>2,865,681</b>	<b>2,855,176</b>	<b>(10,505)</b>	<b>-0.4%</b>	<b>55,447</b>	<b>53,168</b>	<b>(2,279)</b>	<b>-4.1%</b>
<b>Total</b>	<b>221,848</b>	<b>234,098</b>	<b>12,250</b>	<b>5.5%</b>	<b>83</b>	<b>74</b>	<b>(9)</b>	<b>-10.5%</b>
W-2	212,801	222,615	9,815	4.6%	0	0	0	n.a
W-2G	9,047	11,483	2,435	26.9%	83	74	(9)	-10.5%
<b>Total</b>	<b>2,643,833</b>	<b>2,621,078</b>	<b>(22,755)</b>	<b>-0.9%</b>	<b>55,364</b>	<b>53,093</b>	<b>(2,270)</b>	<b>-4.1%</b>
K-1 (Form 1041)	3,330	3,397	66	2.0%	2,468	2,426	(42)	-1.7%
K-1 (Form 1065)	23,416	25,983	2,567	11.0%	8,018	7,453	(565)	-7.0%
K-1 (Form 1120-S)	7,487	7,480	(7)	-0.1%	4,045	3,575	(470)	-11.6%
Foreign	1,602	2,193	591	36.9%	0	0	0	n.a
SSA/RRB-1099	54,442	61,869	7,427	13.6%	0	0	0	n.a
1096	5,593	5,259	(334)	-6.0%	5,593	5,259	(334)	-6.0%
1042-S	3,554	3,153	(401)	-11.3%	226	218	(8)	-3.4%
1098	84,196	100,313	16,117	19.1%	366	507	141	38.4%
1098-C	176	139	(37)	-21.1%	40	37	(3)	-7.1%
1098-E	24,477	21,703	(2,774)	-11.3%	9	10	1	5.4%
1098-T	27,466	29,595	2,129	7.8%	149	163	14	9.1%
1099-A	1,241	1,573	332	26.7%	10	10	0	0.0%
1099-B	1,650,326	1,600,788	(49,537)	-3.0%	47	36	(12)	-24.3%
1099-C	3,111	6,421	3,310	106.4%	34	40	6	16.3%
1099-CAP	1	2	1	240.0%	0	0	(0)	-25.0%
1099-DIV	96,090	86,457	(9,633)	-10.0%	384	328	(57)	-14.7%
1099-G	100,945	90,799	(10,147)	-10.1%	45	40	(5)	-10.9%
1099-H	24	43	18	76.3%	0	0	0	n.a
1099-INT	242,683	197,594	(45,088)	-18.6%	932	737	(196)	-21.0%
1099-LTC	239	268	29	12.0%	2	1	(1)	-40.0%
1099-MISC	86,967	92,601	5,634	6.5%	31,976	31,244	(733)	-2.3%
1099-OID	2,769	2,751	(19)	-0.7%	4	5	1	20.5%
1099-PATR	1,986	1,859	(127)	-6.4%	47	41	(6)	-12.4%
1099-Q	1,991	2,005	14	0.7%	0	0	(0)	-50.0%
1099-R	89,747	93,447	3,699	4.1%	426	592	166	38.9%
1099-S	2,463	2,319	(145)	-5.9%	518	360	(158)	-30.4%
1099-SA	3,875	4,565	690	17.8%	3	1	(2)	-64.5%
5498	118,277	116,694	(1,583)	-1.3%	16	11	(5)	-29.0%
5498-ESA	533	502	(31)	-5.8%	0	0	0	0.0%
5498-SA	4,826	5,490	664	13.8%	4	1	(3)	-68.2%

Notes:  
 Negative values (numbers in parentheses) indicate projections that have been lowered.  
 Detail may not add to total due to rounding.  
 Table does not contain counts for Forms 5471, 5472, 8027.  
 Currency Transaction Reports (CTRs) are not included in Table 1.

Forecasting and Data Analysis  
 Office of Research  
 Internal Revenue Service  
 Document 6961, 2011 Update

**Table 2. Projections of Information and Withholding Documents  
United States All Media Grand Total: Calendar Years 2011 to 2019**

Form	Actual		Projected							
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>Grand Total (1)</b>	<b>2,667,370,850</b>	<b>2,738,008,400</b>	<b>2,855,175,800</b>	<b>2,912,621,700</b>	<b>2,969,481,300</b>	<b>3,027,913,800</b>	<b>3,085,608,500</b>	<b>3,142,620,500</b>	<b>3,197,489,600</b>	<b>3,252,627,100</b>
<b>Subtotal</b>	<b>228,565,721</b>	<b>227,475,300</b>	<b>234,097,900</b>	<b>238,973,100</b>	<b>243,148,700</b>	<b>250,171,000</b>	<b>255,870,800</b>	<b>260,312,600</b>	<b>263,508,300</b>	<b>266,392,700</b>
W-2	219,131,165	216,836,600	222,615,400	226,762,000	230,330,000	235,458,900	240,433,000	244,239,500	247,025,000	249,295,600
W-2G	9,434,556	10,638,700	11,482,500	12,211,100	12,818,700	14,712,100	15,437,800	16,073,100	16,483,300	17,097,000
<b>Subtotal</b>	<b>2,438,805,129</b>	<b>2,510,533,000</b>	<b>2,621,077,900</b>	<b>2,673,648,600</b>	<b>2,726,332,600</b>	<b>2,777,742,800</b>	<b>2,829,737,700</b>	<b>2,882,308,000</b>	<b>2,933,981,300</b>	<b>2,986,234,400</b>
K-1 (Form 1041)	3,305,715	3,370,200	3,396,500	3,422,900	3,449,200	3,475,600	3,501,900	3,528,300	3,554,700	3,581,000
K-1 (Form 1065)	23,054,696	24,553,600	25,982,800	27,297,000	28,516,600	29,659,700	30,741,300	31,774,300	32,769,400	33,735,600
K-1 (Form 1120-S)	7,095,363	7,299,700	7,479,900	7,660,000	7,840,100	8,020,300	8,200,400	8,380,600	8,560,700	8,740,900
Foreign	3,780,751	2,193,100	2,193,100	2,193,100	2,193,100	2,193,100	2,193,100	2,193,100	2,193,100	2,193,100
SSA/RRB-1099	54,604,407	61,097,600	61,868,700	62,639,800	63,410,800	64,181,900	64,953,000	65,724,100	66,495,100	67,266,200
1096	5,287,320	5,272,900	5,259,200	5,246,100	5,233,700	5,221,800	5,210,500	5,199,600	5,189,100	5,179,000
1042-S	3,236,846	3,126,700	3,152,600	3,176,800	3,199,400	3,220,600	3,240,600	3,259,500	3,277,500	3,294,500
1098	94,346,001	99,469,000	100,313,200	101,119,900	101,892,200	102,632,900	103,344,700	104,029,500	104,689,500	105,326,200
1098-C	135,837	137,500	139,100	140,800	142,500	144,200	145,900	147,700	149,400	151,200
1098-E	22,878,096	20,759,300	21,702,900	22,689,400	23,720,700	24,798,900	25,926,100	27,104,600	28,336,600	29,624,700
1098-T	27,043,895	28,325,100	29,595,000	30,856,300	32,109,000	33,353,300	34,589,100	35,816,600	37,035,700	38,246,600
1099-A	1,147,591	1,468,000	1,572,700	1,612,200	1,651,800	1,691,300	1,730,900	1,770,400	1,810,000	1,849,500
1099-B	1,502,184,873	1,551,486,600	1,600,788,400	1,650,090,200	1,699,392,000	1,748,693,700	1,797,995,500	1,847,297,300	1,896,599,000	1,945,900,800
1099-C	3,925,510	6,306,900	6,420,700	6,523,700	6,617,700	6,704,200	6,784,200	6,858,800	6,928,500	6,994,000
1099-CAP	2,086	500	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700
1099-DIV	90,223,221	88,320,100	86,457,100	84,633,500	82,848,300	81,100,700	79,390,000	77,715,400	76,076,200	74,471,500
1099-G	85,497,570	88,108,200	90,798,600	93,571,200	96,428,300	99,372,800	102,407,100	105,534,100	108,756,600	112,077,500
1099-H	28,765	41,000	42,500	43,400	43,800	44,100	44,200	44,300	44,300	44,300
1099-INT	219,962,533	200,526,100	197,594,300	195,056,400	192,788,400	189,178,900	184,618,300	178,996,100	172,511,800	165,709,500
1099-K	NA	NA	53,819,200	54,088,300	54,358,700	54,630,500	54,903,700	55,178,200	55,454,100	55,731,300
1099-LTC	234,066	254,700	267,600	279,300	291,000	302,600	314,200	325,700	337,200	348,700
1099-MISC	82,434,062	92,094,300	92,600,500	93,106,700	93,612,900	94,119,100	94,625,400	95,131,600	95,637,800	96,144,000
1099-OID	2,745,177	2,750,600	2,750,600	2,750,600	2,750,600	2,750,600	2,750,600	2,750,600	2,750,600	2,750,600
1099-PATR	1,810,847	1,838,000	1,859,300	1,876,200	1,889,500	1,899,900	1,908,200	1,914,700	1,919,900	1,923,900
1099-Q	1,713,323	1,865,000	2,005,000	2,135,000	2,256,500	2,370,700	2,478,400	2,580,500	2,677,600	2,770,300
1099-R	77,161,054	92,805,100	93,446,700	89,669,700	85,866,600	82,039,500	79,946,400	79,588,900	79,212,400	79,696,300
1099-S	2,141,898	2,187,400	2,318,600	2,420,200	2,457,400	2,562,700	2,664,400	2,769,800	2,872,900	2,978,700
1099-SA	3,159,689	3,885,100	4,565,100	5,147,200	5,619,700	6,002,200	6,319,700	6,592,400	6,834,300	7,054,700
5498	115,090,967	115,710,500	116,694,400	117,563,100	118,552,100	119,702,100	120,736,200	121,693,400	122,618,200	123,522,700
5498-ESA	618,140	551,400	501,800	464,100	434,700	411,100	391,500	374,800	360,000	346,600
5498-SA	3,954,830	4,728,900	5,490,000	6,174,000	6,763,300	7,261,800	7,680,300	8,031,400	8,327,200	8,578,600
<b>Currency Transaction Reports (2)</b>	<b>Actual</b>	<b>Projected</b>								
	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
<b>Total CTR</b>	<b>14,407,906</b>	<b>14,619,400</b>	<b>14,808,900</b>	<b>14,986,600</b>	<b>15,154,400</b>	<b>15,314,200</b>	<b>15,467,300</b>	<b>15,616,700</b>	<b>15,755,100</b>	<b>15,894,000</b>
FinCen 104 (formerly 4789)	13,759,594	13,894,800	14,028,700	14,161,400	14,292,800	14,423,100	14,552,200	14,680,300	14,807,400	14,933,500
8300	196,359	202,400	210,900	218,300	224,600	230,000	234,700	238,600	242,100	245,000
FinCen 103 (formerly 8362/8852)	451,953	522,200	569,300	606,900	637,100	661,100	680,400	697,800	705,600	715,600

Notes:

(1) Grand Total includes Form 1096 which is a "payer" transmittal document used to transmit "payee" documents.

(2) Currency Transaction Report volumes are listed separately and not included in Grand Total.

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

Detail may not add to total due to rounding.



<b>Table 3. Projections of Information and Withholding Documents United States Paper Total: Calendar Years 2011 to 2019</b>										
Form	Actual	Projected								
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>Total, Paper (1)</b>	<b>52,774,783</b>	<b>54,489,100</b>	<b>53,167,500</b>	<b>51,842,500</b>	<b>50,549,000</b>	<b>49,393,900</b>	<b>48,229,900</b>	<b>47,086,100</b>	<b>45,956,400</b>	<b>44,867,000</b>
W-2	0	0	0	0	0	0	0	0	0	0
W-2G	79,472	74,200	74,200	74,200	74,200	74,200	74,200	74,200	74,200	74,200
<b>Subtotal, Schedule K-1</b>	<b>14,522,471</b>	<b>14,004,800</b>	<b>13,453,600</b>	<b>12,924,400</b>	<b>12,427,700</b>	<b>12,078,300</b>	<b>11,717,600</b>	<b>11,376,400</b>	<b>11,059,600</b>	<b>10,786,400</b>
K-1 (Form 1041)	2,433,494	2,427,700	2,426,000	2,424,600	2,422,600	2,419,700	2,415,900	2,411,000	2,404,900	2,397,600
K-1 (Form 1065)	7,929,462	7,687,300	7,452,500	7,224,900	7,004,300	6,790,400	6,583,000	6,382,000	6,187,100	5,998,100
K-1 (Form 1120-S)	4,159,515	3,889,800	3,575,100	3,274,900	3,000,800	2,868,200	2,718,700	2,583,500	2,467,600	2,390,700
Foreign	0	0	0	0	0	0	0	0	0	0
SSA/RRB-1099	0	0	0	0	0	0	0	0	0	0
1096	5,287,320	5,272,900	5,259,200	5,246,100	5,233,700	5,221,800	5,210,500	5,199,600	5,189,100	5,179,000
<b>Subtotal, Scannable Forms</b>	<b>32,885,520</b>	<b>35,137,300</b>	<b>34,380,500</b>	<b>33,597,700</b>	<b>32,813,500</b>	<b>32,019,700</b>	<b>31,227,600</b>	<b>30,435,900</b>	<b>29,633,600</b>	<b>28,827,500</b>
1042-S	221,227	215,700	217,800	219,800	221,700	223,400	225,100	226,700	228,200	229,700
1098	541,319	535,700	506,600	478,300	450,700	423,800	397,500	371,800	346,700	321,900
1098-C	35,588	36,900	36,900	36,900	36,900	36,900	36,900	36,900	36,900	36,900
1098-E	9,052	9,800	9,800	9,800	9,800	9,800	9,800	9,800	9,800	9,800
1098-T	149,007	162,900	162,900	162,900	162,900	162,900	162,900	162,900	162,900	162,900
1099-A	9,332	9,600	9,600	9,600	9,600	9,600	9,600	9,600	9,600	9,600
1099-B	42,355	39,100	35,900	32,700	29,400	26,200	23,000	19,800	16,500	13,300
1099-C	39,638	39,800	39,900	40,100	40,300	40,400	40,600	40,700	40,900	41,000
1099-CAP	340	100	300	300	300	300	300	300	300	300
1099-DIV	349,367	338,300	327,500	317,000	306,900	297,000	287,400	278,000	269,000	260,200
1099-G	40,019	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
1099-H	48	100	100	100	100	100	100	100	100	100
1099-INT	820,028	747,600	736,600	727,200	718,700	705,300	688,300	667,300	643,100	617,800
1099-LTC	860	900	900	900	900	900	900	900	900	900
1099-MISC	29,647,097	31,924,300	31,243,800	30,553,900	29,854,700	29,146,100	28,428,200	27,700,800	26,964,200	26,218,100
1099-OID	4,793	4,700	4,700	4,700	4,700	4,700	4,700	4,700	4,700	4,700
1099-PATR	42,356	41,700	41,100	40,500	39,800	39,200	38,600	37,900	37,300	36,700
1099-Q	214	200	200	100	100	100	100	100	100	100
1099-R	488,749	587,800	591,900	568,000	543,900	519,600	506,400	504,100	501,700	504,800
1099-S	427,506	387,300	360,400	342,400	330,300	322,100	316,700	313,100	310,600	309,000
1099-SA	1,064	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100
5498	13,242	12,000	11,000	10,200	9,500	8,900	8,500	8,100	7,800	7,500
5498-ESA	372	200	200	200	200	200	200	100	100	100
5498-SA	1,947	1,600	1,400	1,300	1,200	1,200	1,200	1,100	1,100	1,100
<b>Currency Transaction Reports (2)</b>	<b>Actual</b>	<b>Projected</b>								
	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
<b>Total CTR, Paper</b>	<b>2,013,703</b>	<b>1,797,200</b>	<b>1,630,600</b>	<b>1,505,400</b>	<b>1,412,200</b>	<b>1,343,300</b>	<b>1,293,200</b>	<b>1,259,700</b>	<b>1,233,000</b>	<b>1,218,800</b>
FinCen 104 (formerly 4789)	1,585,632	1,312,200	1,121,500	980,300	875,800	798,300	741,000	698,600	667,200	643,900
8300	196,359	202,400	210,900	218,300	224,600	230,000	234,700	238,600	242,100	245,000
FinCen 103 (formerly 8362/8852)	231,712	282,600	298,100	306,800	311,800	314,900	317,500	322,500	323,800	329,900

Notes:

(1) Total Paper includes Form 1096 which is a "payer" transmittal document used to transmit "payee" documents.

(2) Currency Transaction Report volumes are listed separately and not included in Total Paper.

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

Detail may not add to total due to rounding.

**Table 4. Projections of Information and Withholding Documents  
United States Non-Paper Total: Calendar Years 2011 to 2019**

Form	Actual	Projected								
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>Total, Non-Paper (1)</b>	<b>2,614,596,067</b>	<b>2,683,519,300</b>	<b>2,748,189,200</b>	<b>2,806,691,000</b>	<b>2,864,573,600</b>	<b>2,923,889,300</b>	<b>2,982,474,900</b>	<b>3,040,356,300</b>	<b>3,096,079,100</b>	<b>3,152,028,700</b>
W-2	219,131,165	216,836,600	222,615,400	226,762,000	230,330,000	235,458,900	240,433,000	244,239,500	247,025,000	249,295,600
W-2G	9,355,084	10,564,600	11,408,400	12,137,000	12,744,500	14,638,000	15,363,600	15,999,000	16,409,100	17,022,900
K-1 (Form 1041)	872,221	942,400	970,500	998,300	1,026,700	1,055,900	1,086,100	1,117,300	1,149,800	1,183,400
K-1 (Form 1065)	15,125,234	16,866,300	18,530,300	20,072,000	21,512,300	22,869,300	24,158,300	25,392,300	26,582,400	27,737,500
K-1 (Form 1120-S)	2,935,848	3,409,900	3,904,800	4,385,100	4,839,300	5,152,100	5,481,700	5,797,100	6,093,100	6,350,200
Foreign	3,780,751	2,193,100	2,193,100	2,193,100	2,193,100	2,193,100	2,193,100	2,193,100	2,193,100	2,193,100
SSA/RRB-1099	54,604,407	61,097,600	61,868,700	62,639,800	63,410,800	64,181,900	64,953,000	65,724,100	66,495,100	67,266,200
1096	0	0	0	0	0	0	0	0	0	0
1042-S	3,015,619	2,911,000	2,934,800	2,957,000	2,977,700	2,997,100	3,015,500	3,032,800	3,049,200	3,064,900
1098	93,804,682	98,933,300	99,806,600	100,641,600	101,441,500	102,209,200	102,947,200	103,657,700	104,342,700	105,004,300
1098-C	100,249	100,600	102,200	103,900	105,600	107,300	109,000	110,800	112,600	114,400
1098-E	22,869,044	20,749,500	21,693,100	22,679,600	23,710,900	24,789,100	25,916,400	27,094,800	28,326,800	29,614,900
1098-T	26,894,888	28,162,200	29,432,100	30,693,300	31,946,100	33,190,300	34,426,200	35,653,600	36,872,800	38,083,700
1099-A	1,138,259	1,458,400	1,563,100	1,602,700	1,642,200	1,681,800	1,721,300	1,760,900	1,800,400	1,839,900
1099-B	1,502,142,518	1,551,447,500	1,600,752,500	1,650,057,500	1,699,362,500	1,748,667,500	1,797,972,500	1,847,277,500	1,896,582,500	1,945,887,500
1099-C	3,885,872	6,267,100	6,380,800	6,483,600	6,577,400	6,663,800	6,743,700	6,818,100	6,887,600	6,953,000
1099-CAP	1,746	400	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
1099-DIV	89,873,854	87,981,800	86,129,600	84,316,400	82,541,400	80,803,700	79,102,700	77,437,400	75,807,200	74,211,300
1099-G	85,457,551	88,068,200	90,758,600	93,531,100	96,388,300	99,332,800	102,367,100	105,494,100	108,716,600	112,037,500
1099-H	28,717	41,000	42,500	43,300	43,800	44,000	44,200	44,200	44,300	44,300
1099-INT	219,142,505	199,778,500	196,857,600	194,329,200	192,069,700	188,473,700	183,930,100	178,328,800	171,868,700	165,091,700
1099-LTC	233,206	253,800	266,800	278,500	290,100	301,800	313,300	324,900	336,400	347,800
1099-MISC	52,786,965	60,169,900	61,356,700	62,552,800	63,758,200	64,973,000	66,197,200	67,430,700	68,673,600	69,925,900
1099-OID	2,740,384	2,745,900	2,745,900	2,745,900	2,745,900	2,745,900	2,745,900	2,745,900	2,745,900	2,745,900
1099-PATR	1,768,491	1,796,300	1,818,200	1,835,700	1,849,600	1,860,800	1,869,700	1,876,800	1,882,600	1,887,300
1099-Q	1,713,109	1,864,800	2,004,800	2,134,900	2,256,400	2,370,500	2,478,300	2,580,300	2,677,400	2,770,200
1099-R	76,672,305	92,217,300	92,854,800	89,101,700	85,322,700	81,519,900	79,440,000	79,084,700	78,710,600	79,191,500
1099-S	1,714,392	1,800,000	1,958,100	2,077,800	2,127,100	2,240,600	2,347,700	2,456,800	2,562,300	2,669,700
1099-SA	3,158,625	3,884,100	4,564,000	5,146,200	5,618,700	6,001,100	6,318,600	6,591,300	6,833,300	7,053,600
5498	115,077,725	115,698,500	116,683,400	117,553,000	118,542,600	119,693,200	120,727,800	121,685,300	122,610,400	123,515,100
5498-ESA	617,768	551,200	501,600	464,000	434,600	411,000	391,400	374,600	359,800	346,500
5498-SA	3,952,883	4,727,200	5,488,600	6,172,700	6,762,100	7,260,600	7,679,200	8,030,300	8,326,100	8,577,400
<b>Currency Transaction Reports (2)</b>	<b>Actual</b>	<b>Projected</b>								
	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
<b>Total CTR, Non-Paper</b>	<b>12,394,203</b>	<b>12,822,300</b>	<b>13,178,400</b>	<b>13,481,200</b>	<b>13,742,200</b>	<b>13,970,900</b>	<b>14,174,100</b>	<b>14,357,000</b>	<b>14,522,000</b>	<b>14,675,200</b>
FinCen 104 (formerly 4789)	12,173,962	12,582,600	12,907,200	13,181,000	13,417,000	13,624,700	13,811,200	13,981,700	14,140,200	14,289,500
8300	0	0	0	0	0	0	0	0	0	0
FinCen 103 (formerly 8362/8852)	220,241	239,700	271,100	300,100	325,200	346,200	362,900	375,300	381,800	385,600

Notes:

- (1) Total Non-Paper includes magnetic tape filing, electronic filing, and diskette filing.
- (2) Currency Transaction Report volumes are listed separately and not included in Total Non-Paper. Table does not contain counts for Forms 5471, 5472, 8027. Detail may not add to total due to rounding.

**Table 5A. Projections of Information and Withholding Documents Filed on Paper at the Austin IRS Campus: Calendar Years 2011 to 2019**

Form	Actual	Projected								
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>Total, Paper</b>	<b>20,752,252</b>	<b>21,975,800</b>	<b>21,548,200</b>	<b>21,107,600</b>	<b>20,667,400</b>	<b>20,223,200</b>	<b>19,781,100</b>	<b>19,340,200</b>	<b>18,894,100</b>	<b>18,446,500</b>
W-2	0	0	0	0	0	0	0	0	0	0
W-2G	49,794	46,500	46,500	46,500	46,500	46,500	46,500	46,500	46,500	46,500
K-1 (Form 1041)	0	0	0	0	0	0	0	0	0	0
K-1 (Form 1065)	0	0	0	0	0	0	0	0	0	0
K-1 (Form 1120-S)	0	0	0	0	0	0	0	0	0	0
Foreign	0	0	0	0	0	0	0	0	0	0
SSA/RRB-1099	0	0	0	0	0	0	0	0	0	0
1096	2,789,146	2,781,500	2,774,300	2,767,400	2,760,900	2,754,600	2,748,600	2,742,800	2,737,300	2,732,000
1042-S	0	0	0	0	0	0	0	0	0	0
1098	357,576	353,900	334,700	315,900	297,700	279,900	262,600	245,600	229,000	212,600
1098-C	16,513	17,100	17,100	17,100	17,100	17,100	17,100	17,100	17,100	17,100
1098-E	5,935	6,400	6,400	6,400	6,400	6,400	6,400	6,400	6,400	6,400
1098-T	84,793	92,700	92,700	92,700	92,700	92,700	92,700	92,700	92,700	92,700
1099-A	5,951	6,100	6,100	6,100	6,100	6,100	6,100	6,100	6,100	6,100
1099-B	24,926	23,000	21,100	19,200	17,300	15,400	13,500	11,600	9,700	7,800
1099-C	21,882	22,000	22,100	22,100	22,200	22,300	22,400	22,500	22,600	22,600
1099-CAP	225	100	200	200	200	200	200	200	200	200
1099-DIV	184,878	179,000	173,300	167,800	162,400	157,200	152,100	147,100	142,300	137,700
1099-G	35,902	35,900	35,900	35,900	35,900	35,900	35,900	35,900	35,900	35,900
1099-H	15	0	0	0	0	0	0	0	0	0
1099-INT	388,123	353,800	348,700	344,200	340,200	333,800	325,800	315,800	304,400	292,400
1099-LTC	63	100	100	100	100	100	100	100	100	100
1099-MISC	16,200,812	17,445,200	17,073,300	16,696,400	16,314,300	15,927,000	15,534,700	15,137,300	14,734,700	14,327,000
1099-OID	2,533	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
1099-PATR	15,498	15,300	15,000	14,800	14,600	14,300	14,100	13,900	13,600	13,400
1099-Q	113	100	100	100	100	100	100	100	100	100
1099-R	271,311	326,300	328,600	315,300	301,900	288,500	281,100	279,800	278,500	280,200
1099-S	288,378	261,300	243,100	230,900	222,800	217,300	213,600	211,200	209,500	208,400
1099-SA	487	500	500	500	500	500	500	500	500	500
5498	6,131	5,600	5,100	4,700	4,400	4,100	3,900	3,800	3,600	3,500
5498-ESA	253	100	100	100	100	100	100	100	100	100
5498-SA	1,014	800	700	700	600	600	600	600	600	600

Notes:  
 Projected detail may not add to total due to rounding.  
 Table does not contain counts for Forms 5471, 5472, 8027.

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**Table 5B. Projections of Information and Withholding Documents Filed on Paper at the Cincinnati IRS Campus: Calendar Years 2011 to 2019**

Form	Actual	Projected								
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>Total, Paper</b>	<b>5,698,588</b>	<b>5,492,600</b>	<b>5,271,000</b>	<b>5,058,500</b>	<b>4,859,600</b>	<b>4,726,000</b>	<b>4,586,700</b>	<b>4,455,300</b>	<b>4,334,200</b>	<b>4,231,900</b>
W-2	0	0	0	0	0	0	0	0	0	0
W-2G	0	0	0	0	0	0	0	0	0	0
K-1 (Form 1041)	1,133,397	1,130,700	1,129,900	1,129,200	1,128,300	1,127,000	1,125,200	1,122,900	1,120,100	1,116,700
K-1 (Form 1065)	2,704,647	2,622,000	2,542,000	2,464,300	2,389,100	2,316,100	2,245,400	2,176,800	2,110,300	2,045,900
K-1 (Form 1120-S)	1,860,544	1,739,900	1,599,100	1,464,900	1,342,300	1,282,900	1,216,100	1,155,600	1,103,800	1,069,300
Foreign	0	0	0	0	0	0	0	0	0	0
SSA/RRB-1099	0	0	0	0	0	0	0	0	0	0
1096	0	0	0	0	0	0	0	0	0	0
1042-S	0	0	0	0	0	0	0	0	0	0
1098	0	0	0	0	0	0	0	0	0	0
1098-C	0	0	0	0	0	0	0	0	0	0
1098-E	0	0	0	0	0	0	0	0	0	0
1098-T	0	0	0	0	0	0	0	0	0	0
1099-A	0	0	0	0	0	0	0	0	0	0
1099-B	0	0	0	0	0	0	0	0	0	0
1099-C	0	0	0	0	0	0	0	0	0	0
1099-CAP	0	0	0	0	0	0	0	0	0	0
1099-DIV	0	0	0	0	0	0	0	0	0	0
1099-G	0	0	0	0	0	0	0	0	0	0
1099-H	0	0	0	0	0	0	0	0	0	0
1099-INT	0	0	0	0	0	0	0	0	0	0
1099-LTC	0	0	0	0	0	0	0	0	0	0
1099-MISC	0	0	0	0	0	0	0	0	0	0
1099-OID	0	0	0	0	0	0	0	0	0	0
1099-PATR	0	0	0	0	0	0	0	0	0	0
1099-Q	0	0	0	0	0	0	0	0	0	0
1099-R	0	0	0	0	0	0	0	0	0	0
1099-S	0	0	0	0	0	0	0	0	0	0
1099-SA	0	0	0	0	0	0	0	0	0	0
5498	0	0	0	0	0	0	0	0	0	0
5498-ESA	0	0	0	0	0	0	0	0	0	0
5498-SA	0	0	0	0	0	0	0	0	0	0

Notes:  
 Projected detail may not add to total due to rounding.  
 Table does not contain counts for Forms 5471, 5472, 8027.

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**Table 5C. Projections of Information and Withholding Documents  
Filed on Paper at the Kansas City IRS Campus: Calendar Years 2011 to 2019**

Form	Actual	Projected								
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>Total, Paper</b>	<b>17,278,833</b>	<b>18,292,900</b>	<b>17,947,900</b>	<b>17,590,600</b>	<b>17,232,300</b>	<b>16,869,000</b>	<b>16,506,000</b>	<b>16,142,800</b>	<b>15,774,500</b>	<b>15,404,500</b>
W-2	0	0	0	0	0	0	0	0	0	0
W-2G	29,678	27,700	27,700	27,700	27,700	27,700	27,700	27,700	27,700	27,700
K-1 (Form 1041)	0	0	0	0	0	0	0	0	0	0
K-1 (Form 1065)	0	0	0	0	0	0	0	0	0	0
K-1 (Form 1120-S)	0	0	0	0	0	0	0	0	0	0
Foreign	0	0	0	0	0	0	0	0	0	0
SSA/RRB-1099	0	0	0	0	0	0	0	0	0	0
1096	2,498,174	2,491,300	2,484,900	2,478,700	2,472,800	2,467,200	2,461,900	2,456,700	2,451,800	2,447,000
1042-S	0	0	0	0	0	0	0	0	0	0
1098	183,743	181,800	172,000	162,400	153,000	143,800	134,900	126,200	117,700	109,300
1098-C	19,075	19,800	19,800	19,800	19,800	19,800	19,800	19,800	19,800	19,800
1098-E	3,117	3,400	3,400	3,400	3,400	3,400	3,400	3,400	3,400	3,400
1098-T	64,214	70,200	70,200	70,200	70,200	70,200	70,200	70,200	70,200	70,200
1099-A	3,381	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500
1099-B	17,429	16,100	14,800	13,400	12,100	10,800	9,500	8,100	6,800	5,500
1099-C	17,756	17,800	17,900	18,000	18,000	18,100	18,200	18,200	18,300	18,400
1099-CAP	115	0	100	100	100	100	100	100	100	100
1099-DIV	164,489	159,300	154,200	149,300	144,500	139,800	135,300	130,900	126,600	122,500
1099-G	4,117	4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100
1099-H	33	0	0	0	0	0	0	0	0	0
1099-INT	431,905	393,700	388,000	383,000	378,500	371,500	362,500	351,500	338,700	325,400
1099-LTC	797	800	800	800	800	800	800	800	800	800
1099-MISC	13,446,285	14,479,100	14,170,500	13,857,600	13,540,400	13,219,100	12,893,400	12,563,600	12,229,500	11,891,100
1099-OID	2,260	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200
1099-PATR	26,858	26,500	26,100	25,700	25,200	24,800	24,400	24,000	23,600	23,200
1099-Q	101	100	100	100	100	100	100	100	100	100
1099-R	217,438	261,500	263,300	252,700	242,000	231,200	225,300	224,300	223,200	224,600
1099-S	139,128	126,100	117,300	111,400	107,500	104,800	103,100	101,900	101,100	100,600
1099-SA	577	600	600	600	600	600	600	600	600	600
5498	7,111	6,400	5,900	5,500	5,100	4,800	4,600	4,400	4,200	4,100
5498-ESA	119	100	100	100	100	100	0	0	0	0
5498-SA	933	800	700	600	600	600	600	500	500	500

Notes:  
Projected detail may not add to total due to rounding.  
Table does not contain counts for Forms 5471, 5472, 8027.

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Table 5D. Projections of Information and Withholding Documents Filed on Paper at the Ogden IRS Campus: Calendar Years 2011 to 2019										
Form	Actual	Projected								
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>Total, Paper</b>	<b>9,045,110</b>	<b>8,727,800</b>	<b>8,400,400</b>	<b>8,085,800</b>	<b>7,789,700</b>	<b>7,575,700</b>	<b>7,356,100</b>	<b>7,147,800</b>	<b>6,953,600</b>	<b>6,784,100</b>
W-2	0	0	0	0	0	0	0	0	0	0
W-2G	0	0	0	0	0	0	0	0	0	0
K-1 (Form 1041)	1,300,097	1,297,000	1,296,100	1,295,300	1,294,300	1,292,700	1,290,700	1,288,100	1,284,800	1,280,900
K-1 (Form 1065)	5,224,815	5,065,300	4,910,600	4,760,600	4,615,200	4,474,300	4,337,600	4,205,100	4,076,700	3,952,200
K-1 (Form 1120-S)	2,298,971	2,149,900	1,975,900	1,810,100	1,658,600	1,585,200	1,502,700	1,427,900	1,363,900	1,321,300
Foreign	0	0	0	0	0	0	0	0	0	0
SSA/RRB-1099	0	0	0	0	0	0	0	0	0	0
1096	0	0	0	0	0	0	0	0	0	0
1042-S	221,227	215,700	217,800	219,800	221,700	223,400	225,100	226,700	228,200	229,700
1098	0	0	0	0	0	0	0	0	0	0
1098-C	0	0	0	0	0	0	0	0	0	0
1098-E	0	0	0	0	0	0	0	0	0	0
1098-T	0	0	0	0	0	0	0	0	0	0
1099-A	0	0	0	0	0	0	0	0	0	0
1099-B	0	0	0	0	0	0	0	0	0	0
1099-C	0	0	0	0	0	0	0	0	0	0
1099-CAP	0	0	0	0	0	0	0	0	0	0
1099-DIV	0	0	0	0	0	0	0	0	0	0
1099-G	0	0	0	0	0	0	0	0	0	0
1099-H	0	0	0	0	0	0	0	0	0	0
1099-INT	0	0	0	0	0	0	0	0	0	0
1099-LTC	0	0	0	0	0	0	0	0	0	0
1099-MISC	0	0	0	0	0	0	0	0	0	0
1099-OID	0	0	0	0	0	0	0	0	0	0
1099-PATR	0	0	0	0	0	0	0	0	0	0
1099-Q	0	0	0	0	0	0	0	0	0	0
1099-R	0	0	0	0	0	0	0	0	0	0
1099-S	0	0	0	0	0	0	0	0	0	0
1099-SA	0	0	0	0	0	0	0	0	0	0
5498	0	0	0	0	0	0	0	0	0	0
5498-ESA	0	0	0	0	0	0	0	0	0	0
5498-SA	0	0	0	0	0	0	0	0	0	0

Notes:  
 Projected detail may not add to total due to rounding.  
 Table does not contain counts for Forms 5471, 5472, 8027.

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

**Calendar Year 2011 and Beyond**

<b>Cincinnati</b>		<b>Ogden</b>		
Connecticut	Ohio	Alabama	Minnesota	Utah
Delaware	Pennsylvania	Alaska	Mississippi	Washington
District of Columbia	Rhode Island	Arizona	Missouri	Wyoming
Illinois	South Carolina	Arkansas	Montana	
Indiana	Vermont	California	Nebraska	International
Kentucky	Virginia	Colorado	Nevada	
Maine	West Virginia	Florida	New Mexico	
Maryland	Wisconsin	Georgia	North Dakota	
Massachusetts		Hawaii	Oklahoma	
Michigan		Idaho	Oregon	
New Hampshire		Iowa	South Dakota	
New Jersey		Kansas	Tennessee	
New York		Louisiana	Texas	
North Carolina				

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

**Calendar Year 2011 and Beyond**

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



**Definitions and Notes**  
**Information and Withholding Documents**  
**Projected in Document 6961**

**Form W-2, Wage and Tax Statement** is filed by employers for each employee on the payroll, to report wages, tips, other compensation, withheld income taxes, social security and Medicare taxes, and (through TY2010) advance earned income credit payments. W-2 documents are received from the Social Security Administration (SSA) on magnetic tape; approximately 16 percent of the W-2s are submitted to SSA on paper.

**Form W-2G, Certain Gambling Winnings** is provided to recipients of gambling winnings of \$600 or more from horse racing, dog racing, jai alai, lotteries, sweepstakes, and drawings; gambling winnings of \$1,200 or more from bingo or slot machines; gambling winnings of \$1,500 or more from keno; and winnings in excess of \$5,000 from a poker tournament. The amount of winnings may be reduced by the wager depending on the gambling activity.

**Schedule K1- Form 1041, Beneficiary's Share of Income, Credits, Deductions, etc.** is filed with Form 1041 to report the beneficiary's share of income from an estate or trust.

**Schedule K1- Form 1065, Partner's Share of Income, Credits, Deductions, etc.** is used by filers of Form 1065 to report each partner's share of the partnership's income, credits, deductions, etc.

**Schedule K1- Form 1120-S, Shareholder's Share of Income, Credits, Deductions, etc.** is used by filers of Form 1120-S to report each shareholder's pro rata share of corporate income (less taxes the corporation paid on income), credits, deductions, etc.

**Foreign Information Returns** are filed by foreign corporations that pay interest or dividend income to U.S. citizens. There is no standard format for transmitting such information to the Internal Revenue Service.

**Form 1096, Annual Summary and Transmittal of U.S. Information Returns**, is a "payer" transmittal document used to transmit paper "payee" documents.

**Form SSA-1099 (Social Security Benefit Statement)/Form RRB-1099 (Payments by the Railroad Retirement Board)**, are filed by the Social Security Administration and the Railroad Retirement Board to show the amount of retirement payments made to individual recipients. These documents are received by the IRS from the Social Security Administration (SSA) on magnetic tape.

**Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding**, is filed for amounts paid to foreign persons that are subject to withholding, even if no amount

is withheld or deducted because of a treaty or Code exception to taxation or if any amount withheld was repaid to the payee. Amounts subject to withholding are from sources within the U.S. that constitute either fixed or determinable annual or periodical (FDAP) income; certain gains from the disposal of timber, coal, or domestic iron ore with a retained economic interest; or gains relating to contingent payments received from the sale or exchange of patents, copyrights, and similar intangible property.

**Form 1098, Mortgage Interest Statement** is filed to report mortgage interest (including reportable points) of \$600 or more received in a trade or business from an individual, including a sole proprietor.

**Form 1098-C, Contributions of Motor Vehicles, Boats and Airplanes**, filed by charitable organizations which receive donations of such items made by taxpayers.

**Form 1098-E, Student Loan Interest Statement**, is to be filed by financial institutions, governmental units, educational institutions, or any other persons who receive (from an individual) student loan interest of \$600 or more during the year.

**Form 1098-T, Tuition Statement**, is to be filed by educational institutions that received (from an individual) qualified tuition and related expenses in a given year.

**Form 1099-A, Acquisition or Abandonment of Secured Property**, is filed for each borrower if money is loaned in connection with a trade or business and, in full or partial satisfaction of the debt, an interest in property is acquired that is security for the debt, or the property has been abandoned.

**Form 1099-B, Proceeds from Broker and Barter Exchange Transactions**, is provided to each person for whom a broker has sold stocks, bonds, commodities, regulated futures contracts, foreign currency contracts, forward contracts, debt instruments, etc., or who has exchanged property or services through a barter exchange. Also, certain sales proceeds of widely held fixed investment trusts (WHFITs) must now be reported on Form 1099-B.

**Form 1099-C, Cancellation of Debt**, is filed by certain financial institutions and federal government agencies to report certain debts of \$600 or more that are forgiven. This form **is not** required in situations involving bankruptcies unless the debts were incurred for business or investment purposes.

**Form 1099-CAP, Changes in Corporate Control and Capital Structure**, for shareholders of a corporation if control of the corporation was acquired or it underwent a substantial change in capital structure. Form 1099-CAP is furnished to shareholders who receive cash, stock, or other property from an acquisition of control or a substantial change in capital structure.

**Form 1099-DIV, Dividends and Distributions**, is provided to each person who: received \$10 or more in gross dividends and other stock distributions; had withheld and

paid foreign tax on dividends; had withheld income under the backup withholding rules or received \$600 or more as part of a liquidation.

**Form 1099-G, Certain Government Payments** is filed when certain payments are made by a unit of federal, state, or local government, such as payments of \$10 or more in unemployment compensation including Railroad Retirement Board payments for unemployment; refunds, credits, or offsets of state or local income tax of \$10 or more; federal income tax withheld (backup withholding); and certain taxable grants.

**Form 1099-H, Health Coverage Tax Credit (HCTC) Advance Payments**, is filed if HCTC advance payments of health coverage insurance premiums were forwarded directly to health insurance providers on behalf of recipients meeting certain eligibility requirements.

**Form 1099-INT, Interest Income**, is provided to each person who received \$10 or more in interest income; had withheld and paid foreign tax on interest; or had withheld income under the backup withholding rules.

**Form 1099-K, Merchant Card and Third Party Payments**, is filed by payment settlement entities for payments made in settlement of reportable payment transactions for each calendar year. Reportable payments include most payments made with a payment card, such as a credit card or gift card, as well as payments that are processed and guaranteed by a third party to a transaction.

**Form 1099-LTC, Long-Term Care and Accelerated Death Benefits**, is filed if payments are made for any long-term care benefits, including accelerated death benefits. Payers include insurance companies, governmental units, and viatical settlement providers.

**Form 1099-MISC, Miscellaneous Income**, is provided to each person who: received at least \$10 in royalties or broker payments in lieu of dividends or tax-exempt interest; received at least \$600 in rents, services, prizes and awards, other income payments, and medical and health care payments; or received any fishing boat proceeds. In addition, Form 1099-MISC is also used to report the direct sales of at least \$5,000 of consumer products to a buyer for resale. Persons with backup withholdings should also receive a copy of the form regardless of the amount of payment. Starting from CY2013, Form 1099-MISC will include withholding by government entities. We expect the marginal increase in volume to be approximately 2 million for the first year and 5% annual increase thereafter.

**Form 1099-OID, Original Issue Discount**, is provided among others by issuers of outstanding bonds or other evidence of indebtedness in registered or bearer form issued with original issue discount of at least \$10; issuers of some certificates of deposits of over one year; certain financial institutions having other deposit arrangements such as time deposits or bonus savings plans with a term in excess of one year; issuers of collateralized debt obligation; by real estate mortgage investment conduits (REMICs); by trustees or middlemen of widely held fixed investment trusts (WHFITs) and widely held mortgage

trusts (WHMTs). It is also filed if there are backup withholdings, even though the amount of the original issue discount is less than \$10.

**Form 1099-PATR, Taxable Distributions Received from Cooperatives**, must be filed by cooperatives for each person to whom the cooperative has paid at least \$10 in patronage dividends and other distributions or for backup withholdings regardless of the amount of payment.

**Form 1099-Q, Payments from Qualified Education Programs (Under Sections 529 and 530)**, is a result of legislation which expanded the definition of a qualified tuition program to include programs established and maintained by private eligible educational institutions. Reporting of earnings from qualified state tuition programs (as described in the Internal Revenue Code, Section 529) was moved from Box 5 of the Form 1099-G to Form 1099-Q.

**Form 1099-R, Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.**, is provided to each person who has received distributions from profit-sharing or retirement plans, IRAs, annuities, pensions, etc., whether or not any amount of Federal income tax was withheld.

**Form 1099-S, Proceeds from Real Estate Transactions**, is filed to report the sale or exchange of reportable real estate.

**Form 1099-SA, Distributions from an HSA, Archer MSA or Medicare Advantage MSA**, to report distributions made from a Health Savings Account (HSA), Archer Medical Savings Account (MSA), or Medicare Advantage MSA (MA MSA). The distribution may have been paid directly to a medical service provider or to the account holder. A separate return must be filed for each plan type.

**Form 5498, IRA Contribution Information**, is filed for each person who had an individual retirement arrangement to report contributions and the fair market value of the account.

**Form 5498-ESA, Coverdell ESA Contribution Information**, reports contributions (including rollovers) to a Coverdell ESA (Education Savings Account).

**Form 5498-SA, HSA, Archer MSA or Medicare Advantage MSA Information**, is submitted by the trustee or custodian of a Health Savings Account (HSA), Archer Medical Savings Account (MSA) or Medicare Advantage MSA (MA MSA). Rollovers from one Archer MSA to another Archer MSA, and receipt of a rollover from an Archer MSA or an HSA to an HSA must be reported.

**FinCEN 104, (formerly Form 4789), Currency Transaction Report (CTR)**, is filed by most financial institutions to report currency transactions in excess of \$10,000.

**Form 8300, Report of Cash Payments Over \$10,000 Received in a Trade or Business**, is a currency transaction report filed by a person engaged in a trade or

business who receives more than \$10,000 in cash in one transaction or in two or more related transactions during the course of that trade or business.

**FinCEN 103, Currency Transaction Report (CTR) by Casinos**, is filed by casinos or card clubs to report any currency transaction of more than \$10,000 in a gaming day provided the casino or card club has gross annual gaming revenues in excess of \$1 million.

### **Statement of Methodology**

Three major sets of projections are included in this document. The first group in Table 2 contains all media grand total projections for withholding and other Information Reporting Program (IRP) documents received by the IRS. Table 3 contains the second set of projections, which includes the paper portion. The third group, found in Table 4, includes the non-paper portion (magnetic tape, electronic, and diskette filing) of the projections. All of these projections are at the U.S. level. In compliance with customer requests, Tables 5 A-D present projections of all paper documents, except Currency Transaction Reports (CTRs), for IRS processing campuses. CTRs are all processed by the Detroit Computing Center.

### **Data Sources and 2010 Actual (Historical) Paper Volumes**

Actual (historical) data on the volume of IRP documents filed are provided by program staff under the operating divisions and the Information Technology Services area. Data sources include: MCC (Martinsburg Computing Center) IRP (Information Returns Processing) Reformat Report (405-02-12), IRMF (Information Returns Master File) File Report (417-91-40), CAWR (Combined Annual Wage Reporting) W-2 Control Report, IRP Counts for 1099-SSA/RRB, Paper IRP Production Report from SCRIPS (Service Center Recognition Image Processing System), other campus sources, and the national calendar year Currency Transaction Report receipts. Counts for non-paper Form 1042-S were provided by relevant program staff. Paper counts of Foreign Information Return Program (FIRP) are no longer available as funding for the processing of paper FIRP is no longer provided. Non-paper counts of Foreign Information Returns were provided by operating division program staff.

### **U.S. Level Forecasts**

The U.S. level grand total (all media) projections were forecasted through a combination of time series extrapolations and regression analysis. Each form type was forecasted separately. In some instances, regression models were developed using appropriate economic/demographic variables. In other instances, forecasts for grand total volumes were built from historical time trends. Time trend models were used to forecast the paper IRP document volumes, again by form type. Projections of most IRP non-paper documents were then derived by subtracting projections of the IRP paper documents from the grand total projections.

For Forms 1041 K-1, 1120-S K-1, 1099-H and 1099-Q the non-paper portions were first modeled, and paper obtained by subtracting non-paper from the grand total. Moreover, for Forms 1096 and FinCEN Form 8300, paper is the only accepted transmittal format. Therefore, for these form types, the grand total and paper volumes are the same.

## **Campus Level Forecasts and Impact of Modernization Alignment**

The Service Center Recognition Image Processing System (SCRIPS) enables IRS campuses to optically scan most paper IRP documents. As a result, the IRS has consolidated the filing/processing of most of these forms into two designated "SCRIPS" sites beginning CY 2007. Most paper documents will be processed at the Austin and Kansas City campuses. The paper Schedule K-1 series documents will be handled exclusively by the Cincinnati and Ogden campuses. Paper forms submitted from the International area will also be processed in Ogden.

The campus level forecasts were derived based on their relative shares of the U.S. totals in CY 2010 by applicable form type. These shares were held constant throughout the forecast horizon through 2019. In addition, all paper Currency Transaction Reports (CTRs) continue to be handled at the Detroit Computing Center. Thus, campus level forecasts are not applicable for CTRs.

Table 6 reflects the current processing campus alignment of states/international for paper Schedules K-1 and Form 1042-S. Table 7 shows the current alignment of states by processing campus for all other paper documents. Paper Forms 1098 and 1099 are being processed at the Austin and Kansas City service centers from January 2007. The campus level tables will change to reflect any future re-alignments.

## OTHER PROJECTION DOCUMENTS

<b>Title</b>	<b>IRS Document Number</b>	<b>Typical Updates</b>
Calendar Year Return Projections by State	6149	Winter
Calendar Year Return Projections for the United States and IRS Campuses	6186	Fall
Calendar Year Projections of Individual Returns by Major Processing Categories	6187	Spring and Fall
Fiscal Year Return Projections for the United States	6292	Spring and Fall

These documents may be requested by calling Andre Palmer at (202) 874-0588, by fax on (202) 874-0660, or by writing to:

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





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**Internal Revenue Service**

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