

# Publication 6961

## 2015 Update

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

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Office of Research  
Research, Analysis and Statistics

**Publication 6961 (revised 7-2015) 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 available from the “Forms & Pubs” link on [www.irs.gov](http://www.irs.gov). IRS employees can access this projection product on the IRWeb intranet site by selecting the “Research” link, followed by “Research, Analysis & Statistics (RAS)” and then “Projections and Forecasting Publications.”

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Suggested Citation

Internal Revenue Service  
Research, Analysis and Statistics  
Office of Research  
Calendar Year Projections of Information and  
Withholding Documents for the  
United States and IRS Campuses  
Publication 6961 (Rev. 7-2015)  
Washington, D.C. 20224

## Table of Contents

|  |    |
|--|----|
| Overview   | 1  |
| Summary of Significant Trends and Revisions  | 1  |
| Comments and Questions   | 2  |
| Table 1. Comparison of Projections Made in 2014 Update versus 2015 Update for Calendar Year 2016           | 3  |
| Table 2. Projections of Information and Withholding Documents - United States <b>All Media</b> Grand Total | 4  |
| Table 3. Projections of Information and Withholding Documents - United States <b>Paper</b> Total           | 5  |
| Table 4. Projections of Information and Withholding Documents - United States <b>Non-Paper</b> Total       | 6  |
| Tables 5A-D. Projections of Information and Withholding Documents Filed on <b>Paper by IRS Campus</b>      | 7  |
| Table 6. Configuration of IRS Campuses for Paper Schedules K-1 and International                           | 11 |
| Table 7. Configuration of IRS Campuses for Most Paper Information & Withholding Documents                  | 12 |
| Statement of Methodology   | 13 |
| Table Notes  | 15 |

## **Overview**

Office of Research staff within the Research, Analysis and Statistics organization provide calendar year projections of information and withholding documents (IRP) on an annual basis to accommodate more recent filing experiences. These 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 projections are provided by IHS Global Inc.

The information and withholding document projections contained in 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 other analyses. Enacted tax law changes and confirmed administrative plans are reflected in these projections. However, legislative or administrative initiatives under consideration are generally not included due to the uncertain nature of their eventual outcome.

## **Summary of Significant Trends and Revisions**


A summary of the major trends and other significant factors embedded in the return forecasts for this edition of Publication 6961 are noted below.

For calendar year (i.e., filing year) 2016, the grand total number of information and withholding documents projected in this update is about 8.0 percent (171.2 million forms) more than the total volume projected last year (see Table 1, left side). A major portion of the net revision is driven by the increase in the projections of Form 1099-B (i.e., 140.1 million more) and Form 1099-INT (i.e., 17.7 million more). These upward revisions are in response to the actual CY 2014 and year to date (mid-July) CY 2015 filing experiences.

For paper submissions of IRP documents, the CY 2016 estimate is about 3.7 percent (i.e., 1.7 million forms) more than the paper volumes projected in last year's update of this publication (Table 1, right side). Embedded in this net change for paper volumes is an increase of approximately 0.5 million returns in the forecast of paper Form 1065 Schedule K-1 and a 1.5 million increase for paper Form 1099-MISC. These results too are based on actual CY 2014, year to date CY 2015 filing experiences and the economic outlook affecting filing year 2016.

## Comments and Questions

We thank our customers for their support as we continually seek to improve our products and services wherever possible. We welcome customer feedback at any time. Comments and suggestions regarding this publication can be directed to Michael Sebastiani, Chief, Forecasting and Data Analysis Group at (202) 803-9155.

  
Janice M. Hedemann  
Director, Office of Research

**Table 1. Comparison of Projections Made in 2014 vs 2015 for Calendar Year 2016:**  
**All Media Grand Total and Paper Only (Data in thousands)**

| Form               | All Media Grand Total |                  |                |                | Paper Only       |               |              |                |
|--------------------|-----------------------|------------------|----------------|----------------|------------------|---------------|--------------|----------------|
|                    | 2016 Projections      |                  | Net Change     | Percent Change | 2016 Projections |               | Net Change   | Percent Change |
|                    | Made in 2014          | Made in 2015     |                |                | Made in 2014     | Made in 2015  |              |                |
| <b>Grand Total</b> | <b>2,152,579</b>      | <b>2,323,733</b> | <b>171,154</b> | <b>8.0%</b>    | <b>44,471</b>    | <b>46,138</b> | <b>1,667</b> | <b>3.7%</b>    |
| <b>Total</b>       | <b>251,321</b>        | <b>259,557</b>   | <b>8,235</b>   | <b>3.3%</b>    | <b>70</b>        | <b>70</b>     | <b>1</b>     | <b>1.2%</b>    |
| W-2                | 239,858               | 247,118          | 7,260          | 3.0%           | 0                | 0             | 0            | n.a.           |
| W-2G               | 11,464                | 12,439           | 975            | 8.5%           | 70               | 70            | 1            | 1.2%           |
| <b>Total</b>       | <b>1,901,257</b>      | <b>2,064,176</b> | <b>162,919</b> | <b>8.6%</b>    | <b>44,401</b>    | <b>46,068</b> | <b>1,667</b> | <b>3.8%</b>    |
| K-1 (Form 1041)    | 3,398                 | 3,631            | 233            | 6.8%           | 935              | 883           | (52)         | -5.6%          |
| K-1 (Form 1065)    | 28,468                | 29,572           | 1,105          | 3.9%           | 2,234            | 2,712         | 478          | 21.4%          |
| K-1 (Form 1120-S)  | 7,587                 | 7,344            | (243)          | -3.2%          | 1,486            | 1,423         | (64)         | -4.3%          |
| Foreign            | 1,970                 | 1,956            | (14)           | -0.7%          | 0                | 0             | 0            | n.a.           |
| SSA/RRB-1099       | 63,689                | 64,318           | 629            | 1.0%           | 0                | 0             | 0            | n.a.           |
| 1096               | 5,729                 | 5,555            | (174)          | -3.0%          | 5,729            | 5,555         | (174)        | -3.0%          |
| 1042-S             | 5,861                 | 5,465            | (397)          | -6.8%          | 285              | 306           | 21           | 7.4%           |
| 1097-BTC           | 1                     | 1                | 1              | 71.4%          | 0                | 1             | 0            | 75.0%          |
| 1098               | 81,835                | 82,434           | 599            | 0.7%           | 461              | 451           | (10)         | -2.1%          |
| 1098-C             | 108                   | 118              | 10             | 9.6%           | 14               | 11            | (3)          | -21.0%         |
| 1098-E             | 23,900                | 22,422           | (1,478)        | -6.2%          | 5                | 5             | 0            | 0.0%           |
| 1098-T             | 27,364                | 27,427           | 63             | 0.2%           | 65               | 70            | 5            | 7.6%           |
| 1099-A             | 518                   | 573              | 55             | 10.7%          | 5                | 3             | (1)          | -30.4%         |
| 1099-B             | 1,005,407             | 1,145,492        | 140,085        | 13.9%          | 40               | 36            | (4)          | -10.3%         |
| 1099-C             | 5,909                 | 6,799            | 890            | 15.1%          | 41               | 44            | 3            | 7.6%           |
| 1099-CAP           | 1                     | 1                | (1)            | -58.3%         | 1                | 0             | (0)          | -60.0%         |
| 1099-DIV           | 83,760                | 85,457           | 1,697          | 2.0%           | 321              | 245           | (77)         | -23.8%         |
| 1099-G             | 85,574                | 82,456           | (3,118)        | -3.6%          | 23               | 18            | (6)          | -23.8%         |
| 1099-H             | 15                    | 17               | 2              | 11.4%          | 0                | 0             | 0            | n.a.           |
| 1099-INT           | 124,061               | 141,804          | 17,742         | 14.3%          | 579              | 668           | 89           | 15.3%          |
| 1099-K             | 10,955                | 9,726            | (1,229)        | -11.2%         | 40               | 37            | (3)          | -8.4%          |
| 1099-LTC           | 315                   | 315              | 1              | 0.2%           | 1                | 0             | (1)          | -75.0%         |
| 1099-MISC          | 90,901                | 92,528           | 1,627          | 1.8%           | 31,257           | 32,778        | 1,521        | 4.9%           |
| 1099-OID           | 2,004                 | 2,068            | 63             | 3.2%           | 2                | 2             | 0            | 9.1%           |
| 1099-PATR          | 1,756                 | 1,806            | 49             | 2.8%           | 33               | 27            | (6)          | -17.1%         |
| 1099-Q             | 2,665                 | 2,451            | (214)          | -8.0%          | 0                | 0             | 0            | 0.0%           |
| 1099-R             | 93,342                | 94,349           | 1,007          | 1.1%           | 336              | 304           | (32)         | -9.5%          |
| 1099-S             | 3,551                 | 3,359            | (192)          | -5.4%          | 477              | 456           | (21)         | -4.4%          |
| 1099-SA            | 7,617                 | 7,960            | 343            | 4.5%           | 1                | 1             | (0)          | -18.2%         |
| 3921               | 271                   | 309              | 38             | 14.0%          | 18               | 21            | 3            | 13.8%          |
| 3922               | 4,821                 | 5,029            | 208            | 4.3%           | 4                | 4             | 0            | 4.9%           |
| 5498               | 117,565               | 120,144          | 2,579          | 2.2%           | 8                | 7             | (1)          | -14.5%         |
| 5498-ESA           | 385                   | 352              | (33)           | -8.6%          | 0                | 0             | 0            | 0.0%           |
| 5498-SA            | 9,955                 | 10,940           | 986            | 9.9%           | 1                | 1             | 0            | 18.2%          |

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.





**Table 3. Projections of Information and Withholding Documents  
United States Paper Total: Calendar Years 2015 to 2023**

| Form                                    | Actual            | Projected         |                   |                   |                   |                   |                   |                   |                   |                   |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|   | 2014              | 2015              | 2016              | 2017              | 2018              | 2019              | 2020              | 2021              | 2022              | 2023              |
| <b>Total, Paper (1)</b>                 | <b>45,969,930</b> | <b>46,068,400</b> | <b>46,138,100</b> | <b>45,946,600</b> | <b>45,795,300</b> | <b>45,677,300</b> | <b>45,586,900</b> | <b>45,519,300</b> | <b>45,471,300</b> | <b>45,439,500</b> |
| W-2                                     | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 |
| W-2G                                    | 71,802            | 71,100            | 70,300            | 69,600            | 69,100            | 68,500            | 68,000            | 67,600            | 67,100            | 66,800            |
| <b>Subtotal, Schedule K-1</b>           | <b>5,873,952</b>  | <b>5,460,000</b>  | <b>5,017,200</b>  | <b>4,616,200</b>  | <b>4,249,100</b>  | <b>3,909,700</b>  | <b>3,593,000</b>  | <b>3,294,900</b>  | <b>3,012,300</b>  | <b>2,742,500</b>  |
| K-1 (Form 1041)                         | 956,475           | 911,400           | 882,600           | 853,800           | 825,000           | 796,200           | 767,300           | 738,500           | 709,700           | 680,900           |
| K-1 (Form 1065)                         | 3,308,432         | 2,980,000         | 2,712,000         | 2,485,900         | 2,293,700         | 2,129,200         | 1,987,300         | 1,864,100         | 1,756,400         | 1,661,500         |
| K-1 (Form 1120-S)                       | 1,609,045         | 1,568,600         | 1,422,600         | 1,276,500         | 1,130,400         | 984,400           | 838,300           | 692,300           | 546,200           | 400,100           |
| 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                                    | 5,548,598         | 5,555,200         | 5,555,200         | 5,555,200         | 5,555,200         | 5,555,200         | 5,555,200         | 5,555,200         | 5,555,200         | 5,555,200         |
| <b>Subtotal, Scannable Forms</b>        | <b>34,475,578</b> | <b>34,982,200</b> | <b>35,495,400</b> | <b>35,705,600</b> | <b>35,921,900</b> | <b>36,143,900</b> | <b>36,370,600</b> | <b>36,601,600</b> | <b>36,836,700</b> | <b>37,074,900</b> |
| 1042-S                                  | 301,971           | 304,200           | 305,500           | 306,300           | 306,800           | 307,100           | 307,300           | 307,400           | 307,400           | 307,500           |
| 1097-BTC                                | 668               | 700               | 700               | 700               | 700               | 700               | 800               | 800               | 800               | 800               |
| 1098                                    | 471,213           | 462,100           | 451,200           | 440,900           | 431,000           | 421,700           | 412,800           | 404,400           | 396,400           | 388,800           |
| 1098-C                                  | 15,161            | 13,100            | 11,300            | 9,700             | 8,400             | 7,200             | 6,200             | 5,400             | 4,600             | 4,000             |
| 1098-E                                  | 5,699             | 5,300             | 4,900             | 4,500             | 4,200             | 3,800             | 3,600             | 3,300             | 3,000             | 2,800             |
| 1098-T                                  | 105,513           | 85,800            | 69,800            | 56,800            | 46,200            | 37,600            | 30,600            | 24,900            | 20,200            | 16,400            |
| 1099-A                                  | 3,780             | 3,600             | 3,200             | 2,900             | 2,600             | 2,300             | 2,000             | 1,800             | 1,600             | 1,500             |
| 1099-B                                  | 35,605            | 35,600            | 35,700            | 35,700            | 35,800            | 35,800            | 35,900            | 35,900            | 35,900            | 36,000            |
| 1099-C                                  | 44,856            | 43,500            | 44,100            | 44,700            | 45,400            | 46,000            | 46,700            | 47,400            | 48,100            | 48,900            |
| 1099-CAP                                | 245               | 200               | 200               | 200               | 200               | 100               | 100               | 100               | 100               | 100               |
| 1099-DIV                                | 256,721           | 250,600           | 244,700           | 239,000           | 233,500           | 228,300           | 223,200           | 218,300           | 213,600           | 209,000           |
| 1099-G                                  | 18,468            | 18,000            | 17,600            | 17,200            | 16,800            | 16,400            | 16,100            | 15,700            | 15,400            | 15,000            |
| 1099-H                                  | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 |
| 1099-INT                                | 680,080           | 673,700           | 667,600           | 661,700           | 656,100           | 650,600           | 645,300           | 640,300           | 635,300           | 630,600           |
| 1099-K                                  | 36,857            | 36,900            | 37,000            | 37,100            | 37,200            | 37,300            | 37,400            | 37,500            | 37,600            | 37,700            |
| 1099-LTC                                | 315               | 200               | 200               | 200               | 100               | 100               | 100               | 100               | 100               | 100               |
| 1099-MISC                               | 31,652,264        | 32,211,800        | 32,778,000        | 33,034,900        | 33,293,100        | 33,552,400        | 33,812,800        | 34,074,200        | 34,336,600        | 34,599,900        |
| 1099-OID                                | 3,364             | 2,700             | 2,400             | 2,100             | 1,900             | 1,700             | 1,500             | 1,300             | 1,200             | 1,000             |
| 1099-PATR                               | 32,512            | 29,800            | 27,200            | 24,700            | 22,300            | 19,900            | 17,600            | 15,400            | 13,200            | 11,100            |
| 1099-Q                                  | 160               | 200               | 200               | 200               | 200               | 200               | 200               | 200               | 200               | 200               |
| 1099-R                                  | 327,179           | 314,300           | 303,700           | 295,100           | 288,000           | 282,200           | 277,400           | 273,600           | 270,400           | 267,800           |
| 1099-S                                  | 457,812           | 457,000           | 456,400           | 456,000           | 455,800           | 455,600           | 455,500           | 455,400           | 455,400           | 455,400           |
| 1099-SA                                 | 895               | 900               | 900               | 900               | 800               | 800               | 800               | 800               | 800               | 800               |
| 3921                                    | 13,488            | 19,700            | 20,600            | 21,800            | 22,800            | 23,700            | 24,500            | 25,300            | 26,500            | 27,600            |
| 3922                                    | 2,281             | 4,200             | 4,300             | 4,400             | 4,400             | 4,500             | 4,500             | 4,500             | 4,600             | 4,600             |
| 5498                                    | 6,759             | 6,600             | 6,500             | 6,500             | 6,500             | 6,500             | 6,500             | 6,500             | 6,500             | 6,500             |
| 5498-ESA                                | 233               | 200               | 200               | 200               | 200               | 200               | 100               | 100               | 100               | 100               |
| 5498-SA                                 | 1,479             | 1,400             | 1,300             | 1,200             | 1,100             | 1,100             | 1,000             | 1,000             | 1,000             | 900               |
| <b>Currency Transaction Reports (2)</b> | <b>Actual</b>     | <b>Projected</b>  |                   |                   |                   |                   |                   |                   |                   |                   |
|   | <b>2014</b>       | <b>2015</b>       | <b>2016</b>       | <b>2017</b>       | <b>2018</b>       | <b>2019</b>       | <b>2020</b>       | <b>2021</b>       | <b>2022</b>       | <b>2023</b>       |
| <b>Total CTR, Paper</b>                 | <b>251,510</b>    | <b>255,500</b>    | <b>259,600</b>    | <b>263,600</b>    | <b>267,600</b>    | <b>271,600</b>    | <b>275,700</b>    | <b>279,700</b>    | <b>283,700</b>    | <b>287,700</b>    |
| 8300                                    | 251,510           | 255,500           | 259,600           | 263,600           | 267,600           | 271,600           | 275,700           | 279,700           | 283,700           | 287,700           |

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. FinCen 103 and FinCen 104 are no longer processed by IRS.
- 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<br>United States <u>Non-Paper</u> Total: Calendar Years 2015 to 2023 |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Form   | Actual               | Projected            |                      |                      |                      |                      |                      |                      |                      |                      |
|  | 2014                 | 2015                 | 2016                 | 2017                 | 2018                 | 2019                 | 2020                 | 2021                 | 2022                 | 2023                 |
| <b>Total, Non-Paper (1)</b>  | <b>2,208,160,315</b> | <b>2,247,217,100</b> | <b>2,277,594,600</b> | <b>2,306,767,200</b> | <b>2,334,691,300</b> | <b>2,361,962,200</b> | <b>2,388,162,000</b> | <b>2,413,309,400</b> | <b>2,446,505,200</b> | <b>2,469,963,900</b> |
| W-2  | 234,910,779          | 245,103,300          | 247,118,200          | 248,790,500          | 250,212,300          | 251,867,300          | 253,355,000          | 254,700,400          | 255,848,700          | 256,851,500          |
| W-2G   | 11,021,278           | 11,733,400           | 12,368,200           | 12,943,300           | 13,471,500           | 13,944,100           | 14,429,900           | 14,853,800           | 15,202,400           | 15,544,000           |
| K-1 (Form 1041)  | 2,616,957            | 2,682,400            | 2,747,900            | 2,813,500            | 2,879,000            | 2,944,500            | 3,010,100            | 3,075,600            | 3,141,200            | 3,206,700            |
| K-1 (Form 1065)  | 25,162,214           | 26,041,500           | 26,860,300           | 27,637,300           | 28,380,400           | 29,095,700           | 29,788,400           | 30,462,500           | 31,121,100           | 31,766,800           |
| K-1 (Form 1120-S)  | 5,621,962            | 5,736,400            | 5,921,600            | 6,106,800            | 6,291,900            | 6,477,100            | 6,662,300            | 6,847,500            | 7,032,700            | 7,217,900            |
| Foreign  | 1,893,621            | 1,924,900            | 1,956,100            | 1,987,400            | 2,018,600            | 2,049,900            | 2,081,100            | 2,112,400            | 2,143,600            | 2,174,900            |
| SSA/RRB-1099   | 61,414,323           | 63,148,000           | 64,317,600           | 65,623,000           | 67,033,100           | 68,542,300           | 69,938,100           | 71,202,300           | 72,432,800           | 73,640,300           |
| 1096   | 0                    | 0                    | 0                    | 0                    | 0                    | 0                    | 0                    | 0                    | 0                    | 0                    |
| 1042-S   | 4,459,103            | 4,860,800            | 5,159,400            | 5,405,000            | 5,623,300            | 5,827,600            | 6,024,600            | 6,217,800            | 6,409,200            | 6,599,500            |
| 1097-BTC   | 474                  | 500                  | 500                  | 500                  | 500                  | 500                  | 500                  | 500                  | 500                  | 500                  |
| 1098   | 86,290,980           | 83,280,700           | 81,982,500           | 80,683,800           | 79,384,600           | 78,084,900           | 76,784,700           | 75,484,100           | 74,183,000           | 72,881,600           |
| 1098-C   | 106,420              | 106,200              | 106,500              | 107,200              | 108,000              | 108,800              | 109,600              | 110,300              | 111,000              | 111,600              |
| 1098-E   | 22,142,535           | 22,255,000           | 22,416,900           | 22,578,900           | 22,740,800           | 22,902,600           | 23,064,500           | 23,226,300           | 23,388,100           | 23,549,900           |
| 1098-T   | 26,574,593           | 26,967,700           | 27,357,200           | 27,743,600           | 28,127,600           | 28,509,700           | 28,890,100           | 29,269,300           | 29,647,300           | 30,024,500           |
| 1099-A   | 709,976              | 612,700              | 570,100              | 546,300              | 532,000              | 522,500              | 515,300              | 509,300              | 503,900              | 498,700              |
| 1099-B   | 1,101,479,063        | 1,123,860,200        | 1,145,455,800        | 1,166,319,200        | 1,186,498,500        | 1,206,037,000        | 1,224,974,300        | 1,243,346,100        | 1,270,202,400        | 1,287,626,800        |
| 1099-C   | 5,938,822            | 6,451,200            | 6,755,100            | 7,008,800            | 7,212,600            | 7,366,400            | 7,520,200            | 7,673,900            | 7,817,600            | 7,951,300            |
| 1099-CAP   | 310                  | 300                  | 300                  | 200                  | 200                  | 200                  | 200                  | 200                  | 200                  | 200                  |
| 1099-DIV   | 84,613,329           | 84,919,200           | 85,212,500           | 85,494,300           | 85,765,500           | 86,026,900           | 86,279,000           | 86,522,600           | 86,758,300           | 86,986,400           |
| 1099-G   | 81,850,480           | 82,150,600           | 82,438,500           | 82,715,000           | 82,981,200           | 83,237,600           | 83,485,100           | 83,724,100           | 83,953,400           | 84,179,300           |
| 1099-H   | 18,903               | 17,300               | 16,600               | 16,400               | 16,300               | 16,300               | 16,200               | 16,200               | 16,200               | 16,200               |
| 1099-INT   | 143,777,863          | 142,429,400          | 141,136,100          | 139,893,500          | 138,697,700          | 137,545,500          | 136,433,700          | 135,359,600          | 134,320,700          | 133,314,800          |
| 1099-K   | 9,641,137            | 9,665,200            | 9,689,400            | 9,713,600            | 9,737,900            | 9,762,300            | 9,786,700            | 9,811,100            | 9,835,700            | 9,860,200            |
| 1099-LTC   | 288,099              | 301,500              | 315,100              | 328,600              | 342,100              | 355,600              | 369,100              | 382,600              | 396,100              | 409,500              |
| 1099-MISC  | 59,450,514           | 59,601,800           | 59,750,100           | 60,211,300           | 60,674,400           | 61,139,500           | 61,606,300           | 62,074,800           | 62,544,800           | 63,016,200           |
| 1099-OID   | 2,283,775            | 2,171,900            | 2,065,300            | 1,963,800            | 1,867,400            | 1,775,700            | 1,688,400            | 1,605,500            | 1,526,600            | 1,451,600            |
| 1099-PATR  | 1,773,057            | 1,775,700            | 1,778,300            | 1,780,800            | 1,783,200            | 1,785,600            | 1,787,900            | 1,790,200            | 1,792,300            | 1,794,400            |
| 1099-Q   | 2,273,822            | 2,365,400            | 2,450,500            | 2,529,800            | 2,603,700            | 2,672,400            | 2,736,500            | 2,796,100            | 2,851,600            | 2,903,300            |
| 1099-R   | 89,932,343           | 91,989,800           | 94,044,900           | 96,098,100           | 98,149,700           | 100,200,000          | 102,249,300          | 104,297,700          | 106,345,400          | 108,392,600          |
| 1099-S   | 2,670,801            | 2,803,300            | 2,902,800            | 2,990,700            | 3,073,900            | 3,153,800            | 3,236,200            | 3,325,900            | 3,417,400            | 3,511,000            |
| 1099-SA  | 6,464,659            | 7,247,300            | 7,959,000            | 8,604,300            | 9,188,000            | 9,714,200            | 10,186,900           | 10,609,600           | 10,986,000           | 11,319,300           |
| 3921   | 287,305              | 284,900              | 288,800              | 292,200              | 295,500              | 298,600              | 300,300              | 301,400              | 302,500              | 302,900              |
| 3922   | 4,886,881            | 4,946,900            | 5,024,800            | 5,099,400            | 5,169,300            | 5,234,100            | 5,275,400            | 5,306,500            | 5,342,200            | 5,367,600            |
| 5498   | 118,612,074          | 119,591,800          | 120,137,400          | 120,441,300          | 120,610,600          | 120,704,800          | 120,757,300          | 120,786,600          | 120,802,900          | 120,811,900          |
| 5498-ESA   | 429,226              | 386,400              | 351,700              | 323,600              | 300,900              | 282,500              | 267,500              | 255,400              | 245,600              | 237,700              |
| 5498-SA  | 8,562,637            | 9,803,500            | 10,938,800           | 11,975,100           | 12,918,800           | 13,775,700           | 14,551,400           | 15,251,100           | 15,879,800           | 16,442,100           |
| <b>Currency Transaction Reports (2)</b>  | <b>Actual</b>        | <b>Projected</b>     |                      |                      |                      |                      |                      |                      |                      |                      |
|  | <b>2014</b>          | <b>2015</b>          | <b>2016</b>          | <b>2017</b>          | <b>2018</b>          | <b>2019</b>          | <b>2020</b>          | <b>2021</b>          | <b>2022</b>          | <b>2023</b>          |
| <b>Total CTR, Non-Paper</b>  | <b>0</b>             | <b>0</b>             | <b>0</b>             | <b>0</b>             | <b>0</b>             | <b>0</b>             | <b>0</b>             | <b>0</b>             | <b>0</b>             | <b>0</b>             |
| 8300   | 0                    | 0                    | 0                    | 0                    | 0                    | 0                    | 0                    | 0                    | 0                    | 0                    |

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. FinCen 103 and FinCen 104 are no longer processed by IRS.  
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 2015 to 2023**

| Form                | Actual            | Projected         |                   |                   |                   |                   |                   |                   |                   |                   |
|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                     | 2014              | 2015              | 2016              | 2017              | 2018              | 2019              | 2020              | 2021              | 2022              | 2023              |
| <b>Total, Paper</b> | <b>21,986,048</b> | <b>22,268,100</b> | <b>22,550,600</b> | <b>22,665,800</b> | <b>22,784,800</b> | <b>22,907,000</b> | <b>23,032,000</b> | <b>23,159,400</b> | <b>23,289,200</b> | <b>23,420,800</b> |
| W-2                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 |
| W-2G                | 47,221            | 46,700            | 46,300            | 45,800            | 45,400            | 45,100            | 44,700            | 44,400            | 44,100            | 43,900            |
| 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                | 2,966,229         | 2,969,800         | 2,969,800         | 2,969,800         | 2,969,800         | 2,969,800         | 2,969,800         | 2,969,800         | 2,969,800         | 2,969,800         |
| 1042-S              | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 |
| 1097-BTC            | 321               | 300               | 300               | 300               | 400               | 400               | 400               | 400               | 400               | 400               |
| 1098                | 308,121           | 302,100           | 295,000           | 288,300           | 281,900           | 275,700           | 269,900           | 264,400           | 259,200           | 254,200           |
| 1098-C              | 6,907             | 6,000             | 5,100             | 4,400             | 3,800             | 3,300             | 2,800             | 2,500             | 2,100             | 1,800             |
| 1098-E              | 3,539             | 3,300             | 3,000             | 2,800             | 2,600             | 2,400             | 2,200             | 2,000             | 1,900             | 1,700             |
| 1098-T              | 60,046            | 48,800            | 39,700            | 32,300            | 26,300            | 21,400            | 17,400            | 14,100            | 11,500            | 9,400             |
| 1099-A              | 2,284             | 2,200             | 1,900             | 1,700             | 1,500             | 1,400             | 1,200             | 1,100             | 1,000             | 900               |
| 1099-B              | 21,080            | 21,100            | 21,100            | 21,200            | 21,200            | 21,200            | 21,200            | 21,300            | 21,300            | 21,300            |
| 1099-C              | 29,004            | 28,100            | 28,500            | 28,900            | 29,300            | 29,800            | 30,200            | 30,700            | 31,100            | 31,600            |
| 1099-CAP            | 105               | 100               | 100               | 100               | 100               | 100               | 100               | 100               | 100               | 100               |
| 1099-DIV            | 136,224           | 133,000           | 129,800           | 126,800           | 123,900           | 121,100           | 118,400           | 115,800           | 113,300           | 110,900           |
| 1099-G              | 15,451            | 15,100            | 14,700            | 14,400            | 14,100            | 13,700            | 13,400            | 13,100            | 12,900            | 12,600            |
| 1099-H              | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 |
| 1099-INT            | 320,396           | 317,400           | 314,500           | 311,700           | 309,100           | 306,500           | 304,000           | 301,600           | 299,300           | 297,100           |
| 1099-K              | 21,830            | 21,900            | 21,900            | 22,000            | 22,000            | 22,100            | 22,200            | 22,200            | 22,300            | 22,300            |
| 1099-LTC            | 49                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 |
| 1099-MISC           | 17,516,422        | 17,826,000        | 18,139,400        | 18,281,600        | 18,424,500        | 18,568,000        | 18,712,100        | 18,856,700        | 19,001,900        | 19,147,600        |
| 1099-OID            | 1,944             | 1,600             | 1,400             | 1,200             | 1,100             | 1,000             | 900               | 800               | 700               | 600               |
| 1099-PATR           | 13,349            | 12,300            | 11,200            | 10,200            | 9,100             | 8,200             | 7,200             | 6,300             | 5,400             | 4,600             |
| 1099-Q              | 96                | 100               | 100               | 100               | 100               | 100               | 100               | 100               | 100               | 100               |
| 1099-R              | 181,602           | 174,400           | 168,600           | 163,800           | 159,800           | 156,600           | 154,000           | 151,800           | 150,100           | 148,600           |
| 1099-S              | 320,443           | 319,900           | 319,500           | 319,200           | 319,000           | 318,900           | 318,800           | 318,800           | 318,700           | 318,700           |
| 1099-SA             | 264               | 300               | 300               | 300               | 200               | 200               | 200               | 200               | 200               | 200               |
| 3921                | 8,102             | 11,800            | 12,400            | 13,100            | 13,700            | 14,200            | 14,700            | 15,200            | 15,900            | 16,600            |
| 3922                | 1,169             | 2,200             | 2,200             | 2,200             | 2,300             | 2,300             | 2,300             | 2,300             | 2,300             | 2,400             |
| 5498                | 3,272             | 3,200             | 3,200             | 3,100             | 3,100             | 3,100             | 3,100             | 3,100             | 3,100             | 3,100             |
| 5498-ESA            | 163               | 100               | 100               | 100               | 100               | 100               | 100               | 100               | 100               | 100               |
| 5498-SA             | 415               | 400               | 400               | 300               | 300               | 300               | 300               | 300               | 300               | 300               |

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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 Internal Revenue Service  
 Publication 6961, 2015 Update

**Table 5B. Projections of Information and Withholding Documents Filed on Paper at the Cincinnati IRS Campus: Calendar Years 2015 to 2023**

| Form                | Actual           | Projected        |                  |                  |                  |                  |                  |                  |                  |                  |
|---------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
|                     | 2014             | 2015             | 2016             | 2017             | 2018             | 2019             | 2020             | 2021             | 2022             | 2023             |
| <b>Total, Paper</b> | <b>2,795,239</b> | <b>2,614,500</b> | <b>2,408,000</b> | <b>2,218,100</b> | <b>2,041,700</b> | <b>1,876,500</b> | <b>1,720,300</b> | <b>1,571,600</b> | <b>1,429,000</b> | <b>1,291,600</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)     | 563,920          | 537,400          | 520,400          | 503,400          | 486,400          | 469,400          | 452,400          | 435,400          | 418,400          | 401,400          |
| K-1 (Form 1065)     | 1,322,254        | 1,191,000        | 1,083,900        | 993,500          | 916,700          | 850,900          | 794,300          | 745,000          | 702,000          | 664,000          |
| K-1 (Form 1120-S)   | 909,065          | 886,200          | 803,700          | 721,200          | 638,700          | 556,100          | 473,600          | 391,100          | 308,600          | 226,100          |
| 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                |
| 1097-BTC            | 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-K              | 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                |
| 3921                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                |
| 3922                | 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 2015 to 2023**

| Form                | Actual            | Projected         |                   |                   |                   |                   |                   |                   |                   |                   |
|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                     | 2014              | 2015              | 2016              | 2017              | 2018              | 2019              | 2020              | 2021              | 2022              | 2023              |
| <b>Total, Paper</b> | <b>17,807,959</b> | <b>18,036,200</b> | <b>18,264,800</b> | <b>18,358,300</b> | <b>18,454,600</b> | <b>18,553,600</b> | <b>18,654,700</b> | <b>18,757,600</b> | <b>18,862,400</b> | <b>18,968,700</b> |
| W-2                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 |
| W-2G                | 24,581            | 24,300            | 24,100            | 23,800            | 23,600            | 23,500            | 23,300            | 23,100            | 23,000            | 22,900            |
| 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                | 2,582,369         | 2,585,400         | 2,585,400         | 2,585,400         | 2,585,400         | 2,585,400         | 2,585,400         | 2,585,400         | 2,585,400         | 2,585,400         |
| 1042-S              | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 |
| 1097-BTC            | 347               | 400               | 400               | 400               | 400               | 400               | 400               | 400               | 400               | 400               |
| 1098                | 163,092           | 159,900           | 156,200           | 152,600           | 149,200           | 146,000           | 142,900           | 140,000           | 137,200           | 134,600           |
| 1098-C              | 8,254             | 7,100             | 6,100             | 5,300             | 4,600             | 3,900             | 3,400             | 2,900             | 2,500             | 2,200             |
| 1098-E              | 2,160             | 2,000             | 1,800             | 1,700             | 1,600             | 1,500             | 1,300             | 1,200             | 1,200             | 1,100             |
| 1098-T              | 45,467            | 37,000            | 30,100            | 24,500            | 19,900            | 16,200            | 13,200            | 10,700            | 8,700             | 7,100             |
| 1099-A              | 1,496             | 1,400             | 1,300             | 1,100             | 1,000             | 900               | 800               | 700               | 600               | 600               |
| 1099-B              | 14,525            | 14,500            | 14,600            | 14,600            | 14,600            | 14,600            | 14,600            | 14,600            | 14,700            | 14,700            |
| 1099-C              | 15,852            | 15,400            | 15,600            | 15,800            | 16,000            | 16,300            | 16,500            | 16,800            | 17,000            | 17,300            |
| 1099-CAP            | 140               | 100               | 100               | 100               | 100               | 100               | 100               | 100               | 100               | 100               |
| 1099-DIV            | 120,497           | 117,600           | 114,800           | 112,200           | 109,600           | 107,100           | 104,800           | 102,500           | 100,200           | 98,100            |
| 1099-G              | 3,017             | 2,900             | 2,900             | 2,800             | 2,700             | 2,700             | 2,600             | 2,600             | 2,500             | 2,500             |
| 1099-H              | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 |
| 1099-INT            | 359,684           | 356,300           | 353,100           | 350,000           | 347,000           | 344,100           | 341,300           | 338,600           | 336,000           | 333,500           |
| 1099-K              | 15,027            | 15,100            | 15,100            | 15,100            | 15,200            | 15,200            | 15,300            | 15,300            | 15,300            | 15,400            |
| 1099-LTC            | 266               | 200               | 200               | 100               | 100               | 100               | 100               | 100               | 100               | 100               |
| 1099-MISC           | 14,135,842        | 14,385,700        | 14,638,600        | 14,753,300        | 14,868,600        | 14,984,400        | 15,100,700        | 15,217,500        | 15,334,700        | 15,452,200        |
| 1099-OID            | 1,420             | 1,200             | 1,000             | 900               | 800               | 700               | 600               | 600               | 500               | 400               |
| 1099-PATR           | 19,163            | 17,600            | 16,100            | 14,600            | 13,100            | 11,700            | 10,400            | 9,100             | 7,800             | 6,500             |
| 1099-Q              | 64                | 100               | 100               | 100               | 100               | 100               | 100               | 100               | 100               | 100               |
| 1099-R              | 145,577           | 139,800           | 135,100           | 131,300           | 128,100           | 125,600           | 123,400           | 121,700           | 120,300           | 119,100           |
| 1099-S              | 137,369           | 137,100           | 137,000           | 136,800           | 136,800           | 136,700           | 136,700           | 136,700           | 136,600           | 136,600           |
| 1099-SA             | 631               | 600               | 600               | 600               | 600               | 600               | 600               | 600               | 600               | 600               |
| 3921                | 5,386             | 7,900             | 8,200             | 8,700             | 9,100             | 9,500             | 9,800             | 10,100            | 10,600            | 11,000            |
| 3922                | 1,112             | 2,100             | 2,100             | 2,100             | 2,200             | 2,200             | 2,200             | 2,200             | 2,200             | 2,200             |
| 5498                | 3,487             | 3,400             | 3,400             | 3,400             | 3,300             | 3,300             | 3,300             | 3,300             | 3,300             | 3,300             |
| 5498-ESA            | 70                | 100               | 100               | 100               | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 |
| 5498-SA             | 1,064             | 1,000             | 900               | 900               | 800               | 800               | 700               | 700               | 700               | 700               |

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

Forecasting and Data Analysis  
 Office of Research  
 Internal Revenue Service  
 Publication 6961, 2015 Update

**Table 5D. Projections of Information and Withholding Documents Filed on Paper at the Ogden IRS Campus: Calendar Years 2015 to 2023**

| Form                | Actual           | Projected        |                  |                  |                  |                  |                  |                  |                  |                  |
|---------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
|                     | 2014             | 2015             | 2016             | 2017             | 2018             | 2019             | 2020             | 2021             | 2022             | 2023             |
| <b>Total, Paper</b> | <b>3,380,684</b> | <b>3,149,600</b> | <b>2,914,700</b> | <b>2,704,400</b> | <b>2,514,100</b> | <b>2,340,300</b> | <b>2,179,900</b> | <b>2,030,700</b> | <b>1,890,800</b> | <b>1,758,500</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)     | 392,555          | 374,100          | 362,200          | 350,400          | 338,600          | 326,800          | 314,900          | 303,100          | 291,300          | 279,500          |
| K-1 (Form 1065)     | 1,986,178        | 1,789,000        | 1,628,100        | 1,492,400        | 1,377,000        | 1,278,200        | 1,193,100        | 1,119,100        | 1,054,400        | 997,500          |
| K-1 (Form 1120-S)   | 699,980          | 682,400          | 618,900          | 555,300          | 491,800          | 428,200          | 364,700          | 301,200          | 237,600          | 174,100          |
| 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              | 301,971          | 304,200          | 305,500          | 306,300          | 306,800          | 307,100          | 307,300          | 307,400          | 307,400          | 307,500          |
| 1097-BTC            | 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-K              | 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                |
| 3921                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                |
| 3922                | 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.

| <b>Table 6. Configuration of IRS Campuses for Paper Schedules K-1 and International (Form 1042-S)</b> |                |              |              |               |
|---|----------------|--------------|--------------|---------------|
| <b>Calendar Year 2015 and Beyond</b>  |                |              |              |               |
| <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 2015 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              |                |



## Statement of Methodology

Three major sets of projections are included in this publication. Table 2 contains all media grand total projections for withholding and other IRP documents received by the IRS. Table 3 includes the paper portion and Table 4 includes the non-paper portion 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 2014 Actual Paper Volumes

Actual 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: Martinsburg Computing Center (MCC) IRP 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. 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 by form type. Projections of most IRP non-paper documents were then derived by subtracting 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 the non-paper volumes from the grand total. Moreover, for Forms 1096 and FinCEN Form 8300, paper is the only accepted transmittal format.

### 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 2014 by applicable form type. These shares were held constant throughout the forecast horizon through 2023. In addition, all paper CTRs continue to be handled at the Detroit Computing Center.

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 processed at the Austin and Kansas City service centers starting on January 2007.

## Table Notes

**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 advance earned income credit payments. W-2 documents are received from the Social Security Administration (SSA).

**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 SSA.

**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 income.

**Form 1097-BTC, Bond Tax Credit**, is filed by RICs and REITs to report tax credit bond credits distributed to shareholders.

**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 CY 2013, Form 1099-MISC will include withholding by government entities.

**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, Archer Medical Savings Account, or Medicare Advantage 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 3921, Exercise of an Incentive Stock Option Under Section 422(b)**, is required to be filed for certain stock transfers occurring after 2009. The filing of this information return is required by section 6039, as amended by the Tax Relief and Health Care Act of 2006 (Public Law 109-432). Use Form 3921 to report a corporation's transfer of stock pursuant to an employee's exercise of an incentive stock option described in section 422(b).

**Form 3922, Transfer of Stock Acquired through an Employee Stock Purchase Plan Under Section 423(c)**, is used to report a transfer of stock by an employee where the stock was acquired pursuant to the exercise of an option described in section 423(c).

**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.

**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.

## Other Projection Publications

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

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

These publications may also be requested

- (1) by phone at (202) 803-9155
- (2) by fax at (202) 803-9154, or
- (3) by writing to the following address

**Internal Revenue Service  
Office of Research RAS:R  
Attn.: Chief, Forecasting and Data Analysis  
1111 Constitution Avenue, NW, K-3100  
Washington, D.C. 20224**

