

# Publication 6292

## Spring 2016

Fiscal Year Return Projections for the United States  
2016 - 2023

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Office of Research  
Research, Applied Analytics and Statistics

**Publication 6292 (revised 6-2016) is produced by the IRS Office of Research, within the Research, Applied Analytics and Statistics organization.**

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### **Forecasts Available Electronically**

Forecasts from the most recent edition of this publication are available from the Forms and Pubs link (<https://www.irs.gov/forms-pubs>). IRS employees can access this publication 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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**Fiscal Year Return Projections for the United States:  
2016 – 2023**

Publication 6292  
Spring 2016 Update

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## **Overview**

The following spring 2016 edition of IRS Publication 6292 provides the most recent revisions to the U.S. level projections of tax returns to be filed for fiscal years (FY) 2015 through 2023 by the major return categories, including selected detail by IRS business operating divisions. Office of Research staff, within the IRS Research, Applied Analytics and Statistics organization prepare these projections semi-annually to incorporate changes in filing patterns, economic and demographic trends, legislative requirements, and IRS administrative processes. The projections are based on the information available as of early May 2016, including enacted tax law changes and confirmed administrative plans. Legislative or administrative initiatives under consideration are generally not used for projections due to the uncertain nature of their eventual outcome.

## **Data Sources and Projection Methodology**

The reported actual values of returns filed in FY 2015 are based on returns processed and recorded on the IRS master files. In cases where master file return counts were not available, tallies of actual filings were supplied by program staff in the IRS operating divisions.

Depending on the properties of each filing category, the forecasting methods were selected to capture and extrapolate historical filing trends. In general, the projections are computed for the calendar year of filing and converted to the corresponding fiscal year based on the historical quarterly filing experience. These results are based on statistical models such as regression models incorporating key economic and demographic input variables provided by IHS Global Inc, time series techniques, growth rates and historical ratio methods. The projection method used depends on the form type, availability of historical data, and applicability of relevant economic and demographic forecasts. Customers interested in obtaining more detail on forecasting methodologies are welcome to contact the respective staff member listed on the inside front cover.

## **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 6292 are noted below.

### **Trend in Grand Total Return Filings**

As presented in Table 1, grand total return filings were 245.8 million in fiscal year 2015, an increase of 1.4 percent over FY 2014. After FY 2015, grand total return filings are projected to grow at an average annual rate of 1.1 percent, reaching 268.4 million by FY 2023. Within the steady increase in the grand total projection is a rather pronounced increase among selected e-file return volumes. In particular, electronic filings of forms 1065/B and 1120 series are expected to grow 6.5% and 4.6% annually in FY 2016 and at an average annual rate of 3.4% and 2.0% by FY 2023, respectively.

## Detail by Business Operating Division

Table 2 presents estimates of selected return filings by IRS “Business Operating Divisions” (BODs). The selected returns include total individual income tax returns, corporation income tax returns, partnership returns, employment returns, excise returns, and exempt organization returns. As applicable, these volumes are broken out by their operating division components: “Wage and Investment” (W&I), “Small Business/Self Employed” (SB/SE), “Large Business and International” (LB&I) and “Tax Exempt/Government Entities” (TE/GE). Also included are the projected total filings of employee plans (EP) returns, including those processed by the Department of Labor, which comprise major return filings by taxpayers served by the TE/GE operating division.

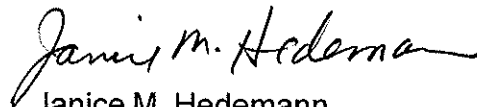
## Track Record of Projection Accuracy

In an effort to measure the quality of our products and services, this section, along with Table 3, provides a brief analysis of the accuracy of prior projections. Using four years of actual data from 2012 through 2015, Table 3 presents the accuracy of our national level projections by major return categories. This analysis covers only the major return categories projected on a calendar year basis and serves as a general measure for gauging the overall reliability of our U.S. level return projections.

The table presents two measures of projection accuracy; the mean absolute percent error (MAPE) and the number of over-projections. The MAPE is computed as the average percent projection error regardless of whether they were over- or under-projections over the four projection cycles. The number of over-projections can show whether projections are consistently over- or under- projected. A value of two indicates balanced forecasts over the four cycles. The table groups these two measures by time horizon. The time horizon is determined by when the forecast was made and for what future year. For example, a forecast for 2015 made in 2012 would be part of the “3-years-ahead” time horizon.

## 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. Fiscal Year Projections of the Number of Returns to be Filed with IRS**

Type of Return	Projected									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	
<b>Grand Total</b>	<b>245,821,326</b>	<b>248,811,100</b>	<b>251,865,600</b>	<b>254,732,800</b>	<b>257,518,600</b>	<b>260,352,100</b>	<b>263,065,300</b>	<b>265,734,900</b>	<b>268,436,300</b>	
Paper Grand Total	82,715,714	80,825,400	78,903,000	76,817,200	74,883,900	73,108,700	71,483,000	69,944,800	68,562,800	
Electronic Grand Total	163,105,612	167,985,600	172,962,600	177,915,600	182,634,700	187,243,400	191,582,300	195,790,100	199,873,500	
<b>Total Primary Returns</b>	<b>221,482,509</b>	<b>224,010,700</b>	<b>226,607,400</b>	<b>229,023,600</b>	<b>231,358,900</b>	<b>233,741,000</b>	<b>236,001,100</b>	<b>238,215,900</b>	<b>240,460,800</b>	
Individual Income Tax, Total	148,840,842	151,027,600	153,030,600	154,817,400	156,066,500	158,484,400	160,229,300	161,948,600	163,639,700	
Forms 1040, 1040-A, and 1040-EZ, Total	147,982,739	150,151,400	152,145,500	153,922,500	155,701,400	157,569,100	159,303,700	161,013,800	162,693,600	
Paper Forms 1040/1040-A/1040-EZ	20,249,264	19,403,000	18,065,800	16,628,700	15,318,700	14,128,600	13,010,300	11,968,500	10,987,600	
Electronic Forms 1040/1040-A/1040-EZ	127,733,475	130,748,400	134,073,700	137,293,800	140,382,600	143,440,600	146,293,400	149,045,300	151,706,000	
Forms 1040-NR/NR-EZ	688,698	696,100	712,800	729,500	746,100	762,800	779,500	796,100	812,800	
Forms 1040-PR and 1040-SS	189,205	180,100	172,400	165,500	159,000	152,500	146,100	139,700	133,300	
Electronic Forms 1040-PR and 1040-SS	40,394	34,300	30,300	27,600	25,700	24,500	23,700	23,200	22,800	
Individual Estimated Tax, Form 1040-ES, Total	24,121,596	24,378,800	24,631,900	24,953,200	25,224,200	25,475,200	25,757,300	26,021,700	26,355,000	
Paper Form 1040-ES	23,966,848	24,214,100	24,456,700	24,767,100	25,027,400	25,268,100	25,540,000	25,794,100	26,117,300	
Electronic (Credit Card) Form 1040-ES	154,748	164,700	175,200	186,100	196,800	207,100	217,300	227,600	237,700	
Fiduciary Form 1041, Total	3,202,760	3,247,400	3,279,600	3,279,600	3,301,000	3,313,900	3,319,900	3,323,600	3,326,600	
Paper Form 1041	732,307	638,900	692,600	637,800	461,700	461,700	428,100	397,000	368,200	
Electronic Form 1041	2,470,453	2,570,500	2,684,700	2,741,800	2,829,200	2,851,600	2,891,800	2,926,600	2,958,400	
Fiduciary Estimated Tax, Form 1041-ES	747,766	807,200	868,100	923,200	973,000	1,018,100	1,058,900	1,095,800	1,129,200	
Partnership, Forms 1065/1065-B, Total	3,882,560	3,969,100	4,060,100	4,133,900	4,196,000	4,250,100	4,299,200	4,345,000	4,389,200	
Paper Forms 1065/1065-B	787,898	674,500	604,200	542,900	489,500	443,100	402,700	367,500	336,900	
Electronic Forms 1065/1065-B	3,094,662	3,294,600	3,455,900	3,591,000	3,706,400	3,807,000	3,896,500	3,977,500	4,052,200	
Corporation Income Tax, Total	6,893,412	6,889,200	6,908,800	6,941,800	6,989,000	6,990,900	7,008,300	7,021,700	7,031,400	
Paper Corporation Returns, Total	1,893,568	1,640,400	1,506,800	1,409,800	1,339,800	1,289,800	1,254,500	1,197,900	1,124,200	
Electronic Corporation Returns, Total	4,999,844	5,228,800	5,402,000	5,532,000	5,629,100	5,701,200	5,753,900	5,797,500	5,833,500	
Form 1120	1,832,286	1,734,600	1,734,600	1,703,000	1,671,900	1,641,400	1,611,400	1,582,000	1,553,100	
Paper Form 1120	582,588	477,000	415,400	365,000	323,500	288,800	259,600	234,700	213,400	
Electronic Form 1120	1,249,698	1,299,900	1,319,200	1,337,900	1,348,400	1,352,500	1,351,800	1,347,200	1,339,700	
Form 1120-C	9,763	9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100	
Form 1120-F	45,237	45,400	46,400	47,500	48,500	49,600	50,700	51,700	52,700	
Paper Form 1120-F	26,162	23,600	22,300	21,300	20,500	19,800	19,400	19,000	18,800	
Electronic Form 1120-F	19,075	21,800	24,100	26,200	28,100	29,700	31,300	32,700	33,900	
Form 1120-H	248,943	249,900	252,400	254,700	256,900	258,900	260,800	262,600	264,200	
Forms 1120-FSCL/NDP/REIT/RIC/SF	40,022	40,100	41,300	42,500	43,700	44,900	46,100	47,300	48,500	
Form 1120-S	4,717,161	4,757,900	4,825,000	4,885,100	4,938,900	4,987,100	5,030,300	5,069,000	5,103,700	
Paper Form 1120-S	986,090	840,600	766,300	717,100	666,200	628,200	593,500	561,500	531,800	
Electronic Form 1120-S	3,731,071	3,917,200	4,058,600	4,167,900	4,252,700	4,318,900	4,370,800	4,417,600	4,459,900	
Small Corporation Election, Form 2553	488,662	446,000	449,600	451,900	453,300	454,200	454,800	455,200	455,400	
"REMIC" Income Tax Form 1066	35,350	39,800	40,700	41,600	42,600	43,500	44,400	45,300	46,300	
Estate, Forms 706, 706NA/GS(D)/GS(T), Total	36,343	36,800	37,700	38,900	40,100	41,500	42,800	44,200	45,700	
Gift, Form 709	237,706	229,600	224,000	224,300	226,100	228,600	231,700	235,200	239,200	
Employment Tax, Total	30,152,202	30,106,500	30,143,800	30,184,300	30,227,100	30,271,900	30,318,500	30,366,700	30,416,200	
Paper Employment Returns, Total	19,607,562	18,891,900	18,427,300	17,967,300	17,512,200	17,062,700	16,619,300	16,182,700	15,753,300	
Electronic Employment Returns, Total	10,544,640	11,214,600	11,716,500	12,216,900	12,714,800	13,209,200	13,699,200	14,184,000	14,662,900	
Forms 940, 940-EZ and 940-PR, Total	5,750,512	5,734,600	5,748,700	5,762,800	5,777,000	5,791,100	5,805,200	5,819,300	5,833,500	
Paper Forms 940, 940-EZ and 940-PR	3,738,271	3,531,600	3,443,300	3,331,300	3,232,100	3,133,900	3,037,000	2,941,500	2,847,600	
Form 940 E-File/On-line/XML	2,012,241	2,203,000	2,305,400	2,431,500	2,544,800	2,657,200	2,768,300	2,877,800	2,985,600	
Forms 941, 941-PR and 941-SS, Total	24,010,276	24,018,400	24,065,400	24,112,400	24,159,400	24,206,500	24,253,500	24,300,500	24,347,500	
Paper 941, 941-PR/SS, Total	15,494,699	15,025,700	14,896,200	14,767,700	14,638,700	14,510,000	14,381,500	14,253,000	14,124,500	
Form 941 E-File/On-line/XML	8,515,577	8,992,700	9,379,200	9,764,700	10,148,400	10,529,700	10,908,000	11,282,600	11,653,100	
Forms 943, 943-PR and 943-SS, Total	197,279	185,300	185,300	180,300	175,600	170,900	166,400	161,900	157,600	
Paper Forms 943, 943-PR and 943-SS	195,462	185,500	179,700	174,000	168,600	163,400	158,300	153,300	148,600	
Electronic Forms 943, 943-PR and 943-SS	1,817	4,800	5,600	6,300	6,900	7,500	8,100	8,600	9,100	
Forms 944, 944-PR and 944-SS, Total	119,887	95,000	79,900	67,500	57,000	48,200	40,700	34,400	29,000	
Paper Forms 944, 944-PR and 944-SS	106,243	82,500	67,400	54,900	44,400	35,600	28,100	21,800	16,400	
Electronic Form 944	13,644	12,500	12,500	12,600	12,600	12,600	12,600	12,600	12,600	
Form 945	72,472	66,500	62,800	59,400	56,400	53,600	51,100	48,800	46,800	
Paper Form 945	71,111	64,900	61,000	57,500	54,300	51,400	48,400	46,300	44,300	
Electronic Form 945	1,361	1,600	1,800	1,900	2,100	2,200	2,300	2,400	2,500	
Form CT-1	1,776	1,800	1,800	1,800	1,700	1,700	1,700	1,700	1,700	

Notes: Internal Revenue Service

Table does not contain Non-Master File counts.  
 See Table Notes page for definitions of "Type of Return."  
 Detail may not add to subtotal/dual due to rounding.  
 Table continues on the next page.

Office of Research, Forecasting and Data Analysis  
 Spring 2016 Publication 6292



**Table 1 (continued). Fiscal Year Projections of the Number of Returns to be Filed with IRS**

Type of Return	Actual - FY									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Withholding on Foreign Persons, Form 1042	43,679		45,800	48,600	50,000	51,400	52,900	54,300	55,700	
Exempt Organizations, Total	1,609,200	1,670,200	1,727,000	1,783,300	1,839,800	1,896,500	1,953,300	2,010,100	2,067,000	
Paper Exempt Organizations, Total	581,700	589,800	598,000	606,300	614,800	623,300	631,800	640,300	648,800	
Electronic Exempt Organizations, Total	1,027,500	1,080,400	1,129,000	1,177,000	1,225,000	1,273,200	1,321,500	1,369,800	1,418,200	
Form 990, Total	315,000	316,300	317,600	318,900	320,200	321,500	322,800	324,100	325,400	
Paper Form 990	90,600	91,900	93,200	94,500	95,800	97,100	98,400	99,700	101,000	
Electronic Form 990	224,400	224,400	224,400	224,400	224,400	224,400	224,400	224,400	224,400	
Form 990-EZ	269,607	269,607	269,607	269,607	269,607	269,607	269,607	269,607	269,607	
Paper Form 990-EZ	157,120	157,120	157,120	157,120	157,120	157,120	157,120	157,120	157,120	
Electronic Form 990-EZ	112,487	112,487	112,487	112,487	112,487	112,487	112,487	112,487	112,487	
Form 990-N*	577,311	577,311	577,311	577,311	577,311	577,311	577,311	577,311	577,311	
Paper Form 990-PF, Total	60,265	60,265	60,265	60,265	60,265	60,265	60,265	60,265	60,265	
Electronic Form 990-PF	50,953	50,953	50,953	50,953	50,953	50,953	50,953	50,953	50,953	
Form 990-T	185,161	185,161	185,161	185,161	185,161	185,161	185,161	185,161	185,161	
Form 4720	2,380	2,380	2,380	2,380	2,380	2,380	2,380	2,380	2,380	
Form 5227	108,019	108,019	108,019	108,019	108,019	108,019	108,019	108,019	108,019	
Form 1041-A	8,860	8,860	8,860	8,860	8,860	8,860	8,860	8,860	8,860	
Government Entity/Bonds	49,820	49,820	49,820	49,820	49,820	49,820	49,820	49,820	49,820	
Form 8038	3,075	2,800	2,600	2,400	2,200	2,000	1,800	1,600	1,400	
Form 8038-B	0	0	0	0	0	0	0	0	0	
Form 8038-CP	10,619	12,600	12,600	12,600	12,600	12,600	12,600	12,600	12,600	
Form 8038-G	26,824	25,300	25,300	25,300	25,300	25,300	25,300	25,300	25,300	
Form 8038-GC	8,482	8,400	8,400	8,400	8,400	8,400	8,400	8,400	8,400	
Form 8038-T	433	400	400	400	400	400	400	400	400	
Form 8038-TC	136	100	100	100	100	100	100	100	100	
Form 8328	243	200	200	200	200	200	200	200	200	
Political Organizations, Total	9,937	10,400	9,000	10,100	8,700	9,900	8,500	9,700	8,200	
Form 1120-POL, Total	4,662	4,500	4,300	4,200	4,100	4,000	3,900	3,800	3,600	
Paper Form 1120-POL	4,626	4,400	4,300	4,200	4,100	4,000	3,900	3,800	3,600	
Electronic Form 1120-POL	36	0	0	0	0	0	0	0	0	
Form 8871**	2,306	2,600	2,400	2,600	2,400	2,600	2,400	2,600	2,400	
Form 8872, Total	2,969	3,300	2,200	3,300	2,200	3,300	2,200	3,300	2,200	
Paper Form 8872	693	900	500	900	500	900	500	900	500	
Electronic Form 8872	2,276	2,400	1,700	2,400	1,700	2,400	1,700	2,400	1,700	
Excise, Total	1,014,211	1,012,300	1,012,300	1,022,500	1,033,600	1,044,200	1,055,100	1,065,800	1,076,700	
Form 11-C	4,105	3,900	3,700	3,700	3,500	3,400	3,300	3,100	3,000	
Form 720	205,329	202,200	202,000	201,900	201,900	201,900	201,900	201,900	201,900	
Paper Form 720	204,485	201,300	200,900	200,700	200,600	200,500	200,400	200,300	200,200	
Electronic Form 720	844	1,000	1,000	1,200	1,300	1,400	1,500	1,600	1,700	
Form 730	25,688	23,600	22,100	20,700	19,200	17,700	16,300	14,800	13,300	
Form 2290	770,117	762,500	776,000	788,100	801,000	813,400	826,200	838,700	851,400	
Paper Form 2290	446,761	397,900	378,500	365,100	356,500	349,800	345,300	341,300	337,700	
Electronic Form 2290	323,356	364,700	397,400	423,000	444,600	463,600	480,900	497,400	513,800	
Form 8849	8,972	8,700	8,500	8,200	8,000	7,700	7,500	7,300	7,000	
Paper Form 8849	6,850	6,200	5,700	5,200	4,700	4,200	3,700	3,200	2,700	
Electronic Form 8849	2,122	2,500	2,700	3,000	3,300	3,600	3,800	4,100	4,400	
Excise Taxes re Employee Plans, Form 5330	19,677	19,700	19,700	19,700	19,700	19,700	19,700	19,700	19,700	
Form 5500-EZ, One-Participant Retirement Plans	121,239	119,800	120,800	121,100	121,500	121,800	122,200	122,500	122,900	
Payment or Refund under Sec. 7519, Form 8752	29,285	28,200	27,300	26,400	25,600	24,700	24,000	23,200	22,400	
Supplemental Documents, Total	24,338,817	24,800,400	25,258,100	25,709,100	26,159,700	26,611,100	27,064,200	27,519,000	27,975,500	
Form 1040-X	3,692,753	3,587,400	3,524,500	3,464,100	3,405,300	3,349,600	3,295,300	3,242,800	3,191,900	
Form 4868, Total	13,060,530	13,379,700	13,699,200	14,018,900	14,338,900	14,659,100	14,979,500	15,300,100	15,620,800	
Paper Form 4868	5,245,868	5,401,000	5,440,500	5,248,300	5,056,400	4,864,700	4,673,200	4,481,900	4,290,800	
Electronic Form 4868	7,814,662	7,978,700	8,258,700	8,770,600	9,282,500	9,794,400	10,306,300	10,818,200	11,330,100	
Form 1120-X	9,567	10,600	11,400	12,000	12,500	13,000	13,500	14,000	14,500	
Form 5558	468,780	475,300	483,400	491,400	499,400	507,300	515,200	523,200	531,100	
Form 7004, Total	6,506,228	6,694,000	6,881,700	7,069,400	7,257,100	7,444,800	7,632,500	7,820,200	8,007,900	
Paper Form 7004	1,862,771	1,707,700	1,596,700	1,515,200	1,462,800	1,407,900	1,353,000	1,298,100	1,243,200	
Electronic Form 7004	4,643,457	4,986,300	5,275,000	5,554,200	5,794,300	6,036,900	6,279,500	6,522,100	6,764,700	
Form 8868, Total	640,959	653,400	672,000	689,900	708,000	726,100	744,200	762,300	780,400	
Paper Form 8868	311,695	289,500	270,100	250,100	230,400	210,600	190,800	171,000	151,200	
Electronic Form 8868	329,264	364,000	401,900	439,800	477,700	515,500	553,400	591,300	629,200	

Notes:  
 \* Form 990-N is all electronic.  
 \*\* Form 8871 is all electronic.  
 Table does not contain Non-Master File counts.  
 See Table Notes page for definitions of "Type of Return."  
 Detail may not add to subtotal due to rounding.

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**Table 2. Selected Fiscal Year Return Filing Estimates by Business Operating Division (BOD)**

Type of Return/BOD	Actual - FY 2015	Projected									
		2016	2017	2018	2019	2020	2021	2022	2023		
Individual Income Tax, Total	147,982,739	150,151,400	152,145,500	153,922,500	155,701,400	157,569,100	159,303,700	161,013,800	162,693,600		
Small Business/Self Employed	46,238,294	46,849,700	47,450,500	48,041,600	48,624,100	49,198,700	49,766,200	50,327,100	50,882,000		
Wage and Investment	101,744,445	103,301,700	104,695,000	105,880,800	107,077,200	108,370,400	109,537,500	110,686,700	111,811,600		
Corporation Income Tax, Total	6,893,412	6,869,200	6,908,800	6,941,800	6,969,000	6,990,900	7,008,300	7,021,700	7,031,400		
Small Business/Self Employed	6,705,411	6,679,300	6,714,300	6,743,000	6,766,100	6,784,200	6,797,800	6,807,600	6,813,900		
Large and Mid-Sized Business	175,097	176,300	180,900	185,200	189,400	193,300	197,200	200,800	204,300		
Tax Exempt/Government Entities	12,904	13,600	13,600	13,600	13,500	13,400	13,300	13,300	13,200		
Partnership Returns	3,882,560	3,969,100	4,060,100	4,133,900	4,196,000	4,250,100	4,299,200	4,345,000	4,389,200		
Small Business/Self Employed	3,704,484	3,787,100	3,873,900	3,944,300	4,003,500	4,055,200	4,102,000	4,145,700	4,187,900		
Large and Mid-Sized Business	177,617	181,600	185,700	189,100	192,000	194,400	196,700	198,800	200,800		
Tax Exempt/Government Entities	459	500	500	500	500	500	500	500	500		
Employment Tax, Total	30,152,202	30,106,500	30,143,800	30,184,300	30,227,100	30,271,900	30,318,500	30,366,700	30,416,200		
Small Business/Self Employed	27,397,359	27,319,500	27,346,800	27,378,400	27,413,200	27,450,800	27,490,800	27,532,900	27,576,800		
Large and Mid-Sized Business	723,937	759,700	769,900	778,800	786,800	793,800	800,100	805,700	810,700		
Tax Exempt/Government Entities	2,030,906	2,027,300	2,027,100	2,027,000	2,027,100	2,027,300	2,027,700	2,028,100	2,028,600		
Excise, Total	1,014,211	1,001,000	1,012,300	1,022,500	1,033,600	1,044,200	1,055,100	1,065,800	1,076,700		
Small Business/Self Employed	880,564	870,400	882,300	893,000	904,600	915,700	927,100	938,300	949,700		
Large and Mid-Sized Business	89,228	88,000	88,400	88,800	89,300	89,800	90,200	90,700	91,200		
Tax Exempt/Government Entities	44,419	42,600	41,600	40,700	39,700	38,700	37,800	36,800	35,800		
Exempt Organization, Total	1,576,802	1,609,200	1,670,200	1,727,000	1,783,300	1,839,800	1,896,300	1,959,500	2,024,400		
Tax Exempt/Government Entities	1,576,802	1,609,200	1,670,200	1,727,000	1,783,300	1,839,800	1,896,300	1,959,500	2,024,400		
Employee Plans, Forms 5500, 5500EZ, and 5500SF	915,557	933,700	954,200	957,000	959,900	962,700	965,500	968,300	971,100		
Tax Exempt/Government Entities	915,557	933,700	954,200	957,000	959,900	962,700	965,500	968,300	971,100		

Note:  
Detail may not add to total due to rounding.

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**Table 3. Accuracy Measures for U.S. Forecasts of Major Return Categories  
Mean Absolute Percent Error (MAPE) and Number of Overprojections  
for the Four (4) Most Recent Projection Cycles**

Item	Calendar Year 2015 Actual * (thousands)	Projection Error on Forecasts for:				
		1 Year Ahead N=4	2 Years Ahead N=4	3 Years Ahead N=4	4 Years Ahead N=4	5 Years Ahead N=4
<b>Grand Total - Selected Returns *</b>	243,163					
MAPE		1.18%	1.35%	1.68%	2.78%	3.75%
Number of Overprojections		4	4	4	4	4
<b>Grand Total - Paper</b>	81,768					
MAPE		4.65%	11.42%	20.26%	29.38%	37.81%
Number of Overprojections		4	4	4	4	4
<b>Grand Total - E-file</b>	161,395					
MAPE		2.96%	5.17%	9.16%	12.45%	15.56%
Number of Overprojections		2	1	0	0	0
<b>Total Primary - Selected Returns *</b>	220,769					
MAPE		0.68%	0.73%	1.26%	2.36%	4.08%
Number of Overprojections		3	4	4	4	4
<b>Primary Total - Paper</b>	72,702					
MAPE		3.65%	7.99%	16.48%	24.62%	33.57%
Number of Overprojections		2	4	4	4	4
<b>Primary Total - E-file</b>	148,067					
MAPE		2.59%	4.12%	7.18%	9.80%	11.87%
Number of Overprojections		2	1	0	0	0
<b>Individual Total</b>	148,650					
MAPE		1.12%	1.48%	1.39%	1.38%	0.97%
Number of Overprojections		4	4	3	3	3
<b>Individual Total - Paper</b>	20,037					
MAPE		6.94%	14.88%	23.76%	31.97%	45.78%
Number of Overprojections		4	4	4	4	4
<b>Individual Total - E-file</b>	127,740					
MAPE		1.28%	2.99%	5.82%	7.86%	10.63%
Number of Overprojections		2	1	0	0	0
<b>Individual Estimated Tax</b>	23,983					
MAPE		0.53%	2.51%	7.43%	14.26%	26.99%
Number of Overprojections		1	2	2	3	4
<b>Fiduciary Total</b>	3,175					
MAPE		2.87%	3.12%	4.14%	4.59%	8.50%
Number of Overprojections		2	1	1	1	2
<b>Partnership Total</b>	3,863					
MAPE		1.78%	4.65%	7.59%	12.20%	15.25%
Number of Overprojections		2	3	3	3	4
<b>Corporation Total</b>	6,823					
MAPE		2.48%	4.66%	7.60%	9.80%	12.35%
Number of Overprojections		3	3	4	4	4
<b>Employment Total</b>	30,088					
MAPE		1.62%	1.70%	2.67%	3.10%	3.83%
Number of Overprojections		2	1	1	2	3
<b>Exempt Organization Total</b>	1,541					
MAPE		3.36%	4.42%	5.71%	9.75%	10.01%
Number of Overprojections		3	2	1	1	1
<b>Excise Total</b>	994					
MAPE		9.17%	12.72%	13.11%	8.71%	6.61%
Number of Overprojections		1	0	0	1	2

\* Some actuals shown in this table may differ from official counts reported elsewhere because they exclude certain return series only recently projected and whose accuracy can not yet be evaluated.

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## Table Notes

- Projected volumes are rounded to the nearest hundredth, therefore counts of 49 or fewer are rounded to zero. However, some forms can report zero filings because they are associated with only selected areas, or because their filing options were just established or recently eliminated.
- Actual and forecasted return counts for the major categories are based on IRS master file processing, as recorded in the electronic versions of the “Report of Returns Posted to the IRS Master Files.”

Notes below are grouped by applicable table.

### Table 1:

- “Grand Total” is the sum of “Total Primary Returns” and “Supplemental Documents.” The “Total Primary Returns” category is the sum of all forms shown on the tables, excluding “Supplemental Documents.”
- “Individual Income Tax, Total” is the sum of paper and electronic Forms 1040, 1040-A, 1040-EZ, 1040-NR, 1040-NR-EZ, 1040-PR 1040-SS and 1040-C.
- Various return categories, such as Form 1040-ES (Individual Estimated Tax) and other business and individual returns, include line items to account for alternative methods of tax filing. The “paper only” components can be derived by subtracting the electronic counts from their respective return totals.
- “Fiduciary, Form 1041” includes both paper and electronic Form 1041.
- “Fiduciary Estimated Tax, Form 1041-ES” is the Estimated Income Tax for Estate and Trust.
- “Partnership, Forms 1065/1065-B” includes both paper and electronic Forms 1065 and 1065-B.
- “Corporation Income Tax, Total” includes Forms 1120 (paper and electronic), 1120-F (paper and electronic), 1120-H, 1120-L, 1120-ND, 1120-PC, 1120-SF, 1120-FSC, 1120-REIT, 1120-RIC, and 1120-S (paper and electronic). Form 1120-POL volumes are reported separately under the forms for “Political Organizations.” Form 1120-IC-DISC is not included in these corporation projections.
- “Form 1120-C” is the U.S. Income Tax Return for Cooperative Associations.
- “Form 2553” is the Election (to file Form 1120-S) by a Small Business Corporation.

- “Form 1066” is the U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return.
- “Estate” includes Forms 706, 706-NA, 706-GS(D), and 706-GS(T).
- “Gift, Form 709” is the United States Gift (and Generation-Skipping Transfer) Tax Return.
- “Employment Tax, Total” includes paper, and electronic Forms 940, 940- EZ, 940-PR, 941, 941-PR, 941-SS, 943, 943-PR, 943-SS, 944, 945 and CT-1. CT-2 is excluded since the return counts were only available on the Non-Master File.
- “Form 1042” is the Annual Withholding Tax Return for U.S. Source Income of Foreign Persons. This form is assigned to the International area. It is sometimes considered an employment tax return, but listed separately here.
- “Exempt Organization, Total” includes Forms 990 (paper and electronic), 990-EZ (paper and electronic), 990-N (only available electronically), 990-PF (paper and electronic), 990-T, 4720, and 5227.
- “Form 1041-A” is the U.S. Information Return Trust Accumulation of Charitable Amounts Return.
- “Government Entities/Bonds” includes Forms 8038, 8038CP, 8038G, 8038GC, 8038T, 8038TC, and 8328.
- “Political Organizations” includes both paper and electronic Forms 1120-POL, 8871 and 8872.
- “Excise, Total” includes Forms 11-C, 730, paper and electronic Forms 720, and 2290.
- “Form 5330” is the Return of Excise Taxes Related to Employee Benefit Plans.
- “Form 5500-EZ” is the Annual Return for One-Participant (Owners and Their Spouses) Retirement Plans.
- “Form 8752” is the Required Payment or Refund Under Section 7519.
- “Supplemental Documents” consist mainly of applications for extensions of time to file and amended tax returns, which include Forms 1040X, 4868 (both paper and electronic), 1120X, 5558, 7004 (both paper and electronic), and 8868 (both paper and electronic).

Table 2:

Individual filers classified as “Small Business/Self Employed” reflect those taxpayers filing a Form 1040 return with a Schedule C, Schedule F, Schedule E and/or Form 2106 attached, or with mailing addresses or forms considered “International.” All other individual filers are classified as “Wage and Investment.”

In general, corporation filers (Form 1120 series returns including Form 1120S) and partnership filers are classified as “Large Business and International” if their reported total assets are \$10 million or more. Corporation and partnership returns with assets below \$10 million are generally classified as “Small Business/Self Employed.” However, there are also some partnership and corporation returns classified as part of the “Tax Exempt/Government Entities” operating division.

Non-profit organizations, pension plan filers, tribal authorities, and governmental units comprise the “Tax Exempt/Government Entities” classification.

“Employee Plans” returns include paper and electronic Forms 5500, 5500EZ and 5500SF. Counts by operating division in this table are based primarily upon the IRS master file “BOD indicator.” This indicator is a single, point-in-time, taxpayer level identifier (in contrast to a return-by-return identifier).

## Other Projection Publications

<u>Title</u>	<u>IRS Publication Number</u>	<u>Typical Updates</u>
<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 Fall
<b>Calendar Year Projections of Information and Withholding Documents for the United States And IRS Campuses</b>	6961	Summer
<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, DC 20224**

