



**STATISTICS OF INCOME DIVISION
RESEARCH, APPLIED ANALYTICS, AND STATISTICS**

Publication 6292

Fiscal Year Return Projections for the United States: 2018–2025

Spring 2018

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Online Availability of Forecasts

Forecasts from the most recent edition of this publication may be found on the IRS Internet site. The World Wide Web address is: www.irs.gov/statistics. From the Web site, select “All Topics” in the “Products, Publications & Papers” section.

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 Timothy Castle, Chief, Servicewide Support Section, at (202) 803-9106.



Barry W. Johnson
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Overview

The Spring 2018 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) 2018 through 2025 by the major return categories, including selected detail by IRS business operating divisions. Statistics of Income staff within the IRS Research, Applied Analytics, and Statistics organization prepare these projections semiannually 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 late April 2018, 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 numbers of returns filed in FY 2017 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 invited to contact the appropriate staff member listed under the Principal Contacts.

Summary of Significant Trends and Revisions

Summaries of the major trends and other significant factors embedded in the return forecasts for this edition of Publication 6292 are provided below:

Trend in Grand Total Return Filings

As presented in Table 1, grand total return filings were 247.8 million in Fiscal Year 2017, an increase of 0.3 percent over FY 2016. After FY 2017, grand total return filings are projected to grow at an average annual rate of 0.8 percent, reaching 264.7 million by FY 2025. The paper grand total return filings were 74.7 million in Fiscal Year 2017, a decrease of 4.1 percent over FY 2016. The electronic grand total return filings were 173.1 million in Fiscal Year 2017, an increase of 2.4 percent over FY 2016. After FY 2017, electronic grand total return filings are projected to grow at an average annual rate of 2.3 percent.

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 plan (EP) returns, including those processed by the Department of Labor, which comprise major return filings by taxpayers served by the TE/GE operating division.

Tax Cuts and Jobs Act

The Tax Cuts and Jobs Act, enacted on December 22, 2017, changed the way tax is calculated for both individual and business tax return filers. Most of the changes affecting the individual tax and business return filers became effective January 2018. While some changes sunset at the end of 2025, others are permanent. Highlights of the new tax law changes include revised business expense deductions, increase in the standard deduction, removed personal exemptions, changes to the tax rates and brackets, increase in the child tax credit, and limited or discontinued certain deductions. These changes are expected to impact the future return volume of certain individual and business form types. At the time this update was being developed, some language in the new law was still under review and regulations were being developed. Based on the information available as of late April 2018, adjustments were made to the forecasted volumes of certain business returns to account for some of the changes that impact business returns. For instance, the estate tax and generation-skipping transfer taxes are among the many areas impacted by the Tax Cuts and Jobs Act. The estimates developed in this update reflect the marginal effects of the changes to the estate tax exclusion amount described in the enacted tax law. Final regulations and developments will continue to be monitored and additional adjustments will be considered for future updates.

Accuracy of Prior Projections

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 4 years of actual data from 2014 through 2017, 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 approximating 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 overprojections. The MAPE is computed as the average percentage projection error regardless of whether the projections were over or under actual filings in each of the four projection cycles. The number of overprojections can show whether projections are consistently over or underprojected. A value of “2” indicates balanced forecasts over the four cycles.

The table groups these two measures by time horizon. The time horizon is determined based on the year a forecast was made and the year projected. For example, a forecast for 2016 made in 2013 would be part of the “3-years-ahead” time horizon.

Table 1. Fiscal Year Projections of the Number of Returns To Be Filed with IRS, 2018–2025

Type of Return	Actual— FY 2017	Projected							
		2018	2019	2020	2021	2022	2023	2024	2025
Grand Total	247,807,099	250,470,800	251,640,600	253,527,300	255,693,700	257,968,000	260,194,100	262,418,300	264,661,200
Paper Grand Total	74,669,681	71,974,300	69,052,000	66,629,200	64,522,600	62,562,700	60,720,700	58,958,900	57,252,900
Electronic Grand Total	173,137,418	178,496,500	182,588,600	186,898,200	191,171,100	195,405,300	199,473,400	203,459,400	207,408,300
Total Primary Returns	221,685,473	223,080,700	223,489,700	224,709,300	226,256,000	227,936,300	229,582,700	231,235,500	232,911,700
Individual Income Tax, Total	150,786,286	152,106,500	152,891,600	154,232,900	155,764,400	157,405,000	158,983,400	160,545,900	162,120,700
Forms 1040, 1040-A, and 1040-EZ, Total	149,837,784	151,146,300	151,915,700	153,241,100	154,756,800	156,381,600	157,944,100	159,490,700	161,049,600
Paper Forms 1040/1040-A/1040-EZ	18,332,975	17,420,300	16,627,400	15,929,000	15,300,000	14,715,300	14,160,500	13,625,200	13,103,100
Electronic Forms 1040/1040-A/1040-EZ	131,504,809	133,726,100	135,288,300	137,312,200	139,456,800	141,666,200	143,783,600	145,865,400	147,946,500
Forms 1040-NR/NR-EZ/C	769,328	789,800	812,100	834,400	856,600	878,900	901,100	923,400	945,600
Electronic Form 1040-NR	95,499	215,400	342,600	427,700	494,600	545,300	583,900	614,600	640,500
Forms 1040-PR and 1040-SS	179,174	170,400	163,800	157,400	151,000	144,600	138,200	131,800	125,500
Electronic Forms 1040-PR and 1040-SS	41,635	41,600	41,600	41,600	41,600	41,600	41,600	41,600	41,600
Individual Estimated Tax, Form 1040-ES, Total	22,230,026	21,928,600	21,262,000	20,827,000	20,515,200	20,217,300	19,945,000	19,688,500	19,443,300
Paper Form 1040-ES	22,043,898	21,672,400	20,981,100	20,525,700	20,196,700	19,884,500	19,600,400	19,334,400	19,081,800
Electronic (Credit Card) Form 1040-ES	186,128	256,300	280,900	301,300	318,400	332,800	344,600	354,100	361,500
Fiduciary, Form 1041, Total	2,994,547	3,107,300	3,100,400	3,095,600	3,092,200	3,089,800	3,088,100	3,086,900	3,086,100
Paper Form 1041	567,008	493,700	449,600	415,300	385,700	359,100	334,200	310,400	287,200
Electronic Form 1041	2,427,539	2,613,600	2,650,800	2,680,300	2,706,500	2,730,700	2,753,900	2,776,500	2,798,900
Fiduciary Estimated Tax, Form 1041-ES	552,691	553,900	554,300	554,300	554,300	554,300	554,300	554,300	554,300
Partnership, Forms 1065/1065-B, Total	4,046,325	4,130,700	4,222,700	4,314,700	4,406,600	4,498,600	4,590,500	4,682,500	4,774,500
Paper Forms 1065/1065-B	599,908	524,200	482,500	451,700	429,900	415,100	405,900	401,100	400,000
Electronic Forms 1065/1065-B	3,446,417	3,606,500	3,740,200	3,862,900	3,976,700	4,083,500	4,184,700	4,281,400	4,374,500
Corporation Income Tax, Total	6,841,274	6,971,300	7,033,100	7,109,800	7,194,600	7,284,200	7,376,600	7,470,800	7,566,200
Paper Corporation Returns, Total	1,541,118	1,387,900	1,307,200	1,248,800	1,204,300	1,169,000	1,140,100	1,115,800	1,094,800
Electronic Corporation Returns, Total	5,300,156	5,583,400	5,725,800	5,861,000	5,990,400	6,115,200	6,236,500	6,355,000	6,471,500
Form 1120, Total	1,649,386	1,700,900	1,677,200	1,658,100	1,640,400	1,623,100	1,606,000	1,588,900	1,571,900
Paper Form 1120	450,297	378,200	333,000	299,500	272,300	248,600	227,300	207,300	188,300
Electronic Form 1120	1,199,089	1,322,700	1,344,200	1,358,600	1,368,100	1,374,500	1,378,800	1,381,600	1,383,500
Form 1120-C	8,888	9,300	9,300	9,300	9,300	9,300	9,300	9,300	9,300
Form 1120-F	44,864	48,800	49,900	51,000	52,100	53,200	54,300	55,300	56,400
Paper Form 1120-F	22,770	22,500	22,100	21,800	21,600	21,400	21,300	21,100	21,000
Electronic Form 1120-F	22,094	26,300	27,800	29,200	30,500	31,700	33,000	34,200	35,400
Form 1120-H	252,959	258,100	261,500	265,100	268,500	271,900	275,200	278,500	281,700
Forms 1120-FSC/L/ND/PC/REIT/RIC/SF	42,471	45,000	46,800	48,500	50,100	51,700	53,100	54,600	56,100
Form 1120-S, Total	4,842,706	4,909,200	4,988,300	5,077,800	5,174,200	5,275,000	5,378,700	5,484,200	5,590,900
Paper Form 1120-S	763,733	674,800	634,400	604,500	582,400	566,100	554,000	545,000	538,300
Electronic Form 1120-S	4,078,973	4,234,400	4,353,800	4,473,300	4,591,800	4,708,900	4,824,700	4,939,200	5,052,500
Small Corporation Election, Form 2553	478,129	474,100	481,300	488,600	495,800	503,100	510,300	517,600	524,900
"REMIC" Income Tax, Form 1066	47,356	42,700	43,700	44,600	45,500	46,400	47,200	48,000	48,800
Estate, Forms 706, 706NA/GS(D)/GS(T), Total	34,340	33,300	31,700	28,100	26,200	24,600	23,400	22,300	21,600
Gift, Form 709	244,900	243,500	245,100	246,700	248,300	249,900	251,600	253,200	254,800
Employment Tax, Total	30,631,305	30,644,600	30,732,400	30,827,400	30,925,900	31,026,500	31,128,200	31,230,700	31,334,000
Paper Employment Returns, Total	17,971,715	17,158,600	16,476,100	15,874,500	15,325,800	14,812,600	14,323,700	13,852,000	13,392,700
Electronic Employment Returns, Total	12,659,590	13,486,000	14,256,400	14,952,900	15,600,100	16,213,900	16,804,500	17,378,800	17,941,300
Forms 940, 940-EZ, and 940-PR, Total	5,895,625	5,913,200	5,934,100	5,952,800	5,970,800	5,988,700	6,006,600	6,024,400	6,042,300
Paper Forms 940, 940-EZ, and 940-PR	3,478,870	3,323,100	3,163,100	3,011,800	2,869,500	2,735,200	2,608,100	2,487,000	2,371,300
Form 940 E-File/Online/XML	2,416,755	2,590,100	2,771,000	2,940,900	3,101,300	3,253,500	3,398,500	3,537,400	3,671,000
Forms 941, 941-PR, and 941-SS, Total	24,399,956	24,417,800	24,498,300	24,586,700	24,678,200	24,770,800	24,863,800	24,956,900	25,050,100
Paper 941, 941-PR/SS, Total	14,172,811	13,540,600	13,034,700	12,599,300	12,206,400	11,839,600	11,488,900	11,148,400	10,814,200
Form 941 E-File/Online/XML	10,227,145	10,877,300	11,463,600	11,987,400	12,471,800	12,931,200	13,374,800	13,808,500	14,235,900
Forms 943, 943-PR, and 943-SS, Total	190,102	183,700	180,600	177,800	175,300	172,900	170,600	168,400	166,200
Paper Forms 943, 943-PR, and 943-SS	183,210	175,300	170,300	166,000	162,300	158,900	155,900	153,200	150,600
Electronic Forms 943, 943-PR, and 943-SS	6,892	8,500	10,200	11,800	13,000	14,000	14,700	15,200	15,600
Forms 944, 944-PR, and 944-SS, Total	80,952	69,000	61,800	55,600	50,100	45,200	41,000	37,300	34,000
Paper Forms 944, 944-PR, and 944-SS	74,042	61,200	53,100	45,900	39,500	33,700	28,500	23,800	19,600
Electronic Form 944	6,910	7,800	8,700	9,700	10,600	11,600	12,500	13,500	14,400
Form 945, Total	62,841	59,100	55,800	52,700	49,800	47,000	44,400	41,900	39,500
Paper Form 945	60,953	56,700	53,100	49,700	46,400	43,400	40,500	37,700	35,200
Electronic Form 945	1,888	2,500	2,800	3,100	3,400	3,600	3,900	4,100	4,400
Form CT-1	1,829	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800

Footnotes at end of table.

Table 1. Fiscal Year Projections of the Number of Returns To Be Filed with IRS, 2018–2025—Continued

Type of Return	Actual— FY 2017	Projected							
		2018	2019	2020	2021	2022	2023	2024	2025
Withholding on Foreign Persons, Form 1042	49,296	51,400	52,600	53,700	54,800	55,800	56,900	58,000	59,100
Exempt Organizations, Total	1,525,627	1,563,200	1,606,700	1,649,500	1,693,500	1,737,500	1,782,000	1,826,600	1,871,600
Paper Exempt Organizations, Total	514,098	480,500	467,100	455,100	444,400	434,900	426,500	419,000	412,400
Electronic Exempt Organizations, Total	1,011,529	1,082,700	1,139,700	1,194,400	1,249,100	1,302,600	1,355,500	1,407,600	1,459,100
Form 990, Total	310,344	310,600	310,900	311,200	311,400	311,700	312,000	312,300	312,500
Paper Form 990	81,955	68,200	63,700	59,500	55,800	52,400	49,300	46,500	44,000
Electronic Form 990	228,389	242,400	247,200	251,600	255,700	259,300	262,700	265,700	268,500
Form 990-EZ, Total	243,451	241,000	240,500	240,400	240,400	240,400	240,400	240,400	240,400
Paper Form 990-EZ	122,681	110,800	106,900	103,300	99,900	96,800	93,900	91,200	88,800
Electronic Form 990-EZ	120,770	130,200	133,600	137,200	140,500	143,600	146,500	149,200	151,600
Form 990-N*	604,318	645,900	691,300	735,000	779,600	823,800	868,100	912,400	956,700
Form 990-PF, Total	109,513	111,000	112,100	113,400	114,600	115,900	117,100	118,300	119,500
Paper Form 990-PF	51,461	46,800	44,600	42,800	41,300	40,000	38,900	38,000	37,200
Electronic Form 990-PF	58,052	64,200	67,500	70,600	73,300	75,900	78,200	80,300	82,300
Form 990-T	154,784	154,800	154,800	154,800	154,800	154,800	154,800	154,800	154,800
Form 4720	2,347	2,300	2,400	2,400	2,400	2,500	2,500	2,500	2,500
Form 5227	100,870	97,600	94,700	92,300	90,200	88,500	87,100	85,900	85,000
Form 1041-A	7,383	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500
Government Entity/Bonds	47,236	47,200	47,200	47,000	46,900	46,700	46,500	46,300	46,200
Form 8038	3,043	2,800	2,700	2,700	2,600	2,500	2,400	2,300	2,200
Form 8038-CP	10,713	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600
Form 8038-G	24,762	24,900	25,100	25,100	25,100	25,100	25,100	25,100	25,100
Form 8038-GC	7,966	8,000	8,000	7,900	7,800	7,700	7,600	7,500	7,400
Form 8038-T	377	400	400	400	400	400	400	400	400
Form 8038-TC	174	200	200	200	200	200	200	200	200
Form 8328	201	200	200	200	200	200	200	200	200
Political Organizations, Total	10,660	11,300	9,600	11,100	9,500	11,000	9,300	10,900	9,200
Form 1120-POL, Total	4,258	4,200	4,000	3,900	3,700	3,600	3,500	3,300	3,200
Paper Form 1120-POL	4,227	4,100	4,000	3,800	3,700	3,600	3,400	3,300	3,200
Electronic Form 1120-POL	31	0	0	0	0	0	0	0	0
Form 8871**	3,542	3,900	3,500	3,900	3,700	4,100	3,800	4,300	4,000
Form 8872, Total	2,860	3,300	2,000	3,300	2,000	3,300	2,000	3,300	2,000
Paper Form 8872	599	700	500	700	500	700	500	700	500
Electronic Form 8872	2,261	2,600	1,500	2,600	1,500	2,600	1,500	2,600	1,500
Excise, Total	1,006,474	1,017,600	1,027,300	1,035,900	1,045,200	1,054,000	1,063,200	1,072,100	1,081,200
Form 11-C	3,845	3,500	3,200	2,900	2,700	2,400	2,100	1,900	1,600
Form 720, Total	190,663	187,800	184,900	181,900	179,000	176,100	173,200	170,300	167,400
Paper Form 720	189,492	186,500	183,500	180,400	177,400	174,400	171,300	168,300	165,300
Electronic Form 720	1,171	1,300	1,400	1,500	1,600	1,700	1,900	2,000	2,100
Form 730	22,878	21,700	21,000	20,300	19,500	18,800	18,100	17,400	16,700
Form 2290, Total	780,678	796,000	809,700	822,100	835,400	848,100	861,100	874,000	887,000
Paper Form 2290	284,397	238,400	212,100	198,400	192,200	189,900	189,800	191,000	193,000
Electronic Form 2290	496,281	557,600	597,600	623,700	643,200	658,200	671,300	682,900	694,000
Form 8849, Total	8,410	8,600	8,600	8,600	8,600	8,600	8,600	8,600	8,600
Paper Form 8849	5,060	5,000	4,700	4,500	4,200	3,900	3,600	3,400	3,100
Electronic Form 8849	3,350	3,600	3,900	4,100	4,400	4,700	4,900	5,200	5,500
Excise Taxes re Employee Plans, Form 5330	20,101	20,000	19,900	19,700	19,600	19,400	19,200	19,100	18,900
Form 5500-EZ, One-Participant Retirement Plans	104,572	100,100	95,600	91,100	86,600	82,100	77,700	73,200	68,700
Payment or Refund Under Sec. 7519, Form 8752	26,945	25,800	25,000	24,100	23,300	22,500	21,800	21,000	20,200
Supplemental Documents, Total	26,121,626	27,390,100	28,150,800	28,818,000	29,437,700	30,031,700	30,611,400	31,182,800	31,749,500
Form 1040-X	3,475,221	3,974,600	4,076,700	4,178,700	4,280,700	4,382,700	4,484,600	4,586,500	4,688,400
Form 4868, Total	14,025,744	14,296,000	14,612,500	14,928,900	15,245,400	15,561,900	15,878,400	16,194,900	16,511,300
Paper Form 4868	4,265,810	3,782,000	3,311,700	2,814,800	2,314,900	1,811,800	1,305,400	795,500	282,000
Electronic Form 4868	9,759,934	10,513,900	11,300,800	12,114,200	12,930,500	13,750,100	14,573,000	15,399,400	16,229,400
Form 1120-X	11,557	11,900	12,100	12,300	12,500	12,800	13,100	13,400	13,700
Form 5558	499,686	516,100	533,100	550,100	567,100	584,000	601,000	618,000	635,000
Form 7004, Total	7,558,387	8,022,500	8,316,600	8,517,100	8,670,100	8,797,500	8,910,500	9,015,400	9,115,600
Paper Form 7004	1,676,286	1,550,800	1,451,700	1,370,500	1,303,900	1,249,400	1,204,700	1,168,200	1,138,200
Electronic Form 7004	5,882,101	6,471,700	6,864,800	7,146,600	7,366,200	7,548,100	7,705,800	7,847,200	7,977,300
Form 8868, Total	551,031	568,900	599,900	630,800	661,800	692,700	723,700	754,600	785,500
Paper Form 8868	235,586	238,600	251,100	263,600	276,200	288,700	301,300	313,800	326,400
Electronic Form 8868	315,445	330,400	348,800	367,200	385,600	404,000	422,400	440,800	459,200

* Form 990-N is all electronic.

** Form 8871 is all electronic.

NOTES: Table does not contain non-master File counts. See Table Notes page for definitions of "Type of Return."

Detail may not add to subtotal/total due to rounding.

SOURCE: Internal Revenue Service, Statistics of Income Division, Spring 2018 Publication 6292.

Table 2. Selected Fiscal Year Return Filing Estimates by Business Operating Division (BOD), 2018–2025

Type of Return/BOD	Actual— FY 2017	Projected							
		2018	2019	2020	2021	2022	2023	2024	2025
Individual Income Tax, Total	149,837,784	151,146,300	151,915,700	153,241,100	154,756,800	156,381,600	157,944,100	159,490,700	161,049,600
Small Business/Self-Employed	47,092,265	47,530,600	47,920,300	48,537,800	49,316,800	50,031,400	50,736,500	51,426,500	52,122,300
Wage and Investment	102,745,519	103,615,700	103,995,300	104,703,300	105,440,000	106,350,200	107,207,500	108,064,200	108,927,300
Corporation Income Tax, Total	6,841,274	6,971,300	7,033,100	7,109,800	7,194,600	7,284,200	7,376,600	7,470,800	7,566,200
Small Business/Self-Employed	6,667,296	6,791,400	6,851,300	6,925,800	7,008,400	7,095,700	7,185,900	7,277,900	7,371,000
Large and Mid-Sized Business	164,028	169,500	171,500	173,600	175,900	178,100	180,400	182,700	185,000
Tax Exempt/Government Entities	9,950	10,400	10,400	10,300	10,300	10,300	10,300	10,200	10,200
Partnership Returns, Total	4,046,325	4,130,700	4,222,700	4,314,700	4,406,600	4,498,600	4,590,500	4,682,500	4,774,500
Small Business/Self-Employed	3,846,966	3,927,200	4,014,600	4,102,100	4,189,500	4,276,900	4,364,400	4,451,800	4,539,200
Large and Mid-Sized Business	198,931	203,100	207,600	212,100	216,600	221,200	225,700	230,200	234,700
Tax Exempt/Government Entities	428	400	400	500	500	500	500	500	500
Employment Tax, Total	30,631,305	30,644,600	30,732,400	30,827,400	30,925,900	31,026,500	31,128,200	31,230,700	31,334,000
Small Business/Self-Employed	27,848,264	27,862,500	27,943,500	28,030,800	28,121,200	28,213,300	28,306,400	28,400,200	28,494,500
Large and Mid-Sized Business	759,192	759,400	761,300	763,300	765,500	767,700	769,900	772,200	774,400
Tax Exempt/Government Entities	2,023,849	2,022,800	2,027,700	2,033,300	2,039,300	2,045,500	2,051,900	2,058,400	2,065,000
Excise, Total	1,006,474	1,017,600	1,027,300	1,035,900	1,045,200	1,054,000	1,063,200	1,072,100	1,081,200
Small Business/Self-Employed	879,451	891,700	902,400	911,900	922,300	932,100	942,300	952,200	962,300
Large and Mid-Sized Business	84,725	84,700	84,500	84,300	84,100	83,900	83,700	83,500	83,300
Tax Exempt/Government Entities	42,298	41,300	40,400	39,600	38,800	38,000	37,200	36,300	35,500
Exempt Organization, Total	1,525,627	1,563,200	1,606,700	1,649,500	1,693,500	1,737,500	1,782,000	1,826,600	1,871,600
Tax Exempt/Government Entities	1,525,627	1,563,200	1,606,700	1,649,500	1,693,500	1,737,500	1,782,000	1,826,600	1,871,600
Employee Plans, Forms 5500, 5500EZ, and 5500SF	904,167	908,900	919,300	929,000	937,900	946,200	953,900	961,000	967,500
Tax Exempt/Government Entities	904,167	908,900	919,300	929,000	937,900	946,200	953,900	961,000	967,500

NOTES: Detail may not add to total due to rounding. See Table Notes page for definitions of "Type of Returns/BOD."

SOURCE: Internal Revenue Service, Statistics of Income Division, Spring 2018 Publication 6292.

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

Item	Calendar Year 2017 Actual * (thousands)	Projection Error on Forecasts for:				
		1 Year Ahead N=4	2 Years Ahead N=4	3 Years Ahead N=4	4 Years Ahead N=4	5 Years Ahead N=4
Grand Total—Selected Returns *	246,296					
MAPE		0.65%	1.36%	1.63%	1.65%	1.59%
Number of Overprojections		4	4	4	4	4
Grand Total—Paper	74,983					
MAPE		3.26%	3.27%	6.18%	10.92%	18.95%
Number of Overprojections		4	4	4	4	4
Grand Total—E-file	171,313					
MAPE		0.65%	0.61%	1.48%	3.41%	7.06%
Number of Overprojections		2	2	1	1	0
Total Primary—Selected Returns *	221,872					
MAPE		0.50%	1.12%	1.45%	1.49%	1.61%
Number of Overprojections		3	4	4	4	4
Primary Total—Paper	64,165					
MAPE		1.42%	3.21%	6.13%	10.14%	17.03%
Number of Overprojections		3	4	4	4	4
Primary Total—E-file	157,708					
MAPE		0.43%	0.48%	1.28%	2.51%	5.59%
Number of Overprojections		2	2	1	0	0
Individual Total	149,866					
MAPE		0.55%	1.04%	1.83%	2.15%	2.06%
Number of Overprojections		4	4	4	4	4
Individual Total—Paper	18,203					
MAPE		1.99%	3.82%	11.08%	20.96%	34.31%
Number of Overprojections		4	3	3	4	4
Individual Total—E-file	131,664					
MAPE		0.38%	0.81%	1.10%	1.51%	3.59%
Number of Overprojections		3	4	2	1	1
Individual Estimated Tax Total	22,229					
MAPE		2.02%	4.16%	4.75%	4.53%	4.15%
Number of Overprojections		2	4	2	3	3
Fiduciary Total	3,116					
MAPE		1.62%	3.19%	4.09%	4.21%	3.71%
Number of Overprojections		4	3	2	1	1
Partnership Total	4,043					
MAPE		0.84%	2.34%	3.32%	3.43%	5.83%
Number of Overprojections		1	1	1	1	1
Corporation Total	6,931					
MAPE		1.41%	1.13%	3.91%	5.61%	7.21%
Number of Overprojections		2	1	2	2	3
Employment Total	30,584					
MAPE		1.09%	0.96%	2.16%	1.78%	2.10%
Number of Overprojections		2	3	2	1	1
Exempt Organization Total	1,552					
MAPE		2.37%	4.47%	4.84%	5.59%	5.22%
Number of Overprojections		3	3	3	3	2
Excise Total	1,011					
MAPE		1.33%	1.55%	6.73%	9.12%	11.91%
Number of Overprojections		2	2	1	0	0

*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 cannot yet be evaluated.
SOURCE: Internal Revenue Service, Statistics of Income Division, Spring 2018 Publication 6292.

Table Notes

- Projected volumes are rounded to the nearest hundred; therefore, counts of 49 or fewer are rounded to 0. 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.”

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 in the table, 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 Estates and Trusts*.
- “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 by a Small Business Corporation* (to file Form 1120-S).
- “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 tax return for *Foreign Person’s U.S.-Source Income Subject to Withholding*. This form is assigned to the International area. It is sometimes considered an employment tax return but is listed separately here.

- “Exempt Organizations, 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*.
- “Government Entities/Bonds” includes Forms 8038, 8038-CP, 8038-G, 8038-GC, 8038-T, 8038-TC, and 8328.
- “Political Organizations” includes both paper and electronic Forms 1120-POL, 8871, and 8872.
- “Excise, Total” includes Forms 11-C, 730, and paper and electronic Forms 720, 2290, and 8849.
- “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 Plan*.
- “Form 8752” is the *Required Payment or Refund Under Section 7519*.
- “Supplemental Documents” consists mainly of applications for extensions of time to file and amended tax returns, which include Forms 1040-X, 4868 (both paper and electronic), 1120-X, 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 1120-S) 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.
- Nonprofit 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, 5500-EZ, and 5500-SF. 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

Title	IRS Publication Number	Typical Updates
Calendar Year Projections of Information and Withholding Documents for the United States and IRS Campuses	6961	Summer
Calendar Year Return Projections for the United States and IRS Campuses	6186	Fall
Calendar Year Projections of Individual Returns by Major Processing Categories	6187	Fall
Calendar Year Return Projections by State	6149	Winter

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

They may also be requested by:
phone at (202) 803-9369, fax at (202) 803-9154, or
writing to the following address:

**Internal Revenue Service
Statistics of Income Division OS:RAAS:SOI
Attn: Chief, Servicewide Support Section
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Washington, D.C. 20224**

