
Document 6961

2008 Update

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

2008-2016



*Office of Research
Research, Analysis, and Statistics*

Document 6961 (revised 08-2008) is a product of the IRS Office of Research, within the Research, Analysis and Statistics organization.

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Forecasts Available Electronically

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

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

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

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

A comparison of projections for calendar (filing) year 2009 made in the 2007 version of this document versus the current update is contained in Table 1. This table compares both the “all media grand total” and “paper” components. Table 2 contains the U.S. level projections through calendar year (CY) 2016 for the grand total volumes for all media. The U.S. forecasts for the “paper” segment are provided in Table 3, while Table 4 presents the “non-paper” component.

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

Impact of Recent Legislative and Administrative Changes

Changes to Form 1041 Schedule K-1

A drop in the number of Schedule K-1s is expected due to modifications in the reporting requirements for Widely Held Fixed Investment Trusts (WHFITs). Final regulations released in January 2006 changed requirements for Form 1041 filers, specifically for trustees and middlemen of WHFITs. A significant number of fiduciary Form 1041 filers will instead file an information reporting document, (Forms 1099) beginning

January 1, 2007. As a result, roughly 300,000 fewer (mostly e-filed) Schedule K-1 returns are expected to be filed in CY 2008 and beyond.

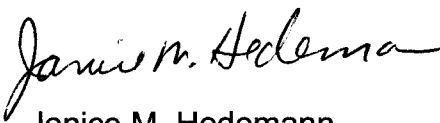
Revisions to Calendar Year 2009 Forecasts Relative to Forecasts Produced Last Year

For calendar year (i.e., filing year) 2009, the grand total number of information and withholding documents projected in this update is about 17.3 percent (287.2 million forms) higher 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., 229.7 million more) and Form 1099-INT (i.e., 71.9 million more). These upward revisions are in response to the actual CY 2007 and year to date (mid-July) CY 2008 filing experience.

For paper submissions of IRP documents, the CY 2009 estimate is about 2.8 percent (i.e., 1.6 million forms) more than the paper volumes projected in last year's update of this document (Table 1, right side). Embedded in this net change for paper volumes is an increase of approximately 0.8 million returns in the forecast of paper Form 1120-S Schedule K-1 and a 0.6 million increase for Form 1099-MISC. These results too are based on actual CY 2007 and year to date CY 2008 filing experience.

Additional Comments

We continually seek to improve customer service whenever we can and we welcome customer feedback at any time. Comments and suggestions regarding this document can be directed to John Guyton, Chief, Forecasting and Service Analysis Group at (202) 874-0607. Questions concerning a specific tax return listed in this document may also be directed to the projections staff listed on the inside front cover. Finally, the tables contained in this document are available electronically, as noted on the inside front cover.



Janice M. Hedemann
Director, Office of Research

Table 1. Comparison of Projections Made in 2007 vs 2008 for Calendar Year 2009:
All Media Grand Total and Paper Only (Data in thousands)

Form	All Media Grand Total				Paper Only			
	2009 Projections		Net Change	Percent Change	2009 Projections		Net Change	Percent Change
	Made in 2007	Made in 2008*			Made in 2007	Made in 2008*		
Grand Total	1,658,091	1,945,247	287,156	17.3%	58,397	60,012	1,615	2.8%
Total	256,748	261,456	4,707	1.8%	93	70	-23	-24.3%
W-2	246,022	249,052	3,030	1.2%	0	0	0	n.a
W-2G	10,727	12,404	1,677	15.6%	93	70	-23	-24.3%
Total	1,401,343	1,683,791	282,448	20.2%	58,305	59,942	1,638	2.8%
K-1 (Form 1041)	3,132	3,121	(11)	-0.4%	2,262	2,466	204	9.0%
K-1 (Form 1065)	17,173	18,342	1,168	6.8%	9,608	9,972	364	3.8%
K-1 (Form 1120-S)	6,980	7,126	146	2.1%	3,734	4,522	788	21.1%
Foreign	1,982	1,261	(721)	-36.4%	0	0	0	n.a
SSA/RRB-1099	55,369	55,213	(156)	-0.3%	0	0	0	n.a
1096	5,729	5,587	(142)	-2.5%	5,729	5,587	-142	-2.5%
1042-S	3,451	4,639	1,188	34.4%	168	163	-4	-2.7%
1098	114,841	105,887	(8,954)	-7.8%	711	638	-73	-10.3%
1098-C	116	209	93	80.1%	53	41	-13	-23.7%
1098-E	21,474	22,306	832	3.9%	9	10	1	9.8%
1098-T	25,295	25,293	(3)	0.0%	271	203	-68	-25.0%
1099-A	413	652	238	57.7%	4	5	1	26.5%
1099-B	454,396	684,069	229,673	50.5%	60	62	2	3.1%
1099-C	2,291	2,067	(224)	-9.8%	31	37	5	16.7%
1099-CAP	2	3	0	13.2%	1	1	0	23.8%
1099-DIV	118,084	107,794	(10,290)	-8.7%	404	416	12	3.0%
1099-G	83,333	73,855	(9,478)	-11.4%	56	49	-7	-12.8%
1099-H	69	23	(45)	-66.2%	0	0	0	-46.2%
1099-INT	194,830	266,745	71,916	36.9%	933	1,051	118	12.7%
1099-LTC	270	211	(59)	-21.9%	18	1	-17	-94.5%
1099-MISC	83,132	85,868	2,736	3.3%	32,711	33,302	591	1.8%
1099-OID	3,004	3,949	945	31.5%	6	5	-1	-17.9%
1099-PATR	1,176	1,556	380	32.3%	52	39	-12	-24.0%
1099-Q	1,374	1,318	(57)	-4.1%	3	0	-2	-82.5%
1099-R	82,164	80,455	(1,709)	-2.1%	607	590	-17	-2.8%
1099-S	3,701	3,858	158	4.3%	840	761	-80	-9.5%
1099-SA	635	1,944	1,309	206.2%	4	1	-2	-64.3%
5498	114,933	117,027	2,094	1.8%	23	18	-5	-22.6%
5498-ESA	1,024	825	(199)	-19.5%	0	0	0	-28.7%
5498-SA	970	2,590	1,620	167.1%	6	2	-4	-68.9%

Notes:

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

Forecasting and Service Analysis
Office of Research
Internal Revenue Service
Document 6961, 2008 Update

**Table 2. Projections of Information and Withholding Documents
United States All Media Grand Total: Calendar Years 2008 to 2016**

Form	Actual	Projected									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	
Grand Total (1)	1,753,165,616	1,893,772,300	1,945,247,000	1,995,724,200	2,052,369,000	2,107,809,400	2,158,261,400	2,209,293,500	2,262,588,400	2,315,336,100	
Subtotal	253,924,324	258,409,400	261,455,600	264,727,700	268,103,700	271,461,200	274,646,400	277,660,800	280,629,800	283,595,800	
W-2	243,329,869	246,934,700	249,051,900	251,396,000	253,844,900	256,276,300	258,536,200	260,626,300	262,671,900	264,705,400	
W-2G	10,594,455	11,474,700	12,403,700	13,331,700	14,258,800	15,185,000	16,110,200	17,034,500	17,957,900	18,880,400	
Subtotal	1,499,241,292	1,635,362,900	1,683,791,400	1,730,996,500	1,784,265,300	1,836,348,100	1,883,615,000	1,931,632,700	1,981,958,600	2,031,750,400	
K-1 (Form 1041)	3,460,727	3,108,400	3,120,500	3,203,000	3,218,800	3,196,200	3,173,200	3,168,500	3,170,100	3,170,100	
K-1 (Form 1065)	17,846,881	18,171,000	18,341,600	18,486,100	18,626,100	18,765,400	18,904,600	19,043,800	19,183,000	19,322,100	
K-1 (Form 1120-S)	6,727,839	6,926,700	7,125,600	7,324,500	7,523,400	7,722,300	7,921,100	8,120,000	8,318,900	8,517,800	
Foreign *	628,062	1,261,000	1,261,000	1,261,000	1,261,000	1,261,000	1,261,000	1,261,000	1,261,000	1,261,000	
SSA/RRB-1099	53,054,049	54,003,500	55,213,100	56,550,300	57,975,300	59,551,400	61,270,000	63,028,200	64,813,200	66,638,900	
1096	5,595,122	5,589,700	5,587,400	5,586,300	5,585,900	5,585,700	5,585,600	5,585,500	5,585,500	5,585,500	
1042-S	3,762,144	4,246,200	4,639,100	4,910,200	5,144,700	5,369,400	5,477,700	5,585,400	5,684,600	5,784,200	
1098	105,417,724	105,949,300	105,886,600	108,064,300	116,502,300	123,835,500	127,642,800	134,282,700	140,916,600	147,357,900	
1098-C	153,271	179,200	209,400	241,200	273,800	306,200	337,200	365,700	390,400	410,100	
1098-E	19,629,305	21,149,200	22,305,900	23,262,200	24,518,700	25,988,400	27,499,500	28,962,000	30,430,000	31,909,200	
1098-T	24,202,397	24,742,600	25,292,600	25,853,400	26,476,400	27,081,900	27,653,700	28,240,700	28,883,200	29,053,200	
1099-A	467,656	638,000	651,700	663,600	672,800	680,300	686,700	691,300	694,100	696,500	
1099-B	545,934,251	653,352,800	684,069,200	714,785,600	745,502,000	776,218,400	806,934,700	837,651,100	868,367,500	899,083,900	
1099-C	1,696,396	1,946,900	2,066,700	2,197,700	2,346,000	2,505,100	2,671,600	2,849,700	3,038,700	3,231,200	
1099-CAP	2,501	2,600	2,800	2,900	3,000	3,100	3,200	3,300	3,300	3,400	
1099-DIV	105,277,871	106,569,000	107,793,800	109,011,300	110,233,900	111,354,100	112,480,100	113,612,300	114,750,700	115,895,300	
1099-G	72,747,106	73,657,900	73,855,500	74,592,200	76,458,100	78,800,500	80,060,200	79,414,900	80,835,500	82,318,900	
1099-H	23,049	23,100	23,100	23,200	23,200	23,300	23,300	23,400	23,400	23,400	
1099-INT	247,260,043	260,972,100	266,745,200	269,175,800	270,199,200	270,630,100	270,811,500	270,887,800	270,920,000	270,933,500	
1099-LTC	184,146	197,500	211,100	223,200	234,900	246,900	259,400	272,100	284,800	297,500	
1099-MISC	83,677,923	84,915,900	85,868,000	86,409,500	86,797,600	87,434,100	88,326,200	89,223,500	90,256,100	91,251,200	
1099-ODID	4,142,906	4,046,900	3,949,000	3,729,800	3,567,500	3,421,100	3,311,000	3,202,200	3,090,000	2,992,300	
1099-PATR	1,599,765	1,584,700	1,556,200	1,525,400	1,494,300	1,463,100	1,432,100	1,401,200	1,370,600	1,340,200	
1099-Q	1,008,268	1,167,600	1,317,600	1,461,000	1,603,000	1,744,600	1,883,900	2,021,600	2,158,100	2,293,800	
1099-R	76,558,963	78,431,100	80,454,900	82,494,000	84,420,000	86,070,200	87,728,400	89,406,100	91,047,600	92,700,800	
1099-S	4,180,132	4,114,900	3,858,500	3,919,400	4,117,300	4,335,700	4,437,600	4,508,000	4,564,900	4,642,400	
1099-SA	1,027,824	1,505,800	1,944,200	2,348,900	2,724,800	3,076,000	3,406,000	3,718,100	4,014,700	4,298,200	
5498	110,666,846	114,018,500	117,026,600	119,804,800	122,448,200	124,976,500	127,377,100	129,720,200	132,049,200	134,417,700	
5498-ESA	882,897	850,500	824,700	804,000	787,400	774,100	763,500	755,100	748,300	742,900	
5498-SA	1,425,228	2,040,400	2,590,100	3,081,600	3,525,500	3,927,800	4,292,000	4,627,400	4,940,700	5,239,300	
Currency Transaction Reports (2)	Actual	2008	2009	2010	2011	2012	2013	2014	2015	2016	
Total CTR	16,134,342	16,453,800	16,745,400	17,037,000	17,328,700	17,620,300	17,911,900	18,203,500	18,495,200	18,786,800	
FinCEN 104 (formerly 4789)	15,258,749	15,486,500	15,714,200	15,942,000	16,169,700	16,397,400	16,625,200	16,852,900	17,080,600	17,308,400	
8300	177,622	185,600	195,100	204,600	214,000	223,500	232,900	242,400	251,900	261,300	
FinCEN 103	697,971	781,700	836,100	890,500	945,000	999,400	1,053,800	1,108,200	1,162,700	1,217,100	

Notes:

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

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

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

* The 2007 actual does not include Canada's annual submission of over 500,000 returns.

Detail may not add to total due to rounding.

**Table 3. Projections of Information and Withholding Documents
United States Paper Total: Calendar Years 2008 to 2016**

Form	Actual 2007	Projected								
		2008	2009	2010	2011	2012	2013	2014	2015	2016
Total, Paper (1)	60,989,111	60,677,500	60,012,400	59,426,700	58,929,200	58,488,500	58,163,600	57,924,100	57,711,700	57,518,000
W-2	0	0	0	0	0	0	0	0	0	0
W-2G	52,026	70,100	70,100	70,100	70,100	70,100	70,100	70,100	70,100	70,100
Subtotal, Schedule K-1	18,300,670	17,793,800	16,960,100	16,224,600	15,598,000	15,046,100	14,626,500	14,307,000	14,026,800	13,775,200
K-1 (Form 1041)	2,519,424	2,441,900	2,465,800	2,560,200	2,588,100	2,577,700	2,567,000	2,574,900	2,589,200	2,602,000
K-1 (Form 1065)	10,280,488	10,203,100	9,972,200	9,715,200	9,453,700	9,191,500	8,929,200	8,666,900	8,404,500	8,142,200
K-1 (Form 1120-S)	5,500,758	5,148,800	4,522,100	3,949,200	3,556,200	3,276,900	3,130,300	3,065,300	3,033,100	3,031,000
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	5,595,122	5,589,700	5,587,400	5,586,300	5,585,900	5,585,700	5,585,600	5,585,500	5,585,500	5,585,500
Subtotal, Scannable Forms	37,041,293	37,223,900	37,394,800	37,545,700	37,675,200	37,786,500	37,881,300	37,961,400	38,029,300	38,087,100
1042-S	193,703	163,100	163,100	163,100	163,100	163,100	163,100	163,100	163,100	163,100
1098	689,881	668,800	637,700	613,000	592,900	576,200	562,200	550,500	540,800	533,000
1098-C	41,200	40,900	40,700	40,600	40,600	40,500	40,400	40,300	40,300	40,200
1098-E	10,798	10,400	10,000	9,600	9,300	8,900	8,500	8,100	7,700	7,300
1098-T	251,968	222,300	203,200	188,900	177,300	168,200	161,100	155,300	151,100	148,400
1099-A	4,028	5,300	4,700	4,100	3,700	3,300	2,900	2,600	2,400	2,200
1099-B	65,718	62,800	61,600	60,400	59,300	58,200	57,200	56,200	55,300	54,400
1099-C	36,183	37,900	36,500	35,500	34,600	34,000	33,200	32,600	32,000	31,500
1099-CAP	902	1,000	1,000	1,000	1,100	1,100	1,200	1,200	1,200	1,300
1099-DIV	443,026	429,500	416,200	403,900	392,500	382,100	372,700	364,300	357,000	350,800
1099-G	50,662	50,600	48,600	47,600	46,100	44,900	43,500	42,200	40,900	39,500
1099-H	16	0	0	0	0	0	0	0	0	0
1099-INT	1,073,174	1,062,100	1,051,100	1,040,200	1,029,500	1,018,800	1,008,300	997,900	987,600	977,300
1099-LTC	985	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
1099-MISC	32,683,635	33,013,200	33,302,100	33,555,300	33,777,400	33,972,000	34,142,600	34,292,200	34,423,300	34,538,300
1099-OID	6,269	5,700	5,300	4,800	4,400	4,000	3,700	3,400	3,100	2,800
1099-PATR	40,925	40,200	39,400	38,700	37,900	37,200	36,400	35,600	34,900	34,100
1099-Q	482	500	500	500	500	500	500	500	500	500
1099-R	635,586	611,800	589,800	569,500	550,700	533,300	517,100	502,200	488,400	475,700
1099-S	788,174	774,300	760,800	747,500	734,300	721,200	708,300	695,500	682,900	670,300
1099-SA	1,350	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400
5498	20,287	19,000	17,800	16,700	15,700	14,800	14,000	13,300	12,700	12,100
5498-ESA	252	200	200	200	200	200	200	200	200	200
5498-SA	2,089	2,000	2,000	1,900	1,800	1,800	1,700	1,700	1,600	1,500
Currency Transaction Reports (2)	Actual	2008	2009	2010	2011	2012	2013	2014	2015	2016
Total CTR, Paper	3,819,250	3,904,400	3,980,600	4,064,800	4,140,700	4,214,500	4,283,600	4,350,700	4,415,500	4,479,000
FinCEN 104 (formerly 4789)	3,005,023	3,002,700	3,024,900	3,047,300	3,065,500	3,079,400	3,089,900	3,097,700	3,103,600	3,107,900
8300	177,622	185,600	195,100	204,600	214,000	223,500	232,900	242,400	251,900	261,300
FinCEN 103	636,605	716,000	760,700	812,900	861,200	911,500	960,800	1,010,600	1,060,100	1,109,800

Notes:

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

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

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

Detail may not add to total due to rounding.

Table 4. Projections of Information and Withholding Documents United States Non-Paper Total: Calendar Years 2008 to 2016											
Form	Actual		Projected								
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	
Total Non-Paper (1)	1,692,176,505	1,833,094,800	1,885,234,700	1,936,297,400	1,993,439,800	2,049,320,900	2,100,097,900	2,151,369,300	2,204,876,700	2,257,818,200	
W-2	243,329,869	246,934,700	249,051,900	251,396,000	253,844,900	256,276,300	258,536,200	260,626,300	262,671,900	264,705,400	
W-2G	10,542,429	11,404,600	12,333,500	13,261,600	14,188,700	15,114,800	16,040,100	16,964,400	17,887,800	18,810,200	
K-1 (Form 1041)	941,303	666,500	654,700	642,800	630,700	618,500	606,100	593,600	580,900	568,100	
K-1 (Form 1065)	7,566,393	7,967,900	8,369,400	8,770,900	9,172,400	9,573,900	9,975,400	10,376,900	10,778,400	11,179,900	
K-1 (Form 1120-S)	1,227,081	1,778,000	2,603,500	3,375,300	3,967,100	4,445,400	4,790,800	5,054,800	5,285,800	5,486,800	
Foreign *	628,062	1,261,000	1,261,000	1,261,000	1,261,000	1,261,000	1,261,000	1,261,000	1,261,000	1,261,000	
SSA/RRB-1099	53,054,049	54,003,500	55,213,100	56,550,300	57,975,300	59,551,400	61,270,000	63,028,200	64,813,200	66,638,900	
1096	0	0	0	0	0	0	0	0	0	0	
1042-S	3,568,441	4,083,100	4,476,000	4,747,100	4,981,600	5,206,300	5,314,600	5,422,300	5,685,500	5,959,000	
1098	104,727,843	105,280,500	105,248,900	107,451,300	115,909,500	123,259,400	127,080,600	133,732,300	140,375,700	146,824,800	
1098-C	112,071	138,300	168,700	200,600	233,300	265,700	296,800	325,300	350,100	369,900	
1098-E	19,618,507	21,138,800	22,295,900	23,252,600	24,509,500	25,979,500	27,491,000	28,953,800	30,422,300	31,901,900	
1098-T	23,950,429	24,520,300	25,089,400	25,664,500	26,299,100	26,913,800	27,492,600	28,085,400	28,732,200	28,904,800	
1099-A	463,628	632,700	647,000	659,400	669,100	677,100	683,800	688,600	691,800	694,300	
1099-B	545,868,533	653,290,000	684,007,600	714,725,200	745,442,700	776,160,100	806,877,500	837,594,900	868,312,200	899,029,500	
1099-C	1,660,213	1,909,000	2,030,200	2,162,200	2,311,300	2,471,100	2,638,400	2,817,100	3,006,600	3,199,700	
1099-CAP	1,599	1,700	1,800	1,800	1,900	2,000	2,000	2,100	2,100	2,200	
1099-DIV	104,834,845	106,139,500	107,377,500	108,607,400	109,841,500	110,972,000	112,107,500	113,248,000	114,393,700	115,544,500	
1099-G	72,696,444	73,607,300	73,806,900	74,544,600	76,412,000	78,755,600	80,016,700	79,372,700	80,794,600	82,279,400	
1099-H	23,033	23,100	23,100	23,200	23,200	23,300	23,300	23,300	23,400	23,400	
1099-INT	246,186,869	259,910,000	265,694,100	268,135,600	269,169,700	269,611,200	269,803,200	269,890,000	269,932,400	269,956,200	
1099-LTC	183,161	196,600	210,100	222,200	233,900	246,000	258,500	271,100	283,800	296,600	
1099-MISC	50,994,288	51,902,700	52,565,900	52,854,100	53,020,200	53,462,100	54,183,500	54,931,300	55,832,800	56,713,000	
1099-OID	4,136,637	4,041,100	3,943,700	3,725,000	3,563,100	3,417,100	3,307,300	3,198,800	3,086,900	2,989,500	
1099-PATR	1,558,840	1,544,500	1,516,800	1,486,800	1,456,400	1,426,000	1,395,700	1,365,600	1,335,700	1,306,100	
1099-Q	1,007,786	1,167,100	1,317,100	1,460,500	1,602,500	1,744,100	1,883,400	2,021,100	2,157,600	2,293,300	
1099-R	75,923,377	77,819,200	79,865,000	81,924,500	83,969,400	85,937,000	87,211,300	88,903,800	90,559,100	92,225,100	
1099-S	3,391,958	3,340,600	3,097,600	3,171,900	3,383,000	3,614,400	3,729,300	3,812,500	3,882,100	3,972,100	
1099-SA	1,026,474	1,504,400	1,942,800	2,347,500	2,723,500	3,074,600	3,404,700	3,716,700	4,013,400	4,296,900	
5498	110,646,559	113,999,500	117,008,800	119,788,100	122,432,500	124,961,600	127,363,000	129,706,900	132,036,500	134,405,600	
5498-ESA	882,645	850,300	824,400	803,700	787,200	773,900	763,300	754,800	748,100	742,600	
5498-SA	1,423,139	2,038,300	2,588,200	3,079,700	3,523,700	3,926,000	4,290,300	4,625,700	4,939,100	5,237,800	
Currency Transaction Reports (2)											
	Actual	2008	2009	2010	2011	2012	2013	2014	2015	2016	
Total CTR, Non-Paper	12,315,092	12,549,400	12,764,800	12,972,300	13,188,000	13,405,800	13,628,300	13,852,800	14,079,600	14,307,800	
FinCEN 104 (formerly 4789)	12,253,726	12,483,700	12,689,400	12,894,700	13,104,200	13,318,000	13,535,300	13,755,200	13,977,100	14,200,500	
8300	0	0	0	0	0	0	0	0	0	0	
FinCEN 103	61,366	65,700	75,400	77,600	83,800	87,900	93,000	97,600	102,500	107,300	

Notes:

(1) Total Non-Paper includes magnetic tape filing, electronic filing, and diskette filing.

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

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

* The 2007 actual does not include Canada's annual submission of over 500,000 returns.

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 2008 to 2016**

Form	Actual	Projected									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	
Total, Paper	22,260,546	22,381,900	22,463,900	22,537,300	22,600,200	22,654,400	22,700,200	22,738,700	22,771,100	22,798,500	
W-2	0	0	0	0	0	0	0	0	0	0	
W-2G	48,638	65,600	65,600	65,600	65,600	65,600	65,600	65,600	65,600	65,600	
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	2,815,200	2,812,500	2,811,300	2,810,800	2,810,500	2,810,400	2,810,400	2,810,400	2,810,400	2,810,400	
1042-S	0	0	0	0	0	0	0	0	0	0	
1098	434,018	420,800	401,200	385,700	373,000	362,500	353,700	346,300	340,200	335,300	
1098-C	11,649	11,600	11,500	11,500	11,500	11,400	11,400	11,400	11,400	11,400	
1098-E	5,934	5,700	5,500	5,300	5,100	4,900	4,700	4,500	4,200	4,000	
1098-T	134,714	118,900	108,600	101,000	94,800	89,900	86,100	83,000	80,800	79,400	
1099-A	2,270	3,000	2,600	2,300	2,100	1,800	1,600	1,500	1,300	1,200	
1099-B	37,441	35,800	35,100	34,400	33,800	33,200	32,600	32,000	31,500	31,000	
1099-C	21,528	22,500	21,700	21,100	20,600	20,200	19,800	19,400	19,100	18,700	
1099-CAP	831	900	900	1,000	1,000	1,000	1,100	1,100	1,100	1,200	
1099-DIV	231,887	224,800	217,900	211,400	205,400	200,000	195,100	190,700	186,900	183,600	
1099-G	45,275	45,200	43,400	42,500	41,200	40,100	38,900	37,700	36,500	35,300	
1099-H	1	0	0	0	0	0	0	0	0	0	
1099-INT	487,041	482,000	477,000	472,100	467,200	462,400	457,600	452,900	448,200	443,500	
1099-LTC	633	600	600	600	600	600	600	600	600	600	
1099-MISC	17,074,457	17,246,600	17,397,500	17,529,800	17,645,800	17,747,500	17,836,700	17,914,800	17,983,300	18,043,400	
1099-OLD	2,784	2,600	2,300	2,100	2,000	1,800	1,600	1,500	1,400	1,200	
1099-PATR	16,773	16,500	16,200	15,800	15,500	15,200	14,900	14,600	14,300	14,000	
1099-Q	328	300	300	300	300	300	300	300	300	300	
1099-R	350,389	337,300	325,200	314,000	303,600	294,000	285,100	276,900	269,300	262,200	
1099-S	527,379	518,100	509,100	500,200	491,300	482,600	473,900	465,400	456,900	448,500	
1099-SA	1,135	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	
5498	8,597	8,000	7,500	7,100	6,700	6,300	6,000	5,600	5,400	5,100	
5498-ESA	151	100	100	100	100	100	100	100	100	100	
5498-SA	1,493	1,400	1,400	1,400	1,300	1,300	1,200	1,200	1,100	1,100	

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

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**Table 5B. Projections of Information and Withholding Documents
Filed on Paper at the Cincinnati IRS Campus: Calendar Years 2008 to 2016**

Form	Actual	Projected								
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Total, Paper	7,356,529	7,138,500	6,791,300	6,490,600	6,235,900	6,012,700	5,847,200	5,725,900	5,621,800	5,530,300
W-2	0	0	0	0	0	0	0	0	0	0
W-2G	0	0	0	0	0	0	0	0	0	0
K-1 (Form 1041)	1,171,105	1,135,100	1,146,200	1,190,100	1,203,000	1,198,200	1,193,200	1,196,900	1,203,500	1,209,500
K-1 (Form 1065)	3,786,509	3,758,000	3,672,900	3,578,300	3,482,000	3,385,400	3,288,800	3,192,200	3,095,600	2,998,900
K-1 (Form 1120-S)	2,398,915	2,245,400	1,972,100	1,722,300	1,550,900	1,429,100	1,365,100	1,336,800	1,322,700	1,321,800
Foreign	0	0	0	0	0	0	0	0	0	0
SSA/RRB-1099	0	0	0	0	0	0	0	0	0	0
1096	0	0	0	0	0	0	0	0	0	0
1042-S	0	0	0	0	0	0	0	0	0	0
1098	0	0	0	0	0	0	0	0	0	0
1098-C	0	0	0	0	0	0	0	0	0	0
1098-E	0	0	0	0	0	0	0	0	0	0
1098-T	0	0	0	0	0	0	0	0	0	0
1099-A	0	0	0	0	0	0	0	0	0	0
1099-B	0	0	0	0	0	0	0	0	0	0
1099-C	0	0	0	0	0	0	0	0	0	0
1099-CAP	0	0	0	0	0	0	0	0	0	0
1099-DIV	0	0	0	0	0	0	0	0	0	0
1099-G	0	0	0	0	0	0	0	0	0	0
1099-H	0	0	0	0	0	0	0	0	0	0
1099-INT	0	0	0	0	0	0	0	0	0	0
1099-LTC	0	0	0	0	0	0	0	0	0	0
1099-MISC	0	0	0	0	0	0	0	0	0	0
1099-OID	0	0	0	0	0	0	0	0	0	0
1099-PATR	0	0	0	0	0	0	0	0	0	0
1099-Q	0	0	0	0	0	0	0	0	0	0
1099-R	0	0	0	0	0	0	0	0	0	0
1099-S	0	0	0	0	0	0	0	0	0	0
1099-SA	0	0	0	0	0	0	0	0	0	0
5498	0	0	0	0	0	0	0	0	0	0
5498-ESA	0	0	0	0	0	0	0	0	0	0
5498-SA	0	0	0	0	0	0	0	0	0	0

Notes:
Projected detail may not add to total due to rounding.
Table does not contain counts for Forms 5471, 5472, 8027.
Cincinnati started processing paper K-1 returns only from 2007.

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**Table 5C. Projections of Information and Withholding Documents
Filed on Paper at the Kansas City IRS Campus: Calendar Years 2008 to 2016**

Form	Actual	Projected									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	
Total, Paper	20,234,192	20,338,700	20,425,200	20,501,700	20,567,800	20,624,900	20,673,700	20,715,300	20,750,800	20,781,200	
W-2	0	0	0	0	0	0	0	0	0	0	
W-2G	3,388	4,600	4,600	4,600	4,600	4,600	4,600	4,600	4,600	4,600	
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	2,779,922	2,777,200	2,776,100	2,775,500	2,775,300	2,775,200	2,775,200	2,775,200	2,775,200	2,775,200	
1042-S	0	0	0	0	0	0	0	0	0	0	
1098	255,863	248,000	236,500	227,400	219,900	213,700	208,500	204,200	200,600	197,700	
1098-C	29,551	29,300	29,200	29,100	29,100	29,000	29,000	28,900	28,900	28,900	
1098-E	4,864	4,700	4,500	4,300	4,200	4,000	3,800	3,700	3,500	3,300	
1098-T	117,254	103,500	94,600	87,900	82,500	78,300	75,000	72,300	70,300	69,100	
1099-A	1,758	2,300	2,000	1,800	1,600	1,400	1,300	1,100	1,000	900	
1099-B	28,277	27,000	26,500	26,000	25,500	25,100	24,600	24,200	23,800	23,400	
1099-C	14,655	15,400	14,800	14,400	14,000	13,800	13,500	13,200	13,000	12,700	
1099-CAP	71	100	100	100	100	100	100	100	100	100	
1099-DIV	211,139	204,700	198,400	192,500	187,100	182,100	177,600	173,600	170,100	167,200	
1099-G	5,387	5,400	5,200	5,100	4,900	4,800	4,600	4,500	4,300	4,200	
1099-H	15	0	0	0	0	0	0	0	0	0	
1099-INT	586,133	580,100	574,100	568,100	562,300	556,500	550,700	545,000	539,400	533,800	
1099-LTC	352	400	400	400	400	400	400	400	400	400	
1099-MISC	15,609,178	15,766,600	15,904,500	16,025,500	16,131,500	16,224,500	16,306,000	16,377,400	16,440,000	16,494,900	
1099-OID	3,485	3,200	2,900	2,700	2,500	2,200	2,100	1,900	1,700	1,600	
1099-PATR	24,152	23,700	23,300	22,800	22,400	21,900	21,500	21,000	20,600	20,100	
1099-Q	154	200	200	200	200	200	200	200	200	200	
1099-R	285,197	274,500	264,700	255,500	247,100	239,300	232,100	225,400	219,200	213,400	
1099-S	260,795	256,200	251,800	247,300	243,000	238,600	234,400	230,100	225,900	221,800	
1099-SA	215	200	200	200	200	200	200	200	200	200	
5498	11,690	10,900	10,200	9,600	9,100	8,600	8,100	7,700	7,300	7,000	
5498-ESA	101	100	100	100	100	100	100	100	100	100	
5498-SA	596	600	600	500	500	500	500	500	500	400	

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

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Table 5D. Projections of Information and Withholding Documents Filed on Paper at the Ogden IRS Campus: Calendar Years 2008 to 2016											
Form	Actual	Projected									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	
Total, Paper	11,117,667	10,818,400	10,332,000	9,897,100	9,525,200	9,196,500	8,942,500	8,744,300	8,568,100	8,408,100	
W-2	0	0	0	0	0	0	0	0	0	0	
W-2G	0	0	0	0	0	0	0	0	0	0	
K-1 (Form 1041)	1,347,454	1,306,800	1,319,600	1,370,100	1,385,000	1,379,500	1,373,800	1,378,000	1,385,700	1,392,500	
K-1 (Form 1065)	6,475,046	6,445,100	6,299,200	6,136,900	5,971,700	5,806,100	5,640,400	5,474,700	5,309,000	5,143,300	
K-1 (Form 1120-S)	3,101,464	2,903,400	2,550,000	2,226,900	2,005,300	1,847,800	1,765,200	1,728,500	1,710,300	1,709,200	
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	193,703	163,100	163,100	163,100	163,100	163,100	163,100	163,100	163,100	163,100	
1098	0	0	0	0	0	0	0	0	0	0	
1098-C	0	0	0	0	0	0	0	0	0	0	
1098-E	0	0	0	0	0	0	0	0	0	0	
1098-T	0	0	0	0	0	0	0	0	0	0	
1099-A	0	0	0	0	0	0	0	0	0	0	
1099-B	0	0	0	0	0	0	0	0	0	0	
1099-C	0	0	0	0	0	0	0	0	0	0	
1099-CAP	0	0	0	0	0	0	0	0	0	0	
1099-DIV	0	0	0	0	0	0	0	0	0	0	
1099-G	0	0	0	0	0	0	0	0	0	0	
1099-H	0	0	0	0	0	0	0	0	0	0	
1099-INT	0	0	0	0	0	0	0	0	0	0	
1099-LTC	0	0	0	0	0	0	0	0	0	0	
1099-MISC	0	0	0	0	0	0	0	0	0	0	
1099-OID	0	0	0	0	0	0	0	0	0	0	
1099-PATR	0	0	0	0	0	0	0	0	0	0	
1099-Q	0	0	0	0	0	0	0	0	0	0	
1099-R	0	0	0	0	0	0	0	0	0	0	
1099-S	0	0	0	0	0	0	0	0	0	0	
1099-SA	0	0	0	0	0	0	0	0	0	0	
5498	0	0	0	0	0	0	0	0	0	0	
5498-ESA	0	0	0	0	0	0	0	0	0	0	
5498-SA	0	0	0	0	0	0	0	0	0	0	

Notes:

Projected detail may not add to total due to rounding.

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

Ogden picked up K-1 and 1042-S volumes from Philadelphia Campus in 2007 as Philadelphia stopped processing IRP documents.

Ogden no longer processed any other paper returns from 2007.

Table 5E. Projections of Information and Withholding Documents Filed on Paper at the <u>Philadelphia</u> IRS Campus: Calendar Years 2008 to 2016											
Form	Actual	Projected									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	
Total, Paper	20,177	0	0	0	0	0	0	0	0	0	
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)	865	0	0	0	0	0	0	0	0	0	
K-1 (Form 1065)	18,933	0	0	0	0	0	0	0	0	0	
K-1 (Form 1120-S)	379	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	0	0	0	0	0	0	0	0	0	0	
1042-S	0	0	0	0	0	0	0	0	0	0	
1098	0	0	0	0	0	0	0	0	0	0	
1098-C	0	0	0	0	0	0	0	0	0	0	
1098-E	0	0	0	0	0	0	0	0	0	0	
1098-T	0	0	0	0	0	0	0	0	0	0	
1099-A	0	0	0	0	0	0	0	0	0	0	
1099-B	0	0	0	0	0	0	0	0	0	0	
1099-C	0	0	0	0	0	0	0	0	0	0	
1099-CAP	0	0	0	0	0	0	0	0	0	0	
1099-DIV	0	0	0	0	0	0	0	0	0	0	
1099-G	0	0	0	0	0	0	0	0	0	0	
1099-H	0	0	0	0	0	0	0	0	0	0	
1099-INT	0	0	0	0	0	0	0	0	0	0	
1099-LTC	0	0	0	0	0	0	0	0	0	0	
1099-MISC	0	0	0	0	0	0	0	0	0	0	
1099-OID	0	0	0	0	0	0	0	0	0	0	
1099-PATR	0	0	0	0	0	0	0	0	0	0	
1099-Q	0	0	0	0	0	0	0	0	0	0	
1099-R	0	0	0	0	0	0	0	0	0	0	
1099-S	0	0	0	0	0	0	0	0	0	0	
1099-SA	0	0	0	0	0	0	0	0	0	0	
5498	0	0	0	0	0	0	0	0	0	0	
5498-ESA	0	0	0	0	0	0	0	0	0	0	
5498-SA	0	0	0	0	0	0	0	0	0	0	

Notes:

Projected detail may not add to total due to rounding.

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

Philadelphia's stopped processing IRP documents from 2007.

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Table 6. Configuration of IRS Campuses for Paper Schedules K-1 and International (Form 1042-S)				
Calendar Year 2008 and Beyond				
Cincinnati		Ogden		
Connecticut	Ohio	Alabama	Minnesota	Utah
Delaware	Pennsylvania	Alaska	Mississippi	Washington
District of Columbia	Rhode Island	Arizona	Missouri	Wyoming
Illinois	South Carolina	Arkansas	Montana	International
Indiana	Vermont	California	Nebraska	
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				

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Table 7. Configuration of IRS Campuses for Most Paper Information & Withholding Documents (Exclusive of Schedules K-1 and International)			
Calendar Year 2008 and Beyond			
Austin		Kansas City	
Alabama	New Hampshire	Alaska	Nebraska
Arizona	New Jersey	California	Nevada
Arkansas	New Mexico	Colorado	North Dakota
Connecticut	New York	District of Columbia	Oklahoma
Delaware	North Carolina	Hawaii	Oregon
Florida	Ohio	Idaho	South Carolina
Georgia	Pennsylvania	Illinois	South Dakota
Kentucky	Rhode Island	Indiana	Tennessee
Louisiana	Texas	Iowa	Utah
Maine	Vermont	Kansas	Washington
Massachusetts	Virginia	Maryland	Wisconsin
Mississippi	West Virginia	Michigan	Wyoming
		Minnesota	
		Missouri	
		Montana	

Definitions and Notes
Information and Withholding Documents
Projected in Document 6961

Form W-2, Wage and Tax Statement is filed by employers for each employee on the payroll, to report wages, tips, other compensation, withheld income taxes, social security and Medicare taxes, and advance earned income credit payments. W-2 documents are received from the Social Security Administration (SSA) on magnetic tape; approximately 22 percent of the W-2s are submitted to SSA on paper.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Form 1099-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.

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

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

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

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

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

Form 8300, Report of Cash Payments Over \$10,000 Received in a Trade or Business, is a currency transaction report filed by a person engaged in a trade or business who receives more than \$10,000 in cash in one transaction or in two or more related transactions during the course of that trade or business.

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

Statement of Methodology

Three major sets of projections are included in this document. The first group in Table 2 contains all media grand total projections for withholding and other Information Reporting Program (IRP) documents received by the IRS. Table 3 contains the second set of projections, which includes the paper portion. The third group, found in Table 4, includes the non-paper portion (magnetic tape, electronic, and diskette filing) of the projections. All of these projections are at the U.S. level. In compliance with customer requests, Tables 5 A-E 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 2007 Actual (Historical) Paper Volumes

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

U.S. Level Forecasts

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

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

Campus Level Forecasts and Impact of Modernization Alignment

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

The campus level forecasts were derived based on their relative shares of the U.S. totals in CY 2007 by applicable form type. These shares were held constant throughout the forecast horizon through 2016. In addition, all paper Currency Transaction Reports (CTRs) continue to be handled at the Detroit Computing Center. Thus, campus level forecasts are not applicable for CTRs.

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

OTHER PROJECTION DOCUMENTS

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

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

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