
Document 6961

2010 Update

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

2010-2018



*Office of Research
Research, Analysis, and Statistics*

Document 6961 (revised 07-2010) is a product of the IRS Office of Research, within the Research, Analysis, and Statistics organization.

Janice M. Hedemann
Director, Office of Research

Michael Sebastiani
Chief, Forecasting and Data Analysis

Andre Palmer
Team Leader, Forecasting

Questions or comments regarding these information document forecasts or related matters can be directed to the corresponding staff member listed below.

Information Return Volumes	Andre Palmer	(202) 874-0588
	Michelle Chu	(202) 874-0593
	Jeff Matsuo	(202) 874-0601
	Brett Collins	(202) 927-3177
Other Comments or Questions	Michael Sebastiani	(202) 874-0831

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 Products heading). IRS employees can also access this projections product on the IRWeb intranet site by selecting the "Research" link on the left side, followed by "Research, Analysis & Statistics", then "Publications", and finally the "Projections and Forecasting documents" option.

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Information and Withholding Documents
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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 2011 made in the 2009 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) 2018 for the grand total volumes for all media. The U.S. forecasts for the “paper” segment are provided in Table 3, while Table 4 presents the “non-paper” component.

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

Form 1099-B, Proceeds from Broker and Barter Exchange Transactions

Since calendar year 2009, data indicate that the IRS received a significant volume of Form 1099-B. Due to the extremely high reporting, the estimate for calendar year 2010 may or may not include all Form 1099-B volume that are traditionally part of the processing system. The long term forecast incorporates the marginal impact caused by this dramatic increase and the uncertainty around the characteristics of this emerging filing pattern, as well as the procedures for processing such high volume through the existing pipeline system.

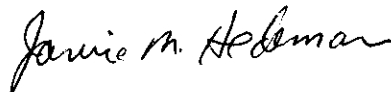
Revisions to Calendar Year 2011 Forecasts Relative to Forecasts Produced Last Year

For calendar year (i.e., filing year) 2011, the grand total number of information and withholding documents projected in this update is about 7.5 percent (148.9 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., 192.6 million more) and Form 1099-G (i.e., 32.1 million more). These upward revisions are in response to the actual CY 2009 and year to date (mid-July) CY 2010 filing experience.

For paper submissions of IRP documents, the CY 2011 estimate is about 1.1 percent (i.e., 0.6 million forms) fewer than the paper volumes projected in last year's update of this document (Table 1, right side). Embedded in this net change for paper volumes is a decrease of approximately 1.2 million returns in the forecast of paper Form 1065 Schedule K-1 and a 0.8 million increase for Form 1099-MISC. These results too are based on actual CY 2009, year to date CY 2010 filing experience and the economic outlook affecting filing year 2011.

Additional Comments

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



Janice M. Hedemann
Director, Office of Research

Table 1. Comparison of Projections Made in 2009 vs 2010 for Calendar Year 2011:
All Media Grand Total and Paper Only (Data in thousands)

Form	All Media Grand Total				Paper Only			
	2011 Projections		Net Change	Percent Change	2011 Projections		Net Change	Percent Change
	Made in 2009	Made in 2010			Made in 2009	Made in 2010		
Grand Total	1,976,870	2,125,764	148,895	7.5%	56,596	55,959	(637)	-1.1%
Total	264,302	217,458	(46,845)	-17.7%	103	83	(20)	-19.4%
W-2	249,986	208,761	(41,225)	-16.5%	0	0	0	n.a
W-2G	14,316	8,697	(5,620)	-39.3%	103	83	(20)	-19.4%
Total	1,712,567	1,908,306	195,739	11.4%	56,493	55,876	(617)	-1.1%
K-1 (Form 1041)	3,255	3,315	60	1.8%	2,507	2,477	(30)	-1.2%
K-1 (Form 1065)	22,359	22,766	408	1.8%	9,505	8,289	(1,215)	-12.8%
K-1 (Form 1120-S)	8,206	7,307	(899)	-11.0%	3,924	4,181	257	6.5%
Foreign	1,251	1,602	351	28.0%	0	0	0	n.a
SSA/RRB-1099	56,748	53,675	(3,073)	-5.4%	0	0	0	n.a
1096	5,732	5,570	(162)	-2.8%	5,732	5,570	(162)	-2.8%
1042-S	3,933	3,525	(407)	-10.4%	208	224	16	7.5%
1098	111,813	81,345	(30,468)	-27.2%	566	391	(176)	-31.1%
1098-C	223	172	(52)	-23.2%	48	40	(8)	-17.0%
1098-E	23,738	23,188	(550)	-2.3%	7	10	3	41.2%
1098-T	26,320	26,924	605	2.3%	177	157	(20)	-11.1%
1099-A	703	1,215	512	72.8%	4	10	6	140.0%
1099-B	733,234	925,801	192,567	26.3%	55	50	(5)	-8.8%
1099-C	2,765	2,965	200	7.2%	41	35	(6)	-15.6%
1099-CAP	2	1	(1)	-66.7%	1	0	(0)	-50.0%
1099-DIV	98,595	97,038	(1,558)	-1.6%	404	394	(10)	-2.5%
1099-G	68,098	100,231	32,133	47.2%	47	45	(2)	-4.4%
1099-H	20	24	4	20.3%	0	0	0	n.a
1099-INT	231,891	243,174	11,284	4.9%	866	943	77	8.9%
1099-LTC	228	232	4	1.5%	1	2	0	36.4%
1099-MISC	84,215	86,486	2,271	2.7%	31,226	32,068	842	2.7%
1099-OID	1,889	2,833	944	50.0%	7	4	(3)	-45.2%
1099-PATR	1,835	1,942	107	5.9%	42	46	4	9.8%
1099-Q	1,873	1,856	(17)	-0.9%	1	0	(0)	-33.3%
1099-R	89,032	87,644	(1,388)	-1.6%	468	463	(5)	-1.0%
1099-S	2,879	2,164	(715)	-24.8%	639	455	(184)	-28.8%
1099-SA	3,360	3,427	67	2.0%	2	3	1	42.1%
5498	123,177	117,028	(6,149)	-5.0%	13	15	3	20.3%
5498-ESA	750	582	(168)	-22.4%	0	0	(0)	-33.3%
5498-SA	4,444	4,275	(169)	-3.8%	3	4	1	25.8%

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.

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Table 2. Projections of Information and Withholding Documents
United States All Media Grand Total: Calendar Years 2010 to 2018

Form	Actual	Projected								
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Grand Total (1)	2,038,672,912	2,085,758,400	2,125,764,100	2,175,000,000	2,226,004,000	2,275,694,100	2,323,294,200	2,370,380,100	2,417,898,000	2,464,464,000
Subtotal	251,645,736	219,852,100	217,457,700	221,847,700	227,735,000	232,795,700	236,296,800	239,507,500	242,895,500	245,800,700
W-2	240,917,048	211,505,900	208,761,100	212,800,600	218,337,500	223,047,700	226,228,400	229,128,600	232,216,100	234,820,900
W-2G	10,728,688	8,346,200	8,696,700	9,047,100	9,397,600	9,748,000	10,068,400	10,378,900	10,679,300	10,979,800
Subtotal	1,787,027,176	1,865,906,300	1,908,306,400	1,953,152,300	1,998,269,000	2,042,898,400	2,086,997,300	2,130,872,600	2,175,002,500	2,218,663,300
K-1 (Form 1041)	3,277,117	3,297,900	3,315,400	3,330,400	3,343,300	3,354,500	3,364,400	3,373,100	3,381,000	3,388,100
K-1 (Form 1065)	21,235,283	22,044,000	22,766,400	23,415,700	24,002,800	24,536,900	25,026,100	25,477,300	25,896,300	26,287,900
K-1 (Form 1120-S)	7,001,056	7,125,800	7,306,500	7,487,100	7,667,800	7,848,500	8,029,200	8,209,900	8,390,500	8,571,200
Foreign	2,744,325	1,602,000	1,602,000	1,602,000	1,602,000	1,602,000	1,602,000	1,602,000	1,602,000	1,602,000
SSA/RRB-1099	54,546,198	52,908,200	53,675,200	54,442,200	55,209,100	55,976,100	56,743,100	57,510,100	58,277,100	59,044,100
1096	5,523,517	5,546,800	5,570,100	5,593,400	5,616,700	5,639,900	5,663,200	5,686,500	5,709,800	5,733,100
1042-S	3,500,713	3,494,600	3,525,300	3,553,800	3,580,200	3,605,000	3,628,200	3,650,200	3,670,900	3,690,600
1098	96,912,314	79,578,800	81,344,800	84,196,300	86,943,200	89,730,900	92,608,000	95,521,300	98,371,500	101,273,300
1098-C	164,081	167,300	171,500	176,300	181,400	186,400	191,300	195,700	199,400	202,100
1098-E	20,755,912	21,898,800	23,188,000	24,476,900	25,765,500	27,053,800	28,341,700	29,629,300	30,916,600	32,203,600
1098-T	25,741,853	26,351,900	26,924,200	27,465,900	27,982,500	28,478,700	28,958,300	29,424,200	29,879,100	30,324,900
1099-A	1,165,191	1,189,700	1,215,100	1,241,000	1,267,500	1,294,500	1,322,100	1,350,300	1,379,100	1,408,500
1099-B (3)	816,732,291	891,957,000	925,801,100	959,645,100	993,489,100	1,027,333,200	1,061,177,200	1,095,021,300	1,128,865,300	1,162,709,400
1099-C	2,673,661	2,819,300	2,964,900	3,110,600	3,256,200	3,401,800	3,547,500	3,693,100	3,838,800	3,984,400
1099-CAP	715	600	600	500	400	400	400	300	300	300
1099-DIV	100,860,662	98,389,400	97,037,700	96,089,600	95,307,700	94,461,100	93,472,200	92,437,300	91,509,300	90,451,400
1099-G	78,328,227	99,629,300	100,230,800	100,945,300	101,694,900	102,403,800	103,047,400	103,659,400	104,292,300	104,867,600
1099-H	21,203	24,600	24,300	24,100	24,000	23,800	23,700	23,600	23,600	23,500
1099-INT	248,637,718	244,637,800	243,174,000	242,682,600	242,639,700	242,536,300	242,197,500	241,826,700	241,750,700	241,450,800
1099-LTC	215,805	223,000	231,800	239,000	245,400	251,300	256,900	262,300	267,700	273,000
1099-MISC	85,524,982	86,005,500	86,486,100	86,966,600	87,447,100	87,927,700	88,408,200	88,888,700	89,369,300	89,849,800
1099-OID	2,944,217	2,867,900	2,833,100	2,769,100	2,724,200	2,667,000	2,617,700	2,563,300	2,512,200	2,459,000
1099-PATR	1,820,841	1,887,700	1,942,100	1,986,200	2,021,900	2,050,900	2,074,500	2,093,500	2,109,000	2,121,600
1099-Q	1,547,697	1,709,400	1,855,800	1,991,400	2,119,400	2,242,000	2,360,900	2,477,100	2,591,500	2,704,600
1099-R	81,517,048	85,540,600	87,644,000	89,747,400	91,850,800	93,954,200	96,057,600	98,161,000	100,264,400	102,367,800
1099-S	2,458,569	2,067,600	2,163,900	2,463,200	2,717,200	2,826,300	2,920,700	3,011,100	3,111,700	3,204,400
1099-SA	2,428,567	2,963,400	3,427,400	3,875,100	4,307,600	4,725,900	5,131,100	5,523,900	5,905,200	6,275,900
5498	114,919,928	115,631,000	117,027,500	118,277,100	119,410,200	120,451,000	121,418,600	122,328,100	123,191,600	124,018,700
5498-ESA	709,798	640,200	581,700	532,600	491,500	457,000	428,000	403,800	383,400	366,300
5498-SA	3,117,687	3,706,000	4,275,200	4,826,000	5,359,700	5,877,300	6,379,700	6,868,000	7,343,000	7,805,600
Currency Transaction Reports (2)	Actual	Projected								
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Total CTR	14,284,894	14,419,700	14,575,100	14,718,700	14,853,000	14,979,700	15,100,400	15,216,300	15,330,300	15,434,800
FinCen 104 (formerly 4789)	13,686,528	13,782,000	13,877,400	13,972,800	14,068,300	14,163,700	14,259,100	14,354,600	14,450,000	14,545,400
8300	173,288	174,300	175,400	176,600	177,800	179,000	180,100	181,300	182,500	183,700
FinCen 103 (formerly 8362/8852)	425,078	463,400	522,200	569,300	606,900	637,100	661,100	680,400	697,800	705,600

Form	Actual	Projected								
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Total F1099-B Received	1,548,793,566	1,582,637,600	1,616,481,700	1,650,325,700	1,684,169,700	1,718,013,800	1,751,857,800	1,785,701,900	1,819,545,900	1,853,390,000

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.

(3) For CY09 and on, the shown numbers may not include all Form 1099-B volume, traditionally part of the processing system, due to extremely high reportings.

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

Detail may not add to total due to rounding.

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Table 3. Projections of Information and Withholding Documents United States <u>Paper</u> Total: Calendar Years 2010 to 2018										
Form	Actual	Projected								
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Total, Paper (1)	56,779,535	56,648,400	55,958,700	55,446,600	55,022,400	54,639,700	54,307,500	54,015,000	53,756,000	53,514,100
W-2	0	0	0	0	0	0	0	0	0	0
W-2G	82,908	82,900	82,900	82,900	83,000	83,000	83,000	83,000	83,000	83,000
Subtotal, Schedule K-1	15,882,121	15,487,200	14,947,500	14,531,200	14,201,400	13,933,000	13,708,800	13,516,900	13,349,300	13,200,100
K-1 (Form 1041)	2,497,218	2,486,900	2,477,400	2,468,400	2,459,700	2,451,400	2,443,100	2,435,000	2,426,800	2,418,600
K-1 (Form 1065)	8,750,989	8,640,600	8,289,300	8,017,700	7,800,400	7,620,400	7,466,500	7,330,900	7,208,400	7,095,600
K-1 (Form 1120-S)	4,633,914	4,359,700	4,180,800	4,045,200	3,941,300	3,861,200	3,799,100	3,751,100	3,714,100	3,686,000
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	5,523,517	5,546,800	5,570,100	5,593,400	5,616,700	5,639,900	5,663,200	5,686,500	5,709,800	5,733,100
Subtotal, Scannable Forms	35,290,989	35,531,500	35,358,200	35,239,000	35,121,400	34,983,800	34,852,500	34,728,600	34,613,900	34,498,000
1042-S	217,885	222,500	224,000	225,500	226,800	228,100	229,300	230,400	231,500	232,500
1098	558,967	412,600	390,500	366,100	340,300	313,800	286,700	258,800	229,800	200,100
1098-C	40,422	40,200	39,900	39,700	39,400	39,300	39,200	39,100	39,000	38,900
1098-E	10,457	9,900	9,600	9,300	9,100	8,900	8,700	8,500	8,300	8,100
1098-T	185,637	167,200	157,000	149,300	143,300	138,800	135,300	132,600	130,600	129,000
1099-A	9,791	9,700	9,600	9,600	9,500	9,400	9,400	9,300	9,200	9,200
1099-B	55,627	52,800	50,000	47,400	44,900	42,500	40,200	38,000	35,800	33,800
1099-C	34,989	34,800	34,500	34,300	34,100	33,800	33,600	33,400	33,100	32,900
1099-CAP	452	500	400	400	300	300	300	300	200	200
1099-DIV	413,771	403,400	393,500	384,100	375,000	366,300	358,000	350,000	342,200	334,800
1099-G	44,299	45,800	45,300	44,900	44,400	44,000	43,600	43,200	42,800	42,500
1099-H	15	0	0	0	0	0	0	0	0	0
1099-INT	943,044	953,900	943,000	932,300	921,600	911,100	900,700	890,400	880,200	870,100
1099-LTC	1,394	1,400	1,500	1,500	1,600	1,600	1,700	1,700	1,700	1,800
1099-MISC	31,646,164	32,169,700	32,068,300	31,976,400	31,893,100	31,817,600	31,749,200	31,687,400	31,631,700	31,581,500
1099-OID	4,187	4,100	4,000	3,900	3,900	3,800	3,700	3,600	3,600	3,500
1099-PATR	42,990	44,600	45,900	46,900	47,700	48,400	49,000	49,400	49,800	50,100
1099-Q	306	300	400	400	400	400	500	500	500	500
1099-R	543,576	502,500	463,300	426,100	390,400	356,300	323,600	292,100	261,900	226,500
1099-S	516,911	434,700	455,000	517,900	571,300	594,200	614,100	633,100	654,200	673,700
1099-SA	1,912	2,300	2,700	3,100	3,400	3,700	4,000	4,300	4,600	4,900
5498	15,087	15,200	15,400	15,500	15,700	15,800	15,900	16,100	16,200	16,300
5498-ESA	278	300	200	200	200	200	200	200	200	100
5498-SA	2,828	3,400	3,900	4,400	4,900	5,300	5,800	6,200	6,700	7,100
Currency Transaction Reports (2)	Actual	Projected								
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Total CTR, Paper	2,310,371	2,155,500	2,110,500	2,070,500	2,056,700	2,036,000	2,023,900	2,010,000	1,998,800	1,985,300
FinCen 104 (formerly 4789)	1,882,127	1,717,300	1,649,400	1,594,800	1,571,800	1,545,000	1,528,700	1,511,100	1,493,700	1,477,700
8300	173,288	174,300	175,400	176,600	177,800	179,000	180,100	181,300	182,500	183,700
FinCen 103 (formerly 8362/8852)	254,956	263,900	285,700	299,100	307,200	312,000	315,000	317,600	322,600	323,900

Notes:

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

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

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

Detail may not add to total due to rounding.

Forecasting and Data Analysis
Office of Research
Internal Revenue Service
Document 6961, 2010 Update

Table 4. Projections of Information and Withholding Documents United States <u>Non-Paper</u> Total: Calendar Years 2010 to 2018										
Form	Actual	Projected								
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Total, Non-Paper (1)	1,981,893,377	2,029,110,000	2,069,805,400	2,119,553,400	2,170,981,600	2,221,054,400	2,268,986,700	2,316,365,100	2,364,142,000	2,410,949,900
W-2	240,917,048	211,505,900	208,761,100	212,800,600	218,337,500	223,047,700	226,228,400	229,128,600	232,216,100	234,820,900
W-2G	10,645,780	8,263,300	8,613,700	8,964,200	9,314,600	9,665,000	9,985,500	10,295,900	10,596,300	10,896,800
K-1 (Form 1041)	779,899	811,000	838,100	862,100	883,600	903,200	921,300	938,200	954,200	969,600
K-1 (Form 1065)	12,484,294	13,403,500	14,477,100	15,398,100	16,202,400	16,916,500	17,559,600	18,146,400	18,687,900	19,192,300
K-1 (Form 1120-S)	2,367,142	2,766,100	3,125,600	3,442,000	3,726,500	3,987,300	4,230,100	4,458,800	4,676,500	4,885,300
Foreign	2,744,325	1,602,000	1,602,000	1,602,000	1,602,000	1,602,000	1,602,000	1,602,000	1,602,000	1,602,000
SSA/RRB-1099	54,546,198	52,908,200	53,675,200	54,442,200	55,209,100	55,976,100	56,743,100	57,510,100	58,277,100	59,044,100
1096	0	0	0	0	0	0	0	0	0	0
1042-S	3,282,828	3,272,200	3,301,300	3,328,300	3,353,400	3,376,900	3,398,900	3,419,800	3,439,400	3,458,100
1098	96,353,347	79,166,200	80,954,300	83,830,200	86,602,900	89,417,100	92,321,300	95,262,500	98,141,700	101,073,200
1098-C	123,659	127,100	131,600	136,600	141,900	147,200	152,100	156,600	160,300	163,200
1098-E	20,745,455	21,888,900	23,178,400	24,467,600	25,756,400	27,044,900	28,333,000	29,620,900	30,908,300	32,195,500
1098-T	25,556,216	26,184,700	26,767,200	27,316,600	27,839,200	28,340,000	28,823,000	29,291,600	29,748,600	30,196,000
1099-A	1,155,400	1,180,000	1,205,500	1,231,400	1,258,000	1,285,100	1,312,700	1,341,000	1,369,900	1,399,300
1099-B (3)	816,676,664	891,904,300	925,751,000	959,597,700	993,444,200	1,027,290,700	1,061,137,000	1,094,983,300	1,128,829,500	1,162,675,600
1099-C	2,638,672	2,784,500	2,930,400	3,076,300	3,222,200	3,368,000	3,513,900	3,659,800	3,805,600	3,951,500
1099-CAP	263	200	200	100	100	100	100	100	100	0
1099-DIV	100,446,891	97,986,000	96,644,200	95,705,500	94,932,700	94,094,800	93,114,200	92,087,300	91,167,000	90,116,600
1099-G	78,283,928	99,583,500	100,185,500	100,900,400	101,650,500	102,359,800	103,003,800	103,616,200	104,249,500	104,825,200
1099-H	21,188	24,600	24,300	24,100	24,000	23,800	23,700	23,600	23,500	23,500
1099-INT	247,694,674	243,683,900	242,231,000	241,750,300	241,718,000	241,625,200	241,296,800	240,936,400	240,870,500	240,580,800
1099-LTC	214,411	221,600	230,300	237,500	243,800	249,600	255,200	260,600	265,900	271,200
1099-MISC	53,878,818	53,835,800	54,417,700	54,990,100	55,554,000	56,110,000	56,658,900	57,201,300	57,737,600	58,268,300
1099-OID	2,940,030	2,863,800	2,829,000	2,765,100	2,720,300	2,663,200	2,613,900	2,559,700	2,508,600	2,455,500
1099-PATR	1,777,851	1,843,200	1,896,200	1,939,300	1,974,200	2,002,500	2,025,500	2,044,100	2,059,200	2,071,500
1099-Q	1,547,391	1,709,000	1,855,400	1,991,000	2,118,900	2,241,600	2,360,400	2,476,600	2,591,000	2,704,000
1099-R	80,973,472	85,038,100	87,180,600	89,321,300	91,460,300	93,597,900	95,734,000	97,868,800	100,002,500	102,141,300
1099-S	1,941,658	1,632,900	1,708,900	1,945,300	2,145,900	2,232,100	2,306,700	2,378,000	2,457,500	2,530,700
1099-SA	2,426,655	2,961,100	3,424,700	3,872,000	4,304,200	4,722,200	5,127,000	5,519,500	5,900,600	6,270,900
5498	114,904,841	115,615,800	117,012,100	118,261,600	119,394,500	120,435,200	121,402,600	122,312,000	123,175,500	124,002,400
5498-ESA	709,520	639,900	581,500	532,400	491,300	456,800	427,900	403,600	383,200	366,200
5498-SA	3,114,859	3,702,700	4,271,300	4,821,600	5,354,800	5,871,900	6,374,000	6,861,800	7,336,400	7,798,500
Currency Transaction Reports (2)	Actual	Projected								
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Total CTR, Non-Paper	11,974,523	12,264,200	12,464,500	12,648,300	12,796,200	12,943,700	13,076,600	13,206,400	13,331,500	13,449,500
FinCen 104 (formerly 4789)	11,804,401	12,064,600	12,228,000	12,378,100	12,496,500	12,618,700	12,730,500	12,843,500	12,956,300	13,067,700
8300	0	0	0	0	0	0	0	0	0	0
FinCen 103 (formerly 8362/8852)	170,122	199,500	236,500	270,200	299,700	325,000	346,100	362,900	375,200	381,800

Form	Actual	Projected								
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Total F1099-B Received	1,548,737,939	1,582,584,900	1,616,431,600	1,650,278,300	1,684,124,800	1,717,971,300	1,751,817,600	1,785,663,900	1,819,510,100	1,853,356,200

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.

(3) For CY09 and on, the shown numbers may not include all Form 1099-B volume, traditionally part of the processing system, due to extremely high reportings.

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

Detail may not add to total due to rounding.

**Table 5A. Projections of Information and Withholding Documents
Filed on Paper at the Austin IRS Campus: Calendar Years 2010 to 2018**

Form	Actual	Projected								
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Total, Paper	21,904,876	22,014,500	21,932,200	21,884,200	21,835,900	21,772,900	21,713,000	21,657,000	21,606,100	21,554,200
W-2	0	0	0	0	0	0	0	0	0	0
W-2G	46,385	46,400	46,400	46,400	46,400	46,400	46,400	46,400	46,400	46,400
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	2,894,044	2,906,200	2,918,400	2,930,600	2,942,800	2,955,000	2,967,200	2,979,400	2,991,600	3,003,800
1042-S	0	0	0	0	0	0	0	0	0	0
1098	369,861	273,000	258,400	242,200	225,200	207,600	189,700	171,200	152,100	132,400
1098-C	15,978	15,900	15,800	15,700	15,600	15,500	15,500	15,500	15,400	15,400
1098-E	6,035	5,700	5,500	5,400	5,300	5,100	5,000	4,900	4,800	4,700
1098-T	103,251	93,000	87,300	83,000	79,700	77,200	75,200	73,800	72,600	71,700
1099-A	4,874	4,800	4,800	4,800	4,700	4,700	4,700	4,600	4,600	4,600
1099-B	31,100	29,500	28,000	26,500	25,100	23,800	22,500	21,200	20,000	18,900
1099-C	19,332	19,200	19,100	18,900	18,800	18,700	18,600	18,400	18,300	18,200
1099-CAP	359	400	300	300	200	200	200	200	200	200
1099-DIV	220,140	214,600	209,400	204,300	199,500	194,900	190,500	186,200	182,100	178,100
1099-G	39,255	40,600	40,200	39,800	39,400	39,000	38,600	38,300	37,900	37,600
1099-H	3	0	0	0	0	0	0	0	0	0
1099-INT	433,324	438,300	433,300	428,400	423,500	418,700	413,900	409,100	404,400	399,800
1099-LTC	665	700	700	700	800	800	800	800	800	800
1099-MISC	17,046,652	17,328,700	17,274,100	17,224,600	17,179,700	17,139,000	17,102,200	17,068,900	17,038,800	17,011,800
1099-OID	2,098	2,000	2,000	2,000	1,900	1,900	1,900	1,800	1,800	1,800
1099-PATR	18,987	19,700	20,300	20,700	21,100	21,400	21,600	21,800	22,000	22,100
1099-Q	150	200	200	200	200	200	200	200	300	300
1099-R	300,514	277,800	256,200	235,500	215,800	197,000	178,900	161,500	144,800	125,200
1099-S	343,098	288,500	302,000	343,700	379,200	394,400	407,600	420,200	434,200	447,200
1099-SA	988	1,200	1,400	1,600	1,800	1,900	2,100	2,200	2,400	2,600
5498	5,889	5,900	6,000	6,100	6,100	6,200	6,200	6,300	6,300	6,400
5498-ESA	211	200	200	200	100	100	100	100	100	100
5498-SA	1,683	2,000	2,300	2,600	2,900	3,200	3,400	3,700	4,000	4,200

Notes:

Projected detail may not add to total due to rounding.

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

Forecasting and Data Analysis
Office of Research
Internal Revenue Service
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**Table 5B. Projections of Information and Withholding Documents
Filed on Paper at the Cincinnati IRS Campus: Calendar Years 2010 to 2018**

Form	Actual	Projected								
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Total, Paper	6,744,339	6,569,400	6,347,600	6,176,500	6,041,100	5,931,100	5,839,400	5,761,300	5,693,400	5,633,200
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)	1,255,038	1,249,900	1,245,100	1,240,500	1,236,200	1,232,000	1,227,900	1,223,700	1,219,600	1,215,500
K-1 (Form 1065)	3,331,457	3,289,400	3,155,700	3,052,300	2,969,600	2,901,100	2,842,500	2,790,800	2,744,200	2,701,300
K-1 (Form 1120-S)	2,157,844	2,030,100	1,946,900	1,883,700	1,835,300	1,798,000	1,769,100	1,746,700	1,729,500	1,716,400
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.

Forecasting and Data Analysis
Office of Research
Internal Revenue Service
Document 6961, 2010 Update

Table 5C. Projections of Information and Withholding Documents
Filed on Paper at the Kansas City IRS Campus: Calendar Years 2010 to 2018

Form	Actual	Projected								
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Total, Paper	18,774,653	18,924,300	18,855,000	18,805,600	18,758,300	18,705,700	18,656,400	18,610,700	18,569,100	18,527,400
W-2	0	0	0	0	0	0	0	0	0	0
W-2G	36,523	36,500	36,500	36,500	36,500	36,500	36,600	36,600	36,600	36,600
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	2,629,473	2,640,600	2,651,600	2,662,700	2,673,800	2,684,900	2,696,000	2,707,100	2,718,200	2,729,200
1042-S	0	0	0	0	0	0	0	0	0	0
1098	189,106	139,600	132,100	123,900	115,100	106,200	97,000	87,600	77,800	67,700
1098-C	24,444	24,300	24,100	24,000	23,800	23,700	23,700	23,700	23,600	23,500
1098-E	4,422	4,200	4,100	4,000	3,800	3,800	3,700	3,600	3,500	3,400
1098-T	82,386	74,200	69,700	66,200	63,600	61,600	60,000	58,900	57,900	57,200
1099-A	4,917	4,900	4,800	4,800	4,800	4,700	4,700	4,700	4,600	4,600
1099-B	24,527	23,300	22,100	20,900	19,800	18,700	17,700	16,700	15,800	14,900
1099-C	15,657	15,600	15,400	15,300	15,200	15,100	15,000	14,900	14,800	14,700
1099-CAP	93	100	100	100	100	100	100	100	0	0
1099-DIV	193,631	188,800	184,100	179,700	175,500	171,400	167,500	163,800	160,200	156,700
1099-G	5,044	5,200	5,200	5,100	5,100	5,000	5,000	4,900	4,900	4,800
1099-H	12	0	0	0	0	0	0	0	0	0
1099-INT	509,720	515,600	509,700	503,900	498,200	492,500	486,800	481,200	475,700	470,300
1099-LTC	729	800	800	800	800	800	900	900	900	900
1099-MISC	14,599,512	14,841,000	14,794,300	14,751,900	14,713,400	14,678,600	14,647,100	14,618,600	14,592,800	14,569,700
1099-OID	2,089	2,000	2,000	2,000	1,900	1,900	1,900	1,800	1,800	1,700
1099-PATR	24,003	24,900	25,600	26,200	26,700	27,000	27,300	27,600	27,800	28,000
1099-Q	156	200	200	200	200	200	200	200	300	300
1099-R	243,062	224,700	207,200	190,500	174,600	159,300	144,700	130,600	117,100	101,300
1099-S	173,813	146,200	153,000	174,100	192,100	199,800	206,500	212,900	220,000	226,500
1099-SA	924	1,100	1,300	1,500	1,600	1,800	2,000	2,100	2,200	2,400
5498	9,198	9,300	9,400	9,500	9,600	9,600	9,700	9,800	9,900	9,900
5498-ESA	67	100	100	100	0	0	0	0	0	0
5498-SA	1,145	1,400	1,600	1,800	2,000	2,200	2,300	2,500	2,700	2,900

Notes:

Projected detail may not add to total due to rounding.

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

Forecasting and Data Analysis
Office of Research
Internal Revenue Service
Document 6961, 2010 Update

Table 5D. Projections of Information and Withholding Documents Filed on Paper at the <u>Ogden</u> IRS Campus: Calendar Years 2010 to 2018										
Form	Actual	Projected								
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Total, Paper	9,355,667	9,140,200	8,824,000	8,580,200	8,387,200	8,230,000	8,098,600	7,986,000	7,887,400	7,799,400
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)	1,242,180	1,237,100	1,232,300	1,227,800	1,223,500	1,219,400	1,215,300	1,211,200	1,207,100	1,203,100
K-1 (Form 1065)	5,419,532	5,351,100	5,133,600	4,965,400	4,830,800	4,719,400	4,624,000	4,540,100	4,464,200	4,394,300
K-1 (Form 1120-S)	2,476,070	2,329,500	2,234,000	2,161,500	2,106,000	2,063,200	2,030,000	2,004,300	1,984,600	1,969,500
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	217,885	222,500	224,000	225,500	226,800	228,100	229,300	230,400	231,500	232,500
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.

Forecasting and Data Analysis
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Internal Revenue Service
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Table 6. Configuration of IRS Campuses for Paper Schedules K-1 and International (Form 1042-S)				
Calendar Year 2010 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	
Indiana	Vermont	California	Nebraska	International
Kentucky	Virginia	Colorado	Nevada	
Maine	West Virginia	Florida	New Mexico	
Maryland	Wisconsin	Georgia	North Dakota	
Massachusetts		Hawaii	Oklahoma	
Michigan		Idaho	Oregon	
New Hampshire		Iowa	South Dakota	
New Jersey		Kansas	Tennessee	
New York		Louisiana	Texas	
North Carolina				

Table 7. Configuration of IRS Campuses for Most Paper Information & Withholding Documents (Exclusive of Schedules K-1 and International)			
Calendar Year 2010 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-D present projections of all paper documents, except Currency Transaction Reports (CTRs), for IRS processing campuses. CTRs are all processed by the Detroit Computing Center.

Data Sources and 2009 Actual (Historical) Paper Volumes

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

U.S. Level Forecasts

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

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

Campus Level Forecasts and Impact of Modernization Alignment

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

The campus level forecasts were derived based on their relative shares of the U.S. totals in CY 2009 by applicable form type. These shares were held constant throughout the forecast horizon through 2018. 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	Spring and Fall
Fiscal Year Return Projections for the United States	6292	Spring and Fall

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

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



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