

Overview of Projections, Data And Other Research Information Available from IRS

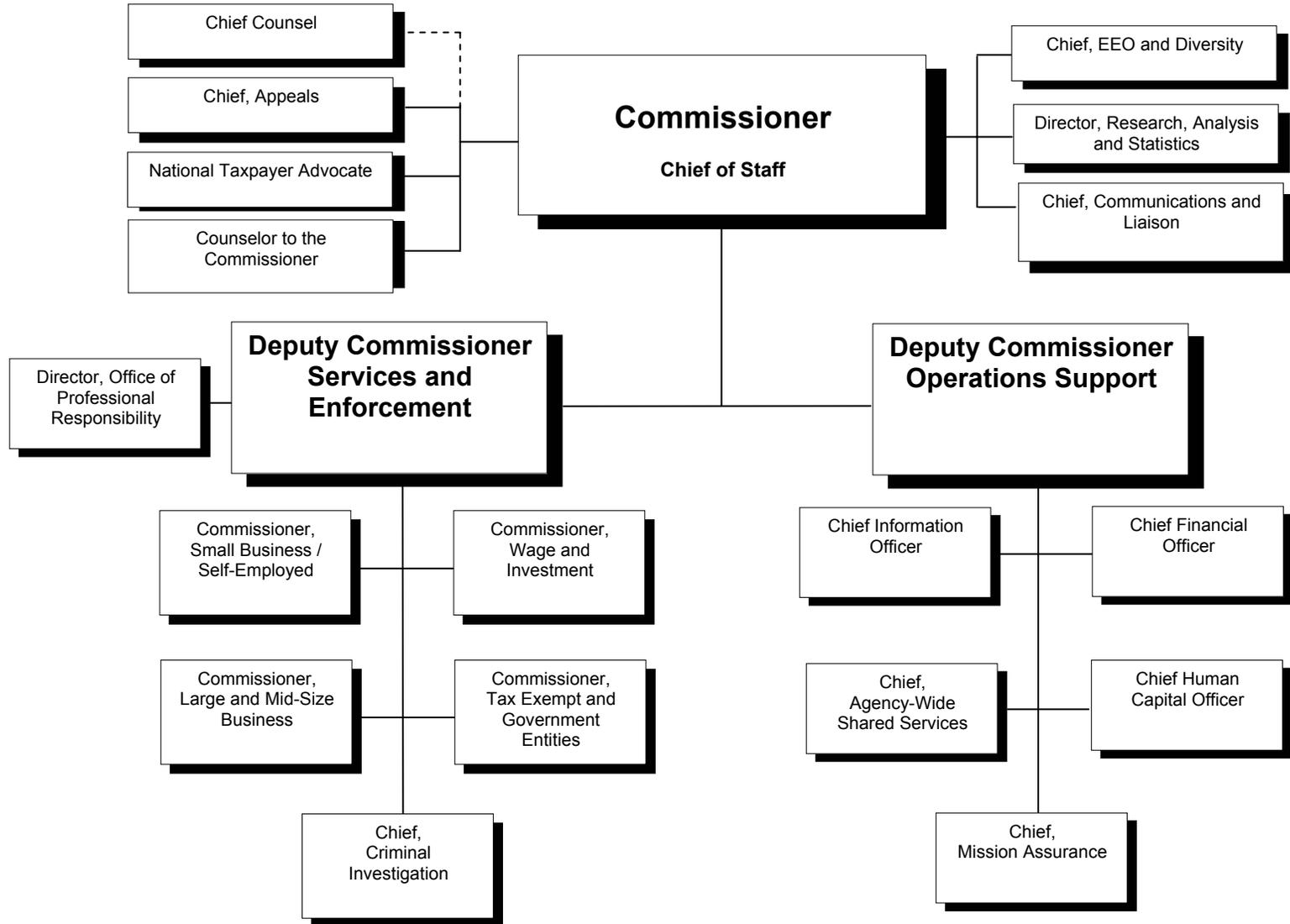
FFC/GWU Brown Bag Presentation
January 11, 2005

Russell Geiman
Chief, Projections and Forecasting
Office of Research, Analysis & Statistics
Internal Revenue Service

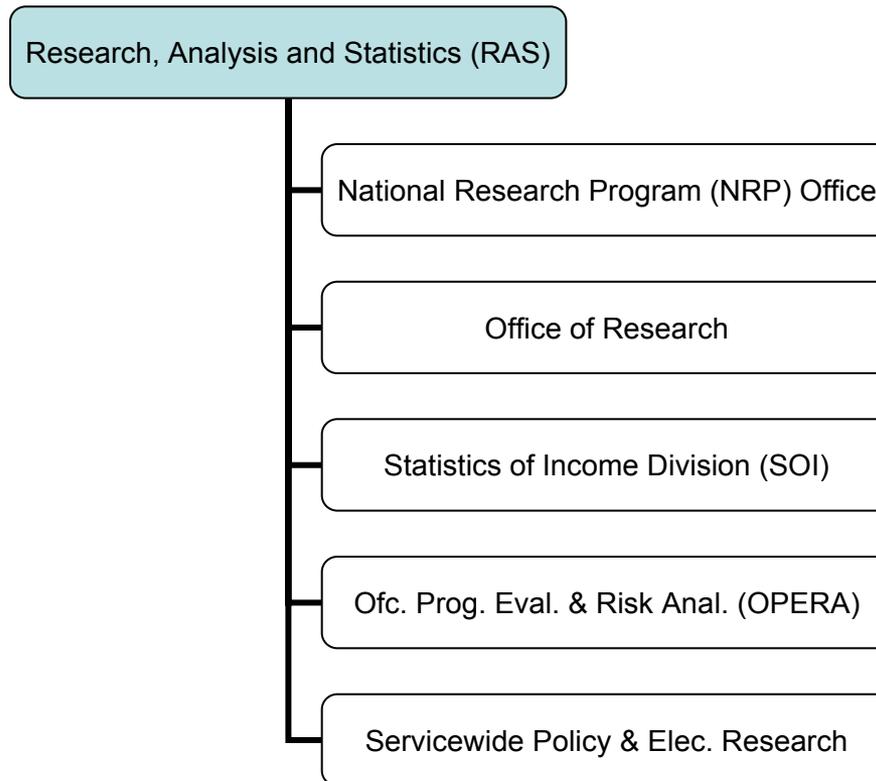
Presentation Agenda

- Organizational overview of IRS & RAS (Research, Analysis and Statistics)
- Note on confidentiality of Fed tax data
- Highlights of available SOI data
- Highlights of available IRS projections
- Highlights of other available IRS research

DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE



Research, Analysis & Statistics



Access to Tax Data Restricted

- Identifiable or confidential federal tax information (FTI) can only be released to non-IRS recipients authorized by statute
- A few statistical agencies (e.g., Census) are authorized (but can not re-release unless IRS approves)
- Tax data can be released if it is rendered anonymous (e.g. via aggregation)
- IRS must still ensure anonymous data cannot be re-identified (in perpetuity, no statute of limitation)

Some Proper Data Access Options

- Make use of publicly released tax data in anonymous (often tabular) format
- Purchase IRS “Public Use File” (for individual income tax returns, data edited to prevent re-identification)
- Contact IRS staff who could potentially run ad hoc tabulations/analyses for customer and provide them results in anonymous form (subject to IRS resource constraints/may require re-imburement)
- Attend IRS Research Conferences

Some Major SOI Publications Available to the Public

- *SOI Bulletin* (Pub. 1136)
- *Internal Revenue Service Data Book* (Pub. 55B)
- *SOI--Individual Income Tax Returns* (Pub. 1304)
- *SOI--Corporation Income Tax Returns* (Pub. 16)
- *Corporation Source Book* (Pub. 1053)

SOI Public Use File (PUF)

- Files are available for individual income tax returns, by tax year
- Tax year 2001 PUF is most recent
- Files contain micro (i.e., taxpayer) level data which have been edited to protect confidentiality of individual taxpayers

Accessing SOI Data

- Some SOI data are available on the IRS website at www.irs.gov - under the “Tax Stats” link
- SOI publications and files are also available for sale
- See the “SOI Products and Services” section at the end of each quarterly *SOI Bulletin* (available at www.irs.gov) for more complete details
- Can also contact SOI’s Statistical Information Services Office at sis@irs.gov or (202) 874-0410

IRS Projections of Return Filings

- Prepared by the Projections & Forecasting Group within RAS Office of Research
- Include multi-year forecasts by major tax return types, medium of filing, geographical area, and other categories
- Forecasts updated on an annual basis
- Both regression-based econometric models and statistical time-series techniques used in IRS forecasting – dependent upon series

Some Major Projection Products

- Tax return filings by major form type and filing medium, e.g., Forms 1040, 941, 1120S, e-file., etc. (IRS Document 6186)
- Information and withholding documents, e.g., Forms W-2, 1099-INT. etc. (IRS Document 6961)
- State level projections by major form types (IRS Document 6149)

Table 1. Projections of Information and Withholding Documents United States All Media Grand Total: Filing Years 2004 to 2012										
EXCERPT FROM IRS DOCUMENT 6961 (revised 8-2004)										
Form	Historical	Projected								
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Grand Total (1)	1,439,774,113	1,473,853,300	1,529,496,500	1,588,543,900	1,642,975,400	1,697,712,500	1,752,009,800	1,809,548,200	1,873,069,700	1,941,544,500
Subtotal	247,925,199	247,814,200	250,847,600	257,516,300	263,780,000	269,685,100	273,578,300	277,093,100	281,254,600	285,785,700
W-2	240,734,286	239,834,800	242,039,000	247,837,800	253,191,000	258,144,900	261,046,300	263,528,500	266,616,800	270,034,000
W-2G	7,190,913	7,979,400	8,808,600	9,678,500	10,589,000	11,540,200	12,532,000	13,564,600	14,637,800	15,751,700
Subtotal	1,191,848,914	1,226,039,100	1,278,648,900	1,331,027,600	1,379,195,400	1,428,027,400	1,478,431,500	1,532,455,100	1,591,815,100	1,655,758,900
1099DIV	103,863,769	101,260,500	105,058,200	110,897,700	113,493,400	116,067,900	118,687,200	121,171,000	124,374,500	127,569,500
1099INT	236,787,424	227,243,100	218,227,300	212,096,800	207,629,000	203,284,200	199,905,700	197,337,900	194,674,900	192,225,600
1099MISC	78,889,166	79,645,300	80,408,600	81,179,300	81,957,300	82,742,800	83,535,800	84,336,500	85,144,800	85,960,800
1099OID	4,611,585	4,510,800	4,422,000	4,342,500	4,270,600	4,204,900	4,144,500	4,088,600	4,036,600	3,987,900
1099PATR	1,552,346	1,540,300	1,529,500	1,519,700	1,510,800	1,502,600	1,495,100	1,488,000	1,481,400	1,475,200
1099R	66,870,066	67,959,400	69,321,200	70,494,000	71,655,100	72,805,700	73,947,200	75,080,500	76,206,600	77,326,400
1099B	293,378,953	320,095,300	361,165,700	398,609,700	433,733,300	469,122,400	505,296,200	544,410,800	587,948,500	634,832,800
1099G	73,975,680	76,332,400	78,779,700	81,317,600	83,946,100	86,665,100	89,474,800	92,375,000	95,365,900	98,447,300
5498	103,942,689	107,484,400	112,055,900	116,627,500	121,199,100	125,770,700	130,342,300	134,913,900	139,485,400	144,057,000
5498 ESA	n.a.	1,075,700	1,121,400	1,167,200	1,212,900	1,258,700	1,304,400	1,350,200	1,395,900	1,441,700
1099A	408,815	422,900	433,000	442,700	452,000	461,000	469,800	478,300	486,700	494,900
1098	94,648,847	102,270,400	107,396,500	111,424,100	115,198,900	118,833,000	122,127,200	124,990,900	128,070,000	131,972,600
1099S	3,630,014	3,558,100	3,501,900	3,456,500	3,418,900	3,387,100	3,359,700	3,335,900	3,314,800	3,296,100
K-1 (Form 1041)	4,142,752	4,167,600	4,191,500	4,215,500	4,239,600	4,263,800	4,288,200	4,312,700	4,337,400	4,362,200
K-1 (Form 1065)	14,328,108	14,179,500	14,033,400	13,889,900	13,749,000	13,610,600	13,474,700	13,341,300	13,210,200	13,081,400
K-1 (Form 1120S)	5,825,281	6,040,100	6,250,800	6,454,700	6,652,200	6,843,200	7,028,000	7,206,600	7,379,200	7,546,000
Foreign	3,254,840	3,580,900	3,798,300	3,958,100	4,159,300	4,427,500	4,683,900	4,980,300	5,321,300	5,695,100
1099SSA/RRB	49,878,806	50,830,300	51,373,800	51,932,900	52,537,900	53,259,100	54,156,800	54,961,300	55,730,700	56,608,800
1096	4,698,323	4,513,400	4,445,200	4,378,100	4,312,000	4,246,900	4,182,700	4,119,600	4,057,400	3,996,100
1099C	946,705	1,025,600	1,104,600	1,183,500	1,262,500	1,341,400	1,420,400	1,499,300	1,578,200	1,657,200
5498MSA	176,854	176,900	176,900	176,900	176,900	176,900	176,900	176,900	176,900	176,900
1099MSA	129,117	129,100	129,100	129,100	129,100	129,100	129,100	129,100	129,100	129,100
1099LTC	154,879	171,800	189,100	206,300	223,600	240,900	258,200	275,400	292,700	310,000
1098E	16,691,750	17,597,700	18,386,000	18,877,300	19,144,500	19,587,300	19,893,600	20,599,700	21,285,100	21,952,500
1098T	25,865,161	26,727,000	27,550,800	28,346,900	29,121,800	29,880,000	30,624,600	31,358,000	32,082,100	32,798,200
1099Q	196,984	216,200	235,300	254,500	273,700	292,900	312,100	331,300	350,400	369,600
1042S	3,000,000	3,084,300	3,156,300	3,228,700	3,301,500	3,374,600	3,448,100	3,521,900	3,596,100	3,670,800
1099H	n.a.	200,200	206,900	219,900	234,400	247,000	264,500	284,300	302,200	317,400
Currency Transaction Reports (2)	Historical	Projected								
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Total CTR	13,366,295	13,209,400	13,204,200	13,199,000	13,193,700	13,188,500	13,183,200	13,177,900	13,172,600	13,167,300
4789	12,756,075	12,585,700	12,562,700	12,539,600	12,516,600	12,493,500	12,470,500	12,447,500	12,424,400	12,401,400
8300	137,820	136,200	134,500	132,900	131,300	129,600	128,000	126,300	124,700	123,000
8362/8852	472,400	487,400	506,900	526,400	545,900	565,300	584,700	604,100	623,500	642,900

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.

Non-Paper includes magnetic tape filing, electronic filing, and diskette filing.

"N.A." signifies that data is not available since relevant program areas have not yet commenced.

Detail may not add to total due to rounding.

Table 2. Total Number of Returns to be Filed by Type for the United States

EXCERPT FROM IRS DOCUMENT 6186 (revised 12-2004)

Type of Return	Actual 2003	Estimated 2004	2005	2006	Projected 2007	2008	2009	2010	2011
Grand Total	224,070,554	226,008,200	228,731,800	232,190,600	235,388,100	238,349,600	240,976,800	243,566,000	246,445,300
Total Primary Returns	205,023,490	206,459,600	208,688,200	211,711,900	214,484,400	217,032,400	219,252,700	221,438,100	223,909,000
Individual, Total	130,836,699	131,182,000	132,643,200	134,531,700	136,300,900	137,954,800	139,430,200	140,863,500	142,340,000
Forms 1040, 1040A, and 1040EZ	130,134,276	130,459,600	131,887,200	133,742,100	135,477,600	137,097,900	138,539,700	139,939,400	141,382,200
Total Paper Individual Returns	77,265,266	69,252,500	63,725,500	59,660,700	56,063,300	53,279,500	50,836,700	48,791,700	47,180,800
Paper Form 1040	55,765,723	49,433,100	45,033,600	42,571,700	40,518,600	39,007,300	37,635,200	36,408,200	35,446,600
Paper Form 1040A	12,037,643	11,003,500	10,664,000	9,879,400	9,065,100	8,367,600	7,785,700	7,368,400	7,059,800
Paper Form 1040EZ	9,461,900	8,815,900	8,027,900	7,209,700	6,479,700	5,904,700	5,415,800	5,015,000	4,674,400
Total Individual Electronic Returns	52,869,010	61,207,100	68,161,700	74,081,400	79,414,300	83,818,400	87,703,000	91,147,700	94,201,400
On Line Filing	11,960,960	14,569,100	17,161,200	19,457,200	21,333,000	22,433,200	23,146,300	23,605,300	23,863,100
Practitioner Electronic Filing	36,881,308	42,867,700	47,140,000	50,855,100	54,386,800	57,751,900	60,973,400	64,000,000	66,829,100
TeleFile	4,026,742	3,770,300	3,860,400	3,769,100	3,694,400	3,633,300	3,583,300	3,542,400	3,509,200
Form 1040NR	597,040	605,800	634,100	662,300	690,600	718,900	747,100	775,400	803,700
Form 1040PR and 1040SS	105,383	116,600	122,000	127,300	132,700	138,000	143,400	148,800	154,100
Individual Estimated Tax, Form 1040-ES	28,614,305	28,978,000	29,012,100	29,347,000	29,597,700	29,767,400	29,811,400	29,825,900	30,118,200
Paper Form 1040-ES	28,563,116	28,925,200	28,946,500	29,272,200	29,513,400	29,673,700	29,708,700	29,714,100	29,996,300
Electronic (Credit Card) Form 1040-ES	51,189	52,800	65,300	74,800	84,300	93,700	102,800	111,800	121,900
Fiduciary (Form 1041), Total	3,705,005	3,779,300	3,853,600	3,928,000	4,002,300	4,076,600	4,150,900	4,225,200	4,299,500
Paper Fiduciary Returns	2,405,646	2,468,900	2,479,600	2,490,400	2,501,500	2,512,500	2,523,500	2,534,400	2,545,100
Electronic (Magnetic Tape Fiduciary Returns)	1,299,359	1,310,400	1,374,100	1,437,500	1,500,800	1,564,100	1,627,400	1,690,800	1,754,500
Fiduciary Estimated Tax, Form 1041-ES	626,589	694,000	732,000	766,400	800,600	835,200	868,700	908,100	947,500
Partnership, Form 1065/1065B	2,405,361	2,543,500	2,684,100	2,825,400	2,965,500	3,102,200	3,233,800	3,358,300	3,473,800
Paper Partnership Returns	2,356,413	2,452,500	2,545,400	2,628,400	2,699,500	2,756,700	2,798,300	2,822,100	2,826,400
Electronic Partnership Returns	48,948	90,900	138,700	197,100	266,000	345,500	435,600	536,200	647,400
Corporation, Total	5,912,986	6,087,900	6,254,900	6,423,500	6,592,500	6,761,900	6,931,600	7,101,600	7,271,900
Paper Corporation Returns, Total	5,912,986	6,043,200	6,168,300	6,272,600	6,298,500	6,245,200	6,206,200	6,127,700	6,009,100
Electronic Corporation Returns, Total	N.A.	44,700	86,500	150,900	294,000	516,700	725,400	973,900	1,262,800
Form 1120, Total	2,118,978	2,109,600	2,100,200	2,090,900	2,081,600	2,072,400	2,063,200	2,054,000	2,044,900
Form 1120A, Total	225,253	220,600	217,900	215,600	213,600	211,800	210,300	209,000	207,800
Electronic 1120/1120A	N.A.	9,700	23,400	44,900	91,600	161,600	223,000	293,200	371,400
Form 1120F, Total	27,109	27,200	28,300	29,500	30,700	32,000	33,300	34,700	36,100
Form 1120FSC, Total	2,685	1,400	-	-	-	-	-	-	-
Form 1120H, Total	149,593	161,600	166,800	172,100	177,300	182,600	187,800	193,100	198,300
Form 1120RIC, Total	11,193	11,400	11,900	12,400	13,000	13,500	14,000	14,600	15,100
Form 1120S, Total	3,369,122	3,545,600	3,718,300	3,891,100	4,063,900	4,236,600	4,409,400	4,582,200	4,755,000
Electronic 1120S	N.A.	35,000	63,100	106,100	202,400	355,100	502,300	680,700	891,300
Form 1120L/PC/REIT/SF, Total	9,053	10,800	11,300	11,900	12,400	13,000	13,500	14,000	14,600
Small Corporation Election, Form 2553	611,441	624,700	644,700	664,000	682,900	701,400	719,600	737,500	755,200
"REMIC" Form 1066	16,231	18,600	20,100	21,500	23,000	24,600	26,100	27,700	29,400
Estate, Forms 706,706NA/GS(D)/GS(T), Total	87,114	74,400	63,800	59,800	46,500	41,600	41,500	20,100	7,000
Gift, Form 709	284,852	289,200	292,100	294,900	302,600	310,300	317,800	325,300	332,700
Employment, Total	30,091,222	30,328,400	30,611,200	30,916,500	31,219,700	31,448,100	31,694,900	31,959,200	32,230,000
Paper Employment Returns	24,740,908	24,667,400	24,623,500	24,571,400	24,498,400	24,337,000	24,173,300	24,005,600	23,823,200
Magnetic Tape Employment Returns	1,444,374	734,900	-	-	-	-	-	-	-
Electronic Returns	3,905,940	4,926,100	5,987,700	6,345,100	6,721,400	7,111,100	7,521,600	7,953,600	8,406,700
Forms 940, 940EZ and 940PR, Total	5,705,572	5,731,600	5,757,600	5,783,600	5,809,600	5,835,600	5,861,700	5,887,700	5,913,700
Paper Forms 940,940EZ and 940PR	4,885,699	4,846,700	4,848,200	4,815,100	4,781,900	4,748,800	4,715,600	4,682,500	4,649,300
Magnetic Tape Form 940	462,016	472,200	-	-	-	-	-	-	-
Form 940 E-File/On-Line/XML	357,857	412,700	909,400	968,500	1,027,700	1,086,900	1,146,000	1,205,200	1,264,300
Forms 941, 941PR/SS, Total	23,942,288	24,168,900	24,437,900	24,729,400	25,018,800	25,233,400	25,466,400	25,716,800	25,973,800
Paper 941, 941PR/SS	19,411,847	19,392,800	19,359,600	19,352,800	19,325,100	19,209,100	19,090,700	18,968,400	18,831,400
Magnetic Tape Form 941	982,358	262,700	-	-	-	-	-	-	-
Form 941 E-File/On-Line/XML	2,727,560	3,679,100	4,244,000	4,542,200	4,859,400	5,190,000	5,541,300	5,914,100	6,308,100
Form 941 TEL	820,523	834,300	834,300	834,300	834,300	834,300	834,300	834,300	834,300
Forms 943 and 943 PR/SS	276,647	268,000	259,300	250,700	242,000	233,400	224,700	216,100	207,400
Form 945	164,676	158,000	154,400	150,900	147,300	143,800	140,200	136,700	133,100
Form CT-1	2,039	2,000	2,000	2,000	1,900	1,900	1,900	1,900	1,900
Form 1042	29,866	30,500	31,100	31,800	32,400	33,100	33,700	34,400	35,000

Note: Table continued on next page.

Table 2. Total Number of Returns to be Filed by Type for the United States (continued)

EXCERPT FROM IRS DOCUMENT 6186 (revised 12-2004)

Type of Return	Actual 2003	Estimated 2004	2005	2006	Projected 2007	2008	2009	2010	2011
Exempt Organization, Total *	814,478	825,300	853,900	882,400	910,900	939,300	967,700	995,900	1,024,200
Paper Exempt Organization, Total	814,478	824,600	841,400	865,600	883,400	889,000	895,600	897,700	895,300
Electronic Exempt Organization, Total	N.A.	700	12,400	16,800	27,500	50,300	72,100	98,200	128,900
Form990, Total	403,102	411,200	429,000	446,700	464,500	482,200	499,900	517,700	535,400
Form990, Electronic	N.A.	400	8,900	12,500	20,400	37,600	54,000	73,900	97,300
Form990EZ, Total	144,899	148,600	152,200	155,900	159,600	163,300	166,900	170,600	174,300
Form990EZ, Electronic	N.A.	300	3,600	4,400	7,000	12,700	18,000	24,400	31,700
Form 990PF	86,023	89,800	94,300	98,800	103,400	107,900	112,400	117,000	121,500
Form 990T	55,154	47,800	47,800	48,000	48,100	48,200	48,300	48,400	48,600
Form 4720	2,048	2,100	2,200	2,300	2,400	2,500	2,600	2,700	2,800
Form 5227	123,252	125,800	128,300	130,700	133,000	135,200	137,400	139,500	141,600
Form 990C *	3,678	3,500	3,500	3,400	3,300	3,200	3,100	3,100	3,000
Government Entities	60,473	62,800	65,500	67,500	69,600	71,600	73,700	75,700	77,800
Form 8038	5,033	5,100	5,200	5,300	5,400	5,500	5,500	5,600	5,700
Form 8038G	33,845	35,700	37,500	39,300	41,100	42,900	44,700	46,500	48,400
Form 8038GC	17,497	13,500	14,200	14,400	14,500	14,600	14,800	14,900	15,100
Form 8038T	3,923	8,400	8,400	8,400	8,400	8,400	8,400	8,400	8,400
Form 8328	175	200	200	200	200	200	300	300	300
Political Organizations	12,230	31,500	11,700	31,500	11,300	31,500	10,900	31,500	10,500
Form 1120POL, Total	6,579	6,500	6,400	6,400	6,300	6,300	6,300	6,200	6,200
Electronic 1120POL	N.A.	-	100	200	200	400	600	800	1,000
Form 8871	2,998	11,700	2,800	11,700	2,600	11,700	2,400	11,700	2,300
Form 8872	2,653	13,400	2,500	13,500	2,300	13,500	2,200	13,500	2,000
Excise, Total	844,532	843,400	850,000	857,200	865,000	873,300	882,100	891,400	901,100
Form 11-C	10,624	10,200	9,800	9,500	9,100	8,800	8,500	8,200	7,900
Form 720	142,143	132,800	124,100	116,000	108,400	101,300	94,700	88,500	82,700
Form 730	49,345	47,000	46,100	45,200	44,300	43,500	42,600	41,800	41,000
Form 2290	642,420	653,400	670,000	686,600	703,200	719,800	736,400	753,000	769,600
Form 5330	22,367	21,200	20,600	20,000	19,500	18,900	18,300	17,800	17,200
Form 8752	44,061	41,300	40,200	39,100	38,200	37,300	36,500	35,800	35,200
Supplemental Documents	19,047,064	19,548,600	20,043,700	20,478,800	20,903,700	21,317,200	21,724,100	22,127,900	22,536,300
Form 1040X	3,410,347	3,485,600	3,563,200	3,635,800	3,703,700	3,764,900	3,824,100	3,884,000	3,952,300
Total Form 4868	8,477,713	8,698,600	8,943,600	9,135,500	9,323,900	9,509,200	9,691,800	9,872,100	10,050,300
Paper Form 4868	7,590,536	7,296,500	7,415,300	7,564,600	7,712,000	7,857,700	8,002,000	8,144,900	8,286,600
Electronic Form 4868	887,177	1,402,000	1,528,300	1,571,000	1,611,900	1,651,400	1,689,800	1,727,100	1,763,700
Credit Card Form 4868	22,774	31,800	33,300	34,900	36,400	38,000	39,500	41,100	42,600
Form 4868 E-File	304,542	781,800	895,500	932,400	970,100	1,007,500	1,044,000	1,079,700	1,114,700
Form 4868 TeleFile	559,861	588,500	599,500	603,700	605,400	606,000	606,200	606,300	606,400
Form 2688	3,339,145	3,482,200	3,582,300	3,682,500	3,782,700	3,882,800	3,983,000	4,083,100	4,183,300
Form 1120X	15,401	15,600	15,800	16,000	16,200	16,300	16,500	16,700	16,900
Form 5558	395,374	407,100	425,100	443,100	461,100	479,200	497,200	515,200	533,200
Form 7004	3,011,337	3,058,700	3,109,700	3,158,700	3,205,800	3,251,100	3,294,700	3,336,500	3,376,700
Form 8868	397,747	400,900	404,000	407,200	410,400	413,600	416,900	420,200	423,500
Form 8868 efile	N.A.	400	8,400	11,400	18,100	32,300	45,100	60,000	76,900

Notes:

Detail may not add to total due to rounding.

"N.A." signifies that data is not available since relevant program areas have not yet commenced

* Exempt Organization Total excludes Form 990C

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

Item	Calendar Year 2003 Actual * (thousands)	Projection Error on Forecasts for:				
		1 Year Ahead N=4	2 Years Ahead N=4	3 Years Ahead N=4	4 Years Ahead N=4	5 Years Ahead N=4
Grand Total	222,703					
MAPE		2.37%	3.74%	4.11%	4.26%	4.12%
Number of Overprojections		4	4	4	3	2
Grand Total - Paper	162,219					
MAPE		2.86%	5.55%	na	na	na
Number of Overprojections		4	4	-	-	-
Grand Total - E-file/ Mag Tape	60,483					
MAPE		3.35%	4.82%	na	na	na
Number of Overprojections		2	1	-	-	-
Total Primary Returns	204,291					
MAPE		2.55%	3.93%	4.56%	4.58%	4.31%
Number of Overprojections		4	4	4	3	2
Primary Total - Paper	144,672					
MAPE		3.18%	5.66%	na	na	na
Number of Overprojections		4	4	-	-	-
Primary Total - E-file/ Mag Tape	59,619					
MAPE		3.11%	4.82%	na	na	na
Number of Overprojections		2	1	-	-	-
Individual Total	130,837					
MAPE		0.68%	1.14%	0.93%	1.14%	1.04%
Number of Overprojections		3	3	3	1	1
Individual Total - Paper	77,968					
MAPE		2.06%	4.17%	6.50%	12.58%	17.60%
Number of Overprojections		3	3	3	4	4
Individual Total - E-file	52,869					
MAPE		4.30%	6.67%	16.58%	27.01%	36.69%
Number of Overprojections		2	1	1	0	0
Individual Estimated Tax	28,614					
MAPE		12.81%	18.97%	22.74%	24.22%	22.69%
Number of Overprojections		4	4	4	3	2
Fiduciary Total	3,705					
MAPE		2.60%	2.95%	5.43%	4.10%	3.25%
Number of Overprojections		2	2	3	2	2
Partnership Total	2,405					
MAPE		2.64%	3.59%	6.24%	10.27%	16.46%
Number of Overprojections		1	1	1	0	0
Corporation Total	5,913					
MAPE		2.41%	2.75%	3.68%	3.17%	3.16%
Number of Overprojections		1	3	3	3	3
Employment Total	30,091					
MAPE		1.92%	1.97%	2.64%	3.25%	2.57%
Number of Overprojections		2	3	3	3	4
Exempt Organization Total	814					
MAPE		5.62%	5.28%	5.60%	6.46%	9.53%
Number of Overprojections		2	2	2	1	0
Excise Total	845					
MAPE		5.02%	6.32%	7.36%	6.49%	8.66%
Number of Overprojections		3	4	3	4	4

Accessing IRS Return Projections

- Major return projections available on IRS website, under the SOI link, as follows:
 - www.irs.gov
 - “Tax Stats” link
 - “Products, Publications and Papers” link
 - then “Projections” link (under the Publications heading)
- Hard copies of IRS projection documents are also available from Russell (Rusty) Geiman at:
 - Russell.Geiman@irs.gov
 - or by phone (202) 874-0607

Other Available IRS Research

- IRS Research functions have conducted other studies relating to tax administration
- Examples include research on:
 - taxpayer compliance
 - taxpayer burden arising from record keeping and filing requirements
 - specific tax credits
 - particular IRS operations

Accessing Other IRS Research

- Selected research papers by IRS staff and other contributors are also available on IRS website, under SOI's link, as follows:
 - www.irs.gov
 - "Tax Stats" link
 - "Products, Publications and Papers" link
 - then "IRS Research Conferences" link (under the *Papers* heading) and/or the "Research Bulletins" link (under the *Publications* heading)
- Attend the June 2005 IRS Research Conference
- Periodic hard copy releases of *The IRS Research Bulletin* (Publication 1500) also present the results of selected IRS research efforts
- Interest in attending June IRS Research Conference, requests for Pub. 1500, or other questions on IRS research can be directed to Russell (Rusty) Geiman at:
 - Russell.Geiman@irs.gov
 - or by phone (202) 874-0607