

17-Jun-22

IRS Data Book Table 2
Number of Returns and Other Forms Filed, by Type, Fiscal Years 2020 and 2021

Type of return or form	2020	2021	Percentage change
	(1)	(2)	(3)
United States, total [1]	240,160,843	261,017,434	8.7
Income taxes, total	189,562,923	197,225,579	4.0
C or other corporation [2]	1,819,301	2,143,717	17.8
S corporation, Form 1120–S	5,044,303	5,355,449	6.2
Partnership, Form 1065	4,470,095	4,710,457	5.4
Individual, total [3]	157,195,302	167,915,264	6.8
Forms 1040, 1040–A, 1040–EZ, 1040–SR	156,580,123	166,902,984	6.6
Forms 1040–C, 1040–NR, 1040NR–EZ, 1040–PR, 1040–SS	615,179	1,012,280	64.6
Individual estimated tax, Form 1040–ES	17,579,898	13,215,644	–24.8
Estate and trust, Form 1041	2,820,317	3,241,024	14.9
Estate and trust estimated tax, Form 1041–ES	633,707	644,024	1.6
Employment taxes [4]	28,028,002	33,865,353	20.8
Estate tax [5]	15,023	28,473	89.5
Gift tax, Form 709	158,095	282,054	78.4
Excise taxes [6]	902,342	1,276,921	41.5
Tax-exempt organizations [7]	1,360,719	1,722,803	26.6
Supplemental documents [8]	20,133,739	26,616,251	32.2

[1] Excludes information returns (e.g., Forms 1098, 1099, 5498, W–2 and W–2G, and Schedule K–1); tax-exempt bond returns (Forms 8038, 8038–B, 8038–CP, 8038–G, 8038–GC, 8038–T, 8038–TC, and 8328); and employee retirement benefit plan returns (Forms 5500, 5500–EZ, and 5500–SF). See Table 21 for information on tax-exempt bond returns. See Tables 15 and 21 for information on employee retirement benefit plans. See Table 22 for data on information returns.

[2] Includes Form 1066 (real estate mortgage investment conduit income tax return) and the Form 1120 series as follows: 1120 (corporation income tax return); 1120–C (cooperative association income tax return); 1120–F (foreign corporation income tax return, except foreign life insurance company, foreign property and casualty insurance company, or foreign sales corporation); 1120–FSC (foreign sales corporation income tax return); 1120–H (homeowner association income tax return); 1120–L (life insurance company income tax return); 1120–ND (return for nuclear decommissioning funds); 1120–PC (property and casualty insurance company income tax return); 1120–POL (income tax return for certain political organizations); 1120–REIT (real estate investment trust income tax return); 1120–RIC (regulated investment company income tax return); and 1120–SF (income tax return for settlement funds). Form 1120–X (amended corporation income tax return) is included with Supplemental documents in this table.

Excludes Form 1120–S (S corporation income tax return), shown separately. Also excludes Form 990–T (tax-exempt organization unrelated business income tax return), which is included under Tax-exempt organizations in this table, although the tax reported on these returns is combined with Business income taxes in other tables.

[3] Includes the Form 1040 series as follows: 1040 (individual income tax return); 1040–A (individual income tax return, short form); 1040–C (income tax return for departing aliens); 1040–EZ (individual income tax return for single and joint filers with no dependents); 1040–NR (nonresident alien income tax return); 1040NR–EZ (income tax return for certain nonresident aliens with no dependents); 1040–PR (self-employment income tax return for Puerto Rico residents); 1040-SR (tax return for seniors) and 1040–SS (self-employment income tax return for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents). Form 1040–X (amended individual income tax return) is included with Supplemental documents in this table. As a result of the Tax Cuts and Jobs Act of 2017, the Form 1040 was redesigned for Tax Year 2018, making Forms 1040–A and 1040–EZ obsolete. However, as prior year tax returns continue to be filed, the IRS may continue to see these forms.

[4] Includes Forms 940 (employer’s Federal unemployment tax return); 940–EZ (employer’s Federal unemployment tax return, short form); 940–PR (unemployment tax return for Puerto Rico residents); 941 (employer’s quarterly tax return for income and Social Security taxes withheld for other than household and agricultural employees); 941–PR/SS (employer’s quarterly tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 943 (employer’s tax return for agricultural employees); 943–PR/SS (employer’s tax return for agricultural employees for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 944 (employer’s annual tax return); 944–PR/SS (employer’s annual tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); and 945 (tax return of withheld income tax from nonpayroll distributions). Also includes Forms 1042 (tax return of withheld income tax on U.S.-source income of foreign persons); and CT–1 (railroad retirement tax return). Forms 941–X (adjusted employer’s tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943–X (adjusted employer’s tax return for agricultural employees); 944–X (adjusted employer’s annual tax return or claim for refund); 945–X (adjusted annual return of withheld Federal income tax or claim for refund); and CT–1X (adjusted railroad retirement tax return) are included in Supplemental documents in this table.

[5] Includes the Form 706 series as follows: 706 (estate and generation-skipping transfer tax return); 706–GS(D) (generation-skipping transfer tax return for distributions); 706–GS(T) (generation-skipping transfer tax return for terminations); and 706–NA (estate and generation-skipping transfer tax return for nonresident aliens). The Tax Cuts and Jobs Act of 2017 increased the filing threshold for estate tax returns beginning with Tax Year 2018.

[6] Includes Forms 11–C (occupational tax and registration for wagering return); 720 (excise tax return); 730 (excise tax return for wagering); 2290 (heavy highway vehicle use tax return); and 5330 (excise taxes related to employee retirement benefit plans return). Excludes excise tax returns filed with U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau. Form 4720 (excise tax return of charities and other persons) is included with Tax-exempt organizations in this table.

[7] Includes the Form 990 series as follows: 990 (tax-exempt organization information return, long form); 990–EZ (tax-exempt organization information return, short form); 990–N (electronic notice (e-Postcard) for tax-exempt organizations not required to file Forms 990 or 990–EZ); 990–PF (private foundation information return); and 990–T (tax-exempt organization unrelated business income tax return). Also includes Forms 4720 (excise tax return of charities and other persons); 5227 (split-interest trust information return); and 8872 (political organization report of contributions and expenditures). Tax collected on Form 990–T is combined with Business income taxes in other tables.

[8] Includes Forms 941–X (adjusted employer’s tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943–X (adjusted employer’s tax return for agricultural employees); 944–X (adjusted employer’s tax return or claim for refund); 945–X (adjusted annual return of withheld Federal income tax or claim for refund); 1040–X (amended individual income tax return); 1041–A (information return of charitable contribution deductions by certain trusts); 1120–X (amended corporation income tax return); 4868 (automatic filing extension for individuals); 5558 (filing extension for certain employee retirement plan returns); 7004 (automatic filing extension for corporations); 8752 (required payment or refund for certain S corporations and partnerships); 8868 (automatic filing extension for tax-exempt organizations); and CT–1X (adjusted railroad retirement tax return).

NOTES: Detail may not add to totals because of rounding. Percentage changes are based on rounded data. Due to continued challenges related to the COVID-19 pandemic and processing center shutdowns to protect the health and safety of employees, the IRS continues to experience processing delays for paper-filed forms.

SOURCE: Research, Applied Analytics, and Statistics; Statistics of Income.

24-Jun-21

IRS Data Book Table 2
Number of Returns and Other Forms Filed, by Type, Fiscal Years 2019 and 2020

Type of return or form	2019	2020	Percentage change
	(1)	(2)	(3)
United States, total [1]	253,035,393	240,160,843	-5.1
Income taxes, total	191,471,082	189,562,923	-1.0
C or other corporation [2]	2,146,904	1,819,301	-15.3
S corporation, Form 1120-S	5,186,557	5,044,303	-2.7
Partnership, Form 1065	3,946,342	4,470,095	13.3
Individual, total [3]	154,094,555	157,195,302	2.0
Forms 1040, 1040-A, 1040-EZ	153,130,682	156,580,123	2.3
Forms 1040-C, 1040-NR, 1040NR-EZ, 1040-PR, 1040-SS	963,873	615,179	-36.2
Individual estimated tax, Form 1040-ES	22,225,590	17,579,898	-20.9
Estate and trust, Form 1041	3,116,479	2,820,317	-9.5
Estate and trust estimated tax, Form 1041-ES	754,655	633,707	-16.0
Employment taxes [4]	31,566,173	28,028,002	-11.2
Estate tax [5]	25,742	15,023	-41.6
Gift tax, Form 709	239,618	158,095	-34.0
Excise taxes [6]	1,073,183	902,342	-15.9
Tax-exempt organizations [7]	1,590,421	1,360,719	-14.4
Supplemental documents [8]	27,069,174	20,133,739	-25.6

[1] Excludes information returns (e.g., Forms 1098, 1099, 5498, W-2 and W-2G, and Schedule K-1); tax-exempt bond returns (Forms 8038, 8038-B, 8038-CP, 8038-G, 8038-GC, 8038-T, 8038-TC, and 8328); and employee retirement benefit plan returns (Forms 5500, 5500-EZ, and 5500-SF). See Table 21 for information on tax-exempt bond returns. See Tables 15 and 21 for information on employee retirement benefit plans. See Table 22 for data on information returns.

[2] Includes Form 1066 (real estate mortgage investment conduit income tax return) and the Form 1120 series as follows: 1120 (corporation income tax return); 1120-C (cooperative association income tax return); 1120-F (foreign corporation income tax return, except foreign life insurance company, foreign property and casualty insurance company, or foreign sales corporation); 1120-FSC (foreign sales corporation income tax return); 1120-H (homeowner association income tax return); 1120-L (life insurance company income tax return); 1120-ND (return for nuclear decommissioning funds); 1120-PC (property and casualty insurance company income tax return); 1120-POL (income tax return for certain political organizations); 1120-REIT (real estate investment trust income tax return); 1120-RIC (regulated investment company income tax return); and 1120-SF (income tax return for settlement funds). Form 1120-X (amended corporation income tax return) is included with Supplemental documents in this table.

Excludes Form 1120-S (S corporation income tax return), shown separately. Also excludes Form 990-T (tax-exempt organization unrelated business income tax return), which is included under Tax-exempt organizations in this table, although the tax reported on these returns is combined with Business income taxes in other tables.

[3] Includes the Form 1040 series as follows: 1040 (individual income tax return); 1040-A (individual income tax return, short form); 1040-C (income tax return for departing aliens); 1040-EZ (individual income tax return for single and joint filers with no dependents); 1040-NR (nonresident alien income tax return); 1040NR-EZ (income tax return for certain nonresident aliens with no dependents); 1040-PR (self-employment income tax return for Puerto Rico residents); 1040-SR (tax return for seniors) and 1040-SS (self-employment income tax return for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents). Form 1040-X (amended individual income tax return) is included with Supplemental documents in this table. As a result of the Tax Cuts and Jobs Act of 2017, the Form 1040 was redesigned for Tax Year 2018, making Forms 1040-A and 1040-EZ obsolete. However, as prior year tax returns continue to be filed, the IRS may continue to see these forms.

[4] Includes Forms 940 (employer's Federal unemployment tax return); 940-EZ (employer's Federal unemployment tax return, short form); 940-PR (unemployment tax return for Puerto Rico residents); 941 (employer's quarterly tax return for income and Social Security taxes withheld for other than household and agricultural employees); 941-PR/SS (employer's quarterly tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 943 (employer's tax return for agricultural employees); 943-PR/SS (employer's tax return for agricultural employees for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 944 (employer's annual tax return); 944-PR/SS (employer's annual tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); and 945 (tax return of withheld income tax from nonpayroll distributions). Also includes Forms 1042 (tax return of withheld income tax on U.S.-source income of foreign persons); and CT-1 (railroad retirement tax return). Forms 941-X (adjusted employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943-X (adjusted employer's tax return for agricultural employees); 944-X (adjusted employer's tax return or claim for refund); 945-X (adjusted annual return of withheld Federal income tax or claim for refund); and CT-1X (adjusted railroad retirement tax return) are included in Supplemental documents in this table.

[5] Includes the Form 706 series as follows: 706 (estate and generation-skipping transfer tax return); 706-GS(D) (generation-skipping transfer tax return for distributions); 706-GS(T) (generation-skipping transfer tax return for terminations); and 706-NA (estate and generation-skipping transfer tax return for nonresident aliens). The Tax Cuts and Jobs Act of 2017 increased the filing threshold for estate tax returns, resulting in fewer returns filed.

[6] Includes Forms 11-C (occupational tax and registration for wagering return); 720 (excise tax return); 730 (excise tax return for wagering); 2290 (heavy highway vehicle use tax return); and 5330 (excise taxes related to employee retirement benefit plans return). Excludes excise tax returns filed with U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau. Form 4720 (excise tax return of charities and other persons) is included with Tax-exempt organizations in this table.

[7] Includes the Form 990 series as follows: 990 (tax-exempt organization information return, long form); 990-EZ (tax-exempt organization information return, short form); 990-N (electronic notice (e-Postcard) for tax-exempt organizations not required to file Forms 990 or 990-EZ); 990-PF (private foundation information return); and 990-T (tax-exempt organization unrelated business income tax return). Also includes Forms 4720 (excise tax return of charities and other persons); 5227 (split-interest trust information return); and 8872 (political organization report of contributions and expenditures). Tax collected on Form 990-T is combined with Business income taxes in other tables.

[8] Includes Forms 941-X (adjusted employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943-X (adjusted employer's tax return for agricultural employees); 944-X (adjusted employer's tax return or claim for refund); 945-X (adjusted annual return of withheld Federal income tax or claim for refund); 1040-X (amended individual income tax return); 1041-A (information return of charitable contribution deductions by certain trusts); 1120-X (amended corporation income tax return); 4868 (automatic filing extension for individuals); 5558 (filing extension for certain employee retirement plan returns); 7004 (automatic filing extension for corporations); 8752 (required payment or refund for certain S corporations and partnerships); 8868 (automatic filing extension for tax-exempt organizations); and CT-1X (adjusted railroad retirement tax return).

NOTES: Detail may not add to totals because of rounding. Percentage changes are based on rounded data. Due to the COVID-19 pandemic, the IRS shut down Submission Processing units across the Service to protect the health and safety of its employees. This contributed to a decrease in the number of forms filed, due to processing delays.

SOURCE: Research, Applied Analytics, and Statistics; Statistics of Income.

Number of Returns and Other Forms Filed, by Type, Fiscal Years 2018 and 2019

Type of return or form	2018	2019	Percentage change
	(1)	(2)	(3)
United States, total [1]	250,321,406	253,035,393	1.1
Income taxes, total	190,613,300	191,471,082	0.5
C or other corporation [2]	2,127,673	2,146,904	0.9
S corporation, Form 1120–S	5,128,058	5,186,557	1.1
Partnership, Form 1065	4,239,198	3,946,342	–6.9
Individual, total [3]	152,937,949	154,094,555	0.8
Forms 1040, 1040–A, 1040–EZ	151,934,683	153,130,682	0.8
Forms 1040–C, 1040–NR, 1040NR–EZ, 1040–PR, 1040–SS	1,003,266	963,873	–3.9
Individual estimated tax, Form 1040–ES	22,387,449	22,225,590	–0.7
Estate and trust, Form 1041	3,096,806	3,116,479	0.6
Estate and trust estimated tax, Form 1041–ES	696,167	754,655	8.4
Employment taxes [4]	30,942,654	31,566,173	2.0
Estate tax [5]	34,092	25,742	–24.5
Gift tax, Form 709	245,584	239,618	–2.4
Excise taxes [6]	1,049,493	1,073,183	2.3
Tax-exempt organizations [7]	1,603,499	1,590,421	–0.8
Supplemental documents [8]	25,832,784	27,069,174	4.8

[1] Excludes information returns (e.g., Forms 1098, 1099, 5498, W–2 and W–2G, and Schedule K–1); tax-exempt bond returns (Forms 8038, 8038–B, 8038–CP, 8038–G, 8038–GC, 8038–T, 8038–TC, and 8328); and employee retirement benefit plan returns (Forms 5500, 5500–EZ, and 5500–SF). See Table 21 for information on tax-exempt bond returns. See Tables 15 and 21 for information on employee retirement benefit plans. See Table 22 for data on information returns.

[2] Includes Form 1066 (real estate mortgage investment conduit income tax return) and the Form 1120 series as follows: 1120 (corporation income tax return); 1120–C (cooperative association income tax return); 1120–F (foreign corporation income tax return, except foreign life insurance company, foreign property and casualty insurance company, or foreign sales corporation); 1120–FSC (foreign sales corporation income tax return); 1120–H (homeowner association income tax return); 1120–L (life insurance company income tax return); 1120–ND (return for nuclear decommissioning funds); 1120–PC (property and casualty insurance company income tax return); 1120–POL (income tax return for certain political organizations); 1120–REIT (real estate investment trust income tax return); 1120–RIC (regulated investment company income tax return); and 1120–SF (income tax return for settlement funds). Form 1120–X (amended corporation income tax return) is included with Supplemental documents in this table. Excludes Form 1120-S (S corporations), shown separately. Also excludes Form 990–T (tax-exempt organization unrelated business income tax return), which is included under Tax-exempt organizations in this table, although the tax reported on these returns is combined with Business income taxes in other tables.

[3] Includes the Form 1040 series as follows: 1040 (individual income tax return); 1040–A (individual income tax return, short form); 1040–EZ (individual income tax return for single and joint filers with no dependents); 1040–C (income tax return for departing aliens); 1040–NR (nonresident alien income tax return); 1040NR–EZ (income tax return for certain nonresident aliens with no dependents); 1040–PR (self-employment income tax return for Puerto Rico residents); and 1040–SS (self-employment income tax return for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents). Form 1040–X (amended individual income tax return) is included with Supplemental documents in this table.

[4] Includes Forms 940 (employer’s Federal unemployment tax return); 940–EZ (employer’s Federal unemployment tax return, short form); 940–PR (unemployment tax return for Puerto Rico residents); 941 (employer’s quarterly tax return for income and Social Security taxes withheld for other than household and agricultural employees); 941–PR/SS (employer’s quarterly tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 943 (employer’s tax return for agricultural employees); 943–PR/SS (employer’s tax return for agricultural employees for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 944 (employer’s annual tax return); 944–PR/SS (employer’s annual tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); and 945 (tax return of withheld income tax from nonpayroll distributions). Also includes Forms 1042 (tax return of withheld income tax on U.S.-source income of foreign persons); and CT–1 (railroad retirement tax return). Forms 941–X (adjusted employer’s tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943–X (adjusted employer’s tax return for agricultural employees); 944–X (adjusted employer’s tax return); 945–X (adjusted annual return of withheld Federal income tax or claim for refund); and CT–1X (adjusted railroad retirement tax return) are included in Supplemental documents in this table.

[5] Includes the Form 706 series as follows: 706 (estate and generation-skipping transfer tax return); 706–GS(D) (generation-skipping transfer tax return for distributions); 706–GS(T) (generation-skipping transfer tax return for terminations); and 706–NA (estate and generation-skipping transfer tax return for nonresident aliens).

[6] Includes Forms 11–C (occupational tax and registration for wagering return); 720 (excise tax return); 730 (excise tax return for wagering); 2290 (heavy highway vehicle use tax return); and 5330 (excise taxes related to employee retirement benefit plans return). Excludes excise tax returns filed with U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau. Form 4720 (excise tax return of charities and other persons) is included with Tax-exempt organizations in this table.

[7] Includes the Form 990 series as follows: 990 (tax-exempt organization information return, long form); 990–EZ (tax-exempt organization information return, short form); 990–N (electronic notice (e-Postcard) for tax-exempt organizations not required to file Forms 990 or 990–EZ); 990–PF (private foundation information return); and 990–T (tax-exempt organization unrelated business income tax return). Also includes Forms 4720 (excise tax return of charities and other persons); 5227 (split-interest trust information return); and 8872 (political organization report of contributions and expenditures). Tax collected on Form 990–T is combined with Business income taxes in other tables.

[8] Includes Forms 941–X (adjusted employer’s tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943–X (adjusted employer’s tax return for agricultural employees); 944–X (adjusted employer’s tax return); 945–X (adjusted annual return of withheld Federal income tax or claim for refund); 1040–X (amended individual income tax return); 1041–A (information return of charitable contribution deductions by certain trusts); 1120–X (amended corporation income tax return); 4868 (automatic filing extension for individuals); 5558 (filing extension for certain employee retirement plan returns); 7004 (automatic filing extension for corporations); 8752 (required payment or refund for certain S corporations and partnerships); 8868 (automatic filing extension for tax-exempt organizations); and CT–1X (adjusted railroad retirement tax return).

NOTES: Detail may not add to totals because of rounding. Percentage changes are based on rounded data.
SOURCE: Research, Applied Analytics, and Statistics; Statistics of Income.

Number of Returns and Other Forms Filed, by Type, Fiscal Years 2017 and 2018

Type of return or form	2017	2018	Percentage change
	(1)	(2)	(3)
United States, total [1]	245,411,588	250,321,406	2.0
Income taxes, total	187,407,264	190,613,300	1.7
C or other corporation [2]	2,050,182	2,127,673	3.8
S corporation, Form 1120–S	4,842,706	5,128,058	5.9
Partnership, Form 1065	4,046,325	4,239,198	4.8
Individual, total [3]	150,690,787	152,937,949	1.5
Forms 1040, 1040–A, 1040–EZ	149,837,784	151,934,683	1.4
Forms 1040–C, 1040–NR, 1040NR–EZ, 1040–PR, 1040–SS	853,003	1,003,266	17.6
Individual estimated tax, Form 1040–ES	22,230,026	22,387,449	0.7
Estate and trust, Form 1041	2,994,547	3,096,806	3.4
Estate and trust estimated tax, Form 1041–ES	552,691	696,167	26.0
Employment taxes [4]	30,680,601	30,942,654	0.9
Estate tax [5]	34,340	34,092	-0.7
Gift tax, Form 709	244,900	245,584	0.3
Excise taxes [6]	1,018,165	1,049,493	3.1
Tax-exempt organizations [7]	1,528,487	1,603,499	4.9
Supplemental documents [8]	24,497,831	25,832,784	5.4

[1] Excludes information returns (e.g., Forms 1098, 1099, 5498, W–2 and W–2G, and Schedule K–1); tax-exempt bond returns (Forms 8038, 8038–B, 8038–CP, 8038–G, 8038–GC, 8038–T, 8038–TC, and 8328); and employee retirement benefit plan returns (Forms 5500, 5500–EZ, and 5500–SF). See Table 13 for information on tax-exempt bond returns. See Tables 13 and 23 for information on employee retirement benefit plans. See Table 14 for data on information returns.

[2] Includes Form 1066 (real estate mortgage investment conduit income tax return) and the Form 1120 series as follows: 1120 (corporation income tax return); 1120–C (cooperative association income tax return); 1120–F (foreign corporation income tax return, except foreign life insurance company, foreign property and casualty insurance company, or foreign sales corporation); 1120–FSC (foreign sales corporation income tax return); 1120–H (homeowner association income tax return); 1120–L (life insurance company income tax return); 1120–ND (return for nuclear decommissioning funds); 1120–PC (property and casualty insurance company income tax return); 1120–POL (income tax return for certain political organizations); 1120–REIT (real estate investment trust income tax return); 1120–RIC (regulated investment company income tax return); and 1120–SF (income tax return for settlement funds). Form 1120–X (amended corporation income tax return) is included with Supplemental documents in this table. Excludes Form 1120-S (S corporations), shown separately. Also excludes Form 990–T (tax-exempt organization unrelated business income tax return), which is included under Tax-exempt organizations in this table, although the tax reported on these returns is combined with Business income taxes in other tables.

[3] Includes the Form 1040 series as follows: 1040 (individual income tax return); 1040–A (individual income tax return, short form); 1040–EZ (individual income tax return for single and joint filers with no dependents); 1040–C (income tax return for departing aliens); 1040–NR (nonresident alien income tax return); 1040NR–EZ (income tax return for certain nonresident aliens with no dependents); 1040–PR (self-employment income tax return for Puerto Rico residents); and 1040–SS (self-employment income tax return for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents). Form 1040–X (amended individual income tax return) is included with Supplemental documents in this table.

[4] Includes Forms 940 (employer’s Federal unemployment tax return); 940–EZ (employer’s Federal unemployment tax return, short form); 940–PR (unemployment tax return for Puerto Rico residents); 941 (employer’s quarterly tax return for income and Social Security taxes withheld for other than household and agricultural employees); 941–PR/SS (employer’s quarterly tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 943 (employer’s tax return for agricultural employees); 943–PR/SS (employer’s tax return for agricultural employees for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 944 (employer’s annual tax return); 944–PR/SS (employer’s annual tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); and 945 (tax return of withheld income tax from nonpayroll distributions). Also includes Forms 1042 (tax return of withheld income tax on U.S.-source income of foreign persons); and CT–1 (railroad retirement tax return). Forms 941–X (adjusted employer’s tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943–X (adjusted employer’s tax return for agricultural employees); 944–X (adjusted employer’s tax return); 945–X (adjusted annual return of withheld Federal income tax or claim for refund); and CT–1X (adjusted railroad retirement tax return) are included in Supplemental documents in this table.

[5] Includes the Form 706 series as follows: 706 (estate and generation-skipping transfer tax return); 706–GS(D) (generation-skipping transfer tax return for distributions); 706–GS(T) (generation-skipping transfer tax return for terminations); and 706–NA (estate and generation-skipping transfer tax return for nonresident aliens).

[6] Includes Forms 11–C (occupational tax and registration for wagering return); 720 (excise tax return); 730 (excise tax return for wagering); 2290 (heavy highway vehicle use tax return); and 5330 (excise taxes related to employee retirement benefit plans return). Excludes excise tax returns filed with U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau. Form 4720 (excise tax return of charities and other persons) is included with Tax-exempt organizations in this table.

[7] Includes the Form 990 series as follows: 990 (tax-exempt organization information return, long form); 990–EZ (tax-exempt organization information return, short form); 990–N (electronic notice (e-Postcard) for tax-exempt organizations not required to file Forms 990 or 990–EZ); 990–PF (private foundation information return); and 990–T (tax-exempt organization unrelated business income tax return). Also includes Forms 4720 (excise tax return of charities and other persons); 5227 (split-interest trust information return); and 8872 (political organization report of contributions and expenditures). Tax collected on Form 990–T is combined with Business income taxes in other tables.

[8] Includes Forms 941–X (adjusted employer’s tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943–X (adjusted employer’s tax return for agricultural employees); 944–X (adjusted employer’s tax return); 945–X (adjusted annual return of withheld Federal income tax or claim for refund); 1040–X (amended individual income tax return); 1041–A (information return of charitable contribution deductions by certain trusts); 1120–X (amended corporation income tax return); 4868 (automatic filing extension for individuals); 5558 (filing extension for certain employee retirement plan returns); 7004 (automatic filing extension for corporations); 8752 (required payment or refund for certain S corporations and partnerships); 8868 (automatic filing extension for tax-exempt organizations); and CT–1X (adjusted railroad retirement tax return).

NOTES: Detail may not add to totals because of rounding. Percentage changes are based on rounded data.
SOURCE: Research, Applied Analytics, and Statistics; Statistics of Income.

Number of Returns and Other Forms Filed, by Type, Fiscal Years 2016 and 2017

Type of return or form	2016	2017	Percentage change
	(1)	(2)	(3)
United States, total [1]	244,246,247	245,411,588	0.5
Income taxes, total	188,710,316	187,407,264	-0.7
C or other corporation [2]	2,207,723	2,050,182	-7.1
S corporation, Form 1120–S	4,831,588	4,842,706	0.2
Partnership, Form 1065	4,005,907	4,046,325	1.0
Individual [3]	150,711,378	150,690,787	0.0
Forms 1040, 1040–A, 1040–EZ	149,804,477	149,837,784	0.0
Forms 1040–C, 1040–NR, 1040NR–EZ, 1040–PR, 1040–SS	906,901	853,003	-5.9
Individual estimated tax, Form 1040–ES	23,101,441	22,230,026	-3.8
Estate and trust, Form 1041	3,206,758	2,994,547	-6.6
Estate and trust estimated tax, Form 1041–ES	645,521	552,691	-14.4
Employment taxes [4]	30,460,364	30,680,601	0.7
Estate tax [5]	35,592	34,340	-3.5
Gift tax, Form 709	249,302	244,900	-1.8
Excise taxes [6]	1,015,497	1,018,165	0.3
Tax-exempt organizations [7]	1,500,331	1,528,487	1.9
Supplemental documents [8]	22,274,845	24,497,831	10.0

[1] Excludes information returns (e.g., Forms 1098, 1099, 5498, W–2 and W–2G, and Schedule K–1); tax-exempt bond returns (Forms 8038, 8038–B, 8038–CP, 8038–G, 8038–GC, 8038–T, 8038–TC, and 8328); and employee retirement benefit plan returns (Forms 5500, 5500–EZ, and 5500–SF). See Table 13 for information on tax-exempt bond returns. See Tables 13 and 23 for information on employee retirement benefit plans. See Table 14 for data on information returns.

[2] Includes Form 1066 (real estate mortgage investment conduit income tax return) and the Form 1120 series as follows: 1120 (corporation income tax return); 1120–C (cooperative association income tax return); 1120–F (foreign corporation income tax return, except foreign life insurance company, foreign property and casualty insurance company, or foreign sales corporation); 1120–FSC (foreign sales corporation income tax return); 1120–H (homeowner association income tax return); 1120–L (life insurance company income tax return); 1120–ND (return for nuclear decommissioning funds); 1120–PC (property and casualty insurance company income tax return); 1120–POL (income tax return for certain political organizations); 1120–REIT (real estate investment trust income tax return); 1120–RIC (regulated investment company income tax return); and 1120–SF (income tax return for settlement funds). Form 1120–X (amended corporation income tax return) is included with Supplemental documents in this table. Excludes Form 1120-S (S corporations), shown separately. Also excludes Form 990–T (tax-exempt organization unrelated business income tax return), which is included under Tax-exempt organizations in this table, although the tax reported on these returns is combined with Business income taxes in other tables.

[3] Includes the Form 1040 series as follows: 1040 (individual income tax return); 1040–A (individual income tax return, short form); 1040–EZ (individual income tax return for single and joint filers with no dependents); 1040–C (income tax return for departing aliens); 1040–NR (nonresident alien income tax return); 1040NR–EZ (income tax return for certain nonresident aliens with no dependents); 1040–PR (self-employment income tax return for Puerto Rico residents); and 1040–SS (self-employment income tax return for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents). Form 1040–X (amended individual income tax return) is included with Supplemental documents in this table.

[4] Includes Forms 940 (employer’s Federal unemployment tax return); 940–EZ (employer’s Federal unemployment tax return, short form); 940–PR (unemployment tax return for Puerto Rico residents); 941 (employer’s quarterly tax return for income and Social Security taxes withheld for other than household and agricultural employees); 941–PR/SS (employer’s quarterly tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 943 (employer’s tax return for agricultural employees); 943–PR/SS (employer’s tax return for agricultural employees for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 944 (employer’s annual tax return); 944–PR/SS (employer’s annual tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); and 945 (tax return of withheld income tax from nonpayroll distributions). Also includes Forms 1042 (tax return of withheld income tax on U.S.-source income of foreign persons); and CT–1 (railroad retirement tax return). Forms 941–X (adjusted employer’s tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943–X (adjusted employer’s tax return for agricultural employees); 944–X (adjusted employer’s tax return); 945–X (adjusted annual return of withheld Federal income tax or claim for refund); and CT–1X (adjusted railroad retirement tax return) are included in Supplemental documents in this table.

[5] Includes the Form 706 series as follows: 706 (estate and generation-skipping transfer tax return); 706–GS(D) (generation-skipping transfer tax return for distributions); 706–GS(T) (generation-skipping transfer tax return for terminations); and 706–NA (estate and generation-skipping transfer tax return for nonresident aliens).

[6] Includes Forms 11–C (occupational tax and registration for wagering return); 720 (excise tax return); 730 (excise tax return for wagering); 2290 (heavy highway vehicle use tax return); and 5330 (excise taxes related to employee retirement benefit plans return). Excludes excise tax returns filed with U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau. Form 4720 (excise tax return of charities and other persons) is included with Tax-exempt organizations in this table.

[7] Includes the Form 990 series as follows: 990 (tax-exempt organization information return, long form); 990–EZ (tax-exempt organization information return, short form); 990–N (electronic notice (e-Postcard) for tax-exempt organizations not required to file Forms 990 or 990–EZ); 990–PF (private foundation information return); and 990–T (tax-exempt organization unrelated business income tax return). Also includes Forms 4720 (excise tax return of charities and other persons); 5227 (split-interest trust information return); and 8872 (political organization report of contributions and expenditures). Tax collected on Form 990–T is combined with Business income taxes in other tables.

[8] Includes Forms 941–X (adjusted employer’s tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943–X (adjusted employer’s tax return for agricultural employees); 944–X (adjusted employer’s tax return); 945–X (adjusted annual return of withheld Federal income tax or claim for refund); 1040–X (amended individual income tax return); 1041–A (information return of charitable contribution deductions by certain trusts); 1120–X (amended corporation income tax return); 4868 (automatic filing extension for individuals); 5558 (filing extension for certain employee retirement plan returns); 7004 (automatic filing extension for corporations); 8752 (required payment or refund for certain S corporations and partnerships); 8868 (automatic filing extension for tax-exempt organizations); and CT–1X (adjusted railroad retirement tax return).

NOTES: Detail may not add to totals because of rounding. Percentage changes are based on rounded data.
SOURCE: Research, Applied Analytics, and Statistics; Statistics of Income.

Number of Returns and Other Forms Filed, by Type, Fiscal Years 2015 and 2016

[Numbers are in thousands]

Type of return or form	2015	2016	Percentage change
	(1)	(2)	(3)
United States, total [1]	243,249	244,246	0.4
Income taxes, total	187,730	188,711	0.5
C or other corporation [2]	2,216	2,208	-0.4
S corporation, Form 1120-S	4,717	4,832	2.4
Partnership, Form 1065	3,883	4,006	3.2
Individual [3]	148,841	150,711	1.3
Forms 1040, 1040-A, 1040-EZ	147,983	149,804	1.2
Forms 1040-C, 1040-NR, 1040NR-EZ, 1040-PR, 1040-SS	858	907	5.7
Individual estimated tax, Form 1040-ES	24,122	23,101	-4.2
Estate and trust, Form 1041	3,203	3,207	0.1
Estate and trust estimated tax, Form 1041-ES	748	646	-13.6
Employment taxes [4]	30,196	30,460	0.9
Estate tax [5]	36	36	0.0
Gift tax, Form 709	238	249	4.6
Excise taxes [6]	1,025	1,015	-1.0
Tax-exempt organizations [7]	1,580	1,500	-5.1
Supplemental documents [8]	22,445	22,275	-0.8

[1] Excludes information returns (e.g., Forms 1098, 1099, 5498, W-2 and W-2G, and Schedule K-1); tax-exempt bond returns (Forms 8038, 8038-B, 8038-CP, 8038-G, 8038-GC, 8038-T, 8038-TC, and 8328); and employee retirement benefit plan returns (Forms 5500, 5500-EZ, and 5500-SF). See Table 13 for information on tax-exempt bond returns. See Tables 13 and 23 for information on employee retirement benefit plans. See Table 14 for data on information returns.

[2] Includes Form 1066 (real estate mortgage investment conduit income tax return) and the Form 1120 series as follows: 1120 (corporation income tax return); 1120-C (cooperative association income tax return); 1120-F (foreign corporation income tax return, except foreign life insurance company, foreign property and casualty insurance company, or foreign sales corporation); 1120-FSC (foreign sales corporation income tax return); 1120-H (homeowner association income tax return); 1120-L (life insurance company income tax return); 1120-ND (return for nuclear decommissioning funds); 1120-PC (property and casualty insurance company income tax return); 1120-POL (income tax return for certain political organizations); 1120-REIT (real estate investment trust income tax return); 1120-RIC (regulated investment company income tax return); and 1120-SF (income tax return for settlement funds). Form 1120-X (amended corporation income tax return) is included with Supplemental documents in this table. Excludes Form 1120-S (S corporations), shown separately. Also excludes Form 990-T (tax-exempt organization unrelated business income tax return), which is included under Tax-exempt organizations in this table, although the tax reported on these returns is combined with Business income taxes in other tables.

[3] Includes the Form 1040 series as follows: 1040 (individual income tax return); 1040-A (individual income tax return, short form); 1040-EZ (individual income tax return for single and joint filers with no dependents); 1040-C (income tax return for departing aliens); 1040-NR (nonresident alien income tax return); 1040NR-EZ (income tax return for certain nonresident aliens with no dependents); 1040-PR (self-employment income tax return for Puerto Rico residents); and 1040-SS (self-employment income tax return for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents). Form 1040-X (amended individual income tax return) is included with Supplemental documents in this table.

[4] Includes Forms 940 (employer's Federal unemployment tax return); 940-EZ (employer's Federal unemployment tax return, short form); 940-PR (unemployment tax return for Puerto Rico residents); 941 (employer's quarterly tax return for income and Social Security taxes withheld for other than household and agricultural employees); 941-PR/SS (employer's quarterly tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 943 (employer's tax return for agricultural employees); 943-PR/SS (employer's tax return for agricultural employees for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 944 (employer's annual tax return); 944-PR/SS (employer's annual tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); and 945 (tax return of withheld income tax from nonpayroll distributions). Also includes Forms 1042 (tax return of withheld income tax on U.S.-source income of foreign persons); and CT-1 (railroad retirement tax return). Forms 941-X (adjusted employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943-X (adjusted employer's tax return for agricultural employees); 944-X (adjusted employer's tax return); 945-X (adjusted annual return of withheld Federal income tax or claim for refund); and CT-1X (adjusted railroad retirement tax return) are included in Supplemental documents in this table.

[5] Includes the Form 706 series as follows: 706 (estate and generation-skipping transfer tax return); 706-GS(D) (generation-skipping transfer tax return for distributions); 706-GS(T) (generation-skipping transfer tax return for terminations); and 706-NA (estate and generation-skipping transfer tax return for nonresident aliens).

[6] Includes Forms 11-C (occupational tax and registration for wagering return); 720 (excise tax return); 730 (excise tax return for wagering); 2290 (heavy highway vehicle use tax return); and 5330 (excise taxes related to employee retirement benefit plans return). Excludes excise tax returns filed with U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau. Form 4720 (excise tax return of charities and other persons) is included with Tax-exempt organizations in this table.

[7] Includes the Form 990 series as follows: 990 (tax-exempt organization information return, long form); 990-EZ (tax-exempt organization information return, short form); 990-N (electronic notice (e-Postcard) for tax-exempt organizations not required to file Forms 990 or 990-EZ); 990-PF (private foundation information return); and 990-T (tax-exempt organization unrelated business income tax return). Also includes Forms 4720 (excise tax return of charities and other persons); 5227 (split-interest trust information return); and 8872 (political organization report of contributions and expenditures). Tax collected on Form 990-T is combined with Business income taxes in other tables.

[8] Includes Forms 941-X (adjusted employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943-X (adjusted employer's tax return for agricultural employees); 944-X (adjusted employer's tax return); 945-X (adjusted annual return of withheld Federal income tax or claim for refund); 1040-X (amended individual income tax return); 1041-A (information return of charitable contribution deductions by certain trusts); 1120-X (amended corporation income tax return); 4868 (automatic filing extension for individuals); 5558 (filing extension for certain employee retirement plan returns); 7004 (automatic filing extension for corporations); 8752 (required payment or refund for certain S corporations and partnerships); 8868 (automatic filing extension for tax-exempt organizations); and CT-1X (adjusted railroad retirement tax return).

NOTES: Detail may not add to totals because of rounding. Percentage changes are based on rounded data.

SOURCE: Research, Applied Analytics, and Statistics; Statistics of Income.

Number of Returns and Other Forms Filed, by Type, Fiscal Years 2014 and 2015

[Numbers are in thousands]

Type of return or form	2014	2015	Percentage change
	(1)	(2)	(3)
United States, total [1]	239,875	243,249	1.4
Income taxes, total	185,540	187,730	1.2
C or other corporation [2]	2,221	2,216	-0.2
S corporation, Form 1120-S	4,643	4,717	1.6
Partnership, Form 1065	3,799	3,883	2.2
Individual [3]	147,445	148,841	0.9
Forms 1040, 1040-A, 1040-EZ	146,568	147,983	1.0
Forms 1040-C, 1040-NR, 1040NR-EZ, 1040-PR, 1040-SS	877	858	-2.2
Individual estimated tax, Form 1040-ES	23,608	24,122	2.2
Estate and trust, Form 1041	3,206	3,203	-0.1
Estate and trust estimated tax, Form 1041-ES	618	748	21.0
Employment taxes [4]	30,066	30,196	0.4
Estate tax [5]	34	36	5.9
Gift tax, Form 709 [6]	335	238	-29.0
Excise taxes [7]	987	1,025	3.9
Tax-exempt organizations [8]	1,467	1,580	7.7
Supplemental documents [9]	21,446	22,445	4.7

[1] Excludes information returns (e.g., Forms 1098, 1099, 5498, W-2, and W-2G, and Schedule K-1); tax-exempt bond returns (Forms 8038, 8038-B, 8038-CP, 8038-G, 8038-GC, 8038-T, 8038-TC, and 8328); and employee retirement benefit plan returns (Forms 5500, 5500-EZ, and 5500-SF). See Table 13 for information on tax-exempt bond returns. See Tables 13 and 23 for information on employee retirement benefit plans. See Table 14 for data on information returns.

[2] Includes Form 1066 (real estate mortgage investment conduit income tax return) and the Form 1120 series as follows: 1120 (corporation income tax return); 1120-C (cooperative association income tax return); 1120-F (foreign corporation income tax return, except foreign life insurance company, foreign property and casualty insurance company, or foreign sales corporation); 1120-FSC (foreign sales corporation income tax return); 1120-H (homeowner association income tax return); 1120-L (life insurance company income tax return); 1120-ND (return for nuclear decommissioning funds); 1120-PC (property and casualty insurance company income tax return); 1120-POL (income tax return for certain political organizations); 1120-REIT (real estate investment trust income tax return); 1120-RIC (regulated investment company income tax return); and 1120-SF (income tax return for settlement funds). Form 1120-X (amended corporation income tax return) is included with Supplemental documents in this table. Excludes Form 1120-S (S corporations), shown separately. Also, excludes Form 990-T (tax-exempt organization unrelated business income tax return), which is included under Tax-exempt organizations in this table, although the tax reported on these returns is combined with Business income taxes in other tables.

[3] Includes the Form 1040 series as follows: 1040 (individual income tax return); 1040-A (individual income tax return, short form); 1040-EZ (individual income tax return for single and joint filers with no dependents); 1040-C (income tax return for departing aliens); 1040-NR (nonresident alien income tax return); 1040NR-EZ (income tax return for certain nonresident aliens with no dependents); 1040-PR (self-employment income tax return for Puerto Rico residents); and 1040-SS (self-employment income tax return for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents). Form 1040-X (amended individual income tax return) is included with Supplemental documents in this table.

[4] Includes Forms 940 (employer's Federal unemployment tax return); 940-EZ (employer's Federal unemployment tax return, short form); 940-PR (unemployment tax return for Puerto Rico residents); 941 (employer's quarterly tax return for income and Social Security taxes withheld for other than household and agricultural employees); 941-PR/SS (employer's quarterly tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 943 (employer's tax return for agricultural employees); 943-PR/SS (employer's tax return for agricultural employees for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 944 (employer's annual tax return); 944-PR/SS (employer's annual tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); and 945 (tax return of withheld income tax from nonpayroll distributions). Also includes Forms 1042 (tax return of withheld income tax on U.S.-source income of foreign persons); and CT-1 (railroad retirement tax return). Forms 941-X (adjusted employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943-X (adjusted employer's tax return for agricultural employees); 944-X (adjusted employer's tax return); 945-X (adjusted annual return of withheld Federal income tax or claim for refund); and CT-1X (adjusted railroad retirement tax return) are included in Supplemental documents in this table.

[5] Includes the Form 706 series as follows: 706 (estate and generation-skipping transfer tax return); 706-GS(D) (generation-skipping transfer tax return for distributions); 706-GS(T) (generation-skipping transfer tax return for terminations); and 706-NA (estate and generation-skipping transfer tax return for nonresident aliens).

[6] The American Taxpayer Relief Act (ATRA) of 2012 extended the \$5 million gift tax-exemption level that was established under the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010. The ATRA extended portability rules related to the passing of an exemption amount from a decedent to a surviving spouse and indexed the exemption amount to inflation. These tax law changes may have encouraged increased gift tax filings during Fiscal Years 2012 through 2014. The decrease in gift tax filings during 2015 may reflect a return to historic filing patterns.

[7] Includes Forms 11-C (occupational tax and registration for wagering return); 720 (excise tax return); 730 (excise tax return for wagering); 2290 (heavy highway vehicle use tax return) and 5330 (excise taxes related to employee retirement benefit plans return). Excludes excise tax returns filed with the U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau. Form 4720 (excise tax return of charities and other persons) is included with Tax-exempt organizations in this table.

[8] Includes the Form 990 series as follows: 990 (tax-exempt organization information return, long form); 990-EZ (tax-exempt organization information return, short form); 990-N (electronic notice (e-Postcard) for tax-exempt organizations not required to file Forms 990 or 990-EZ); 990-PF (private foundation information return); and 990-T (tax-exempt organization unrelated business income tax return). Also includes Forms 4720 (excise tax return of charities and other persons); 5227 (split-interest trust information return); and 8872 (political organization report of contributions and expenditures). Tax collected on Form 990-T is combined with Business income taxes in other tables.

[9] Includes Forms 941-X (adjusted employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943-X (adjusted employer's tax return for agricultural employees); 944-X (adjusted employer's tax return); 945-X (adjusted annual return of withheld Federal income tax or claim for refund); 1040-X (amended individual income tax return); 1041-A (information return of charitable contribution deductions by certain trusts); 1120-X (amended corporation income tax return); 4868 (automatic filing extension for individuals); 5558 (filing extension for certain employee retirement plan returns); 7004 (automatic filing extension for corporations); 8752 (required payment or refund for certain S corporations and partnerships); 8868 (automatic filing extension for tax-exempt organizations); and CT-1X (adjusted railroad retirement tax return).

NOTES: Detail may not add to totals because of rounding.

SOURCE: Research, Analysis, and Statistics, Office of Research.

Number of Returns and Other Forms Filed, by Type, Fiscal Years 2013 and 2014

[Numbers are in thousands]

Type of return or form	2013	2014	Percentage change
	(1)	(2)	(3)
United States, total [1]	240,076	239,875	-0.1
Income taxes, total	185,035	185,540	0.3
C or other corporation [2]	2,248	2,221	-1.2
S corporation, Form 1120–S	4,566	4,643	1.7
Partnership, Form 1065	3,686	3,799	3.1
Individual [3]	145,996	147,445	1.0
Forms 1040, 1040–A, 1040–EZ	145,125	146,568	1.0
Forms 1040–C, 1040–NR, 1040NR–EZ, 1040–PR, 1040–SS	872	877	0.6
Individual estimated tax, Form 1040–ES	24,806	23,608	-4.8
Estate and trust, Form 1041	3,192	3,206	0.4
Estate and trust estimated tax, Form 1041–ES	541	618	14.2
Employment taxes [4]	29,958	30,066	0.4
Estate tax [5]	32	34	6.3
Gift tax, Form 709	313	335	7.0
Excise taxes [6]	909	987	8.6
Tax-exempt organizations [7]	1,463	1,467	0.3
Supplemental documents [8]	22,365	21,446	-4.1

[1] Excludes information returns (e.g., Forms 1098, 1099, 5498, W–2 and W–2G, and Schedule K–1); tax-exempt bond returns (Forms 8038, 8038–B, 8038–CP, 8038–G, 8038–GC, 8038–T, 8038–TC, and 8328); and employee retirement benefit plan returns (Forms 5500, 5500–EZ, and 5500–SF). See Table 13 for information on tax-exempt bond returns. See Tables 13 and 23 for information on employee retirement benefit plans. See Table 14 for data on information returns.

[2] Includes Form 1066 (real estate mortgage investment conduit income tax return) and the Form 1120 series as follows: 1120 (corporation income tax return); 1120–C (cooperative association income tax return); 1120–F (foreign corporation income tax return, except foreign life insurance company, foreign property and casualty insurance company, or foreign sales corporation); 1120–FSC (foreign sales corporation income tax return); 1120–H (homeowner association income tax return); 1120–L (life insurance company income tax return); 1120–ND (return for nuclear decommissioning funds); 1120–PC (property and casualty insurance company income tax return); 1120–POL (income tax return for certain political organizations); 1120–REIT (real estate investment trust income tax return); 1120–RIC (regulated investment company income tax return); and 1120–SF (income tax return for settlement funds). Form 1120–X (amended corporation income tax return) is included with Supplemental documents in this table. Excludes Form 1120-S (S corporations), shown separately. Also excludes Form 990–T (tax-exempt organization unrelated business income tax return), which is included under Tax-exempt organizations in this table, although the tax reported on these returns is combined with Business income taxes in other tables.

[3] Includes the Form 1040 series as follows: 1040 (individual income tax return); 1040–A (individual income tax return, short form); 1040–EZ (individual income tax return for single and joint filers with no dependents); 1040–C (income tax return for departing aliens); 1040–NR (nonresident alien income tax return); 1040NR–EZ (income tax return for certain nonresident aliens with no dependents); 1040–PR (self-employment income tax return for Puerto Rico residents); and 1040–SS (self-employment income tax return for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents). Form 1040–X (amended individual income tax return) is included with Supplemental documents in this table.

[4] Includes Forms 940 (employer’s Federal unemployment tax return); 940–EZ (employer’s Federal unemployment tax return, short form); 940–PR (unemployment tax return for Puerto Rico residents); 941 (employer’s quarterly tax return for income and Social Security taxes withheld for other than household and agricultural employees); 941–PR/SS (employer’s quarterly tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 943 (employer’s tax return for agricultural employees); 943–PR/SS (employer’s tax return for agricultural employees for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 944 (employer’s annual tax return); 944–PR/SS (employer’s annual tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); and 945 (tax return of withheld income tax from nonpayroll distributions). Also includes Forms 1042 (tax return of withheld income tax on U.S.-source income of foreign persons); and CT–1 (railroad retirement tax return). Forms 941–X (adjusted employer’s tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943–X (adjusted employer’s tax return for agricultural employees); 944–X (adjusted employer’s tax return); 945–X (adjusted annual return of withheld Federal income tax or claim for refund); and CT–1X (adjusted railroad retirement tax return) are included in Supplemental documents.

[5] Includes the Form 706 series as follows: 706 (estate and generation-skipping transfer tax return); 706–GS(D) (generation-skipping transfer tax return for distributions); 706–GS(T) (generation-skipping transfer tax return for terminations); and 706–NA (estate and generation-skipping transfer tax return for nonresident aliens).

[6] Includes Forms 11–C (occupational tax and registration for wagering return); 720 (excise tax return); 730 (excise tax return for wagering); 2290 (heavy highway vehicle use tax return); and 5330 (excise taxes related to employee retirement benefit plans return). Excludes excise tax returns filed with U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau. Form 4720 (excise tax return of charities and other persons) is included with Tax-exempt organizations in this table.

[7] Includes the Form 990 series as follows: 990 (tax-exempt organization information return, long form); 990–EZ (tax-exempt organization information return, short form); 990–N (electronic notice (e-Postcard) for tax-exempt organizations not required to file Forms 990 or 990–EZ); 990–PF (private foundation information return); and 990–T (tax-exempt organization unrelated business income tax return). Also includes Forms 4720 (excise tax return of charities and other persons); 5227 (split-interest trust information return); and 8872 (political organization report of contributions and expenditures). Tax collected on Form 990–T is combined with Business income taxes in other tables.

[8] Includes Forms 941–X (adjusted employer’s tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943–X (adjusted employer’s tax return for agricultural employees); 944–X (adjusted employer’s tax return); 945–X (adjusted annual return of withheld Federal income tax or claim for refund); 1040–X (amended individual income tax return); 1041–A (information return of charitable contribution deductions by certain trusts); 1120–X (amended corporation income tax return); 4868 (automatic filing extension for individuals); 5558 (filing extension for certain employee retirement plan returns); 7004 (automatic filing extension for corporations); 8752 (required payment or refund for certain S corporations and partnerships); 8868 (automatic filing extension for tax-exempt organizations); and CT–1X (adjusted railroad retirement tax return).

NOTES: Detail may not add to totals because of rounding.

SOURCE: Research, Analysis, and Statistics, Office of Research.

Number of Returns and Other Forms Filed, by Type, Fiscal Years 2012 and 2013

[Numbers are in thousands]

Type of return or form	2012	2013	Percentage change
	(1)	(2)	(3)
United States, total [1]	237,345	240,076	1.2
Income taxes, total	182,332	185,035	1.5
C or other corporation [2]	2,263	2,248	-0.7
S corporation, Form 1120-S	4,580	4,566	-0.3
Partnership, Form 1065	3,626	3,686	1.7
Individual [3]	146,244	145,996	-0.2
Forms 1040, 1040-A, 1040-EZ	145,400	145,125	-0.2
Forms 1040-C, 1040-NR, 1040NR-EZ, 1040-PR, 1040-SS	844	872	3.3
Individual estimated tax, Form 1040-ES	22,158	24,806	12.0
Estate and trust, Form 1041	3,061	3,192	4.3
Estate and trust estimated tax, Form 1041-ES	400	541	35.3
Employment taxes [4]	29,590	29,958	1.2
Estate tax [5]	27	32	18.5
Gift tax, Form 709 [6]	249	313	25.7
Excise taxes [7]	1,197	909	-24.1
Tax-exempt organizations [8]	1,367	1,463	7.0
Supplemental documents [9]	22,582	22,365	-1.0

[1] Excludes information returns (e.g., Forms 1098, 1099, 5498, W-2, and W-2G, and Schedule K-1); tax-exempt bond returns (Forms 8038, 8038-B, 8038-CP, 8038-G, 8038-GC, 8038-T, 8038-TC, and 8328); and employee retirement benefit plan returns (Forms 5500, 5500-EZ, and 5500-SF). See Table 13 for information on tax-exempt bond returns. See Tables 13 and 23 for information on employee retirement benefit plans. See Table 14 for data on information returns.

[2] Includes Form 1066 (real estate mortgage investment conduit income tax return) and the Form 1120 series as follows: 1120 (corporation income tax return); 1120-C (cooperative association income tax return); 1120-F (foreign corporation income tax return, except foreign life insurance company, foreign property and casualty insurance company, or foreign sales corporation); 1120-FSC (foreign sales corporation income tax return); 1120-H (homeowner association income tax return); 1120-L (life insurance company income tax return); 1120-ND (return for nuclear decommissioning funds); 1120-PC (property and casualty insurance company income tax return); 1120-POL (income tax return for certain political organizations); 1120-REIT (real estate investment trust income tax return); 1120-RIC (regulated investment company income tax return); and 1120-SF (income tax return for settlement funds). Form 1120-X (amended corporation income tax return) is included with Supplemental documents in this table. Excludes Form 990-T (tax-exempt organization unrelated business income tax return), which is included under Tax-exempt organizations in this table, although the tax reported on these returns is combined with Business income taxes in other tables.

[3] Includes the Form 1040 series as follows: 1040 (individual income tax return); 1040-A (individual income tax return, short form); 1040-EZ (individual income tax return for single and joint filers with no dependents); 1040-C (income tax return for departing aliens); 1040-NR (nonresident alien income tax return); 1040NR-EZ (income tax return for certain nonresident aliens with no dependents); 1040-PR (self-employment income tax return for Puerto Rico residents); and 1040-SS (self-employment income tax return for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents). Form 1040-X (amended individual income tax return) is included with Supplemental documents in this table.

[4] Includes Forms 940 (employer's Federal unemployment tax return); 940-EZ (employer's Federal unemployment tax return, short form); 940-PR (unemployment tax return for Puerto Rico residents); 941 (employer's quarterly tax return for income and Social Security taxes withheld for other than household and agricultural employees); 941-PR/SS (employer's quarterly tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 943 (employer's tax return for agricultural employees); 943-PR/SS (employer's tax return for agricultural employees for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 944 (employer's annual tax return); 944-PR/SS (employer's annual tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); and 945 (tax return of withheld income tax from nonpayroll distributions). Also includes Forms 1042 (tax return of withheld income tax on U.S.-source income of foreign persons); and CT-1 (railroad retirement tax return). Forms 941-X (adjusted employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943-X (adjusted employer's tax return for agricultural employees); 944-X (adjusted employer's tax return); 945-X (adjusted annual return of withheld Federal income tax or claim for refund); and CT-1X (adjusted railroad retirement tax return) are included in Supplemental documents.

[5] Includes the Form 706 series as follows: 706 (estate and generation-skipping transfer tax return); 706-GS(D) (generation-skipping transfer tax return for distributions); 706-GS(T) (generation-skipping transfer tax return for terminations); and 706-NA (estate and generation-skipping transfer tax return for nonresident aliens).

[6] The American Taxpayer Relief Act (ATRA) of 2012 extended the \$5 million gift tax exemption level that was established under the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010. The ATRA extended portability rules related to the passing of an exemption amount from a decedent to a surviving spouse and indexed the exemption amount to inflation. These tax law changes may have encouraged increased gift tax filings both in Fiscal Years 2012 and 2013.

[7] Includes Forms 11-C (occupational tax and registration for wagering return); 720 (excise tax return); 730 (excise tax return for wagering); 2290 (heavy highway vehicle use tax return) and 5330 (excise taxes related to employee retirement benefit plans return). Excludes excise tax returns filed with the U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau. Form 4720 (excise tax return of charities and other persons) is included with Tax-exempt organizations in this table. The Calendar Year 2011 deadline to file Form 2290 was extended from August 31, 2011, to November 30, 2011, resulting in a significant decrease in the number of Forms 2290 filed in Fiscal Year 2011 and a corresponding increase in filings in Fiscal Year 2012, as many 2011 filings were delayed until Fiscal Year 2012.

[8] Includes the Form 990 series as follows: 990 (tax-exempt organization information return, long form); 990-EZ (tax-exempt organization information return, short form); 990-N (electronic notice (e-Postcard) for tax-exempt organizations not required to file Forms 990 or 990-EZ); 990-PF (private foundation information return); and 990-T (tax-exempt organization unrelated business income tax return). Also includes Forms 4720 (excise tax return of charities and other persons); 5227 (split-interest trust information return); and 8872 (political organization report of contributions and expenditures). Tax collected on Form 990-T is combined with Business income taxes in other tables.

[9] Includes Forms 941-X (adjusted employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943-X (adjusted employer's tax return for agricultural employees); 944-X (adjusted employer's tax return); 945-X (adjusted annual return of withheld Federal income tax or claim for refund); 1040-X (amended individual income tax return); 1041-A (information return of charitable contribution deductions by certain trusts); 1120-X (amended corporation income tax return); 4868 (automatic filing extension for individuals); 5558 (filing extension for certain employee retirement plan returns); 7004 (automatic filing extension for corporations); 8752 (required payment or refund for certain S corporations and partnerships); 8868 (automatic filing extension for tax-exempt organizations); and CT-1X (adjusted railroad retirement tax return).

NOTES: Detail may not add to totals because of rounding.

SOURCE: Research, Analysis, and Statistics, Office of Research.

Number of Returns and Other Forms Filed, by Type, Fiscal Years 2011 and 2012

[Numbers are in thousands]

Type of return or form	2011	2012	Percentage change
	(1)	(2)	(3)
United States, total [1]	234,567	237,345	1.2
Income taxes, total	180,752	182,332	0.9
C or other corporation [2]	2,313	2,263	-2.2
S corporation, Form 1120-S	4,545	4,580	0.8
Partnership, Form 1065	3,574	3,626	1.5
Individual [3]	143,608	146,244	1.8
Forms 1040, 1040-A, 1040-EZ	142,782	145,400	1.8
Forms 1040-C, 1040-NR, 1040NR-EZ, 1040-PR, 1040-SS	826	844	2.2
Individual estimated tax, Form 1040-ES	23,224	22,158	-4.6
Estate and trust, Form 1041	3,106	3,061	-1.4
Estate and trust estimated tax, Form 1041-ES	382	400	4.7
Employment taxes [4]	29,446	29,590	0.5
Estate tax [5]	11	27	145.5
Gift tax, Form 709	208	249	19.7
Excise taxes [6]	522	1,197	129.3
Tax-exempt organizations [7]	1,385	1,367	-1.3
Supplemental documents [8]	22,243	22,583	1.5

[1] Excludes information returns (e.g., Forms 1098, 1099, 5498, W-2, and W-2G, and Schedule K-1); tax-exempt bond returns (Forms 8038, 8038-B, 8038-CP, 8038-G, 8038-GC, 8038-T, 8038-TC, and 8328); and employee retirement benefit plan returns (Forms 5500, 5500-EZ, and 5500-SF). See Table 13 for information on tax-exempt bond returns. See Tables 13 and 23 for information on employee retirement benefit plans.

[2] Includes Form 1066 (real estate mortgage investment conduit income tax return) and the Form 1120 series as follows: 1120 (corporation income tax return); 1120-C (cooperative association income tax return); 1120-F (foreign corporation income tax return, except foreign life insurance company, foreign property and casualty insurance company, or foreign sales corporation); 1120-FSC (foreign sales corporation income tax return); 1120-H (homeowner association income tax return); 1120-L (life insurance company income tax return); 1120-ND (return for nuclear decommissioning funds); 1120-PC (property and casualty insurance company income tax return); 1120-POL (income tax return for certain political organizations); 1120-REIT (real estate investment trust income tax return); 1120-RIC (regulated investment company income tax return); and 1120-SF (income tax return for settlement funds). Form 1120-X (amended corporation income tax return) is included with Supplemental documents in this table. Excludes Form 990-T (tax-exempt organization unrelated business income tax return), which is included under Tax-exempt organizations in this table, although the tax reported on these returns is combined with Business income taxes in other tables.

[3] Includes the Form 1040 series as follows: 1040 (individual income tax return); 1040-A (individual income tax return, short form); 1040-C (income tax return for departing aliens); 1040-EZ (individual income tax return for single and joint filers with no dependents); 1040-NR (nonresident alien income tax return); 1040NR-EZ (income tax return for certain nonresident aliens with no dependents); 1040-PR (self-employment income tax return for Puerto Rico residents); and 1040-SS (self-employment income tax return for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents). Form 1040-X (amended individual income tax return) is included with Supplemental documents in this table.

[4] Includes Forms 940 (employer's Federal unemployment tax return); 940-EZ (employer's Federal unemployment tax return, short form); 940-PR (unemployment tax return for Puerto Rico residents); 941 (employer's quarterly tax return for income and Social Security taxes withheld for other than household and agricultural employees); 941-PR/SS (employer's quarterly tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 943 (employer's tax return for agricultural employees); 943-PR/SS (employer's tax return for agricultural employees for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 944 (employer's annual tax return); 944-PR/SS (employer's annual tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); and 945 (tax return of withheld income tax from nonpayroll distributions). Also includes Forms 1042 (tax return of withheld income tax on U.S.-source income of foreign persons); and CT-1 (railroad retirement tax return). Forms 941-X (adjusted employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943-X (adjusted employer's tax return for agricultural employees); 944-X (adjusted employer's tax return); 945-X (adjusted annual return of withheld Federal income tax or claim for refund); and CT-1X (adjusted railroad retirement tax return) are included in Supplemental documents.

[5] Includes the Form 706 series as follows: 706 (estate and generation-skipping transfer tax return); 706-GS(D) (generation-skipping transfer tax return for distributions); 706-GS(T) (generation-skipping transfer tax return for terminations); and 706-NA (estate and generation-skipping transfer tax return for nonresident aliens). The estate tax was temporarily repealed for deaths in Calendar Year 2010 before being reinstated retroactively with a \$5-million exemption as part of the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010. As a result of this legislation, the estates of 2010 decedents could elect to file either Form 706 (estate and generation-skipping transfer tax return), due September 19, 2011, or Form 8939 (allocation of increase in basis for property acquired from a decedent), due January 17, 2012. The law also provided a \$5-million exemption for the estates of 2011 decedents. These tax law changes significantly reduced the number of estate tax forms filed in Fiscal Year 2011 relative to other fiscal years.

[6] Includes Forms 720 (excise tax return); 730 (excise tax return for wagering); 11-C (occupational tax and registration for wagering return); 5330 (excise taxes related to employee retirement benefit plans return); and 2290 (heavy highway vehicle use tax return). Excludes excise tax returns filed with the U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau. Form 4720 (excise tax return of charities and other persons) is included with Tax-exempt organizations in this table. The Calendar Year 2011 deadline to file Form 2290 was extended from August 31, 2011, to November 30, 2011, resulting in a significant decrease in the number of Forms 2290 filed in Fiscal Year 2011 and a corresponding increase in filings in Fiscal Year 2012, as many 2011 filings were delayed until Fiscal Year 2012.

[7] Includes the Form 990 series as follows: 990 (tax-exempt organization information return, long form); 990-EZ (tax-exempt organization information return, short form); 990-N (electronic notice (e-Postcard) for tax-exempt organizations not required to file Forms 990 or 990-EZ); 990-PF (private foundation information return); and 990-T (tax-exempt organization unrelated business income tax return). Also includes Forms 4720 (excise tax return of charities and other persons); 5227 (split-interest trust information return); and 8872 (political organization report of contributions and expenditures). Tax collected on Form 990-T is combined with Business income taxes in other tables.

[8] Includes Forms 941-X (adjusted employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943-X (adjusted employer's tax return for agricultural employees); 944-X (adjusted employer's tax return); 945-X (adjusted annual return of withheld Federal income tax or claim for refund); 1040-X (amended individual income tax return); 1041-A (information return of charitable contribution deductions by certain trusts); 1120-X (amended corporation income tax return); 4868 (automatic filing extension for individuals); 5558 (filing extension for certain employee retirement plan returns); 7004 (automatic filing extension for corporations); 8752 (required payment or refund for certain S corporations and partnerships); 8868 (automatic filing extension for tax-exempt organizations); and CT-1X (adjusted railroad retirement tax return).

NOTES: Detail may not add to totals because of rounding.

SOURCE: Research, Analysis, and Statistics, Office of Research.

Number of Returns and Other Forms Filed, by Type, Fiscal Years 2010 and 2011

[Numbers are in thousands]

Type of return or form	2010	2011	Percentage change
	(1)	(2)	(3)
United States, total [1]	230,409	234,567	1.8
Income taxes, total	178,347	180,752	1.3
C or other corporation [2]	2,356	2,313	-1.8
S corporation, Form 1120-S	4,508	4,545	0.8
Partnership, Form 1065	3,509	3,574	1.9
Individual [3]	141,167	143,608	1.7
Forms 1040, 1040-A, 1040-EZ, 1040EZ-T	140,307	142,782	1.8
Forms 1040-C, 1040-NR, 1040NR-EZ, 1040-PR, 1040-SS	860	826	-4.0
Individual estimated tax, Form 1040-ES	23,390	23,224	-0.7
Estate and trust, Form 1041	3,074	3,106	1.0
Estate and trust estimated tax, Form 1041-ES	343	382	11.4
Employment taxes [4]	29,787	29,446	-1.1
Estate tax [5]	29	11	-62.1
Gift tax, Form 709	230	208	-9.6
Excise taxes [6]	837	522	-37.6
Tax-exempt organizations [7]	1,343	1,385	3.1
Supplemental documents [8]	19,836	22,243	12.1

[1] Excludes information returns (e.g., Forms 1098, 1099, 5498, W-2, and W-2G, and Schedule K-1); tax-exempt bond returns (Forms 8038, 8038-B, 8038-CP, 8038-G, 8038-GC, 8038-T, 8038-TC, and 8328); and employee retirement benefit plan returns (Forms 5500, 5500-EZ, and 5500-SF). See Table 14 for the total number of information returns filed.

[2] Includes Form 1066 (real estate mortgage investment conduit income tax return) and the Form 1120 series as follows: 1120 (corporation income tax return); 1120-C (cooperative association income tax return); 1120-F (foreign corporation income tax return, except foreign life insurance company, foreign property and casualty insurance company, or foreign sales corporation); 1120-FSC (foreign sales corporation income tax return); 1120-H (homeowner association income tax return); 1120-L (life insurance company income tax return); 1120-ND (income tax return for nuclear decommissioning funds); 1120-PC (property and casualty insurance company income tax return); 1120-POL (income tax return for certain political associations); 1120-REIT (real estate investment trust income tax return); 1120-RIC (regulated investment company income tax return); and 1120-SF (income tax return for settlement funds). Form 1120-X (amended corporation income tax return) is included with Supplemental documents in this table. Excludes Form 990-T (tax-exempt organization unrelated business income tax return), which is included under Tax-exempt organizations in this table, although the tax reported on these returns is combined with Business income taxes in other tables.

[3] Includes the Form 1040 series as follows: 1040 (individual income tax return); 1040-A (individual income tax return, short form); 1040-C (income tax return for departing aliens); 1040-EZ (individual income tax return for single and joint filers with no dependents); 1040-NR and 1040NR-EZ (nonresident alien income tax return); 1040-PR (self-employment income tax return for Puerto Rico residents); and 1040-SS (self-employment income tax return for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents). Form 1040-X (amended individual income tax return) is included with Supplemental documents in this table.

[4] Includes Forms 940 (employer's Federal unemployment tax return); 940-EZ (employer's Federal unemployment tax return, short form); 940-PR (unemployment tax return for Puerto Rico residents); 941 (employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 941-PR/SS (employer's tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 943 (employer's tax return for agricultural employees); 943-PR/SS (employer's tax return for agricultural employees for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 944 (employer's tax return); 944-PR/SS (employer's tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); and 945 (tax return of withheld income tax from nonpayroll distributions). Also includes Forms 1042 (tax return of withheld income tax on U.S.-source income of foreign persons); and CT-1 (railroad retirement tax return). Forms 941-X (adjusted employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943-X (adjusted employer's tax return for agricultural employees); 944-X (adjusted employer's tax return); 945-X (adjusted tax return of withheld income tax from nonpayroll distributions); and CT-1X (adjusted railroad retirement tax return) are included in Supplemental documents.

[5] Includes the Form 706 series as follows: 706 (estate and generation-skipping transfer tax return); 706-GS(D) (generation-skipping transfer tax return for distributions); 706-GS(T) (generation-skipping transfer tax return for terminations); and 706-NA (estate and generation-skipping transfer tax return for nonresident aliens). The estate tax was temporarily repealed for deaths in Calendar Year 2010 before being reinstated retroactively with a \$5-million exemption as part of the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010. As a result of this legislation, the estates of 2010 decedents could elect to file either Form 706, due September 19, 2011, or Form 8939 (allocation of increase in basis for property acquired from a decedent), due January 17, 2012. These tax law changes significantly reduced the number of Forms 706 filed in 2011.

[6] Includes Forms 720 (excise tax return); 730 (excise tax return for wagering); 11-C (occupational tax and registration for wagering return); 5330 (excise taxes related to employee retirement benefit plans return); and 2290 (heavy highway vehicle use tax return). The deadline to file Form 2290 was extended from August 31, 2011, to November 30, 2011, resulting in a significant decrease in the number of Forms 2290 filed in Fiscal Year 2011, as these filings were delayed until Fiscal Year 2012. Excludes excise tax returns filed with the U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau.

[7] Includes the Form 990 series as follows: 990 (tax-exempt organization information return, long form); 990-EZ (tax-exempt organization information return, short form); 990-N (electronic notice (e-Postcard) for tax-exempt organizations not required to file Forms 990 or 990-EZ); 990-PF (private foundation information return); and 990-T (tax-exempt organization unrelated business income tax return). Also includes Forms 4720 (excise tax return of charities and other persons); 5227 (split-interest trust information return); and 8872 (political organization report of contributions and expenditures). Tax collected on Form 990-T is combined with Business income taxes in other tables.

[8] Includes Forms 941-X (adjusted employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943-X (adjusted employer's tax return for agricultural employees); 944-X (adjusted employer's tax return); 945-X (adjusted return of withheld income tax from nonpayroll distributions); 1040-X (amended individual income tax return); 1041-A (information return of charitable contribution deductions by certain trusts); 1120-X (amended corporation income tax return); 4868 (automatic filing extension for individuals); 5558 (filing extension for certain employee retirement plan returns); 7004 (automatic filing extension for corporations); 8752 (required payment or refund for certain S corporations and partnerships); 8868 (automatic filing extension for tax-exempt organizations); and CT-1X (adjusted railroad retirement tax return).

NOTES: The following forms were included in prior editions of the IRS Data Book but have been excluded in the Fiscal Year 2011 edition: 990-C (farmer's cooperative return); 1040EZ-T (telephone excise tax refund return); and 1120-A (corporation income tax return short form). Although the IRS continued to receive filings of these forms through Fiscal Year 2010, they have been obsolete for several years, and none were filed in Fiscal Year 2011.

SOURCE: Research, Analysis, and Statistics, Office of Research.

Number of Returns and Other Forms Filed, by Type, Fiscal Years 2009 and 2010

[Numbers are in thousands]

Type of return or form	2009	2010	Percentage change
	(1)	(2)	(3)
United States, total [1]	236,503	230,409	-2.6
Income taxes, total [r]	182,522	178,347	-2.3
C or other corporation [2]	2,476	2,356	-4.8
S corporation, Form 1120-S	4,496	4,508	0.3
Partnership, Form 1065	3,565	3,509	-1.6
Individual [3]	144,103	141,167	-2.0
Forms 1040, 1040-A, 1040-EZ, 1040EZ-T	142,983	140,307	-1.9
Forms 1040-C, 1040-NR, 1040NR-EZ, 1040-PR, 1040-SS	1,120	860	-23.2
Individual estimated tax, Form 1040-ES	24,197	23,390	-3.3
Estate and trust, Form 1041	3,143	3,074	-2.2
Estate and trust estimated tax, Form 1041-ES	542	343	-36.7
Employment taxes [4]	30,223	29,787	-1.4
Estate tax [5]	47	29	-38.3
Gift tax, Form 709	245	230	-6.1
Excise taxes [6]	809	837	3.5
Tax-exempt organizations [7]	1,132	1,343	18.6
Supplemental documents [8]	21,525	19,836	-7.8

[r]— Revised in June 2010. The amount published in the print version of the 2009 Data Book (released in March 2010) was incorrect because of a math error.

[1] Excludes information returns (e.g., Forms 1098, 1099, 5498, W-2, and W-2G, and Schedule K-1); tax-exempt bond returns (Forms 8038, 8038-B, 8038-CP, 8038-G, 8038-GC, 8038-T, 8038-TC, and 8328); and employee benefit plan returns (Forms 5500 and 5500-EZ) processed by the Department of Labor. See Table 14 for the total number of information returns filed.

[2] Includes Form 1066 (real estate mortgage investment conduit income tax return) and the Form 1120 series as follows: 1120 (corporation income tax return); 1120-A (corporation income tax return, short form); 1120-C (cooperative association income tax return); 1120-F (foreign corporation income tax return, except foreign life insurance company, foreign property and casualty insurance company, or foreign sales corporation); 1120-FSC (foreign sales corporation income tax return); 1120-H (homeowner association income tax return); 1120-L (life insurance company income tax return); 1120-ND (income tax return for nuclear decommissioning funds); 1120-PC (property and casualty insurance company income tax return); 1120-POL (income tax return for certain political associations); 1120-REIT (real estate investment trust income tax return); 1120-RIC (regulated investment company income tax return); and 1120-SF (income tax return for settlement funds). Form 1120-X (amended corporation income tax return) is included with Supplemental documents in this table. Excludes Form 990-T (tax-exempt organization unrelated business income tax return), which is included under Tax-exempt organizations in this table, although the tax reported on these returns is combined with Business income taxes in other tables.

[3] Includes the Form 1040 series as follows: 1040 (individual income tax return); 1040-A (individual income tax return, short form); 1040-C (income tax return for departing aliens); 1040-EZ (individual income tax return for single and joint filers with no dependents); 1040EZ-T (telephone excise tax refund return); 1040-NR and 1040NR-EZ (nonresident alien income tax returns); 1040-PR (self-employment income tax return for Puerto Rico residents); and 1040-SS (self-employment income tax return for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents). Form 1040-X (amended individual income tax return) is included with Supplemental documents in this table. The Economic Stimulus Payments associated with the Economic Stimulus Act of 2008 contributed to a temporary increase in the number of individual income tax returns filed in Fiscal Year 2009. Some taxpayers, who did not otherwise have a filing requirement, filed a form from the 1040 series to claim an Economic Stimulus payment. These filers are not expected to become regular filers unless their filing requirements change.

[4] Includes Forms 940 (employer's Federal unemployment tax return); 940-EZ (employer's Federal unemployment tax return, short form); 940-PR (unemployment tax return for Puerto Rico residents); 941 (employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 941-PR/SS (employer's tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 943 (employer's tax return for agricultural employees); 943-PR/SS (employer's tax return for agricultural employees for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 944 (employer's tax return); 944-PR/SS (employer's tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); and 945 (tax return of withheld income tax from nonpayroll distributions). Also includes Forms 1042 (tax return of withheld income tax on U.S.-source income of foreign persons); and CT-1 (railroad retirement tax return). Forms 941-X (adjusted employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943-X (adjusted employer's tax return for agricultural employees); 944-X (adjusted employer's tax return); 945-X (adjusted tax return of withheld income tax from nonpayroll distributions); and CT-1X (adjusted railroad retirement tax return) are included in Supplemental documents.

[5] Includes the Form 706 series as follows: 706 (estate and generation-skipping transfer tax return); 706-GS(D) (generation-skipping transfer tax return for distributions); 706-GS(T) (generation-skipping transfer tax return for terminations); and 706-NA (estate and generation-skipping transfer tax return for nonresident aliens). An increase in the filing threshold resulted in a decrease in the number of estate tax returns filed. The filing threshold was \$2 million for deaths in Calendar Year 2008; it was \$3.5 million for deaths in Calendar Year 2009. The estate tax was temporarily repealed for deaths in Calendar Year 2010. However, estate tax returns were filed in Fiscal Year 2010 for decedents who died prior to Calendar Year 2010. Legislation enacted in December 2010 clarified the filing requirements for the estates of 2010 decedents, creating two options that will affect statistics reported for Fiscal Year 2011.

[6] Includes Forms 720 (excise tax return); 730 (tax return for wagering); 2290 (heavy highway vehicle use tax return); 11-C (occupational tax and registration for wagering return); and 5330 (excise taxes related to employee benefit plans return). Excludes excise tax returns filed with the U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau.

[7] Includes the Form 990 series as follows: 990 (tax-exempt organization information return, long form); 990-EZ (tax-exempt organization information return, short form); 990-C (farmers' cooperative return); 990-N (electronic notice (e-Postcard) for tax-exempt organizations not required to file Forms 990 or 990-EZ); 990-PF (private foundation information return); and 990-T (tax-exempt organization unrelated business income tax return). Also includes Forms 4720 (excise tax return of charities and other persons); 5227 (split-interest trust information return); and 8872 (political organization report of contributions and expenditures). Tax collected on Form 990-T is combined with Business income taxes in other tables.

[8] Includes Forms 941-X (adjusted employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943-X (adjusted employer's tax return for agricultural employees); 944-X (adjusted employer's tax return); 945-X (adjusted return of withheld income tax from nonpayroll distributions); 1040-X (amended individual income tax return); 1041-A (information return of charitable contribution deductions by certain trusts); 1120-X (amended corporation income tax return); 4868 (automatic filing extension for individuals); 5558 (filing extension for certain employee plan returns); 7004 (automatic filing extension for corporations); 8752 (required payment or refund for certain S corporations and partnerships); 8868 (automatic filing extension for tax-exempt organizations); and CT-1X (adjusted railroad retirement tax return).

NOTES: Detail may not add to totals because of rounding.

SOURCE: Research, Analysis, and Statistics, Office of Research.

Number of Returns and Other Forms Filed, by Type, Fiscal Years 2008 and 2009

[Numbers are in thousands]

Type of return or form	2008	2009	Percentage change
	(1)	(2)	(3)
United States, total [1]	250,379	236,503	-5.5
Income taxes, total	197,409	182,522	-7.5
C or other corporation [2]	2,538	2,476	-2.4
S corporation, Form 1120-S	4,440	4,496	1.3
Partnership, Form 1065	3,307	3,565	7.8
Individual [3]	154,346	144,103	-6.6
Forms 1040, 1040A, 1040EZ, 1040EZ-T	153,308	142,983	-6.7
Forms 1040NR, 1040NR-EZ, 1040PR, 1040-SS, 1040C	1,038	1,120	7.9
Individual estimated tax, Form 1040-ES	28,782	24,197	-15.9
Estate and trust, Form 1041	3,075	3,143	2.2
Estate and trust estimated tax, Form 1041-ES	922	542	-41.2
Employment taxes [4]	30,683	30,223	-1.5
Estate tax [5]	46	47	2.2
Gift tax, Form 709	252	245	-2.8
Excise taxes [6]	865	809	-6.5
Tax-exempt organizations [7]	901	1,132	25.6
Supplemental documents [8]	20,221	21,525	6.5

[r] Revised June, 2010.

[1] Excludes information returns (e.g., Forms 1098, 1099, 5498, W-2 and W-2G, and Schedule K-1); tax-exempt bond returns (Forms 8038, 8038-CP, 8038-G, 8038-GC, 8038-T, and 8328); and employee benefit plan returns (Forms 5500 and 5500-EZ) processed by the Department of Labor. See Table 14 for the total number of information returns filed.

[2] Includes Form 1066 (real estate mortgage investment conduit income tax return) and the Form 1120 series as follows: 1120 (corporation income tax return); 1120-A (corporation income tax return short form); 1120-C (cooperative association income tax return); 1120-F (foreign corporation income tax return, except foreign life insurance company, foreign property and casualty insurance company, or foreign sales corporation); 1120-FSC (foreign sales corporation income tax return); 1120-H (homeowner association income tax return); 1120-L (life insurance company income tax return); 1120-ND (income tax return for nuclear decommissioning funds); 1120-PC (property and casualty insurance company income tax return); 1120-POL (income tax return for certain political associations); 1120-REIT (real estate investment trust income tax return); 1120-RIC (regulated investment company income tax return); and 1120-SF (income tax return for settlement funds). Form 1120-X (amended corporation income tax return) is included with Supplemental documents in this table. Excludes Form 990-T (tax-exempt organization "unrelated business income" tax return), which is included under Tax-exempt organizations in this table, although the tax reported on these returns is combined with Business income taxes in other tables.

[3] Includes the Form 1040 series as follows: 1040 (individual income tax return); 1040-A (individual income tax return short form); 1040-EZ (individual income tax return for single and joint filers with no dependents); 1040-EZ-T (telephone excise tax refund return); 1040-NR and 1040-NR-EZ (nonresident alien income tax return); 1040-PR (self-employment income tax return for Puerto Rico residents); 1040-SS (self-employment income tax return for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); and 1040-C (income tax return for departing aliens). Form 1040-X (amended individual income tax return) is included with Supplemental documents in this table. The Economic Stimulus Payments associated with the Economic Stimulus Act of 2008 resulted in a temporary increase in the number of individual income tax returns filed in Fiscal Year 2008 and also contributed to the number of returns filed in Fiscal Year 2009. Some taxpayers, who did not otherwise have a filing requirement, filed a form from the 1040 series to claim an Economic Stimulus payment. These filers are not expected to become regular filers unless their filing requirements change.

[4] Includes the Form 940 series as follows: 940 (employer's Federal unemployment tax return); 940-EZ (employer's Federal unemployment tax return short form); 940-PR (unemployment tax return for Puerto Rico residents); 941 (employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 941-PR/SS (employer's tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 943 (employer's tax return for agricultural employees); 943-PR/SS (employer's tax return for agricultural employees for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 944 (employer's tax return); 944-PR/SS (employer's tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); and 945 (tax return of withheld income tax from nonpayroll distributions). Also includes Forms 1042 (tax return of withheld income tax on U.S.-source income of foreign persons); and CT-1 (railroad retirement tax return). Forms 941-X (adjusted employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943-X (adjusted employer's tax return for agricultural employees); 944-X (adjusted employer's tax return); 945-X (adjusted tax return of withheld income tax from nonpayroll distributions); and CT-1X (adjusted railroad retirement tax return) are included in Supplemental documents.

[5] Includes the Form 706 series as follows: 706 (estate and generation-skipping transfer tax return); 706-GS(D) (generation-skipping transfer tax return for distributions); 706-GS(T) (generation-skipping transfer tax return for terminations); and 706-NA (estate and generation-skipping transfer tax return for nonresident aliens).

[6] Includes Forms 720 (excise tax return); 730 (tax return for wagering); 2290 (heavy highway vehicle use tax return); 11-C (occupational tax and registration for wagering return); and 5330 (excise taxes related to employee benefit plans return). Excludes excise tax returns filed with the Alcohol and Tobacco Tax and Trade Bureau.

[7] Includes the Form 990 series as follows: 990 (tax-exempt organization information return long form); 990-EZ (tax-exempt organization information return short form); 990-C (farmers' cooperative return); 990-N (electronic notice [e-Postcard] for tax-exempt organizations not required to file Forms 990 or 990-EZ); 990-PF (private foundation information return); and 990-T (tax-exempt organization "unrelated business income" tax return). Also includes Forms 4720 (excise tax return of charities and other persons); 5227 (split-interest trust information return); and 8872 (political organization report of contributions and expenditures). Tax collected on Form 990-T is combined with Business income taxes in other tables.

[8] Includes Forms 941-X (adjusted employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 943-X (adjusted employer's tax return for agricultural employees); 944-X (adjusted employer's tax return); 945-X (adjusted return of withheld income tax from nonpayroll distributions); 1040-X (amended individual income tax return); 1041-A (information return of charitable contribution deductions by certain trusts); 1120-X (amended corporation income tax return); 4868 (automatic filing extension for individuals); 5558 (filing extension for certain employee plan returns); 7004 (automatic filing extension for corporations); 8752 (required payment or refund for certain S corporations and partnerships); 8868 (automatic filing extension for tax-exempt organizations); and CT-1X (adjusted railroad retirement tax return).

NOTES: Detail may not add to totals because of rounding.

SOURCE: Research, Analysis, and Statistics, Office of Research.

Number of Returns and Other Forms Filed, by Type, Fiscal Years 2007 and 2008

[Numbers are in thousands]

Type of return or form	2007	2008	Percentage change
	(1)	(2)	(3)
United States, total [1]	235,438	250,379	6.3
Income tax	183,091	197,409	7.8
Individual [2]	138,894	154,346	11.1
Forms 1040, 1040A, 1040EZ, 1040EZ-T	138,131	153,308	11.0
Forms 1040NR, 1040NR-EZ, 1040PR, 1040-SS, 1040C	763	1,038	36.0
Individual estimated tax, Form 1040-ES	29,996	28,782	-4.0
Estate and trust, Form 1041	3,718	3,075	-17.3
Estate and trust estimated tax, Form 1041-ES	780	922	18.2
Partnership, Form 1065	3,097	3,307	6.8
S corporation, Form 1120-S	4,099	4,440	8.3
C or other corporation [3]	2,508	2,538	1.2
Estate tax [4]	50	46	-8.0
Gift tax, Form 709	253	252	-0.4
Employment taxes [5]	30,740	30,683	-0.2
Tax-exempt organizations [6]	901	901	0.0
Excise taxes [7]	907	865	-4.6
Supplemental documents [8]	19,496	20,221	3.7

[1] Excludes information returns (e.g., Forms 1098, 1099, 5498, W-2 and W-2G, and Schedule K-1); tax-exempt bond returns (Forms 8038, 8038-G, 8038-GC, 8038-T, and 8328); and employee benefit plan returns (Forms 5500 and 5500-EZ) processed by the Department of Labor. See Table 14 for the total number of information returns filed.

[2] Includes the Form 1040 series as follows: 1040 (individual income tax return); 1040A (individual income tax return-short form); 1040EZ (individual income tax return for single and joint filers with no dependents); 1040EZ-T (telephone excise tax refund return); 1040NR and 1040NR-EZ (nonresident alien income tax return); 1040PR (self-employment income tax return for Puerto Rico residents); 1040-SS (self-employment income tax return for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); and 1040C (income tax return for departing aliens). Form 1040X (amended individual income tax return) is included with supplemental documents in this table. The one-time economic stimulus payments associated with the Economic Stimulus Act of 2008 resulted in an increase in the number of individual income tax returns filed in Fiscal Year 2008. Some taxpayers, who did not otherwise have a filing requirement, filed a form from the 1040 series to claim an economic stimulus payment. Similarly, the one-time telephone excise tax refund (available on Tax Year 2006 returns) also contributed to the increased number of individual income tax returns filed, although its effect was smaller in Fiscal Year 2008 than in Fiscal Year 2007. Some taxpayers, who did not otherwise have a filing requirement, filed Form 1040EZ-T (telephone excise tax refund), while others filed Forms 1040, 1040A, or 1040EZ to claim the telephone excise tax refund.

[3] Includes Form 1066 (real estate mortgage investment conduit income tax return) and the Form 1120 series as follows: 1120 (corporation income tax return); 1120-A (corporation income tax return-short form); 1120-C (cooperative association income tax return); 1120-F (foreign corporation income tax return, except foreign life insurance companies); 1120-FSC (foreign sales corporation income tax return); 1120-H (homeowner association income tax return); 1120-L (life insurance company income tax return); 1120-ND (income tax return for nuclear decommissioning funds); 1120-PC (property and casualty insurance company income tax return); 1120-POL (income tax return for certain political associations); 1120-REIT (real estate investment trust income tax return); 1120-RIC (regulated investment company income tax return); and 1120-SF (income tax return for settlement funds). Form 1120X (amended income tax return) is included with supplemental documents in this table. Excludes Forms 1120-IC-DISC (interest charge domestic international sales corporation return) and 990-T (tax-exempt organization business income tax return). Form 990-T is included under tax-exempt organizations, although the tax collected on these returns is included under corporation income tax in other tables.

[4] Includes the Form 706 series as follows: 706 (estate and generation-skipping transfer tax return); 706-GS(D) (generation-skipping transfer tax return for distributions); 706-GS(T) (generation-skipping transfer tax return for terminations); and 706-NA (estate and generation-skipping transfer tax return for nonresident aliens).

[5] Includes the Form 940 series as follows: 940 (employer's Federal unemployment tax return); 940-EZ (employer's Federal unemployment tax return-short form); 940PR (unemployment tax return for Puerto Rico residents); 941 (employer's tax return for income and Social Security taxes withheld for other than household and agricultural employees); 941PR/SS (employer's tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 943 (employer's tax return for agricultural employees); 943PR/SS (employer's tax return for agricultural employees for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 944 (employer's tax return); 944PR/SS (employer's tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 945 (tax return of withheld income tax from nonpayroll distributions); and Forms 1042 (tax return of withheld income tax on U.S.-source income of foreign persons); CT-1 (railroad retirement tax return); and CT-2 (employee representatives' railroad retirement tax return).

[6] Includes the Form 990 series as follows: 990 (tax-exempt organization except private foundation return-long form); 990-EZ (tax-exempt organization except private foundation return-short form); 990-C (farmers' cooperative return); 990-PF (private foundation return); 990-T (tax-exempt organization unrelated business income tax return); and Forms 4720 (excise tax return of charities and other persons); 5227 (split-interest trust information return); and 8872 (political organization report of contributions and expenditures). Tax collected on Form 990-T is included under corporation income tax in other tables.

[7] Includes Forms 720 (excise tax return); 730 (tax return on wagering); 2290 (heavy highway vehicle use tax return); 11-C (occupational tax and registration for wagering return); and 5330 (return of excise taxes related to employee benefit plans). Excludes excise tax returns filed with the Customs Service and the Alcohol and Tobacco Tax and Trade Bureau.

[8] Includes Forms 1040X (amended individual income tax return); 1041A (return of charitable contribution deductions by certain trusts); 1120X (amended corporation income tax return); 2688 (additional filing extension for individuals); 4868 (automatic filing extension for individuals); 5558 (filing extension for certain employee plan returns); 7004 (automatic filing extension for corporations); 8752 (required payment or refund for certain S corporations and partnerships); and 8868 (automatic filing extension for tax-exempt organizations).

NOTES: For Fiscal Year 2008, additional forms have been added that were not included in prior editions of the IRS Data Book. These forms include: 944PR/SS (employer's tax return for Puerto Rico residents, or for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands residents); 5330 (return of excise taxes related to employee benefit plans); 5558 (filing extension for certain employee plan returns); 8868 (automatic filing extension for tax-exempt organizations); and 8872 (political organization report of contributions and expenditures).

SOURCE: Research, Analysis, and Statistics, Office of Research RAS:R

Number of Returns and Other Forms Filed, by Type, Fiscal Years 2006 and 2007

[Numbers are in thousands]

Type of return or form	2006	2007	Percentage change
	(1)	(2)	(3)
United States, total [1]	228,145	235,438	3.2
Income tax	177,404	183,091	3.2
Individual [2]	133,917	138,894	3.7
Forms 1040, 1040A, 1040EZ, 1040EZ-T	133,171	138,131	3.7
Forms 1040NR, 1040NR-EZ, 1040PR, 1040-SS, 1040C	746	763	2.3
Individual estimated tax	30,099	29,996	-0.3
Estate and trust	3,697	3,718	0.6
Estate and trust estimated tax	639	780	22.2
Partnership	2,773	3,097	11.7
S corporation	3,825	4,099	7.2
C or other corporation [3]	2,454	2,508	2.2
Estate tax [4]	58	50	-14.3
Gift tax	256	253	-1.2
Employment taxes [5]	31,182	30,740	-1.4
Tax-exempt organizations [6]	833	901	8.2
Excise taxes [7]	942	907	-3.7
Supplemental documents [8]	17,471	19,496	11.6

[1] Excludes information returns (e.g., Forms 1098, 1099, 5498, W-2 and W-2G, and Schedule K-1) and tax-exempt bond returns (Forms 8038, 8038-G, 8038-GC, 8038-T, and 8328). This table also excludes employee benefit plan returns (Forms 5500 and 5500-EZ) processed by the Department of Labor. See Table 14 for the total number of information returns filed.

[2] Includes Form 1040 (the "long form"); Forms 1040A and 1040EZ (the "short forms"); Form 1040EZ-T (Federal telephone excise tax refund return); Forms 1040NR and 1040NR-EZ (filed by nonresident aliens); Form 1040PR (the self-employment tax form for Puerto Rico residents); Form 1040-SS (the self-employment tax form for U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands); and Form 1040C (for departing aliens). Form 1040X (amended individual income tax return) is included in supplemental documents. The one-time telephone excise tax refund resulted in an increase in the number of individual income tax returns filed. Some taxpayers who did not otherwise have a filing requirement filed Form 1040EZ-T (telephone excise tax refund), while others filed Forms 1040, 1040A, or 1040EZ to claim the telephone excise tax refund.

[3] Includes Form 1066 (real estate mortgage investment conduits) and the Form 1120 series of returns as follows: 1120 ("long form"); 1120-A ("short form"); 1120-C (cooperative associations); 1120-F (foreign corporations, except foreign life insurance companies); 1120-FSC (foreign sales corporations); 1120-H (homeowner associations); 1120-L (life insurance companies); 1120-ND (nuclear decommissioning funds); 1120-PC (property and casualty insurance companies); 1120-POL (certain political associations); 1120-REIT (real estate investment trusts); 1120-RIC (regulated investment companies); and 1120-SF (settlement funds). Form 1120X (amended return) is included in supplemental documents. Excludes Form 1120-IC-DISC (interest charge domestic international sales corporations). Also excludes Form 990-T (tax-exempt organization business income tax) included under tax-exempt organizations, although tax collected on these returns is included under corporation income tax in other tables.

[4] Includes Forms 706 (estate and generation-skipping transfer); 706-GS (D) (generation-skipping transfer tax return for distributions); 706-GS(T) (generation-skipping transfer tax return for terminations); and 706-NA (nonresident alien estate and generation-skipping transfer).

[5] Includes Forms 940 (employer's Federal unemployment tax return); 940-EZ ("short form"); 940PR (unemployment tax return, Puerto Rico); 941 (employer return for income and Social Security taxes withheld for other than household and agricultural employees); 941PR/SS (employer return, Puerto Rico; or U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands); 943 (agricultural employer return); 943PR (agricultural employer return, Puerto Rico); 944 (employer tax return); 945 (return of withheld income tax from nonpayroll distributions); 1042 (return of withheld income tax on U.S-source income of foreign person); CT-1 (railroad retirement tax return); and CT-2 (railroad retirement tax return for employee representatives).

[6] Includes Forms 990 (tax-exempt organization except private foundation, "long form"); 990-EZ ("short form"); 990-C (farmers' cooperative); 990-PF (private foundation); 990-T (tax-exempt organization business income tax); 4720 (excise taxes of private foundations and other persons); and 5227 (split-interest trust information). Tax collected on Form 990-T is included under corporation income tax in other tables.

[7] Includes Forms 720 (quarterly excise tax); 730 (tax on wagering); 2290 (heavy highway vehicle use tax); and 11-C (occupational tax and registration for wagering). Excludes excise tax returns filed with the Customs Service and Alcohol and Tobacco Tax and Trade Bureau.

[8] Includes Forms 1040X (amended individual income tax); 1041A (charitable contribution deductions by certain trusts); 1120X (amended corporation income tax); 4868 (automatic filing extension for individuals); 2688 (additional filing extension for individuals); 7004 (automatic filing extension for corporations); and 8752 (payment or refund for prior years by certain partnerships and S corporations).

NOTES: Detail may not add to totals because of rounding.

SOURCE: Research, Analysis, and Statistics, Office of Research RAS:R

Number of Returns and Other Forms Filed, by Type, Fiscal Years 2005 and 2006

[Numbers are in thousands]

Type of return or form	2005	2006	Percentage change
	(1)	(2)	(3)
United States, total [1]	226,677	228,145	0.6
Income tax	174,494	177,404	1.7
Individual [2]	132,845	133,917	0.8
Forms 1040, 1040A, 1040EZ	132,105	133,171	0.8
Forms 1040NR, 1040NR-EZ, 1040PR, 1040-SS, 1040C	740	746	0.8
Individual estimated tax	28,669	30,099	5.0
Estate and trust	3,684	3,697	0.4
Estate and trust estimated tax	503	639	27.0
Partnership	2,665	2,773	4.1
S corporation	3,634	3,825	5.2
C or other corporation [3]	2,494	2,454	-1.6
Estate tax [4]	66	58	-11.3
Gift tax	277	256	-7.6
Employment taxes [5]	30,872	31,182	1.0
Tax-exempt organizations [6]	815	833	2.1
Excise taxes [7]	1,064	942	-11.4
Supplemental documents [8]	19,090	17,471	-8.5

[1] Excludes information returns (e.g., Forms 1098, 1099, 5498, W-2 and W-2G, and Schedule K-1) and tax-exempt bond returns (Forms 8038, 8038-G, 8038-GC, 8038-T, and 8328). Also excludes employee benefit plan returns (Forms 5500 and 5500-EZ) processed by the Department of Labor. See Table 14 for the total number of information returns filed.

[2] Form 1040 is the "long form," and Forms 1040A and 1040EZ are "short forms." Forms 1040NR and 1040NR-EZ are filed by nonresident aliens; Form 1040PR is the self-employment tax form for Puerto Rico; Form 1040-SS is the self-employment tax form for the U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands; and Form 1040C is for departing aliens. Form 1040X (amended individual income tax return) is included in supplemental documents.

[3] Includes Form 1066 (real estate mortgage investment conduits) and the Form 1120 series of returns as follows: 1120 ("long form"); 1120-A ("short form"); 1120-F (foreign corporations, except foreign life insurance companies); 1120-L (life insurance companies); 1120-POL (certain political associations); 1120-H (homeowner associations); 1120-FSC (foreign sales corporations); 1120-SF (settlement funds); 1120-REIT (real estate investment trusts); 1120-RIC (regulated investment companies); and 1120-PC (property and casualty insurance companies). Form 1120X (amended return) is included in supplemental documents. Excludes Form 1120-ND (nuclear decommissioning funds) and Form 1120-IC-DISC (interest charge domestic international sales corporations). Also excludes Form 990-T (tax-exempt organization business income tax), included under tax-exempt organizations, although tax collected on these returns is included under corporation income tax in other tables.

[4] Includes Forms 706 (estate and generation-skipping transfer); 706-NA (nonresident alien estate and generation-skipping transfer); 706-GS (D) (generation-skipping transfer tax return for distributions); and 706-GS (T) (generation-skipping transfer tax return for terminations).

[5] Includes Forms 940 (employer's Federal unemployment tax return); 940-EZ ("short form"); 940PR (unemployment tax return, Puerto Rico); 941 (employer return for income and Social Security taxes withheld for other than household and agricultural employees); 941PR/SS (employer return, Puerto Rico; or U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands); 943 (agricultural employer return); 943PR (agricultural employer return, Puerto Rico); 945 (return of withheld income tax from nonpayroll distributions); 1042 (return of withheld income tax on U.S.-source income of foreign person); and CT-1 (railroad retirement tax return). Excludes Form CT-2 (railroad retirement tax return for employee representatives).

[6] Includes Forms 990 (tax-exempt organization except private foundation, "long form"); 990-EZ ("short form"); 990-C (farmers' cooperative); 990-PF (private foundation); 990-T (tax-exempt organization business income tax); 4720 (excise taxes of private foundations and other persons); and 5227 (split-interest trust information). Tax collected on Form 990-T is included under corporation income tax in other tables.

[7] Includes Forms 720 (quarterly excise tax); 730 (tax on wagering); 2290 (heavy highway vehicle use tax); and 11-C (occupational tax and registration for wagering). Excludes excise tax returns filed with the Customs Service and Alcohol and Tobacco Tax and Trade Bureau.

[8] Includes Forms 1040X (amended individual income tax); 1041A (charitable contribution deductions by certain trusts); 1120X (amended corporation income tax); 4868 (automatic filing extension for individuals); 2688 (additional filing extension for individuals); 7004 (automatic filing extension for corporations); and 8752 (payment or refund for prior years by certain partnerships and S corporations).

NOTES: Detail may not add to totals because of rounding.

SOURCE: Research, Analysis, and Statistics, Office of Research RAS:R

Number of Returns and Other Forms Filed, by Type, Fiscal Years 2004 and 2005

[Numbers are in thousands]

Type of return or form	2004	2005	Percentage change
	(1)	(2)	(3)
United States, total [1]	224,393	226,677	1.0
Income tax	173,320	174,494	0.7
Individual [2]	131,302	132,845	1.2
Forms 1040, 1040A, 1040EZ	130,583	132,105	1.2
Forms 1040NR, 1040NR-EZ, 1040PR, 1040-SS, 1040C	719	740	2.9
Individual estimated tax	29,027	28,669	-1.2
Estate and trust	3,735	3,684	-1.3
Estate and trust estimated tax	692	503	-27.3
Partnership	2,521	2,665	5.7
S corporation	3,504	3,634	3.7
C or other corporation [3]	2,541	2,494	-1.8
Estate tax [4]	73	66	-10.4
Gift tax	249	277	11.1
Employment taxes [5]	30,430	30,872	1.5
Tax-exempt organizations [6]	796	815	2.4
Excise taxes [7]	647	1,064	64.3
Supplemental documents [8]	18,877	19,090	1.1

[1] Excludes "Information Returns" (e.g., Forms 1098, 1099, 5498, W-2 and W-2G, and Schedule K-1). See Table 25 for the total number of these returns filed. Also excludes "Employee Plans" (i.e., Form 5500 series, which is now processed by the Department of Labor).

[2] Form 1040 is the "long form," and Forms 1040A and 1040EZ are "short forms." Form 1040NR is filed by nonresident aliens; Form 1040PR is the self-employment tax form for Puerto Rico; Form 1040-SS is the self-employment tax form for the U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands; and Form 1040C is for departing aliens. Form 1040X (amended individual income tax return) is included in supplemental documents.

[3] Includes estimated tax payment vouchers submitted by estates and trusts using Form 1041-ES, but excludes deposits made via the Electronic Federal Tax Payment System (EFTPS).

[4] Forms 1065 (partnership return of income) and 1065-B (electing large partnerships) are not strictly income tax returns because partnerships are not taxed directly. However, these forms are included as income tax returns because they act as conduits for income or losses that are reflected in the taxes paid by the partners.

[5] Forms 1120S (S corporation income tax return) are not strictly income tax returns because S corporations are not taxed directly. However, these forms are included as income tax returns because they act as conduits for income or losses that are reflected in the taxes paid by shareholders.

[6] Includes Form 1066 (real estate mortgage investment conduits) and the Form 1120 series of returns as follows: 1120 ("long form"); 1120-A ("short form"); 1120-F (foreign corporations, except foreign life insurance companies); 1120-L (life insurance companies); 1120-POL (certain political associations); 1120-H (homeowner associations); 1120-FSC (foreign sales corporations); 1120-SF (settlement funds); 1120-REIT (real estate investment trusts); 1120-RIC (regulated investment companies); and 1120-PC (property and casualty insurance companies). Form 1120X (amended return) is included in supplemental documents. Form 1120S is shown separately; see footnote 5. Excludes Form 990-T (tax-exempt organization business income tax), included under tax-exempt organizations, although tax collected on these returns is included under corporation income tax in other tables.

[7] Includes Forms 940 (employer's Federal unemployment tax return); 940-EZ ("short form"); 940PR (unemployment tax return, Puerto Rico); 941 (employer return for income and Social Security taxes withheld for other than household and agricultural employees); 941PR/SS (employer return, Puerto Rico; or U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands); 943 (agricultural employer return); 943PR (agricultural employer return, Puerto Rico); 945 (return of withheld income tax from nonpayroll distributions); 1042 (return of withheld income tax on U.S.-source income of foreign person); and CT-1 (railroad retirement tax return).

[8] Includes Forms 990 (tax-exempt organization except private foundation, "long form"); 990-EZ ("short form"); 990-C (farmers' cooperative); 990-PF (private foundation); 990-T (tax-exempt organization business income tax); 4720 (excise taxes of private foundations and other persons); and 5227 (split-interest trust information). Tax collected on Form 990-T is included under corporation income tax in other tables.

[9] Includes Forms 720 (quarterly excise tax); 730 (tax on wagering); 2290 (heavy highway vehicle use tax); and 11-C (occupational tax and registration for wagering). Excludes excise tax returns filed with the Customs Service and Alcohol and Tobacco Tax and Trade Bureau. The excise tax return count for Fiscal Year (FY) 2004 was unusually low and the volume for FY 2005 was unusually high because about 200,000 returns received in late FY 2004 were not posted to the IRS Business Master File until early in FY 2005. Excise tax payments were deposited as they were received.

[10] Includes Forms 1040X (amended individual income tax); 1041A (charitable contribution deductions by certain trusts); 1120X (amended corporation income tax); 4868 (automatic filing extension for individuals); 2688 (additional filing extension for individuals); 7004 (automatic filing extension for corporations); and 8752 (payment or refund for prior years by certain partnerships and S corporations).

NOTES: Detail may not add to totals because of rounding.

SOURCE: IRS Data Book, FY 2005, Publication 55b. Also, Research, Analysis, and Statistics, Office of Research RAS:R

Number of Returns and Other Forms Filed, by Type, Fiscal Years 2003 and 2004

[Numbers are in thousands]

Type of return or form	2003	2004
	(1)	(2)
United States, total [1, 2] [r]	222,287	224,393
Income tax [3]	171,909	173,320
Individual [4]	130,728	131,302
Forms 1040, 1040A, 1040EZ	130,043	130,583
Forms 1040NR, 1040-SS, 1040PR, 1040C	685	719
Individual estimated tax	28,588	29,027
Estate and trust	3,688	3,735
Estate and trust estimated tax	633	692
Partnership [5]	2,381	2,521
S corporation [6]	3,330	3,504
Other corporation [7]	2,560	2,541
Estate tax	92	73
Gift tax	287	249
Employment taxes [2, 8] [r]	29,932	30,430
Tax-exempt organizations [9]	789	796
Excise taxes [10]	812	647
Supplemental documents [11]	18,465	18,877

[r] - Revised

[1] Excludes "Information Returns" (e.g., Forms 1098, 1099, 5498, W-2 and W-2G, and Schedule K-1). See Table 25 for the total number of these returns filed. Also excludes "Employee Plans" (i.e., Form 5500 series, which is now processed by the Department of Labor).

[2] The number of returns for Fiscal Year 2003 published this year reflects an additional 15,542 Form 941 returns that were not accounted for in the previous edition of the IRS Data Book.

[3] Excludes Form 990-T (tax-exempt organization business income tax), included under tax-exempt organizations.

[4] Form 1040 is the "long form," and Forms 1040A and 1040EZ are "short forms." Form 1040NR is filed by nonresident aliens; Form 1040PR is the self-employment tax form for Puerto Rico; Form 1040-SS is the self-employment tax form for the U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands; and Form 1040C is for departing aliens. Form 1040X (amended individual income tax) is included in supplemental documents.

[5] Forms 1065 (partnership return of income) and 1065-B (electing large partnerships) are not strictly income tax returns because partnerships are not taxed directly. However, these forms are included as income tax returns because they act as conduits for income or losses that are reflected in the taxes paid by the partners.

[6] Form 1120S (S corporation income tax return).

[7] Includes Form 1066 (real estate mortgage investment conduits) and the Form 1120 series of returns as follows: 1120 ("long form"); 1120-A ("short form"); 1120-F (foreign corporations, except foreign life insurance companies); 1120-L (life insurance companies); 1120-POL (certain political associations); 1120-H (homeowner associations); 1120-FSC (foreign sales corporations); 1120-SF (settlement funds); 1120-REIT (real estate investment trusts); 1120-RIC (regulated investment companies); and 1120-PC (property and casualty insurance companies). Form 1120X (amended corporation income tax) is included in supplemental documents. Form 1120S is shown separately; see footnote 6. Excludes Form 990-T (tax-exempt organization business income tax), included under tax-exempt organizations, although tax collected on these returns is included under corporation income tax in other tables.

[8] Includes Forms 940 (employer's Federal unemployment tax return); 940-EZ ("short form"); 940PR (unemployment tax return, Puerto Rico); 941 (employer return for income and Social Security taxes withheld for other than household and agricultural employees); 941PR/SS (employer return, Puerto Rico; or U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands); 943 (agricultural employer return); 943PR (agricultural employer return, Puerto Rico); 945 (return of withheld income tax from nonpayroll distributions); 1042 (return of withheld income tax on U.S.-source income of foreign person); and CT-1 (railroad retirement tax return).

[9] Includes Forms 990 (tax-exempt organization except private foundation, "long form"); 990-EZ ("short form"); 990-C (farmers' cooperative); 990-PF (private foundation); 990-T (tax-exempt organization business income tax); 4720 (excise taxes of private foundations and other persons); and 5227 (split-interest trust information). Excludes Forms 8038, 8038-G, 8038-GC, 8038-T, and 8328. (Tax collected on Form 990-T is included under corporation income tax in other tables.)

[10] Includes Forms 720 (quarterly excise tax); 730 (tax on wagering); 2290 (heavy highway vehicle use tax); and 11-C (occupational tax and registration for wagering). Excludes excise tax returns filed with the Customs Service and Alcohol and Tobacco Tax and Trade Bureau.

[11] Includes Forms 1040X (amended individual income tax); 1041A (charitable contribution deductions by certain trusts); 1120X (amended corporation income tax); 4868 (automatic filing extension for individuals); 2688 (additional filing extension for individuals); 7004 (automatic filing extension for corporations); and 8752 (payment or refund for prior years by certain partnerships and S corporations).

NOTES: Detail may not add to totals because of rounding.

SOURCE: IRS Data Book, FY 2004, Publication 55b. Also, Research, Analysis, and Statistics, Office of Research RAS:R

Number of Returns and Other Forms Filed, by Type, Fiscal Years 2002 and 2003

[Numbers are in thousands]

Type of return or form	2002	2003
	(1)	(2)
United States, total [1]	226,609	222,271
Income tax [2]	177,022	171,909
Individual [3]	130,905	130,728
Forms 1040, 1040A, 1040EZ	130,285	130,043
Forms 1040NR, 1040SS, 1040PR, 1040C	620	685
Individual estimated tax	33,817	28,588
Estate and trust	3,684	3,688
Estate and trust estimated tax	670	633
Partnership [4]	2,236	2,381
Corporation [5]	5,711	5,891
Estate taxes	121	92
Gift tax	279	287
Employment taxes [6]	29,141	29,916
Tax-exempt organizations [7]	748	789
Excise taxes [8]	885	812
Supplemental documents [9]	18,413	18,465

NOTE: Details may not add to totals because of rounding.

[1] Excludes "Information Returns" (i.e., Forms 1098, 1099, 5498, W-2, W-2G, and Schedule K-1). See Table 25 for the number of these returns filed. Also excludes "Employee Plans" (i.e., Form 5500 series, which is now processed by the Department of Labor) and "tax-exempt bond returns" (i.e., Forms 8038, 8038G, 8038GC, 8038T, and 8328).

[2] Excludes Form 990-T (tax-exempt organization business income tax), included under tax-exempt organization.

[3] Form 1040 is the "long form," and Forms 1040A and 1040EZ are "short forms." Form 1040NR is filed by nonresident aliens, Form 1040PR is the self-employment tax form for Puerto Rico, Form 1040SS is the self-employment tax form for the U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands, and Form 1040C is for departing aliens. Form 1040X (amended return) is included in supplemental documents.

[4] Forms 1065 (partnership return of income) and 1065-B (electing large partnerships) are not strictly income tax returns because partnerships are not taxed directly. However, these forms are included as income tax returns because they act as a conduit for taxes paid by the partners.

[5] Includes Form 1066 (real estate mortgage investment conduits) and the Form 1120 series of corporation income tax returns (except amended returns, Form 1120X), as follows: 1120 ("long form"); 1120A ("short form"); 1120S (S corporations); 1120-F (foreign corporations, except foreign life insurance companies); 1120-L (life insurance companies); 1120POL (certain political associations); 1120-H (homeowner associations); 1120-FSC (foreign sales corporations); 1120SF (settlement funds); 1120-REIT (real estate investment trusts); 1120-RIC (regulated investment companies); and 1120-PC (property and casualty insurance companies). Form 1120X (amended return) is included in supplemental documents. Excludes Form 990-T (tax-exempt organization business income tax), included under tax-exempt organization, although tax collected on these returns is included under corporation income tax in other tables.

[6] Includes Forms 940 (employer's unemployment, or FUTA tax return); 940EZ ("short form"); 940PR (unemployment tax return, Puerto Rico); 941 (employer return for income and Social Security taxes withheld, advance earned income credit payment, for other than household and agricultural employees); 941PR/SS (employer return, Puerto Rico; or U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands); 943 (agricultural employer return); 943PR (agricultural employer return, Puerto Rico); 945 (return of withheld income tax from non-payroll distributions); 1042 (return of withheld income tax on U.S.-source income of foreign person); and CT-1 (railroad retirement tax return).

[7] Includes Forms 990 (tax-exempt organization except private foundation, "long form"); 990EZ ("short form"); 990C (farmers' cooperative); 990PF (private foundation); 990-T (tax-exempt organization business income tax); 4720 (excise taxes of private foundations and other persons); and 5227 (split-interest trust information). Excludes Forms 8038, 8038G, 8038GC, 8038T, and 8328. (Tax collected on Form 990-T is included under corporation income tax in other tables.)

[8] Includes Forms 720 (quarterly excise tax); 730 (tax on wagering); 2290 (heavy highway vehicle use tax); and 11C (occupational tax and registration for wagering). Excludes excise tax returns filed with the Customs Service and Alcohol and Tobacco Tax and Trade Bureau.

[9] Includes Forms 1040X (amended individual income tax); 1041A (charitable contribution deductions by certain trusts); 1120X (amended corporation income tax); 4868 (automatic filing extension for individuals); 2688 (additional filing extension for individuals); 7004 (automatic filing extension for corporations); and 8752 (payment or refund for prior years by certain partnerships and S corporations).

SOURCE: IRS Data Book, FY 2003, Publication 55b. Also, Research, Analysis and Statistics, Office of Research RAS:R

Number of Returns and Other Forms Filed, by Type, Fiscal Years 2001 and 2002

[Numbers are in thousands]

Type of return or form	2001	2002
	(1)	(2)
United States, total [1]	227,929	226,609
Income tax [2]	179,631	177,022
Individual [3]	129,783	130,905
Forms 1040, 1040A, 1040EZ	129,150	130,285
Forms 1040NR, 1040SS, 1040PR, 1040C	633	620
Individual estimated tax	37,470	33,817
Estate and trust	3,868	3,684
Estate and trust estimated tax	885	670
Partnership [4]	2,134	2,236
Corporation [5]	5,491	5,711
Estate tax	122	121
Gift tax	304	279
Employment taxes [6]	28,899	29,141
Tax-exempt organization [7]	715	748
Employee plan [1]	883	--
Excise taxes [8]	765	885
Supplemental documents [9]	16,609	18,413

NOTE: Details may not add to totals because of rounding.

[1] Excludes "Information Returns" in 2001 and 2002 (i.e., Forms 1098, 1099, 5498, W-2G, and Schedule K-1) and "Employee Plans" in 2002 (Form 5500 series) which are now processed at the Department of Labor.

[2] Excludes Form 990-T (tax-exempt organization business income tax), included under tax-exempt organization.

[3] Form 1040 is the "long form," and Forms 1040A and 1040EZ are "short forms." Form 1040NR is filed by nonresident aliens, Form 1040PR is the self-employment tax for Puerto Rico, and Form 1040SS is the self-employment tax for U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands, and Form 1040C is for departing aliens. Form 1040X (amended return) is excluded (see Supplemental documents in this table).

[4] Forms 1065 (partnership return of income) and 1065-B (electing large partnerships) are not strictly income tax returns because partnerships are not taxed directly. However, these forms are included as income tax returns because they act as a conduit for taxes paid by the partners.

[5] Includes Form 1066 (real estate mortgage investment conduits) and the Form 1120 series of corporation income tax returns (except amended returns, Form 1120X), as follows: 1120 ("long form"); 1120A ("short form"); 1120S (S corporations); 1120-F (foreign corporations, except foreign life insurance companies); 1120-L (life insurance companies); 1120POL (certain political associations); 1120-H (homeowner associations); 1120-FSC (foreign sales corporations); 1120SF (settlement funds); 1120-REIT (real estate investment trusts); 1120-RIC (regulated investment companies); and 1120-PC (property and casualty insurance companies). Form 1120X (amended return) is included in Supplemental documents. Excludes Form 990-T (tax-exempt organization business income tax) included under tax-exempt organization, although tax collected on these returns is included under corporation income tax in other tables.

[6] Includes Forms 940 (employer's unemployment, or FUTA tax return); 940EZ ("short form"); 940PR (unemployment tax return, Puerto Rico); 941 (employer return for income and Social Security taxes withheld, advance earned income credit payment, for other than household and agricultural employees); 941PR/SS (employer return, Puerto Rico; or U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands); 943 (agricultural employer return); 943PR (agricultural employer return, Puerto Rico); 945 (return of withheld income tax from non-payroll distributions); 1042 (return of withheld income tax on U.S.-source income of foreign person); and CT-1 (railroad retirement tax return).

[7] Includes Forms 990 (tax-exempt organization except private foundation, "long form"); 990EZ ("short form"); 990C (farmers' cooperative); 990PF (private foundation); 990-T (tax-exempt organization business income tax); 4720 (excise taxes of private foundations and other persons); and 5227 (split-interest trust information). Excludes Forms 8038, 8038G, 8038GC, 8038T and 8328. (Tax collected on Form 990-T is included under corporation income tax in other tables.)

[8] Includes Forms 720 (quarterly excise tax); 730 (tax on wagering); 2290 (heavy highway vehicle use tax); and 11C (occupational tax and registration for wagering). Excludes excise tax returns filed with the Customs Service and Bureau of Alcohol, Tobacco and Firearms.

[9] Includes Forms 1040X (amended individual income tax); 1041A (charitable contribution deductions by certain trusts); 1120X (amended corporation income tax); 4868 (automatic filing extension for individuals); 2688 (additional filing extension for individuals); 7004 (automatic filing extension for corporations); and 8752 (payment or refund for prior years by certain partnerships and S corporations).

SOURCE: IRS Data Book, FY 2002, Publication 55b. Also, Headquarters, Office of Research N:ADC:R:R:P

Number of Returns and Other Forms Filed, by Type, Fiscal Years 2000 and 2001

[Numbers are in thousands]

Type of return or form	2000	2001
	(1)	(2)
United States, total [1]	226,130	227,929
Income tax [2]	178,747	179,631
Individual	127,590	129,783
Forms 1040, 1040A, 1040EZ, 1040PC [3]	127,041	129,150
Forms 1040NR, 1040SS, 1040PR, 1040C [3]	550	633
Individual estimated tax	39,230	37,470
Estate and trust	3,530	3,868
Estate and trust estimated tax	892	885
Partnership [4]	2,048	2,134
Corporation [5]	5,458	5,491
Estate tax	121	122
Gift tax	305	304
Employment taxes [6]	28,911	28,899
Tax-exempt organization [2,7]	707	715
Employee plan [8]	1,164	883
Excise taxes [9]	916	765
Supplemental documents [10]	15,260	16,609

NOTE: Details may not add to totals because of rounding.

[1] Excludes "Information Returns" (i.e., Forms 1098, 1099, 5498, W-2G, and Schedule K-1).

[2] Excludes Form 990-T (tax-exempt organization business income tax), included under tax-exempt organization.

[3] Form 1040 is the "long form," Forms 1040A and 1040EZ are "short forms," and Form 1040PC is an IRS-approved computer software-generated compressed format. Form 1040NR is filed by nonresident aliens, Form 1040PR/SS is the self-employment tax for Puerto Rico and for U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands, and Form 1040C is for departing aliens. Form 1040X (amended return) is excluded (see Supplemental documents in this table).

[4] Forms 1065 (partnership return of income) and 1065-B (electing large partnerships) are not strictly income tax returns because partnerships are not taxed directly. However, these forms are included as income tax returns because they act as a conduit for taxes paid by partners.

[5] Includes Form 1066 (real estate mortgage investment conduits) and the Form 1120 series of corporation income tax returns (except amended returns, Form 1120X), as follows: 1120 ("long form"); 1120A ("short form"); 1120S (S corporations); 1120-F (foreign corporations, except foreign life insurance companies); 1120-L (life insurance companies); 1120POL (certain political associations); 1120-H (homeowner associations); 1120-FSC (foreign sales corporations); 1120SF (settlement funds); 1120-REIT (real estate investment trusts); 1120-RIC (regulated investment companies); and 1120-PC (property and casualty insurance companies). Form 1120X (amended return) is included in Supplemental documents. Excludes Forms 990-T (tax-exempt organization business income tax) included under tax-exempt organization, although tax collected on these returns is included under corporation income tax in other tables.

[6] Includes Forms 940 (employer's unemployment, or FUTA, tax returns); 940EZ ("short form"); 940PR (unemployment tax returns, Puerto Rico); 941 (employer returns for income and Social Security taxes withheld, advance earned income credit payment, for other than household and agricultural employees); 941PR/SS (employer returns, Puerto Rico; or U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands); 943 (agricultural employer returns) and 943PR (agricultural employer returns, Puerto Rico); 945 (return of withheld income tax from non-payroll distributions); 1042 (return of withheld income tax on U.S.-source income of foreign person); and CT-1 (railroad retirement tax return).

[7] Includes Forms 990 (tax-exempt organization except private foundation, "long form"); 990EZ ("short form"); 990C (farmers' cooperative); 990PF (private foundation); 990-T (tax-exempt organization business income tax); 4720 (excise taxes of private foundations and other persons); and 5227 (split-interest trust information). (Tax collected on Form 990-T is included under corporation income tax in other tables.)

[8] Includes Forms 5500 (employee benefit plan with 100 or more participants); 5500C/R (employee benefit plan with fewer than 100 participants); and 5500EZ (one-participant pension benefit plan). Excludes 699,313 employee plan returns processed by Department of Labor for Fiscal Year 2001.

[9] Includes Forms 720 (quarterly excise tax); 730 (tax on wagering); 2290 (heavy highway vehicle use tax); and 11C (occupational tax and registration for wagering). Excludes excise tax returns filed with the Customs Service and Bureau of Alcohol, Tobacco and Firearms.

[10] Includes Forms 1040X (amended individual income tax); 1041A (charitable contribution deductions by certain trusts); 1120X (amended corporation income tax); 4868 (automatic filing extension for individuals); 2688 (additional filing extension for individuals); 7004 (automatic filing extension for corporations); and 8752 (payment or refund for prior years by certain partnerships and S corporations).

SOURCE: IRS Data Book, FY 2001, Publication 55b. Also, Headquarters, Office of Research N:ADC:R:R:P

Number of Returns and Other Forms Filed, by Type, Fiscal Years 1999 and 2000

[Numbers are in thousands]

Type of return or form	1999	2000
	(1)	(2)
United States, total [1]	224,305	226,130
Income tax [2]	176,128	178,747
Individual	125,227	127,590
1040 [3]	74,878	71,460
1040A [3]	23,078	28,563
1040EZ [3]	20,238	21,861
1040 other [3]	7,032	5,707
Individual estimated tax	39,228	39,230
Estate and trust	3,390	3,530
Estate and trust estimated tax	914	892
Partnership [4]	1,966	2,048
Corporation [5]	5,403	5,458
Estate tax	117	121
Gift tax	286	305
Employment taxes [6]	29,048	28,911
Tax-exempt organization [7]	677	707
Employee plan [8]	1,414	1,164
Excise taxes [9]	762	916
Supplemental documents [10]	15,873	15,260

NOTE: Detail may not add to totals because of rounding. All amounts are in current dollars.

[1] Excludes excise tax returns used to report taxes on alcohol, tobacco, and firearms. These returns are filed with the Bureau of Alcohol, Tobacco and Firearms. Also excludes "Information Returns" (i.e., Forms 1098, 1099, 5498, W-2G, and Schedule K-1). Includes individual estimated income tax forms and supplemental documents (footnote 10).

[2] Excludes Form 990T (tax-exempt organization business income tax), included under tax-exempt organization.

[3] Form 1040 is the "long form," and Forms 1040A and 1040EZ are "short forms." "Other" is comprised of Forms 1040C (departing alien); 1040NR (nonresident alien); 1040PC (Forms 1040, 1040A, and 1040EZ, for which an IRS-approved computer software-generated compressed format was used); and 1040PR/SS (self-employment tax for Puerto Rico and for U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands). Forms 1040X (amended returns) are excluded (see Supplemental documents in this table).

[4] Forms 1065 (partnership return of income) and 1065-B (electing large partnerships) are not strictly income tax returns because partnerships are not taxed directly.

[5] Includes Form 1066 (real estate mortgage investment conduits) and the Form 1120 series of corporation income tax returns (except amended returns, Form 1120X), as follows: 1120 ("long form"); 1120A ("short form"); 1120S (S corporations); 1120-F (foreign corporations, except foreign life insurance companies); 1120-L (life insurance companies); 1120POL (certain political associations); 1120-H (homeowner associations); 1120-FSC (foreign sales corporations); 1120SF (settlement funds); 1120-REIT (real estate investment trusts); 1120-RIC (regulated investment companies); and 1120-PC (property and casualty insurance companies). Forms 1120X (amended returns) are included in Supplemental documents. Excludes Forms 990T (tax-exempt organization business income tax) included under tax-exempt organization, although tax collected on these returns is included under corporation income tax in other tables.

[6] Includes Forms 940 (employer's unemployment, or FUTA, tax returns); 940EZ ("short form"); 940PR (unemployment tax returns, Puerto Rico); 941 (employer returns for income and Social Security taxes withheld, advance earned income credit payment, for other than household and agricultural employees); 941PR/SS (employer returns, Puerto Rico; or U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands); 942PR (employer returns for household employees, Puerto Rico); 943 (agricultural employer returns) and 943PR (agricultural employer returns, Puerto Rico); 945 (return of withheld income tax from non-payroll distributions); 1042 (return of withheld income tax on U.S.-source income of foreign person); and CT-1 (railroad retirement tax return).

[7] Includes Forms 990 (tax-exempt organization except private foundation, "long form"); 990EZ ("short form"); 990C (farmers' cooperative); 990PF (private foundation); 990T (tax-exempt organization business income tax); 4720 (excise taxes of private foundations and other persons); and 5227 (split-interest trust information). (Tax collected on Form 990T is included under corporation income tax in other tables.)

[8] Includes Forms 5500 (employee benefit plan with 100 or more participants); 5500C/R (employee benefit plan with fewer than 100 participants); and 5500EZ (one-participant pension benefit plan).

[9] Includes Forms 720 (quarterly excise tax); 730 (tax on wagering); 2290 (heavy highway vehicle use tax); and 11C (occupational tax and registration for wagering). Excludes excise tax returns filed with the Customs Service and Bureau of Alcohol, Tobacco and Firearms.

[10] Includes Forms 1040X (amended individual income tax); 1041A (charitable contribution deductions by certain trusts); 1120X (amended corporation income tax); 4868 (automatic filing extension for individuals) except electronic returns; 2688 (additional filing extension for individuals); 7004 (automatic filing extension for corporations); and 8752 (payment or refund for prior years by certain partnerships and S corporations).

SOURCE: 2000 IRS Data Book, Publication 55b. Also Headquarters, Operations, Research, Analysis, and Statistics of Income N:ADC:R:P.

Number of Returns and Other Forms Filed, by Type, Fiscal Years 1998 and 1999

[Numbers are in thousands]

Type of return or form	1998	1999
	(1)	(2)
United States, total [1]	224,453	224,305
Income tax [2]	176,966	176,128
Individual	123,000	125,227
1040 [3]	71,246	74,878
1040A [3]	22,721	23,078
1040EZ [3]	21,072	20,238
1040 other [3]	7,962	7,032
Individual estimated tax	42,413	39,228
Estate and trust	3,388	3,390
Estate and trust estimated tax	1,028	914
Partnership [4]	1,826	1,966
Corporation [5]	5,311	5,403
Estate tax	109	117
Gift tax	258	286
Employment taxes	29,274	29,048
Tax-exempt organization [2]	676	677
Employee plan	1,662	1,414
Excise taxes [1]	815	762
Supplemental documents [6]	14,695	15,873

NOTES: Detail may not add to totals because of rounding. All amounts are in current dollars.

[1] Excludes excise tax returns used to report taxes on alcohol, tobacco, and firearms. These returns are filed with the Bureau of Alcohol, Tobacco and Firearms. Also, includes individual estimated income tax forms and supplemental documents (footnote 6).

[2] Income tax returns exclude Form 990-T (tax-exempt organization business income tax), included under tax-exempt organizations.

[3] Form 1040 is the "long form," and Forms 1040A and 1040EZ are "short forms." "Other" is comprised of Forms 1040C (departing alien); 1040NR (nonresident alien); 1040PC (Forms 1040, 1040A, and 1040EZ, for which an IRS-approved computer software-generated compressed format was used); and 1040PR/SS (self-employment tax for Puerto Rico and for U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands). Forms 1040X (amended returns) are excluded (see supplemental documents in this table).

[4] Forms 1065 (partnership return of income) and 1065-B (electing large partnerships) are not strictly income tax returns because partnerships are not taxed directly.

[5] Includes Form 1066 (real estate mortgage investment conduits) and Form 1120S (S corporation), which are not strictly income tax returns because most S corporations are not taxed directly. Forms 1120X (amended returns) are excluded (see supplemental documents in this table).

[6] Includes Forms 1040X (amended individual income tax); 1041A (charitable contribution deductions by certain trusts); 1120X (amended corporation income tax); 4868 (automatic filing extension for individuals); 2688 (additional filing extension for individuals); 7004 (automatic filing extension for corporations); and 8752 (payment or refund for prior years by certain partnerships and S corporations).

SOURCE: 1999 IRS Data Book, Publication 55b.

Number of Returns and Other Forms Filed, by Type, Fiscal Years 1997 and 1998

[Numbers are in thousands]

Type of return or form	1997	1998
	(1)	(2)
United States, total [1]	216,510	224,453
Income tax [2]	170,431	176,966
Individual	120,745	123,000
1040 [3]	68,345	71,246
1040A [3]	22,715	22,721
1040EZ [3]	20,896	21,072
1040 other [3]	8,789	7,962
Individual estimated tax	38,634	42,413
Estate and trust	3,310	3,388
Estate and trust estimated tax	815	1,028
Partnership	1,770	1,826
Corporation	5,158	5,311
Estate tax	97	109
Gift tax	251	258
Employment taxes	28,918	29,274
Tax-exempt organization [2]	607	676
Employee plan	1,337	1,662
Excise taxes [1]	821	815
Supplemental documents [6]	14,048	14,695

See notes and footnotes following the last table.

Number of Returns and Other Forms Filed, by Type, Fiscal Years 1996 and 1997

[Numbers are in thousands]

Type of return or form	1996	1997
	(1)	(2)
United States, total	208,938	216,510
Income tax	165,297	170,431
Individual	118,833	120,745
1040	66,183	68,345
1040A	23,306	22,715
1040EZ	21,425	20,896
1040 other	7,919	8,789
Individual estimated tax	36,044	38,634
Fiduciary	3,259	3,310
Fiduciary estimated tax	664	814
Partnership	1,623	1,770
Corporation	4,874	5,158
Estate tax	86	97
Gift tax	226	251
Employment taxes	28,562	28,918
Exempt organizations	573	607
Employee plans	855	1,337
Excise taxes	765	821
Supplemental documents	12,573	14,048

SOURCE: 1997 Internal Revenue Service Data Book, Publication 55B.

Number of Returns and Other Forms Filed, by Type, Fiscal Years 1995 and 1996

[Numbers are in thousands]

Type of return or form	1995	1996
	(1)	(2)
United States, total	205,747	208,938
Income tax	161,898	165,297
Individual	116,298	118,833
1040	67,950	66,183
1040A	24,773	23,306
1040EZ	20,271	21,425
1040 other [1]	3,305	7,919
Individual estimated tax	35,475	36,044
Fiduciary	3,187	3,259
Fiduciary estimated tax	583	664
Partnership	1,572	1,623
Corporation	4,781	4,874
Estate tax	83	86
Gift tax	215	226
Employment taxes	29,006	28,562
Exempt organizations	560	573
Employee plans	1,262	855
Excise taxes	787	765
Supplemental documents [2]	11,937	12,573

NOTE: Detail may not add to totals due to rounding.

[1] Includes Forms 1040C, 1040NR, 1040PC, 1040SS/PR, and 1040T.

[2] Includes Forms 1040X, 1041A, 1120X, 2688, 4868, 7004, and 8752.

SOURCE: Internal Revenue Service, 1996 Annual Data Book, Publication 55B.

Number of Returns and Other Forms Filed, by Type, Fiscal Years 1994 and 1995

[Numbers are in thousands]

Type of return or form	1994	1995
	(1)	(2)
United States, total	204,975	205,747
Income tax	161,009	161,898
Individual	114,889	116,298
1040	68,138	67,950
1040A	23,310	24,773
1040EZ	18,895	20,271
1040 other [1]	4,546	3,305
Individual estimated tax	36,221	35,475
Fiduciary	3,066	3,187
Fiduciary estimated tax	654	583
Partnership	1,550	1,572
Corporation	4,630	4,781
Estate tax	78	83
Gift tax	214	215
Employment taxes	29,225	29,006
Exempt organizations	522	560
Employee plans	1,176	1,262
Excise taxes	852	787
Supplemental documents [2]	11,898	11,937

NOTE: Detail may not add to totals due to rounding.

[1] Includes Forms 1040SS/PR, 1040C, 1040PC, and 1040NR.

[2] Includes Forms 1040X, 1120X, 2688, 4868, 7004, 1041A, and 8752.

SOURCE: 1995 Internal Revenue Service, Annual Data Book, Publication 55B.