



STATISTICS OF INCOME DIVISION

Publication 6186

*Calendar Year Projections for the United States
and IRS Campuses: 2024–2031*

2024 Update



Projections
of Federal Tax Return Filings

www.irs.gov/statistics

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Online Availability of Forecasts

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

We thank our customers for their support as we continually seek to improve our products and services wherever possible. We welcome customer feedback at any time. Comments and suggestions regarding this publication can be directed to Timothy Castle, Chief, Servicewide Support Section, at (202) 803-9106.

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Overview

The 2024 edition of Internal Revenue Service (IRS) Publication 6186, *Calendar Year Return Projections for the United States and IRS Campuses: 2024–2031*, provides the most recent projections of the number of tax returns expected to be processed for the United States and IRS campuses by major return category. It also includes projections for the number of returns to be filed by IRS examination class.

Publication 6186's projections provide a foundation for IRS workload estimates and resource requirements contained in the IRS budget and other major planning documents. The Statistics of Income (SOI) staff prepare these forecasts annually to incorporate changes in filing patterns, economic and demographic trends, legislative requirements, and IRS administrative processes. These projections are based on the information available as of August 2024 and do not include pending legislation or administrative initiatives under consideration.

Data Sources and Projections Methodology

IRS Data Sources

The reported actual numbers of returns filed in Calendar Year (CY) 2023 are based on returns processed and recorded in the IRS Master Files. With few exceptions, these data are based on the same Master File reporting systems as those used for the IRS Data Book (Publication 55B). However, Master File counts were not available in some instances. In these cases, tallies of actual filings were provided by program staff in the IRS operating divisions, typically from data capture systems located at the IRS processing campuses.

General Projections Methodology

The projections presented in this publication are derived from various statistical models that capture and extrapolate historical filing trends by unique form types and filing mediums. Most of the models use time-series extrapolation methods, such as trended exponential smoothing. However, the projections for some return types are based on regression models that use the economic and demographic variables provided by IHS Markit as key input factors. Additionally, where historical data were limited or nonexistent, such as for new e-file products, the filing pattern for a comparable return type was applied.

Impact of the Taxpayer First Act

The Taxpayer First Act (TFA), enacted on July 1, 2019, made filing electronically a more widespread practice for business taxpayers. Two TFA provisions directly affect the projections provided in this publication. First, the TFA lowered the required electronic filing thresholds for corporations and partnerships starting in CY 2021. Second, the TFA made electronic filing mandatory for tax-exempt organizations (Form 990 series) and political organizations (Form 8872) starting in CY 2021. Both provisions have increased the number of electronic filings for the impacted forms and will ultimately either decrease or eliminate the number of paper filings.

Digital Intake Scanning Initiative and Paperless Processing Initiative

Since the Inflation Reduction Act passed into law in August 2022, the IRS has made significant progress towards adopting new digitalization technology. On March 8, 2023, the IRS announced a new Digital Intake Initiative to scan paper returns of select form types, including Forms 940, 941, and 1040. As of August 2024, the percentage of processed paper returns that were scanned was approximately 19.3% for Form 940, 18.2% for Form 941, and 3.1% for Form 1040. This digitalization effort will expand to include the scanning of other form types.

In August 2023, the IRS announced the Paperless Processing Initiative, which aims to work towards digitally processing all paper-filed tax returns. The projections provided in the 2024 update of Publication 6186 do not account for the Digital Intake Initiative and the Paperless Processing Initiative. As more data and program information become available, future Publication 6186 updates will establish a methodology for estimating scanned paper volumes.

Summary of Significant Publication 6186 Highlights

Historical Summary of the Number of Returns Processed in the United States

Table 1 of Publication 6186 includes a high-level summary of the number of returns that were processed in the United States (U.S.) from CY 1989 to CY 2023, along with the estimated return volumes for CY 2024, and the projected return volumes for CY 2025 to CY 2031. The data in Table 1 are rounded to the nearest thousand.

U.S.-Level Projections

Table 2 provides forecasts of the number of tax returns expected to be processed in the U.S. for CY 2024 through CY 2031. Table 2's forecasts are the same as the ones provided in Table 1, however, Table 2 shows more details on the subcategories that were used to calculate the forecasts in Table 1. Three significant trends from this year's update of the U.S.-level projections are:

- In CY 2023, the share of total returns (individual income tax, business income tax, and tax-exempt organization returns) filed electronically was 80.9%. This share is expected to reach 83.0% in CY 2024 and will steadily increase over the next 7 calendar years, reaching 90.2% in CY 2031.
- Individual returns currently make up over 60.5% of all tax return filings. This trend is expected to continue in future CYs.
- Approximately 92.6% of individual returns were filed electronically in CY 2023. This trend is expected to reach 93.6% in CY 2024 and will grow to 97.0% by CY 2031.

Campus-Level Projections

The 2024 update of Publication 6186 contains projections for seven Submission Processing campuses. The projections represent the number of returns each campus is expected to process between CY 2024 and CY 2031. The campuses included in this year's update are the following: Andover Campus (Table 3); Austin Campus (Table 4); Cincinnati Campus (Table 5); Fresno Campus (Table 6); Kansas City Campus (Table 7); Ogden Campus (Table 8); and Philadelphia Campus (Table 9).

Exam Class Projections

In addition to the U.S.-level and campus-level projections, the 2024 update of Publication 6186 also provides projections for selected exam class categories. Table 10 includes exam class details for individual, business, estate, and gift tax return categories.

Accuracy of Prior Projections

Table 11 provides a brief analysis of the accuracy of SOI's prior projections. Using 4 years of actual data from 2020 through 2023, the table presents the accuracy of SOI's national-level projections by major return categories. This analysis covers only the major return categories projected on a CY basis and serves as a general measure for approximating the overall reliability of SOI's U.S.-level return projections.

The table presents two measures of projection accuracy: (1) the mean absolute percent error (MAPE); and (2) the number of overprojections. The MAPE is computed as the average percentage projection error for the 4-year period, regardless of whether the projections were over or under actual filings in each of the four projection cycles. In addition, the number of overprojections can show whether projections are consistently over- or underprojected. A value of "2" indicates balanced forecasts over the four cycles.

The table groups these two measures by time horizon. The time horizon is determined based on the year a forecast was made and the year projected. For example, a forecast for 2023 made in 2020 would be part of the "3-years-ahead" time horizon.

**Table 1. Historical Summary of the Number of Returns Processed in the United States by Type of Return
(in thousands)**

Calendar Year	Grand Total	Individual	Individual Estimated Tax	Fiduciary	Fiduciary Estimated Tax	Partnership	Corporation	Form 2553	Form 1066	Estate	Gift
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Actual:											
1989	198,994	110,129	38,059	2,625	643	1,780	4,197	N/A	N/A	56	124
1990	203,223	112,596	39,363	2,681	667	1,751	4,320	N/A	N/A	61	148
1991	204,264	114,134	38,814	2,779	608	1,652	4,374	N/A	N/A	65	157
1992	206,004	115,047	38,911	2,888	647	1,609	4,518	N/A	N/A	70	170
1993	203,042	114,116	37,101	2,950	630	1,567	4,516	N/A	N/A	73	218
1994	205,781	115,062	36,295	3,088	668	1,558	4,666	N/A	N/A	81	216
1995	206,710	116,467	35,944	3,191	591	1,580	4,818	N/A	N/A	81	216
1996	212,032	118,784	37,569	3,267	702	1,679	5,006	N/A	N/A	91	232
1997	217,916	120,782	39,021	3,315	834	1,755	5,149	N/A	N/A	102	256
1998	222,481	123,050	39,881	3,398	957	1,861	5,241	N/A	N/A	110	261
1999	224,435	125,390	39,332	3,403	901	1,975	5,398	N/A	N/A	116	292
2000	226,564	127,657	39,517	3,529	933	2,067	5,470	N/A	N/A	124	309
2001	229,933	130,094	39,023	3,919	933	2,165	5,561	N/A	N/A	122	304
2002	227,397	130,978	32,996	3,658	587	2,272	5,728	616	14	114	283
2003	224,071	130,837	28,614	3,705	627	2,405	5,913	611	16	87	285
2004	224,478	131,298	27,669	3,722	664	2,546	6,013	546	20	74	262
2005	226,298	133,023	29,099	3,699	839	2,720	6,159	551	22	55	265
2006	230,896	135,197	30,182	3,751	649	2,935	6,356	530	25	60	264
2007*	238,471	138,471	30,897	3,730	805	3,147	6,620	517	30	47	255
2008**	253,545	154,709	29,218	3,111	929	3,349	6,865	476	34	48	257
2009	239,174	143,526	26,031	3,096	457	3,424	6,783	410	33	42	239
2010	236,267	141,459	23,380	3,051	336	3,435	6,706	385	34	23	226
2011	234,859	143,173	23,309	3,037	382	3,525	6,701	389	36	13	223
2012	239,206	145,601	23,430	3,048	424	3,550	6,671	391	36	28	260
2013	240,545	145,021	23,457	3,179	510	3,649	6,685	396	37	34	372
2014	242,603	147,520	23,608	3,216	609	3,767	6,767	434	38	36	268
2015	245,309	148,650	23,901	3,175	744	3,863	6,823	442	39	36	238
2016	247,596	150,640	23,069	3,188	633	3,978	6,968	464	41	35	245
2017	248,712	150,815	22,229	3,116	547	4,043	6,931	468	42	34	242
2018	254,584	153,445	22,368	3,134	699	4,224	7,236	498	42	33	245
2019	257,065	154,431	22,284	3,158	751	4,315	7,340	472	43	23	250
2020	247,522	160,884	17,567	2,831	641	4,115	6,721	338	28	16	173
2021	264,620	165,226	12,643	3,257	626	4,653	7,671	484	42	29	254
2022	270,887	164,241	12,608	3,074	797	4,886	7,912	673	64	39	441
2023	265,006	160,237	11,758	3,278	533	4,948	8,347	665	48	39	349
Estimated:											
2024	266,754	161,970	11,987	3,266	591	5,161	8,401	665	49	28	270
Projected:											
2025	268,839	163,341	11,988	3,253	591	5,379	8,453	665	51	25	258
2026	270,824	164,692	11,859	3,238	591	5,489	8,504	665	52	25	258
2027	272,856	166,043	11,730	3,224	591	5,601	8,553	665	54	24	258
2028	274,935	167,402	11,601	3,210	591	5,714	8,600	665	55	24	258
2029	277,105	168,768	11,473	3,196	591	5,828	8,645	665	56	23	258
2030	279,287	170,127	11,344	3,183	591	5,942	8,687	665	58	23	258
2031	281,535	171,517	11,215	3,170	591	6,056	8,728	665	59	23	257

Footnotes at end of table.

Table 1. Historical Summary of the Number of Returns Processed in the United States by Type of Return (in thousands)—Continued

Calendar Year	Employment	Form 1042	Exempt Organization	Government Entities	Political Organization	Excise	Form 5330	Form 8752	Employee Plans	Supplemental Documents
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Actual:										
1989	28,893	20	491	N/A	N/A	887	N/A	0	1,008	10,082
1990	28,911	22	487	N/A	N/A	852	N/A	0	1,108	10,257
1991	28,465	22	520	N/A	N/A	821	N/A	65	1,126	10,663
1992	28,717	22	538	N/A	N/A	832	N/A	71	1,244	10,720
1993	28,869	23	538	N/A	N/A	859	N/A	69	1,157	10,357
1994	29,274	24	534	N/A	N/A	823	N/A	65	1,219	12,209
1995	28,655	24	573	N/A	N/A	789	N/A	62	1,213	12,507
1996	28,699	24	578	N/A	N/A	786	N/A	58	968	13,589
1997	29,045	26	639	N/A	N/A	801	N/A	56	1,618	14,518
1998	29,106	25	618	N/A	N/A	822	N/A	53	1,515	15,583
1999	28,974	26	693	N/A	N/A	822	N/A	52	1,363	15,698
2000	28,841	25	699	N/A	N/A	853	N/A	49	658	15,834
2001	28,936	26	724	45	8	815	28	47	1,111	17,136
2002	29,514	27	744	67	29	836	26	45	1,222	18,864
2003	30,091	30	818	60	12	845	22	44	1,690	19,047
2004	30,464	31	807	51	10	835	23	42	1,049	19,400
2005	31,058	31	819	51	9	839	26	41	944	16,993
2006	30,804	32	835	48	11	896	25	40	1,084	18,253
2007*	30,717	32	877	47	9	895	24	40	1,089	20,222
2008**	30,503	34	1,135	47	12	935	24	43	1,007	20,809
2009	30,158	35	1,120	42	10	784	23	38	1,035	21,888
2010	29,731	37	1,426	46	13	817	20	36	1,299	23,807
2011	29,371	37	1,326	50	10	676	21	34	1,021	21,580
2012	29,692	39	1,411	53	12	1,027	21	33	903	22,509
2013	29,827	42	1,440	51	9	916	21	31	871	23,925
2014	30,206	43	1,508	46	11	983	20	30	902	23,379
2015	30,088	44	1,541	51	9	994	20	29	897	24,503
2016	30,533	47	1,537	50	11	1,001	20	28	905	24,204
2017	30,584	50	1,552	47	10	1,011	20	27	901	26,041
2018	31,089	51	1,644	44	12	1,043	19	26	926	27,806
2019	31,584	54	1,650	42	9	1,075	22	25	943	28,594
2020	27,541	24	1,245	19	9	1,020	5	12	870	23,463
2021	34,072	79	1,840	32	8	1,193	24	21	943	32,291
2022	34,139	62	1,752	48	13	1,182	25	28	1,013	38,665
2023	3,368	62	1,699	40	9	1,162	29	22	1,157	37,870
Estimated:										
2024	3,301	63	1,795	35	11	1,141	27	19	1,002	38,074
Projected:										
2025	3,322	65	1,812	34	9	1,153	21	18	1,003	38,372
2026	3,344	67	1,823	33	11	1,166	21	17	1,009	38,745
2027	3,365	69	1,832	33	9	1,179	21	15	1,010	39,174
2028	3,387	71	1,842	32	11	1,193	21	14	1,011	39,639
2029	3,408	73	1,851	31	9	1,207	21	13	1,011	40,189
2030	3,430	75	1,861	30	11	1,221	21	12	1,012	40,756
2031	3,452	78	1,870	30	9	1,236	21	11	1,013	41,360

N/A—Not applicable.

* Includes around 2 million returns from the marginal effects of Telephone Excise Tax Refund on the existing population, but excludes the approximately 800 thousand Forms 1040EZ-T.

** The Individual return volume includes around 15 million returns from the marginal impact of the 2008 Economic Stimulus Package.

NOTES: Detail may not add to total/subtotal because of rounding.

Volumes include all returns filed from all filing media (paper, electronic and magnetic tape).

Table excludes non-Master File counts.

Column Definitions:

(1) Sum of (2) through (21).

(2) New streamlined Form 1040, Form 1040-SR, Forms 1040-NR, 1040-NR-EZ, 1040-PR, and 1040-SS; Forms 1040, 1040-A, and 1040-EZ in 2018 and prior years; Forms 1040, 1040-A, and 1040-EZ returns filed for TY 2017 and prior tax years and processed in CY 2019 and CY 2020; Form 1040-C in 1991 and prior years; Form 1040-PC in 1992 through 2000; Form 1040-SR in 2020 and beyond.

(3) Number of Form 1040-ES vouchers.

(7) Forms 1120, 1120-A, 1120-F, 1120-H, 1120-S, 1120-L, 1120-PC, 1120-SF; Forms 1120-RIC and 1120-REIT in 1989 and subsequent years; Form 1120-SF replaced Form 1120-DF in 1994; Form 1120-POL in 2001 and prior years; Form 1120-FSC in 1989–2007; Form 1120-C was 990-C prior to 2006; Form 1120-ND from 2006 onwards.

(10) Projections reflect provisions of the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010.

(12) Forms 940, 940-PR, 941, 941-E, 941-PR, 941-SS, 943, 943-PR, CT-1 and CT-2; Form 940-EZ in 1990 through 2006; Form 945 in 1995 and subsequent years; Forms 942 and 942-PR in 1995 and prior; Form 944 from 2007.

(14) Forms 990, 990-C, 990-PF, 990-T, 4720, and 5227; Form 990-EZ in 1990 and subsequent years; Excludes Form 990-C from 2006 when it changed to Form 1120-C; Includes Form 990-N from 2008 onwards.

(15) Forms 8038, 8038-G, 8038-GC, 8038-T, and 8328; Form 8038-CP from 2009; Forms 8038-B, 8038-TC from 2010 onwards.

(16) Forms 1120-POL, 8871 and 8872.

(17) Forms 11-C, 720, 730, and 2290; Form 8849 from 2008 onwards.

(19) Form 8752 was introduced in 1991.

(20) Forms 5500, 5500-EZ, and 5500-SF; Form 5500-C and Form 5500-R in 1989 and prior years; Form 5500-SF from 2010; IRS and the Dept. of Labor share responsibility for processing employee plan returns.

(21) Forms 1040-X, 4868, 1120-X, 5558, 7004, 8868, 941-X, 943-X, 944-X, 945-X, and CT-1X; Form 1041-A in 1992 and prior years; Form 5558 and Form 8868 in 2002 and subsequent years; Form 2688 in 2008 and prior years; Amended Employment Forms 941-X, 943-X, 944-X, 945-X, and CT-1X from 2021 on.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2024 Publication 6186.

Table 2. Total Number of Returns To Be Processed for the United States

Type of Return	Actual		Estimated		Projected					
	2023	2024	2025	2026	2027	2028	2029	2030	2031	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Grand Total	265,006,208	266,754,200	268,839,100	270,824,100	272,855,900	274,934,600	277,104,600	279,287,200	281,535,100	
Paper Grand Total	50,640,748	45,247,000	42,099,700	39,337,200	36,748,700	34,292,300	31,998,100	29,784,500	27,654,000	
Electronic Grand Total	214,365,460	221,507,200	226,739,300	231,486,800	236,107,200	240,642,300	245,106,500	249,502,700	253,881,100	
Total Primary Returns	227,136,498	228,679,800	230,467,500	232,079,100	233,681,700	235,295,700	236,915,600	238,531,100	240,175,400	
Individual Income Tax, Total	160,237,179	161,970,300	163,340,600	164,691,800	166,042,900	167,401,600	168,768,400	170,126,900	171,516,600	
Forms 1040 and 1040-SR, Total	159,025,778	160,751,700	162,117,200	163,459,000	164,798,500	166,143,300	167,493,000	168,832,000	170,200,400	
Paper Forms 1040 and 1040-SR	11,374,010	9,850,500	8,741,800	7,916,400	7,168,800	6,491,900	5,878,900	5,323,800	4,821,100	
Electronic Forms 1040 and 1040-SR	147,651,768	150,901,200	153,375,400	155,542,700	157,629,600	159,651,400	161,614,100	163,508,200	165,379,300	
Online Filing	63,800,550	66,570,000	68,270,000	69,867,400	71,456,900	73,132,400	74,742,900	76,325,900	77,854,000	
Practitioner Electronic Filing	83,851,218	84,331,200	85,105,400	85,675,300	86,172,800	86,519,000	86,871,200	87,182,400	87,525,300	
Forms 1040-NR/NR-EZ/C	837,388	860,000	884,700	909,400	934,100	958,800	983,600	1,008,300	1,033,000	
Electronic Form 1040-NR	433,033	494,800	530,100	565,500	600,900	636,300	678,800	720,700	762,500	
Forms 1040-PR and 1040-SS	374,013	358,500	338,700	323,300	310,300	299,400	291,900	286,600	283,200	
Electronic Forms 1040-PR and 1040-SS	230,575	250,700	232,700	217,500	205,100	195,400	188,500	184,300	182,900	
Individual Estimated Tax, Form 1040-ES, Total	11,757,523	11,987,300	11,987,800	11,859,000	11,730,200	11,601,400	11,472,600	11,343,800	11,215,000	
Paper Form 1040-ES	11,521,707	11,720,000	11,705,700	11,562,600	11,419,500	11,276,400	11,133,300	10,990,200	10,847,100	
Electronic (Credit Card) Form 1040-ES	235,816	267,300	282,100	296,400	310,700	325,000	339,300	353,600	367,900	
Fiduciary, Form 1041, Total	3,278,272	3,266,300	3,252,800	3,238,500	3,224,000	3,209,600	3,195,800	3,182,500	3,170,000	
Paper Form 1041	448,123	417,100	389,100	363,700	340,800	320,000	301,200	284,200	268,800	
Electronic Form 1041	2,830,149	2,849,100	2,863,700	2,874,700	2,883,200	2,889,600	2,894,600	2,898,300	2,901,200	
Fiduciary Estimated Tax, Form 1041-ES*	533,406	591,000	591,000	591,000	591,000	591,000	591,000	591,000	591,000	
Partnership, Forms 1065/1065-B, Total	4,947,568	5,160,900	5,378,700	5,489,100	5,601,200	5,714,200	5,828,000	5,942,100	6,056,300	
Paper Forms 1065/1065-B	293,322	268,700	250,500	237,000	227,000	219,600	214,200	210,100	207,100	
Electronic Forms 1065/1065-B	4,654,246	4,892,200	5,128,100	5,252,100	5,374,100	5,494,600	5,613,800	5,732,000	5,849,300	
Corporation Income Tax, Total	8,347,233	8,400,600	8,453,000	8,503,800	8,552,800	8,599,700	8,644,600	8,687,400	8,727,900	
Total Paper Corporation Returns	1,198,982	1,138,800	1,088,900	1,047,400	1,012,800	984,200	960,600	941,200	925,300	
Total Electronic Corporation Returns	7,148,251	7,261,800	7,364,100	7,456,400	7,539,900	7,615,500	7,684,000	7,746,200	7,802,700	
Form 1120	1,888,002	1,867,800	1,848,900	1,831,300	1,815,000	1,800,000	1,786,400	1,773,900	1,762,600	
Paper Form 1120	326,699	303,500	282,500	263,500	246,300	230,700	216,600	203,900	192,400	
Electronic Form 1120	1,561,303	1,564,400	1,566,400	1,567,800	1,568,700	1,569,300	1,569,700	1,570,000	1,570,200	
Form 1120-F	60,806	61,700	62,600	63,500	64,300	65,100	65,800	66,500	67,100	
Paper Form 1120-F	16,083	15,300	14,700	14,200	13,700	13,400	13,100	12,900	12,700	
Electronic Form 1120-F	44,723	46,400	47,900	49,300	50,500	51,700	52,700	53,600	54,400	
Form 1120-FSC*	23	0	0	0	0	0	0	0	0	
Form 1120-H*	319,211	326,100	333,100	340,000	346,900	353,800	360,800	367,700	374,600	
Form 1120-RIC*	22,118	22,700	23,200	23,800	24,400	24,900	25,500	26,100	26,600	
Form 1120-S, Total	6,011,229	6,075,700	6,137,700	6,196,800	6,252,700	6,305,400	6,354,700	6,400,700	6,443,500	
Paper Form 1120-S	469,004	424,600	387,900	357,400	332,000	310,900	293,100	278,200	265,500	
Electronic Form 1120-S	5,542,225	5,651,000	5,749,700	5,839,300	5,920,700	5,994,500	6,061,600	6,122,600	6,178,000	
Form 1120-LND/PC/REIT/SF, Total*	36,867	37,900	38,800	39,800	40,800	41,800	42,800	43,800	44,800	
Form 1120-C*	8,977	8,600	8,600	8,600	8,600	8,600	8,600	8,600	8,600	
Small Corporation Election, Form 2553*	665,196	665,200	665,200	665,200	665,200	665,200	665,200	665,200	665,200	

Footnotes at end of table.

Table 2. Total Number of Returns To Be Processed for the United States—Continued

Type of Return	Actual	Estimated	Projected						
	2023	2024	2025	2026	2027	2028	2029	2030	2031
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
"REMIC" Income Tax, Form 1066*	47,746	49,200	50,600	52,100	53,500	54,900	56,400	57,800	59,300
Estate, Forms 706, 706-GS(D)/GS(T)/NA, Total*	38,544	27,600	25,000	24,600	24,200	23,700	23,300	22,900	22,500
Gift, Form 709*	349,034	270,200	258,300	258,200	258,100	257,900	257,800	257,500	257,200
Employment, Total	33,681,397	33,010,100	33,224,900	33,441,000	33,654,400	33,868,300	34,083,400	34,300,100	34,518,700
Total Paper Employment Returns	12,429,523	10,789,500	9,690,700	8,622,200	7,570,100	6,526,500	5,481,500	4,425,400	3,348,600
Total Electronic Employment Returns	21,251,874	22,220,500	23,534,200	24,818,800	26,084,300	27,341,800	28,601,900	29,874,700	31,170,100
Forms 940 and 940-PR, Total	6,414,692	6,533,300	6,590,600	6,644,100	6,695,600	6,746,200	6,796,700	6,847,300	6,898,300
Paper Forms 940 and 940-PR	2,015,362	2,296,400	2,118,900	1,941,600	1,766,100	1,593,400	1,423,900	1,257,700	1,095,100
Form 940 E-File/Online/XML	4,399,330	4,236,900	4,471,700	4,702,500	4,929,500	5,152,800	5,372,800	5,589,500	5,803,200
Forms 941, 941-PR/SS, Total	26,966,414	26,200,700	26,365,400	26,537,400	26,709,400	26,882,600	27,057,000	27,232,400	27,409,000
Paper Forms 941, 941-PR/SS	10,173,642	8,289,700	7,382,200	6,506,600	5,646,000	4,790,800	3,930,600	3,055,300	2,155,300
Form 941 E-File/Online/XML	16,792,772	17,910,900	18,983,200	20,030,800	21,063,400	22,091,800	23,126,400	24,177,100	25,253,700
Forms 943, 943-PR and 943-SS, Total	163,866	155,300	151,100	147,000	143,100	139,200	135,500	131,900	128,300
Paper Forms 943, 943-PR and 943-SS	140,400	126,000	117,700	109,800	102,200	94,900	87,800	81,100	74,500
Electronic Forms 943, 943-PR and 943-SS	23,466	29,300	33,400	37,200	40,900	44,400	47,700	50,800	53,800
Forms 944, 944-PR and 944-SS, Total	77,929	71,000	70,600	67,700	63,900	59,900	55,900	52,100	48,400
Paper Forms 944, 944-PR and 944-SS	49,571	37,100	35,300	31,300	26,300	21,100	16,000	11,000	6,200
Electronic Form 944	28,358	33,900	35,200	36,400	37,600	38,700	39,900	41,000	42,200
Form 945	56,057	48,100	45,500	43,100	40,800	38,700	36,600	34,800	33,000
Paper Form 945	48,109	38,700	34,900	31,200	27,800	24,600	21,500	18,600	15,800
Electronic Form 945	7,948	9,500	10,700	11,900	13,000	14,100	15,200	16,200	17,200
Form CT-1	2,439	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700
Withholding Tax for Foreign Persons, Form 1042	62,183	62,600	64,600	66,600	68,700	70,900	73,100	75,500	77,900
Paper Form 1042	62,183	36,100	28,100	26,100	21,700	21,000	18,200	17,800	14,300
Electronic Form 1042	N/A	26,500	36,400	40,500	47,000	49,800	55,000	57,700	63,600
Exempt Organizations, Total	1,699,483	1,795,200	1,811,700	1,823,300	1,832,300	1,841,700	1,851,300	1,861,100	1,870,400
Total Paper Exempt Organizations Returns	93,960	49,800	17,900	9,400	5,200	2,800	1,700	1,700	1,700
Total Electronic Exempt Organizations Returns	1,605,523	1,745,400	1,793,700	1,813,900	1,827,100	1,838,800	1,849,600	1,859,400	1,868,700
Form 990, Total	355,417	367,500	371,700	371,700	371,700	371,700	371,700	371,700	371,700
Paper Form 990	5,262	4,300	0	0	0	0	0	0	0
Electronic Form 990	350,155	363,200	371,700	371,700	371,700	371,700	371,700	371,700	371,700
Form 990-EZ, Total	226,070	218,100	215,600	215,600	215,600	215,600	215,600	215,600	215,600
Paper Form 990-EZ	15,659	7,500	0	0	0	0	0	0	0
Electronic Form 990-EZ	210,411	210,600	215,600	215,600	215,600	215,600	215,600	215,600	215,600
Form 990-N**	684,240	778,100	787,400	798,300	807,200	816,400	825,700	835,200	844,200
Form 990-PF, Total	128,091	129,800	132,100	135,000	137,100	139,400	141,800	144,300	146,700
Paper Form 990-PF	1,966	1,800	0	0	0	0	0	0	0
Electronic Form 990-PF	126,125	128,000	132,100	135,000	137,100	139,400	141,800	144,300	146,700
Form 990-T	208,196	207,500	212,300	212,300	212,300	212,300	212,300	212,300	212,300
Paper Form 990-T	2,143	1,800	0	0	0	0	0	0	0
Electronic Form 990-T	206,053	205,700	212,300	212,300	212,300	212,300	212,300	212,300	212,300
Form 4720	4,726	4,200	4,200	4,300	4,300	4,300	4,300	4,300	4,400
Paper Form 4720	1,928	1,000	900	700	700	600	600	600	600
Electronic Form 4720	2,798	3,200	3,300	3,500	3,500	3,700	3,700	3,800	3,800
Form 5227	92,743	90,000	88,400	86,200	84,100	82,000	79,800	77,700	75,600
Paper Form 5227	67,002	33,400	17,000	8,700	4,400	2,300	1,100	1,100	1,100
Electronic Form 5227	25,741	56,600	71,300	77,600	79,700	79,700	78,700	76,600	74,400
Form 1041-A*	7,256	6,200	5,700	5,300	5,100	4,800	4,500	4,300	4,100
Government Entities/Bonds, Total	40,408	35,200	34,000	33,200	32,500	31,800	31,100	30,300	29,600
Form 8038*	3,337	3,100	3,100	3,000	3,000	3,000	3,000	3,000	3,000
Form 8038-CP***	5,426	5,000	4,500	4,500	4,500	4,500	4,500	4,500	4,500
Form 8038-G*	25,186	21,200	20,800	20,400	20,000	19,600	19,200	18,800	18,500
Form 8038-GC*	5,793	5,500	5,200	4,900	4,500	4,200	3,900	3,600	3,300
Form 8038-T*	374	300	300	300	300	300	300	300	300

Footnotes at end of table.

Table 2. Total Number of Returns To Be Processed for the United States—Continued

Type of Return	Actual	Estimated	Projected						
	2023	2024	2025	2026	2027	2028	2029	2030	2031
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Form 8328*	292	200	200	200	200	200	200	200	200
Political Organizations, Total	8,759	11,000	9,000	10,800	9,100	10,700	9,100	10,800	9,200
Form 1120-POL, Total	3,721	3,800	3,700	3,600	3,400	3,300	3,200	3,000	2,900
Paper Form 1120-POL	3,609	3,200	3,200	3,000	2,900	2,700	2,600	2,500	2,300
Electronic Form 1120-POL	112	600	600	600	600	600	600	600	600
Form 8871**	3,124	3,500	3,400	3,500	3,600	3,800	3,900	4,100	4,200
Form 8872	1,914	3,700	1,900	3,700	2,000	3,700	2,000	3,700	2,000
Paper Form 8872	14	0	0	0	0	0	0	0	0
Electronic Form 8872	1,900	3,700	1,900	3,700	2,000	3,700	2,000	3,700	2,000
Excise, Total	1,161,580	1,141,400	1,153,100	1,166,200	1,179,400	1,193,000	1,207,000	1,221,100	1,235,700
Form 11-C*	4,380	3,800	3,700	3,700	3,600	3,600	3,600	3,500	3,500
Form 720	191,767	179,200	177,500	175,900	174,200	172,500	170,800	169,100	167,500
Paper Form 720	186,126	173,100	171,300	169,500	167,700	165,900	164,000	162,300	160,500
Electronic Form 720	5,641	6,100	6,200	6,400	6,500	6,600	6,800	6,900	7,000
Form 730*	19,671	17,800	17,100	16,300	15,500	14,900	14,300	13,700	13,200
Form 2290	925,844	918,400	933,800	949,300	965,100	981,100	997,400	1,014,000	1,030,800
Paper Form 2290	105,619	104,300	102,000	96,200	90,900	86,200	82,100	77,700	73,700
Electronic Form 2290	820,225	814,200	831,700	853,200	874,200	894,900	915,400	936,300	957,000
Form 8849	19,918	22,200	21,000	21,000	20,900	20,900	20,800	20,800	20,700
Paper Form 8849	11,486	12,500	12,300	12,000	11,800	11,500	11,300	11,000	10,800
Electronic Form 8849	8,432	9,600	8,800	9,000	9,200	9,400	9,600	9,800	9,900
Excise Taxes re Employee Plans, Form 5330*	29,198	27,300	20,800	20,800	20,800	20,700	20,700	20,700	20,600
Form 5500-EZ, One-Participant Retirement Plans*	222,848	183,600	123,900	122,100	121,100	120,200	119,300	118,300	117,400
Payment or Refund Under Sec.7519, Form 8752*	21,685	18,900	17,900	16,700	15,600	14,200	13,000	11,800	10,700
Supplemental Documents, Total	37,869,710	38,074,400	38,371,500	38,745,000	39,174,100	39,638,900	40,189,000	40,756,000	41,359,800
Form 1040-X	5,566,933	5,470,100	5,140,500	4,859,500	4,619,100	4,412,500	4,233,600	4,077,200	3,938,700
Paper Form 1040-X****	3,350,612	3,092,100	2,682,100	2,326,500	2,018,000	1,750,400	1,518,300	1,317,000	1,142,400
Electronic Form 1040-X	2,216,321	2,377,900	2,458,400	2,533,000	2,601,100	2,662,000	2,715,200	2,760,100	2,796,300
Form 4868, Total	18,488,695	20,068,600	20,289,500	20,537,300	20,799,100	21,061,200	21,380,800	21,694,600	22,029,100
Paper Form 4868	2,530,588	2,623,200	2,354,600	2,112,900	1,885,100	1,656,300	1,486,400	1,310,600	1,155,600
Electronic Form 4868	15,958,107	17,445,300	17,934,900	18,424,400	18,914,000	19,404,900	19,894,500	20,384,000	20,873,600
Credit Card	294,848	425,200	441,200	457,400	473,800	490,400	507,200	524,300	541,600
E-File	15,663,259	17,020,100	17,493,700	17,967,100	18,440,200	18,914,500	19,387,200	19,859,700	20,332,000
Form 1120-X*	39,120	34,200	34,200	34,200	34,300	34,300	34,300	34,300	34,700
Form 5558*	635,621	560,600	560,200	559,700	559,300	558,900	558,500	558,100	557,700
Form 7004, Total	9,800,257	10,215,700	10,585,200	10,955,600	11,326,900	11,700,000	12,072,700	12,446,000	12,816,800
Paper Form 7004	1,215,654	1,118,200	1,100,100	1,083,000	1,066,700	1,051,200	1,036,300	1,022,100	1,005,300
Electronic Form 7004	8,584,603	9,097,600	9,485,100	9,872,700	10,260,200	10,648,800	11,036,400	11,423,900	11,811,500
Form 8868, Total	1,150,309	1,234,000	1,267,900	1,301,600	1,335,400	1,369,200	1,403,200	1,437,000	1,470,800
Paper Form 8868	424,549	368,200	363,700	359,200	354,600	350,100	345,600	341,000	336,500
Electronic Form 8868	725,760	865,800	904,200	942,400	980,800	1,019,100	1,057,700	1,095,900	1,134,300
Form 941-X*	2,173,425	484,700	487,800	490,900	494,100	497,300	500,600	503,800	507,100
Form 943-X*	9,084	2,600	2,600	2,500	2,400	2,400	2,300	2,200	2,200
Form 944-X*	3,117	1,400	1,400	1,400	1,300	1,200	1,100	1,000	1,000
Form 945-X*	2,968	2,400	2,300	2,200	2,000	1,900	1,800	1,700	1,600
Form CT-1X*	181	100	100	100	100	100	100	100	100

N/A—Not applicable.

* These forms are all paper. Some will have an electronic filing option in the near future. See "Electronic-Filing Requirements for Specified Returns and Other Documents." 88 Fed. Reg. 11754 (February 23, 2023).

** Forms 990-N and 8871 are all electronic.

*** Form 8038-CP returns are included in the Paper Grand Total.

**** Form 1040-X's paper volumes include receipts for IRS Submission Processing and IRS Accounts Management.

NOTES:
 1. On March 8, 2023, the IRS announced a new Digital Intake initiative to scan popular paper forms, including Forms 1040, 940 and 941, beginning in 2023. In August 2023, the IRS announced the Paperless Processing initiative that aims to process all tax returns digitally by 2025. The projections provided in the 2024 update of Publication 6186 do not account for the Digital Intake initiative and the Paperless Processing initiative. Future Publication 6186 updates will consider how to reflect the scanned paper volumes, as more data and program information become available.

2. Table does not contain non-Master File counts. Each of the forms listed under "Type of Return" is defined in the "Table Notes" of Publication 6186.

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

3. Projected volumes have been rounded to the nearest 100; therefore, values of 49 or fewer were rounded to 0. Additionally, actual volumes that are less than 10 have been rounded to the nearest 10.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2024 Publication 6186.

Table 3. Total Number of Returns To Be Processed for the Andover IRS Campus

Type of Return	Actual		Projected						
	2023	2024	2025	2026	2027	2028	2029	2030	2031
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Grand Total	37,504,397	38,593,300	39,214,700	39,810,100	40,386,600	40,948,000	41,495,300	42,026,300	42,552,000
Total Primary Returns	34,465,432	35,429,500	36,010,400	36,519,200	37,009,200	37,483,900	37,944,700	38,389,400	38,828,700
Individual Income Tax, Total	34,465,432	35,429,500	36,010,400	36,519,200	37,009,200	37,483,900	37,944,700	38,389,400	38,828,700
Forms 1040 and 1040-SR Total	34,465,432	35,429,500	36,010,400	36,519,200	37,009,200	37,483,900	37,944,700	38,389,400	38,828,700
Paper Forms 1040 and 1040-SR	0	0	0	0	0	0	0	0	0
Electronic Forms 1040 and 1040-SR	34,465,432	35,429,500	36,010,400	36,519,200	37,009,200	37,483,900	37,944,700	38,389,400	38,828,700
Online Filing	13,585,971	14,356,100	14,731,600	15,085,700	15,438,600	15,812,000	16,171,100	16,524,500	16,865,500
Practitioner Electronic Filing	20,879,461	21,073,400	21,278,800	21,433,600	21,570,600	21,671,800	21,773,600	21,865,000	21,963,200
Forms 1040-NR/NR-EZ/C	0	0	0	0	0	0	0	0	0
Electronic Form 1040-NR	0	0	0	0	0	0	0	0	0
Forms 1040-PR and 1040-SS	0	0	0	0	0	0	0	0	0
Electronic Forms 1040-PR and 1040-SS	0	0	0	0	0	0	0	0	0
Individual Estimated Tax, Form 1040-ES, Total	0	0	0	0	0	0	0	0	0
Paper Form 1040-ES	0	0	0	0	0	0	0	0	0
Electronic (Credit Card) Form 1040-ES	0	0	0	0	0	0	0	0	0
Fiduciary, Form 1041, Total	0	0	0	0	0	0	0	0	0
Paper Form 1041	0	0	0	0	0	0	0	0	0
Electronic Form 1041	0	0	0	0	0	0	0	0	0
Fiduciary Estimated Tax, Form 1041-ES*	0	0	0	0	0	0	0	0	0
Partnership, Forms 1065/1065-B, Total	0	0	0	0	0	0	0	0	0
Paper Forms 1065/1065-B	0	0	0	0	0	0	0	0	0
Electronic Forms 1065/1065-B	0	0	0	0	0	0	0	0	0
Corporation, Total	0	0	0	0	0	0	0	0	0
Total Paper Corporation Returns	0	0	0	0	0	0	0	0	0
Total Electronic Corporation Returns	0	0	0	0	0	0	0	0	0
Form 1120	0	0	0	0	0	0	0	0	0
Paper Form 1120	0	0	0	0	0	0	0	0	0
Electronic Form 1120	0	0	0	0	0	0	0	0	0
Form 1120-F	0	0	0	0	0	0	0	0	0
Paper Form 1120-F	0	0	0	0	0	0	0	0	0
Electronic Form 1120-F	0	0	0	0	0	0	0	0	0
Form 1120-FSC*	0	0	0	0	0	0	0	0	0
Form 1120-H*	0	0	0	0	0	0	0	0	0
Form 1120-RIC*	0	0	0	0	0	0	0	0	0
Form 1120-S, Total	0	0	0	0	0	0	0	0	0
Paper 1120-S	0	0	0	0	0	0	0	0	0
Electronic 1120-S	0	0	0	0	0	0	0	0	0
Forms 1120-L/ND/PC/REIT/SF, Total*	0	0	0	0	0	0	0	0	0
Form 1120-C*	0	0	0	0	0	0	0	0	0
Small Corporation Election, Form 2553*	0	0	0	0	0	0	0	0	0
"REMIC" Income Tax, Form 1066*	0	0	0	0	0	0	0	0	0

Footnotes at end of table.

Table 3. Total Number of Returns To Be Processed for the Andover IRS Campus—Continued

Type of Return	Actual		Estimated		Projected				
	2023	2024	2025	2026	2027	2028	2029	2030	2031
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Estate, Forms 706, 706-GS(D)/GS(T)/NA, Total*	0	0	0	0	0	0	0	0	0
Gift, Form 709*	0	0	0	0	0	0	0	0	0
Employment, Total	0	0	0	0	0	0	0	0	0
Total Paper Employment Returns	0	0	0	0	0	0	0	0	0
Total Electronic Employment Returns	0	0	0	0	0	0	0	0	0
Forms 940 and 940-PR, Total	0	0	0	0	0	0	0	0	0
Paper Forms 940 and 940-PR	0	0	0	0	0	0	0	0	0
Form 940 E-File/Online/XML	0	0	0	0	0	0	0	0	0
Forms 941, 941-PR/SS, Total	0	0	0	0	0	0	0	0	0
Paper Forms 941, 941-PR/SS	0	0	0	0	0	0	0	0	0
Form 941 E-File/Online/XML	0	0	0	0	0	0	0	0	0
Forms 943, 943-PR and 943-SS	0	0	0	0	0	0	0	0	0
Paper Forms 943, 943-PR and 943-SS	0	0	0	0	0	0	0	0	0
Electronic Forms 943, 943-PR and 943-SS	0	0	0	0	0	0	0	0	0
Forms 944, 944-PR and 944-SS, Total	0	0	0	0	0	0	0	0	0
Paper Forms 944, 944-PR and 944-SS	0	0	0	0	0	0	0	0	0
Electronic Form 944	0	0	0	0	0	0	0	0	0
Form 945	0	0	0	0	0	0	0	0	0
Paper Form 945	0	0	0	0	0	0	0	0	0
Electronic Form 945	0	0	0	0	0	0	0	0	0
Form CT-1*	0	0	0	0	0	0	0	0	0
Withholding Tax for Foreign Persons, Form 1042	0	0	0	0	0	0	0	0	0
Exempt Organizations, Total	0	0	0	0	0	0	0	0	0
Form 1041-A*	0	0	0	0	0	0	0	0	0
Government Entities/Bonds, Total*	0	0	0	0	0	0	0	0	0
Political Organizations, Total	0	0	0	0	0	0	0	0	0
Excise, Total	0	0	0	0	0	0	0	0	0
Excise Taxes re Employee Plans, Form 5330*	0	0	0	0	0	0	0	0	0
Payment or Refund Under Sec.7519, Form 8752*	0	0	0	0	0	0	0	0	0
Supplemental Documents, Total	3,038,965	3,163,800	3,204,400	3,290,900	3,377,400	3,464,100	3,550,600	3,636,900	3,723,200
Form 4868, Total	3,038,965	3,163,800	3,204,400	3,290,900	3,377,400	3,464,100	3,550,600	3,636,900	3,723,200
Paper Form 4868	897	400	0	0	0	0	0	0	0
Electronic Form 4868	3,038,068	3,163,400	3,204,400	3,290,900	3,377,400	3,464,100	3,550,600	3,636,900	3,723,200
Credit Card	0	0	0	0	0	0	0	0	0
E-File	3,038,068	3,163,400	3,204,400	3,290,900	3,377,400	3,464,100	3,550,600	3,636,900	3,723,200
Form 1120-X*	0	0	0	0	0	0	0	0	0
Form 5558*	0	0	0	0	0	0	0	0	0
Form 7004	0	0	0	0	0	0	0	0	0
Paper Form 7004	0	0	0	0	0	0	0	0	0
Electronic Form 7004	0	0	0	0	0	0	0	0	0
Form 8868	0	0	0	0	0	0	0	0	0
Paper Form 8868	0	0	0	0	0	0	0	0	0
Electronic Form 8868	0	0	0	0	0	0	0	0	0
Form 941-X*	0	0	0	0	0	0	0	0	0
Form 943-X*	0	0	0	0	0	0	0	0	0
Form 944-X*	0	0	0	0	0	0	0	0	0
Form 945-X*	0	0	0	0	0	0	0	0	0
Form CT-1X*	0	0	0	0	0	0	0	0	0

* These forms are all paper. Some will have an electronic filing option in the near future. See "Electronic-Filing Requirements for Specified Returns and Other Documents." 88 Fed. Reg. 11754 (February 23, 2023).

NOTES:

1. Table does not contain non-Master File counts. Each of the forms listed under "Type of Return" is defined in the "Table Notes" of Publication 6186. Detail may not add to subtotal/total due to rounding.
2. Projected volumes have been rounded to the nearest 100; therefore, values of 49 or fewer were rounded to 0. Additionally, actual volumes that are less than 10 have been rounded to the nearest 10.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2024 Publication 6186.

Table 4. Total Number of Returns To Be Processed for the Austin IRS Campus

Type of Return	Actual	Estimated	Projected						
	2023	2024	2025	2026	2027	2028	2029	2030	2031
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Grand Total	41,962,656	41,745,200	42,366,200	42,393,400	42,442,200	42,505,700	42,612,000	42,725,500	42,865,000
Total Primary Returns	37,243,735	36,675,700	37,297,100	37,324,600	37,369,300	37,431,000	37,509,500	37,599,800	37,707,700
Individual Income Tax, Total	32,861,658	32,364,000	32,445,300	32,538,500	32,648,800	32,775,900	32,919,800	33,075,100	33,247,900
Forms 1040 and 1040-SR Total	31,650,257	31,145,400	31,221,900	31,305,800	31,404,400	31,517,700	31,644,300	31,780,200	31,931,700
Paper Forms 1040 and 1040-SR	4,734,003	3,665,500	3,291,500	2,980,700	2,699,200	2,444,400	2,213,500	2,004,500	1,815,200
Electronic Forms 1040 and 1040-SR	26,916,254	27,479,900	27,930,400	28,325,100	28,705,200	29,073,300	29,430,700	29,775,700	30,116,400
Online Filing	12,607,887	13,051,300	13,377,700	13,683,400	13,987,100	14,306,100	14,612,700	14,913,700	15,204,400
Practitioner Electronic Filing	14,308,367	14,428,500	14,552,800	14,641,700	14,718,100	14,767,200	14,818,000	14,862,000	14,912,000
Forms 1040-NR/NR-EZ/C	837,388	860,000	884,700	909,400	934,100	958,800	983,600	1,008,300	1,033,000
Electronic Form 1040-NR	433,033	494,800	530,100	565,500	600,900	636,300	678,800	720,700	762,500
Forms 1040-PR and 1040-SS	374,013	358,500	338,700	323,300	310,300	299,400	291,900	286,600	283,200
Electronic Forms 1040-PR and 1040-SS	230,575	250,700	232,700	217,500	205,100	195,400	188,500	184,300	182,900
Individual Estimated Tax, Form 1040-ES, Total	4,382,076	4,311,700	4,851,700	4,786,000	4,720,500	4,655,000	4,589,800	4,524,700	4,459,800
Paper Form 1040-ES	4,382,076	4,311,700	4,851,700	4,786,000	4,720,500	4,655,000	4,589,800	4,524,700	4,459,800
Electronic (Credit Card) Form 1040-ES	0	0	0	0	0	0	0	0	0
Fiduciary, Form 1041, Total	0	0	0	0	0	0	0	0	0
Paper Form 1041	0	0	0	0	0	0	0	0	0
Electronic Form 1041	0	0	0	0	0	0	0	0	0
Fiduciary Estimated Tax, Form 1041-ES*	0	0	0	0	0	0	0	0	0
Partnership, Forms 1065/1065-B, Total	0	0	0	0	0	0	0	0	0
Paper Forms 1065/1065-B	0	0	0	0	0	0	0	0	0
Electronic Forms 1065/1065-B	0	0	0	0	0	0	0	0	0
Corporation, Total	0	0	0	0	0	0	0	0	0
Total Paper Corporation Returns	0	0	0	0	0	0	0	0	0
Total Electronic Corporation Returns	0	0	0	0	0	0	0	0	0
Form 1120	0	0	0	0	0	0	0	0	0
Paper Form 1120	0	0	0	0	0	0	0	0	0
Electronic Form 1120	0	0	0	0	0	0	0	0	0
Form 1120-F	0	0	0	0	0	0	0	0	0
Paper Form 1120-F	0	0	0	0	0	0	0	0	0
Electronic Form 1120-F	0	0	0	0	0	0	0	0	0
Form 1120-FSC*	0	0	0	0	0	0	0	0	0
Form 1120-H*	0	0	0	0	0	0	0	0	0
Form 1120-RIC*	0	0	0	0	0	0	0	0	0
Form 1120-S, Total	0	0	0	0	0	0	0	0	0
Paper 1120-S	0	0	0	0	0	0	0	0	0
Electronic 1120-S	0	0	0	0	0	0	0	0	0
Forms 1120-L/ND/PC/REIT/SF, Total*	0	0	0	0	0	0	0	0	0
Form 1120-C*	0	0	0	0	0	0	0	0	0
Small Corporation Election, Form 2553*	0	0	0	0	0	0	0	0	0
"REMIC" Income Tax, Form 1066*	0	0	0	0	0	0	0	0	0

Footnotes at end of table.

Table 4. Total Number of Returns To Be Processed for the Austin IRS Campus—Continued

Type of Return	Actual		Estimated		Projected				
	2023	2024	2025	2026	2027	2028	2029	2030	2031
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Estate, Forms 706, 706-GS(D)/GS(T)/NA, Total*	0	0	0	0	0	0	0	0	0
Gift, Form 709*	0	0	0	0	0	0	0	0	0
Employment, Total	0	0	0	0	0	0	0	0	0
Total Paper Employment Returns	0	0	0	0	0	0	0	0	0
Total Electronic Employment Returns	0	0	0	0	0	0	0	0	0
Forms 940 and 940-PR, Total	0	0	0	0	0	0	0	0	0
Paper Forms 940 and 940-PR	0	0	0	0	0	0	0	0	0
Form 940 E-File/Online/XML	0	0	0	0	0	0	0	0	0
Forms 941, 941-PR/SS, Total	0	0	0	0	0	0	0	0	0
Paper Forms 941, 941-PR/SS	0	0	0	0	0	0	0	0	0
Form 941 E-File/Online/XML	0	0	0	0	0	0	0	0	0
Forms 943, 943-PR and 943-SS	0	0	0	0	0	0	0	0	0
Paper Forms 943, 943-PR and 943-SS	0	0	0	0	0	0	0	0	0
Electronic Forms 943, 943-PR and 943-SS	0	0	0	0	0	0	0	0	0
Forms 944, 944-PR and 944-SS, Total	0	0	0	0	0	0	0	0	0
Paper Forms 944, 944-PR and 944-SS	0	0	0	0	0	0	0	0	0
Electronic Form 944	0	0	0	0	0	0	0	0	0
Form 945	0	0	0	0	0	0	0	0	0
Paper Form 945	0	0	0	0	0	0	0	0	0
Electronic Form 945	0	0	0	0	0	0	0	0	0
Form CT-1*	0	0	0	0	0	0	0	0	0
Withholding Tax for Foreign Persons, Form 1042	0	0	0	0	0	0	0	0	0
Exempt Organizations, Total	0	0	0	0	0	0	0	0	0
Form 1041-A*	0	0	0	0	0	0	0	0	0
Government Entities/Bonds, Total*	0	0	0	0	0	0	0	0	0
Political Organizations, Total	0	0	0	0	0	0	0	0	0
Excise, Total	0	0	0	0	0	0	0	0	0
Excise Taxes re Employee Plans, Form 5330*	0	0	0	0	0	0	0	0	0
Payment or Refund Under Sec.7519, Form 8752*	0	0	0	0	0	0	0	0	0
Supplemental Documents, Total	4,718,921	5,069,500	5,069,200	5,068,800	5,072,900	5,074,700	5,102,400	5,125,700	5,157,400
Form 4868, Total	4,718,920	5,069,500	5,069,200	5,068,800	5,072,900	5,074,700	5,102,400	5,125,700	5,157,400
Paper Form 4868	1,020,578	1,153,900	1,088,800	985,100	886,200	785,000	710,200	631,200	561,000
Electronic Form 4868	3,698,342	3,915,600	3,980,300	4,083,700	4,186,700	4,289,800	4,392,300	4,494,500	4,596,400
Credit Card	0	0	0	0	0	0	0	0	0
E-File	3,698,342	3,915,600	3,980,300	4,083,700	4,186,700	4,289,800	4,392,300	4,494,500	4,596,400
Form 1120-X*	0	0	0	0	0	0	0	0	0
Form 5558*	0	0	0	0	0	0	0	0	0
Form 7004	0	0	0	0	0	0	0	0	0
Paper Form 7004	0	0	0	0	0	0	0	0	0
Electronic Form 7004	0	0	0	0	0	0	0	0	0
Form 8868	0	0	0	0	0	0	0	0	0
Paper Form 8868	0	0	0	0	0	0	0	0	0
Electronic Form 8868	0	0	0	0	0	0	0	0	0
Form 941-X*	0	0	0	0	0	0	0	0	0
Form 943-X*	0	0	0	0	0	0	0	0	0
Form 944-X*	0	0	0	0	0	0	0	0	0
Form 945-X*	0	0	0	0	0	0	0	0	0
Form CT-1X*	0	0	0	0	0	0	0	0	0

* These forms are all paper. Some will have an electronic filing option in the near future. See "Electronic-Filing Requirements for Specified Returns and Other Documents." 88 Fed. Reg. 11754 (February 23, 2023).

NOTES:

1. Table does not contain non-Master File counts. Each of the forms listed under "Type of Return" is defined in the "Table Notes" of Publication 6186.

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

2. Projected volumes have been rounded to the nearest 100; therefore, values of 49 or fewer were rounded to 0. Additionally, actual volumes that are less than 10 have been rounded to the nearest 10.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2024 Publication 6186.

Table 5. Total Number of Returns To Be Processed for the Cincinnati IRS Campus

Type of Return	Actual		Estimated		Projected				
	2023	2024	2025	2026	2027	2028	2029	2030	2031
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Grand Total	916,402	191,500	193,300	194,200	195,200	196,100	197,100	198,100	199,100
Total Primary Returns	19,920	22,200	21,000	21,000	20,900	20,900	20,800	20,800	20,700
Individual Income Tax, Total	0	0	0	0	0	0	0	0	0
Forms 1040 and 1040-SR Total	0	0	0	0	0	0	0	0	0
Paper Forms 1040 and 1040-SR	0	0	0	0	0	0	0	0	0
Electronic Forms 1040 and 1040-SR	0	0	0	0	0	0	0	0	0
Online Filing	0	0	0	0	0	0	0	0	0
Practitioner Electronic Filing	0	0	0	0	0	0	0	0	0
Forms 1040-NR/NR-EZ/C	0	0	0	0	0	0	0	0	0
Electronic Form 1040-NR	0	0	0	0	0	0	0	0	0
Forms 1040-PR and 1040-SS	0	0	0	0	0	0	0	0	0
Electronic Forms 1040-PR and 1040-SS	0	0	0	0	0	0	0	0	0
Individual Estimated Tax, Form 1040-ES, Total	0	0	0	0	0	0	0	0	0
Paper Form 1040-ES	0	0	0	0	0	0	0	0	0
Electronic (Credit Card) Form 1040-ES	0	0	0	0	0	0	0	0	0
Fiduciary, Form 1041, Total	0	0	0	0	0	0	0	0	0
Paper Form 1041	0	0	0	0	0	0	0	0	0
Electronic Form 1041	0	0	0	0	0	0	0	0	0
Fiduciary Estimated Tax, Form 1041-ES*	0	0	0	0	0	0	0	0	0
Partnership, Forms 1065/1065-B, Total	0	0	0	0	0	0	0	0	0
Paper Forms 1065/1065-B	0	0	0	0	0	0	0	0	0
Electronic Forms 1065/1065-B	0	0	0	0	0	0	0	0	0
Corporation, Total	0	0	0	0	0	0	0	0	0
Total Paper Corporation Returns	0	0	0	0	0	0	0	0	0
Total Electronic Corporation Returns	0	0	0	0	0	0	0	0	0
Form 1120	0	0	0	0	0	0	0	0	0
Paper Form 1120	0	0	0	0	0	0	0	0	0
Electronic Form 1120	0	0	0	0	0	0	0	0	0
Form 1120-F	0	0	0	0	0	0	0	0	0
Paper Form 1120-F	0	0	0	0	0	0	0	0	0
Electronic Form 1120-F	0	0	0	0	0	0	0	0	0
Form 1120-FSC*	0	0	0	0	0	0	0	0	0
Form 1120-H*	0	0	0	0	0	0	0	0	0
Form 1120-RIC*	0	0	0	0	0	0	0	0	0
Form 1120-S, Total	0	0	0	0	0	0	0	0	0
Paper 1120-S	0	0	0	0	0	0	0	0	0
Electronic 1120-S	0	0	0	0	0	0	0	0	0
Forms 1120-L/ND/PC/REIT/SF, Total*	0	0	0	0	0	0	0	0	0
Form 1120-C*	0	0	0	0	0	0	0	0	0
Small Corporation Election, Form 2553*	0	0	0	0	0	0	0	0	0
"REMIC" Income Tax, Form 1066	0	0	0	0	0	0	0	0	0

Footnotes at end of table.

Table 5. Total Number of Returns To Be Processed for the Cincinnati IRS Campus—Continued

Type of Return	Actual		Estimated		Projected				
	2023	2024	2025	2026	2027	2028	2029	2030	2031
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Estate, Forms 706, 706-GS(D)/GS(T)/NA, Total*	0	0	0	0	0	0	0	0	0
Gift, Form 709*	0	0	0	0	0	0	0	0	0
Employment, Total	16	100	0	0	0	0	0	0	0
Total Paper Employment Returns	0	0	0	0	0	0	0	0	0
Total Electronic Employment Returns	16	100	0	0	0	0	0	0	0
Forms 940 and 940-PR, Total	12	0	0	0	0	0	0	0	0
Paper Forms 940 and 940-PR	0	0	0	0	0	0	0	0	0
Form 940 E-File/Online/XML	12	0	0	0	0	0	0	0	0
Forms 941, 941-PR/SS, Total	0	100	0	0	0	0	0	0	0
Paper Forms 941, 941-PR/SS	0	0	0	0	0	0	0	0	0
Form 941 E-File/Online/XML	0	100	0	0	0	0	0	0	0
Forms 943, 943-PR and 943-SS	0	0	0	0	0	0	0	0	0
Paper Forms 943, 943-PR and 943-SS	0	0	0	0	0	0	0	0	0
Electronic Forms 943, 943-PR and 943-SS	0	0	0	0	0	0	0	0	0
Forms 944, 944-PR and 944-SS, Total	0	0	0	0	0	0	0	0	0
Paper Forms 944, 944-PR and 944-SS	0	0	0	0	0	0	0	0	0
Electronic Form 944	0	0	0	0	0	0	0	0	0
Form 945	0	0	0	0	0	0	0	0	0
Paper Form 945	0	0	0	0	0	0	0	0	0
Electronic Form 945	0	0	0	0	0	0	0	0	0
Form CT-1*	0	0	0	0	0	0	0	0	0
Withholding Tax for Foreign Persons, Form 1042	0	0	0	0	0	0	0	0	0
Exempt Organizations, Total	0	0	0	0	0	0	0	0	0
Form 1041-A*	0	0	0	0	0	0	0	0	0
Government Entities/Bonds, Total*	0	0	0	0	0	0	0	0	0
Political Organizations, Total	0	0	0	0	0	0	0	0	0
Excise, Total	19,903	22,100	21,000	21,000	20,900	20,900	20,800	20,800	20,700
Excise Taxes re Employee Plans, Form 5330*	0	0	0	0	0	0	0	0	0
Payment or Refund Under Sec.7519, Form 8752*	0	0	0	0	0	0	0	0	0
Supplemental Documents, Total	896,482	169,300	172,200	173,200	174,200	175,200	176,200	177,300	178,300
Form 4868, Total	55	0	0	0	0	0	0	0	0
Paper Form 4868	55	0	0	0	0	0	0	0	0
Electronic Form 4868	0	0	0	0	0	0	0	0	0
Credit Card	0	0	0	0	0	0	0	0	0
E-File	0	0	0	0	0	0	0	0	0
Form 1120-X*	383	500	0	0	0	0	0	0	0
Form 5558*	0	0	0	0	0	0	0	0	0
Form 7004	0	0	0	0	0	0	0	0	0
Paper Form 7004	0	0	0	0	0	0	0	0	0
Electronic Form 7004	0	0	0	0	0	0	0	0	0
Form 8868	0	100	0	0	0	0	0	0	0
Paper Form 8868	0	100	0	0	0	0	0	0	0
Electronic Form 8868	0	0	0	0	0	0	0	0	0
Form 941-X*	888,143	166,000	169,600	170,700	171,800	172,900	174,000	175,100	176,300
Form 943-X*	4,683	1,100	1,100	1,000	1,000	1,000	1,000	900	900
Form 944-X*	1,512	500	500	500	500	500	400	400	400
Form 945-X*	1,606	1,100	1,000	900	900	800	800	800	700
Form CT-1X*	97	100	100	100	100	100	100	100	100

* These forms are all paper. Some will have an electronic filing option in the near future. See "Electronic-Filing Requirements for Specified Returns and Other Documents," 88 Fed. Reg. 11754 (February 23, 2023).

NOTES:
 1. Table does not contain non-Master File counts. Each of the forms listed under "Type of Return" is defined in the "Table Notes" of Publication 6186. Detail may not add to subtotal/total due to rounding.
 2. Projected volumes have been rounded to the nearest 100; therefore, values of 49 or fewer were rounded to 0. Additionally, actual volumes that are less than 10 have been rounded to the nearest 10.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2024 Publication 6186.

Table 6. Total Number of Returns To Be Processed for the Fresno IRS Campus

Type of Return	Actual	Estimated	Projected						
	2023	2024	2025	2026	2027	2028	2029	2030	2031
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Grand Total	34,597,420	35,926,000	36,505,900	37,066,200	37,608,900	38,137,700	38,653,100	39,153,600	39,648,600
Total Primary Returns	31,101,985	31,784,200	32,305,300	32,761,800	33,201,400	33,627,200	34,040,600	34,439,600	34,833,700
Individual Income Tax, Total	31,101,979	31,784,200	32,305,300	32,761,800	33,201,400	33,627,200	34,040,600	34,439,600	34,833,700
Forms 1040 and 1040-SR Total	31,101,979	31,784,200	32,305,300	32,761,800	33,201,400	33,627,200	34,040,600	34,439,600	34,833,700
Paper Forms 1040 and 1040-SR	636	0	0	0	0	0	0	0	0
Electronic Forms 1040 and 1040-SR	31,101,343	31,784,200	32,305,300	32,761,800	33,201,400	33,627,200	34,040,600	34,439,600	34,833,700
Online Filing	12,997,172	13,564,500	13,914,500	14,243,800	14,571,700	14,918,000	15,250,800	15,578,100	15,894,100
Practitioner Electronic Filing	18,104,171	18,219,700	18,390,800	18,518,000	18,629,700	18,709,300	18,789,800	18,861,500	18,939,600
Forms 1040-NR/NR-EZ/C	0	0	0	0	0	0	0	0	0
Electronic Form 1040-NR	0	0	0	0	0	0	0	0	0
Forms 1040-PR and 1040-SS	0	0	0	0	0	0	0	0	0
Electronic Forms 1040-PR and 1040-SS	0	0	0	0	0	0	0	0	0
Individual Estimated Tax, Form 1040-ES, Total	10	0	0	0	0	0	0	0	0
Paper Form 1040-ES	10	0	0	0	0	0	0	0	0
Electronic (Credit Card) Form 1040-ES	0	0	0	0	0	0	0	0	0
Fiduciary, Form 1041, Total	0	0	0	0	0	0	0	0	0
Paper Form 1041	0	0	0	0	0	0	0	0	0
Electronic Form 1041	0	0	0	0	0	0	0	0	0
Fiduciary Estimated Tax, Form 1041-ES*	0	0	0	0	0	0	0	0	0
Partnership, Forms 1065/1065-B, Total	0	0	0	0	0	0	0	0	0
Paper Forms 1065/1065-B	0	0	0	0	0	0	0	0	0
Electronic Forms 1065/1065-B	0	0	0	0	0	0	0	0	0
Corporation, Total	0	0	0	0	0	0	0	0	0
Total Paper Corporation Returns	0	0	0	0	0	0	0	0	0
Total Electronic Corporation Returns	0	0	0	0	0	0	0	0	0
Form 1120	0	0	0	0	0	0	0	0	0
Paper Form 1120	0	0	0	0	0	0	0	0	0
Electronic Form 1120	0	0	0	0	0	0	0	0	0
Form 1120-F	0	0	0	0	0	0	0	0	0
Paper Form 1120-F	0	0	0	0	0	0	0	0	0
Electronic Form 1120-F	0	0	0	0	0	0	0	0	0
Form 1120-FSC*	0	0	0	0	0	0	0	0	0
Form 1120-H*	0	0	0	0	0	0	0	0	0
Form 1120-RIC*	0	0	0	0	0	0	0	0	0
Form 1120-S, Total	0	0	0	0	0	0	0	0	0
Paper 1120-S	0	0	0	0	0	0	0	0	0
Electronic 1120-S	0	0	0	0	0	0	0	0	0
Forms 1120-L/ND/PC/REIT/SF, Total*	0	0	0	0	0	0	0	0	0
Form 1120-C*	0	0	0	0	0	0	0	0	0
Small Corporation Election, Form 2553*	0	0	0	0	0	0	0	0	0
"REMIC" Income Tax, Form 1066*	0	0	0	0	0	0	0	0	0

Footnotes at end of table.

Table 6. Total Number of Returns To Be Processed for the Fresno IRS Campus—Continued

Type of Return	Actual	Estimated	Projected						
	2023	2024	2025	2026	2027	2028	2029	2030	2031
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Estate, Forms 706, 706-GS(D)/GS(T)/NA, Total*	0	0	0	0	0	0	0	0	0
Gift, Form 709*	0	0	0	0	0	0	0	0	0
Employment, Total	0	0	0	0	0	0	0	0	0
Total Paper Employment Returns	0	0	0	0	0	0	0	0	0
Total Electronic Employment Returns	0	0	0	0	0	0	0	0	0
Forms 940 and 940-PR, Total	0	0	0	0	0	0	0	0	0
Paper Forms 940 and 940-PR	0	0	0	0	0	0	0	0	0
Form 940 E-File/Online/XML	0	0	0	0	0	0	0	0	0
Forms 941, 941-PR/SS, Total	0	0	0	0	0	0	0	0	0
Paper Forms 941, 941-PR/SS	0	0	0	0	0	0	0	0	0
Form 941 E-File/Online/XML	0	0	0	0	0	0	0	0	0
Forms 943, 943-PR and 943-SS	0	0	0	0	0	0	0	0	0
Paper Forms 943, 943-PR and 943-SS	0	0	0	0	0	0	0	0	0
Electronic Forms 943, 943-PR and 943-SS	0	0	0	0	0	0	0	0	0
Forms 944, 944-PR and 944-SS, Total	0	0	0	0	0	0	0	0	0
Paper Forms 944, 944-PR and 944-SS	0	0	0	0	0	0	0	0	0
Electronic Form 944	0	0	0	0	0	0	0	0	0
Form 945	0	0	0	0	0	0	0	0	0
Paper Form 945	0	0	0	0	0	0	0	0	0
Electronic Form 945	0	0	0	0	0	0	0	0	0
Form CT-1*	0	0	0	0	0	0	0	0	0
Withholding Tax for Foreign Persons, Form 1042	0	0	0	0	0	0	0	0	0
Exempt Organizations, Total	0	0	0	0	0	0	0	0	0
Form 1041-A*	0	0	0	0	0	0	0	0	0
Government Entities/Bonds, Total*	0	0	0	0	0	0	0	0	0
Political Organizations, Total	0	0	0	0	0	0	0	0	0
Excise, Total	0	0	0	0	0	0	0	0	0
Excise Taxes re Employee Plans, Form 5330*	0	0	0	0	0	0	0	0	0
Payment or Refund Under Sec.7519, Form 8752*	0	0	0	0	0	0	0	0	0
Supplemental Documents, Total	3,495,435	4,141,800	4,200,600	4,304,400	4,407,600	4,510,500	4,612,500	4,714,000	4,814,900
Form 4868, Total	3,495,432	4,141,800	4,200,600	4,304,400	4,407,600	4,510,500	4,612,500	4,714,000	4,814,900
Paper Form 4868	2,568	1,500	0	0	0	0	0	0	0
Electronic Form 4868	3,492,864	4,140,200	4,200,600	4,304,400	4,407,600	4,510,500	4,612,500	4,714,000	4,814,900
Credit Card	0	0	0	0	0	0	0	0	0
E-File	3,492,864	4,140,200	4,200,600	4,304,400	4,407,600	4,510,500	4,612,500	4,714,000	4,814,900
Form 1120-X*	0	0	0	0	0	0	0	0	0
Form 5558*	0	0	0	0	0	0	0	0	0
Form 7004	0	0	0	0	0	0	0	0	0
Paper Form 7004	0	0	0	0	0	0	0	0	0
Electronic Form 7004	0	0	0	0	0	0	0	0	0
Form 8868	0	0	0	0	0	0	0	0	0
Paper Form 8868	0	0	0	0	0	0	0	0	0
Electronic Form 8868	0	0	0	0	0	0	0	0	0
Form 941-X*	0	0	0	0	0	0	0	0	0
Form 943-X*	0	0	0	0	0	0	0	0	0
Form 944-X*	0	0	0	0	0	0	0	0	0
Form 945-X*	0	0	0	0	0	0	0	0	0
Form CT-1X*	0	0	0	0	0	0	0	0	0

* These forms are all paper. Some will have an electronic filing option in the near future. See "Electronic-Filing Requirements for Specified Returns and Other Documents." 88 Fed. Reg. 11754 (February 23, 2023).

NOTES:

1. Table does not contain non-Master File counts. Each of the forms listed under "Type of Return" is defined in the "Table Notes" of Publication 6186. Detail may not add to subtotal/total due to rounding.
2. Projected volumes have been rounded to the nearest 100; therefore, values of 49 or fewer were rounded to 0. Additionally, actual volumes that are less than 10 have been rounded to the nearest 10.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2024 Publication 6186.

Table 7. Total Number of Returns To Be Processed for the Kansas City IRS Campus

Type of Return	Actual	Estimated	Projected						
	2023	2024	2025	2026	2027	2028	2029	2030	2031
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Grand Total	68,211,051	67,497,300	66,241,300	66,402,400	66,618,500	66,618,000	67,071,400	67,311,400	67,587,000
Total Primary Returns	64,277,071	63,696,200	62,511,500	62,672,400	62,883,900	63,078,700	63,309,300	63,528,000	63,776,600
Individual Income Tax, Total	32,835,799	33,260,700	33,605,000	33,750,100	33,906,300	34,074,100	34,252,200	34,436,900	34,635,100
Forms 1040 and 1040-SR Total	32,835,799	33,260,700	33,605,000	33,750,100	33,906,300	34,074,100	34,252,200	34,436,900	34,635,100
Paper Forms 1040 and 1040-SR	3,623,122	3,186,100	3,037,300	2,750,500	2,490,800	2,255,600	2,042,600	1,849,700	1,675,000
Electronic Forms 1040 and 1040-SR	29,212,677	30,074,600	30,567,700	30,999,600	31,415,600	31,818,500	32,209,700	32,587,200	32,960,100
Online Filing	12,752,797	13,399,500	13,741,100	14,061,900	14,381,100	14,717,500	15,040,800	15,358,600	15,665,300
Practitioner Electronic Filing	16,459,880	16,675,000	16,826,600	16,937,700	17,034,400	17,101,000	17,168,800	17,228,600	17,294,800
Forms 1040-NR/NR-EZ/C	0	0	0	0	0	0	0	0	0
Electronic Form 1040-NR	0	0	0	0	0	0	0	0	0
Forms 1040-PR and 1040-SS	0	0	0	0	0	0	0	0	0
Electronic Forms 1040-PR and 1040-SS	0	0	0	0	0	0	0	0	0
Individual Estimated Tax, Form 1040-ES, Total	6,465,151	6,401,200	6,510,400	6,444,700	6,378,600	6,312,200	6,245,500	6,178,400	6,110,900
Paper Form 1040-ES	6,465,151	6,401,200	6,510,400	6,444,700	6,378,600	6,312,200	6,245,500	6,178,400	6,110,900
Electronic (Credit Card) Form 1040-ES	0	0	0	0	0	0	0	0	0
Fiduciary, Form 1041, Total	1,717,444	1,603,900	1,600,200	1,585,700	1,578,600	1,566,400	1,558,400	1,548,000	1,540,100
Paper Form 1041	261,573	202,800	189,200	176,900	165,700	155,600	146,500	138,200	130,700
Electronic Form 1041	1,455,871	1,401,100	1,411,000	1,408,800	1,412,900	1,410,800	1,411,900	1,409,800	1,409,400
Fiduciary Estimated Tax, Form 1041-ES*	17,155	0	0	0	0	0	0	0	0
Partnership, Forms 1065/1065-B, Total	2,199,357	2,236,300	2,334,600	2,386,400	2,439,400	2,492,800	2,546,600	2,600,500	2,654,400
Paper Forms 1065/1065-B	110,455	195,400	182,100	172,300	165,100	159,700	155,700	152,700	150,600
Electronic Forms 1065/1065-B	2,088,902	2,040,900	2,152,500	2,214,000	2,274,400	2,333,200	2,390,900	2,447,800	2,503,900
Corporation, Total	3,347,187	3,325,600	3,346,500	3,329,200	3,343,600	3,334,500	3,346,000	3,341,600	3,351,000
Total Paper Corporation Returns	416,099	488,600	487,500	453,500	452,100	429,200	428,200	412,800	412,400
Total Electronic Corporation Returns	2,931,088	2,836,900	2,859,100	2,875,700	2,891,500	2,905,300	2,917,700	2,928,800	2,938,600
Form 1120	779,416	791,200	780,500	767,400	755,700	744,100	733,000	722,100	711,600
Paper Form 1120	83,364	132,800	123,600	115,300	107,800	100,900	94,800	89,200	84,200
Electronic Form 1120	696,052	658,400	656,900	652,200	648,000	643,200	638,200	632,900	627,400
Form 1120-F	0	0	0	0	0	0	0	0	0
Paper Form 1120-F	0	0	0	0	0	0	0	0	0
Electronic Form 1120-F	0	0	0	0	0	0	0	0	0
Form 1120-FSC*	0	0	0	0	0	0	0	0	0
Form 1120-H*	135,389	146,300	170,400	158,100	175,200	168,200	180,900	177,400	187,200
Form 1120-RIC*	4,540	19,500	19,900	20,400	20,900	21,400	21,900	22,400	22,900
Form 1120-S, Total	2,427,842	2,368,600	2,375,700	2,383,200	2,391,700	2,400,800	2,410,200	2,419,700	2,429,300
Paper 1120-S	192,806	190,100	173,500	159,700	148,200	138,700	130,600	123,900	118,200
Electronic 1120-S	2,235,036	2,178,500	2,202,200	2,223,500	2,243,500	2,262,100	2,279,500	2,295,900	2,311,100
Forms 1120-L/ND/PC/REIT/SF, Total*	0	0	0	0	0	0	0	0	0
Form 1120-C*	0	0	0	0	0	0	0	0	0
Small Corporation Election, Form 2553*	247,442	246,900	246,500	246,500	246,600	246,600	246,700	246,800	246,900
"REMIC" Income Tax, Form 1066*	0	0	0	0	0	0	0	0	0

Footnotes at end of table.

Table 7. Total Number of Returns To Be Processed for the Kansas City IRS Campus—Continued

Type of Return	Actual	Estimated	Projected						
	2023	2024	2025	2026	2027	2028	2029	2030	2031
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Estate, Forms 706, 706-GS(D)/GS(T)/NA, Total*	38,544	27,600	25,000	24,600	24,200	23,700	23,300	22,900	22,500
Gift, Form 709*	349,034	270,200	258,300	258,200	258,100	257,900	257,800	257,500	257,200
Employment, Total	17,047,564	16,312,300	14,573,900	14,636,700	14,698,900	14,761,600	14,824,700	14,888,100	14,951,700
Total Paper Employment Returns	5,286,331	4,706,800	4,433,400	3,942,900	3,459,900	2,980,700	2,500,900	2,015,800	1,521,000
Total Electronic Employment Returns	11,761,233	11,605,500	10,140,500	10,693,800	11,239,100	11,780,900	12,323,800	12,872,300	13,430,600
Forms 940 and 940-PR, Total	3,253,664	3,284,000	2,835,800	2,855,000	2,873,300	2,891,400	2,909,500	2,927,700	2,946,100
Paper Forms 940 and 940-PR	848,880	975,000	940,000	861,300	783,500	706,800	631,600	557,900	485,800
Form 940 E-File/Online/XML	2,404,784	2,309,100	1,895,800	1,993,700	2,089,900	2,184,600	2,277,800	2,369,700	2,460,300
Forms 941, 941-PR/SS, Total	13,672,745	12,924,700	11,632,400	11,680,600	11,729,100	11,778,500	11,828,100	11,877,700	11,927,100
Paper Forms 941, 941-PR/SS	4,343,037	3,659,400	3,416,600	3,011,400	2,613,100	2,217,300	1,819,200	1,414,100	997,500
Form 941 E-File/Online/XML	9,329,708	9,265,300	8,215,800	8,669,100	9,116,100	9,561,100	10,008,900	10,463,600	10,929,600
Forms 943, 943-PR and 943-SS	55,713	49,600	47,900	46,500	45,100	43,800	42,500	41,200	40,000
Paper Forms 943, 943-PR and 943-SS	45,405	37,300	38,000	35,400	33,000	30,600	28,300	26,200	24,100
Electronic Forms 943, 943-PR and 943-SS	10,308	12,300	9,900	11,000	12,100	13,100	14,100	15,000	15,900
Forms 944, 944-PR and 944-SS, Total	32,996	27,000	31,400	29,900	27,900	25,800	23,700	21,700	19,800
Paper Forms 944, 944-PR and 944-SS	23,387	16,300	17,400	15,400	13,000	10,400	7,900	5,400	3,100
Electronic Form 944	9,609	10,800	14,000	14,500	14,900	15,400	15,800	16,300	16,800
Form 945	30,007	25,300	24,700	23,200	21,800	20,500	19,200	18,100	17,000
Paper Form 945	23,183	17,100	19,700	17,600	15,700	13,900	12,100	10,500	8,900
Electronic Form 945	6,824	8,200	5,000	5,500	6,100	6,600	7,100	7,600	8,100
Form CT-1*	2,439	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700
Withholding Tax for Foreign Persons, Form 1042	0	0	0	0	0	0	0	0	0
Exempt Organizations, Total	0	0	0	0	0	0	0	0	0
Form 1041-A*	0	0	0	0	0	0	0	0	0
Government Entities/Bonds, Total*	0	0	0	0	0	0	0	0	0
Political Organizations, Total	0	0	0	0	0	0	0	0	0
Excise, Total	0	0	0	0	0	0	0	0	0
Excise Taxes re Employee Plans, Form 5330*	0	0	0	0	0	0	0	0	0
Payment or Refund Under Sec.7519, Form 8752*	12,394	11,500	11,100	10,400	9,600	8,800	8,100	7,300	6,600
Supplemental Documents, Total	3,933,980	3,801,100	3,729,800	3,729,900	3,734,600	3,739,300	3,762,200	3,783,400	3,810,400
Form 4868, Total	3,505,616	3,478,000	3,352,300	3,356,400	3,364,800	3,373,000	3,399,200	3,423,700	3,454,600
Paper Form 4868	1,012,328	835,900	719,300	646,600	577,900	508,700	457,300	403,900	356,800
Electronic Form 4868	2,493,288	2,642,200	2,633,000	2,709,800	2,786,900	2,864,400	2,941,900	3,019,800	3,097,800
Credit Card	0	0	0	0	0	0	0	0	0
E-File	2,493,288	2,642,200	2,633,000	2,709,800	2,786,900	2,864,400	2,941,900	3,019,800	3,097,800
Form 1120-X*	16,212	14,700	15,600	15,600	15,600	15,600	15,600	15,600	15,800
Form 5558*	0	0	0	0	0	0	0	0	0
Form 7004	412,150	308,400	361,900	357,900	354,200	350,700	347,300	344,100	340,000
Paper Form 7004	412,150	308,400	361,900	357,900	354,200	350,700	347,300	344,100	340,000
Electronic Form 7004	0	0	0	0	0	0	0	0	0
Form 8868	0	0	0	0	0	0	0	0	0
Paper Form 8868	0	0	0	0	0	0	0	0	0
Electronic Form 8868	0	0	0	0	0	0	0	0	0
Form 941-X*	0	0	0	0	0	0	0	0	0
Form 943-X*	0	0	0	0	0	0	0	0	0
Form 944-X*	0	0	0	0	0	0	0	0	0
Form 945-X*	0	0	0	0	0	0	0	0	0
Form CT-1X*	0	0	0	0	0	0	0	0	0

* These forms are all paper. Some will have an electronic filing option in the near future. See "Electronic-Filing Requirements for Specified Returns and Other Documents." 88 Fed. Reg. 11754 (February 23, 2023).

NOTES:

1. Table does not contain non-Master File counts. Each of the forms listed under "Type of Return" is defined in the "Table Notes" of Publication 6186. Detail may not add to subtotal/total due to rounding.
2. Projected volumes have been rounded to the nearest 100; therefore, values of 49 or fewer were rounded to 0. Additionally, actual volumes that are less than 10 have been rounded to the nearest 10.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2024 Publication 6186.

Table 8. Total Number of Returns To Be Processed for the Ogden IRS Campus

Type of Return	Actual	Estimated	Projected						
	2023	2024	2025	2026	2027	2028	2029	2030	2031
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Grand Total	46,961,369	47,830,600	49,000,800	49,444,600	49,867,600	50,345,500	50,827,800	51,348,900	51,870,300
Total Primary Returns	33,849,445	34,755,400	35,637,700	35,721,100	35,777,600	35,885,300	35,983,000	36,118,700	36,250,100
Individual Income Tax, Total	3,016,249	2,998,800	2,413,000	2,185,200	1,978,800	1,792,000	1,622,800	1,469,500	1,330,800
Forms 1040 and 1040-SR Total	3,016,249	2,998,800	2,413,000	2,185,200	1,978,800	1,792,000	1,622,800	1,469,500	1,330,800
Paper Forms 1040 and 1040-SR	3,016,249	2,998,800	2,413,000	2,185,200	1,978,800	1,792,000	1,622,800	1,469,500	1,330,800
Electronic Forms 1040 and 1040-SR	0	0	0	0	0	0	0	0	0
Online Filing	0	0	0	0	0	0	0	0	0
Practitioner Electronic Filing	0	0	0	0	0	0	0	0	0
Forms 1040-NR/NR-EZ/C	0	0	0	0	0	0	0	0	0
Electronic Form 1040-NR	0	0	0	0	0	0	0	0	0
Forms 1040-PR and 1040-SS	0	0	0	0	0	0	0	0	0
Electronic Forms 1040-PR and 1040-SS	0	0	0	0	0	0	0	0	0
Individual Estimated Tax, Form 1040-ES, Total	910,290	1,274,300	625,700	628,300	631,100	634,200	637,400	640,700	644,300
Paper Form 1040-ES	674,474	1,007,000	343,500	331,900	320,400	309,100	298,000	287,100	276,400
Electronic (Credit Card) Form 1040-ES	235,816	267,300	282,100	296,400	310,700	325,000	339,300	353,600	367,900
Fiduciary, Form 1041, Total	1,560,828	1,662,400	1,652,500	1,652,800	1,645,400	1,643,200	1,637,400	1,634,500	1,629,900
Paper Form 1041	186,550	214,300	199,900	186,900	175,100	164,400	154,800	146,000	138,100
Electronic Form 1041	1,374,278	1,448,000	1,452,600	1,465,900	1,470,300	1,478,800	1,482,600	1,488,500	1,491,800
Fiduciary Estimated Tax, Form 1041-ES*	516,251	591,000	591,000	591,000	591,000	591,000	591,000	591,000	591,000
Partnership, Forms 1065/1065-B, Total	2,748,211	2,924,700	3,044,100	3,102,700	3,161,700	3,221,400	3,281,300	3,341,600	3,401,900
Paper Forms 1065/1065-B	182,867	73,400	68,400	64,700	62,000	60,000	58,500	57,400	56,500
Electronic Forms 1065/1065-B	2,565,344	2,851,300	2,975,700	3,038,000	3,099,800	3,161,400	3,222,900	3,284,200	3,345,400
Corporation, Total	5,000,046	5,075,000	5,106,400	5,174,600	5,209,100	5,265,200	5,298,700	5,345,800	5,377,000
Total Paper Corporation Returns	782,883	650,100	601,400	593,800	560,700	555,000	532,400	528,300	512,900
Total Electronic Corporation Returns	4,217,163	4,424,800	4,505,000	4,580,700	4,648,400	4,710,200	4,766,300	4,817,400	4,864,100
Form 1120	1,108,586	1,076,600	1,068,400	1,063,800	1,059,200	1,055,900	1,053,400	1,051,800	1,051,000
Paper Form 1120	243,335	170,700	158,900	148,200	138,500	129,800	121,900	114,700	108,200
Electronic Form 1120	865,251	905,900	909,500	915,600	920,700	926,100	931,600	937,100	942,800
Form 1120-F	60,806	61,700	62,600	63,500	64,300	65,100	65,800	66,500	67,100
Paper Form 1120-F	16,083	15,300	14,700	14,200	13,700	13,400	13,100	12,900	12,700
Electronic Form 1120-F	44,723	46,400	47,900	49,300	50,500	51,700	52,700	53,600	54,400
Form 1120-FSC*	23	0	0	0	0	0	0	0	0
Form 1120-H*	183,822	179,800	162,600	181,900	171,700	185,600	179,800	190,300	187,400
Form 1120-RIC*	17,578	3,200	3,300	3,400	3,500	3,600	3,600	3,700	3,800
Form 1120-S, Total	3,583,387	3,707,100	3,762,000	3,813,500	3,861,000	3,904,600	3,944,500	3,981,000	4,014,200
Paper 1120-S	276,198	234,600	214,400	197,700	183,800	172,200	162,500	154,300	147,300
Electronic 1120-S	3,307,189	3,472,500	3,547,500	3,615,800	3,677,200	3,732,400	3,782,100	3,826,700	3,866,900
Forms 1120-L/ND/PC/REIT/SF, Total*	36,867	37,900	38,800	39,800	40,800	41,800	42,800	43,800	44,800
Form 1120-C*	8,977	8,600	8,600	8,600	8,600	8,600	8,600	8,600	8,600
Small Corporation Election, Form 2553*	417,754	418,300	418,700	418,700	418,600	418,600	418,500	418,400	418,300
"REMIC" Income Tax, Form 1066*	47,746	49,200	50,600	52,100	53,500	54,900	56,400	57,800	59,300

Footnotes at end of table.

Table 8. Total Number of Returns To Be Processed for the Ogden IRS Campus—Continued

Type of Return	Actual	Estimated	Projected						
	2023	2024	2025	2026	2027	2028	2029	2030	2031
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Estate, Forms 706, 706-GS(D)/GS(T)/NA, Total*	0	0	0	0	0	0	0	0	0
Gift, Form 709*	0	0	0	0	0	0	0	0	0
Employment, Total	16,633,817	16,697,700	18,651,100	18,804,200	18,955,500	19,106,700	19,258,700	19,412,000	19,567,000
Total Paper Employment Returns	7,143,192	6,082,800	5,257,300	4,679,300	4,110,200	3,545,700	2,980,600	2,409,600	1,827,600
Total Electronic Employment Returns	9,490,625	10,614,900	13,393,700	14,124,900	14,845,300	15,561,000	16,278,100	17,002,400	17,739,500
Forms 940 and 940-PR, Total	3,161,016	3,249,300	3,754,800	3,789,100	3,822,200	3,854,800	3,887,200	3,919,600	3,952,200
Paper Forms 940 and 940-PR	1,166,482	1,321,500	1,179,000	1,080,300	982,700	886,500	792,200	699,800	609,300
Form 940 E-File/Online/XML	1,994,534	1,927,900	2,575,900	2,708,800	2,839,600	2,968,300	3,095,000	3,219,800	3,342,900
Forms 941, 941-PR/SS, Total	13,293,665	13,275,900	14,733,000	14,856,800	14,980,200	15,104,200	15,228,900	15,354,700	15,481,900
Paper Forms 941, 941-PR/SS	5,830,605	4,630,300	3,965,500	3,495,200	3,032,900	2,573,500	2,111,400	1,641,200	1,157,800
Form 941 E-File/Online/XML	7,463,060	8,645,600	10,767,400	11,361,600	11,947,300	12,530,700	13,117,500	13,713,500	14,324,100
Forms 943, 943-PR and 943-SS	108,153	105,600	103,200	100,600	98,000	95,500	93,000	90,600	88,300
Paper Forms 943, 943-PR and 943-SS	94,995	88,600	79,700	74,400	69,200	64,200	59,500	54,900	50,500
Electronic Forms 943, 943-PR and 943-SS	13,158	17,000	23,500	26,200	28,800	31,200	33,500	35,800	37,800
Forms 944, 944-PR and 944-SS, Total	44,933	44,000	39,200	37,800	36,000	34,100	32,200	30,300	28,600
Paper Forms 944, 944-PR and 944-SS	26,184	20,800	17,900	15,900	13,300	10,700	8,100	5,600	3,200
Electronic Form 944	18,749	23,100	21,300	22,000	22,700	23,300	24,000	24,700	25,500
Form 945	26,050	22,800	20,900	19,900	19,000	18,200	17,400	16,700	16,000
Paper Form 945	24,926	21,500	15,200	13,600	12,100	10,700	9,400	8,100	6,900
Electronic Form 945	1,124	1,300	5,700	6,300	6,900	7,500	8,100	8,600	9,200
Form CT-1*	0	0	0	0	0	0	0	0	0
Withholding Tax for Foreign Persons, Form 1042	62,183	62,600	64,600	66,600	68,700	70,900	73,100	75,500	77,900
Exempt Organizations, Total	1,699,483	1,795,200	1,811,700	1,823,300	1,832,300	1,841,700	1,851,300	1,861,100	1,870,400
Form 1041-A*	7,256	6,200	5,700	5,300	5,100	4,800	4,500	4,300	4,100
Government Entities/Bonds, Total*	40,408	35,200	34,000	33,200	32,500	31,800	31,100	30,300	29,600
Political Organizations, Total	8,759	11,000	9,000	10,800	9,100	10,700	9,100	10,800	9,200
Excise, Total	1,141,676	1,119,300	1,132,000	1,145,200	1,158,400	1,172,100	1,186,100	1,200,300	1,214,900
Excise Taxes re Employee Plans, Form 5330*	29,198	27,300	20,800	20,800	20,800	20,700	20,700	20,700	20,600
Payment or Refund Under Sec.7519, Form 8752*	9,290	7,400	6,800	6,300	5,900	5,400	4,900	4,500	4,100
Supplemental Documents, Total	13,111,924	13,075,200	13,363,100	13,723,500	14,090,000	14,460,200	14,844,900	15,230,200	15,620,200
Form 4868, Total	785,819	1,055,200	987,700	938,500	894,800	853,100	826,200	799,800	779,400
Paper Form 4868	490,972	630,000	546,500	481,100	421,000	362,700	318,900	275,500	237,800
Electronic Form 4868	294,848	425,200	441,200	457,400	473,800	490,400	507,200	524,300	541,600
Credit Card	294,848	425,200	441,200	457,400	473,800	490,400	507,200	524,300	541,600
E-File	0	0	0	0	0	0	0	0	0
Form 1120-X*	22,519	19,100	18,500	18,600	18,600	18,600	18,700	18,700	18,900
Form 5558*	635,621	560,600	560,200	559,700	559,300	558,900	558,500	558,100	557,700
Form 7004	9,388,107	9,907,300	10,223,300	10,597,700	10,972,700	11,349,300	11,725,400	12,101,900	12,476,800
Paper Form 7004	803,504	809,800	738,200	725,100	712,500	700,500	689,000	678,000	665,300
Electronic Form 7004	8,584,603	9,097,600	9,485,100	9,872,700	10,260,200	10,648,800	11,036,400	11,423,900	11,811,500
Form 8868	1,150,302	1,233,900	1,267,900	1,301,600	1,335,400	1,369,200	1,403,200	1,437,000	1,470,800
Paper Form 8868	424,542	368,100	363,700	359,200	354,600	350,100	345,600	341,000	336,500
Electronic Form 8868	725,760	865,800	904,200	942,400	980,800	1,019,100	1,057,700	1,095,900	1,134,300
Form 941-X*	1,123,077	295,700	302,100	304,100	306,000	308,000	310,000	312,000	314,000
Form 943-X*	3,954	1,400	1,400	1,400	1,400	1,300	1,300	1,200	1,200
Form 944-X*	1,195	700	700	700	700	600	600	500	500
Form 945-X*	1,324	1,300	1,200	1,200	1,100	1,100	1,000	900	900
Form CT-1X*	10	0	0	0	0	0	0	0	0

* These forms are all paper. Some will have an electronic filing option in the near future. See "Electronic-Filing Requirements for Specified Returns and Other Documents." 88 Fed. Reg. 11754 (February 23, 2023).

NOTES:

1. Table does not contain non-Master File counts. Each of the forms listed under "Type of Return" is defined in the "Table Notes" of Publication 6186.

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

2. Projected volumes have been rounded to the nearest 100; therefore, values of 49 or fewer were rounded to 0. Additionally, actual volumes that are less than 10 have been rounded to the nearest 10.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2024 Publication 6186.

Table 9. Total Number of Returns To Be Processed for the Philadelphia IRS Campus

Type of Return	Actual	Estimated	Projected						
	2023	2024	2025	2026	2027	2028	2029	2030	2031
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Grand Total	29,062,972	29,309,300	30,053,300	30,531,700	30,996,600	31,450,800	31,895,000	32,327,800	32,757,000
Total Primary Returns	25,956,062	26,133,100	26,561,600	26,936,900	27,298,300	27,648,500	27,988,400	28,316,400	28,640,400
Individual Income Tax, Total	25,956,062	26,133,100	26,561,600	26,936,900	27,298,300	27,648,500	27,988,400	28,316,400	28,640,400
Forms 1040 and 1040-SR Total	25,956,062	26,133,100	26,561,600	26,936,900	27,298,300	27,648,500	27,988,400	28,316,400	28,640,400
Paper Forms 1040 and 1040-SR	0	0	0	0	0	0	0	0	0
Electronic Forms 1040 and 1040-SR	25,956,062	26,133,100	26,561,600	26,936,900	27,298,300	27,648,500	27,988,400	28,316,400	28,640,400
Online Filing	11,856,723	12,198,500	12,505,200	12,792,700	13,078,400	13,378,800	13,667,500	13,951,000	14,224,800
Practitioner Electronic Filing	14,099,339	13,934,600	14,056,400	14,144,300	14,220,000	14,269,700	14,320,900	14,365,400	14,415,600
Forms 1040-NR/NR-EZ/C	0	0	0	0	0	0	0	0	0
Electronic Form 1040-NR	0	0	0	0	0	0	0	0	0
Forms 1040-PR and 1040-SS	0	0	0	0	0	0	0	0	0
Electronic Forms 1040-PR and 1040-SS	0	0	0	0	0	0	0	0	0
Individual Estimated Tax, Form 1040-ES, Total	0	0	0	0	0	0	0	0	0
Paper Form 1040-ES	0	0	0	0	0	0	0	0	0
Electronic (Credit Card) Form 1040-ES	0	0	0	0	0	0	0	0	0
Fiduciary, Form 1041, Total	0	0	0	0	0	0	0	0	0
Paper Form 1041	0	0	0	0	0	0	0	0	0
Electronic Form 1041	0	0	0	0	0	0	0	0	0
Fiduciary Estimated Tax, Form 1041-ES*	0	0	0	0	0	0	0	0	0
Partnership, Forms 1065/1065-B, Total	0	0	0	0	0	0	0	0	0
Paper Forms 1065/1065-B	0	0	0	0	0	0	0	0	0
Electronic Forms 1065/1065-B	0	0	0	0	0	0	0	0	0
Corporation, Total	0	0	0	0	0	0	0	0	0
Total Paper Corporation Returns	0	0	0	0	0	0	0	0	0
Total Electronic Corporation Returns	0	0	0	0	0	0	0	0	0
Form 1120	0	0	0	0	0	0	0	0	0
Paper Form 1120	0	0	0	0	0	0	0	0	0
Electronic Form 1120	0	0	0	0	0	0	0	0	0
Form 1120-F	0	0	0	0	0	0	0	0	0
Paper Form 1120-F	0	0	0	0	0	0	0	0	0
Electronic Form 1120-F	0	0	0	0	0	0	0	0	0
Form 1120-FSC*	0	0	0	0	0	0	0	0	0
Form 1120-H*	0	0	0	0	0	0	0	0	0
Form 1120-RIC*	0	0	0	0	0	0	0	0	0
Form 1120-S, Total	0	0	0	0	0	0	0	0	0
Paper 1120-S	0	0	0	0	0	0	0	0	0
Electronic 1120-S	0	0	0	0	0	0	0	0	0
Forms 1120-L/ND/PC/REIT/SF, Total*	0	0	0	0	0	0	0	0	0
Form 1120-C*	0	0	0	0	0	0	0	0	0
Small Corporation Election, Form 2553*	0	0	0	0	0	0	0	0	0
"REMIC" Income Tax, Form 1066*	0	0	0	0	0	0	0	0	0

Footnotes at end of table.

Table 9. Total Number of Returns To Be Processed for the Philadelphia IRS Campus—Continued

Type of Return	Actual	Estimated	Projected						
	2023	2024	2025	2026	2027	2028	2029	2030	2031
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Estate, Forms 706, 706-GS(D)/GS(T)/NA, Total*	0	0	0	0	0	0	0	0	0
Gift, Form 709*	0	0	0	0	0	0	0	0	0
Employment, Total	0	0	0	0	0	0	0	0	0
Total Paper Employment Returns	0	0	0	0	0	0	0	0	0
Total Electronic Employment Returns	0	0	0	0	0	0	0	0	0
Forms 940 and 940-PR, Total	0	0	0	0	0	0	0	0	0
Paper Forms 940 and 940-PR	0	0	0	0	0	0	0	0	0
Form 940 E-File/Online/XML	0	0	0	0	0	0	0	0	0
Forms 941, 941-PR/SS, Total	0	0	0	0	0	0	0	0	0
Paper Forms 941, 941-PR/SS	0	0	0	0	0	0	0	0	0
Form 941 E-File/Online/XML	0	0	0	0	0	0	0	0	0
Forms 943, 943-PR and 943-SS	0	0	0	0	0	0	0	0	0
Paper Forms 943, 943-PR and 943-SS	0	0	0	0	0	0	0	0	0
Electronic Forms 943, 943-PR and 943-SS	0	0	0	0	0	0	0	0	0
Forms 944, 944-PR and 944-SS, Total	0	0	0	0	0	0	0	0	0
Paper Forms 944, 944-PR and 944-SS	0	0	0	0	0	0	0	0	0
Electronic Form 944	0	0	0	0	0	0	0	0	0
Form 945	0	0	0	0	0	0	0	0	0
Paper Form 945	0	0	0	0	0	0	0	0	0
Electronic Form 945	0	0	0	0	0	0	0	0	0
Form CT-1*	0	0	0	0	0	0	0	0	0
Withholding Tax for Foreign Persons, Form 1042	0	0	0	0	0	0	0	0	0
Exempt Organizations, Total	0	0	0	0	0	0	0	0	0
Form 1041-A*	0	0	0	0	0	0	0	0	0
Government Entities/Bonds, Total*	0	0	0	0	0	0	0	0	0
Political Organizations, Total	0	0	0	0	0	0	0	0	0
Excise, Total	0	0	0	0	0	0	0	0	0
Excise Taxes re Employee Plans, Form 5330*	0	0	0	0	0	0	0	0	0
Payment or Refund Under Sec.7519, Form 8752*	0	0	0	0	0	0	0	0	0
Supplemental Documents, Total	3,106,910	3,176,200	3,491,700	3,594,800	3,698,200	3,802,400	3,906,700	4,011,400	4,116,600
Form 4868, Total	2,943,889	3,160,200	3,475,400	3,578,300	3,681,700	3,785,700	3,889,900	3,994,600	4,099,600
Paper Form 4868	3,191	1,600	0	0	0	0	0	0	0
Electronic Form 4868	2,940,698	3,158,600	3,475,400	3,578,300	3,681,700	3,785,700	3,889,900	3,994,600	4,099,600
Credit Card	0	0	0	0	0	0	0	0	0
E-File	2,940,698	3,158,600	3,475,400	3,578,300	3,681,700	3,785,700	3,889,900	3,994,600	4,099,600
Form 1120-X*	10	0	0	0	0	0	0	0	0
Form 5558*	0	0	0	0	0	0	0	0	0
Form 7004	0	0	0	0	0	0	0	0	0
Paper Form 7004	0	0	0	0	0	0	0	0	0
Electronic Form 7004	0	0	0	0	0	0	0	0	0
Form 8868	0	0	0	0	0	0	0	0	0
Paper Form 8868	0	0	0	0	0	0	0	0	0
Electronic Form 8868	0	0	0	0	0	0	0	0	0
Form 941-X*	162,043	15,800	16,100	16,200	16,300	16,400	16,500	16,600	16,800
Form 943-X*	445	100	100	100	100	100	100	100	100
Form 944-X*	412	100	100	100	100	100	100	100	100
Form 945-X*	36	0	0	0	0	0	0	0	0
Form CT-1X*	78	0	0	0	0	0	0	0	0

* These forms are all paper. Some will have an electronic filing option in the near future. See "Electronic-Filing Requirements for Specified Returns and Other Documents." 88 Fed. Reg. 11754 (February 23, 2023).

NOTES:

1. Table does not contain non-Master File counts. Each of the forms listed under "Type of Return" is defined in the "Table Notes" of Publication 6186. Detail may not add to subtotal/total due to rounding.
2. Projected volumes have been rounded to the nearest 100; therefore, values of 49 or fewer were rounded to 0. Additionally, actual volumes that are less than 10 have been rounded to the nearest 10.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2024 Publication 6186.

Table 10. Examination Class Projections for the United States

Examination Class	Actual	Estimated	Projected						
	2023	2024	2025	2026	2027	2028	2029	2030	2031
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Individual, Forms 1040 and 1040-SR, Total	159,025,778	160,751,700	162,117,200	163,459,000	164,798,500	166,143,300	167,493,000	168,832,000	170,200,400
EITC Classes (with TPI<\$200,000), Total	23,463,442	27,655,800	27,890,700	28,121,600	28,352,000	28,583,400	28,815,600	29,046,000	29,281,400
TPI Under \$200,000 and TGR<=\$25,000	20,947,596	25,154,100	25,367,800	25,577,800	25,787,400	25,997,800	26,209,000	26,418,500	26,632,700
TPI Under \$200,000 and TGR>=\$25,000	2,515,846	2,501,700	2,522,900	2,543,800	2,564,700	2,585,600	2,606,600	2,627,400	2,648,700
Nonbusiness (with No EITC), Total	101,811,932	100,348,000	101,200,400	102,038,000	102,874,200	103,713,700	104,556,200	105,392,100	106,246,300
TPI Under \$200,000 and No Schedule E or Form 2106	92,162,876	90,693,600	91,464,000	92,221,000	92,976,700	93,735,500	94,496,900	95,252,400	96,024,400
TPI Under \$200,000 and Schedule E or Form 2106 Are Okay	9,649,056	9,654,400	9,736,400	9,817,000	9,897,400	9,978,200	10,059,200	10,139,700	10,221,800
Nonfarm Business, Total*	19,312,454	18,694,000	18,852,800	19,008,800	19,164,600	19,321,000	19,477,900	19,633,600	19,792,800
TGR Under \$25,000	12,855,426	12,448,000	12,553,800	12,657,700	12,761,400	12,865,500	12,970,000	13,073,700	13,179,700
TGR \$25,000 to \$100,000	4,377,352	4,214,800	4,250,600	4,285,700	4,320,900	4,356,100	4,391,500	4,426,600	4,462,500
TGR \$100,000 to \$200,000	1,151,540	1,127,100	1,136,700	1,146,100	1,155,500	1,164,900	1,174,300	1,183,700	1,193,300
TGR \$200,000 or More	928,136	904,100	911,800	919,300	926,900	934,400	942,000	949,500	957,200
Farm Business & TPI<\$200,000, Total**	1,097,726	1,085,500	1,094,700	1,103,800	1,112,800	1,121,900	1,131,000	1,140,000	1,149,300
High-Income Taxpayers, Total	13,340,225	12,968,400	13,078,600	13,186,900	13,294,900	13,403,400	13,512,300	13,620,300	13,730,700
No Schedule C or F present & TPI \$200,000 to \$1 Million	8,993,039	8,690,900	8,764,800	8,837,300	8,909,700	8,982,400	9,055,400	9,127,800	9,201,800
Schedule C or F present & TPI \$200,000 to \$1 Million	3,401,047	3,300,700	3,328,800	3,356,300	3,383,800	3,411,400	3,439,100	3,466,600	3,494,700
TPI \$1 Million or More	946,139	976,800	985,100	993,200	1,001,400	1,010,000	1,017,800	1,025,900	1,034,200
TPI \$1 Million to \$5 Million	839,985	869,500	876,900	884,100	891,400	898,600	905,900	913,200	920,600
TPI \$5 Million to \$10 Million	63,800	64,500	65,000	65,600	66,100	66,700	67,200	67,700	68,300
TPI \$10 Million or More	42,354	42,800	43,200	43,500	43,900	44,200	44,600	45,000	45,300
Individual, Forms 1040-PR/SS	374,013	358,500	338,700	323,300	310,300	299,400	291,900	286,600	283,200
Fiduciary, Form 1041, Total	3,278,272	3,266,300	3,252,800	3,238,500	3,224,000	3,209,600	3,195,800	3,182,500	3,170,000
Income Distribution Deduction with Tax	637,900	639,600	639,900	640,000	640,000	640,000	640,000	640,000	640,000
Income Distribution Deduction > \$0 with No Tax	872,750	872,800	872,800	872,800	872,800	872,800	872,800	872,800	872,800
All Other	1,767,622	1,753,900	1,740,100	1,725,700	1,711,200	1,696,900	1,683,000	1,669,800	1,657,300
Partnership, Form 1065/1065-B, Total	4,947,568	5,160,900	5,378,700	5,489,100	5,601,200	5,714,200	5,828,000	5,942,100	6,056,300
10 or Fewer Partners, Total	4,661,130	4,872,300	5,087,400	5,195,000	5,304,300	5,414,600	5,525,500	5,636,800	5,748,300
Gross Receipts Under \$100,000	3,739,000	3,942,500	4,147,300	4,243,900	4,341,800	4,440,600	4,540,000	4,639,700	4,739,500
Gross Receipts \$100,000 or More	922,130	929,800	940,100	951,100	962,500	973,900	985,500	997,100	1,008,800
11 or More Partners	286,438	288,700	291,300	294,100	296,900	299,700	302,500	305,300	308,100
Corporation, Forms 1120 and Other, Total***	1,947,010	1,928,400	1,911,000	1,894,900	1,880,200	1,866,800	1,854,700	1,843,800	1,834,000
No Balance Sheet	556,560	563,600	569,600	576,100	582,900	590,000	597,300	605,000	613,000
Returns with Assets, Total	1,390,450	1,364,800	1,341,400	1,318,800	1,297,300	1,276,900	1,257,400	1,238,800	1,221,000
Under \$250,000	713,425	691,100	672,000	653,100	634,900	617,300	600,200	583,500	567,400
\$250,000 to \$1 Million	307,814	304,100	300,100	296,500	293,000	289,800	286,700	283,900	281,200
\$1 Million to \$5 Million	207,568	207,900	207,600	207,500	207,500	207,700	208,000	208,400	208,900
\$5 Million to \$10 Million	46,322	46,800	47,100	47,500	47,900	48,300	48,800	49,300	49,800
\$10 Million to \$50 Million	60,033	59,800	59,700	59,600	59,500	59,400	59,400	59,400	59,500
\$50 Million to \$100 Million	14,704	14,600	14,500	14,300	14,200	14,100	14,000	13,900	13,800
\$100 Million to \$250 Million	14,465	14,300	14,200	14,100	14,000	13,900	13,800	13,700	13,600
\$250 Million to \$500 Million	8,166	8,200	8,200	8,200	8,200	8,300	8,300	8,300	8,400
\$500 Million to \$1 Billion	6,158	6,200	6,200	6,300	6,300	6,400	6,400	6,500	6,500
\$1 Billion to \$5 Billion	8,056	8,000	8,000	8,000	7,900	7,900	7,900	7,900	7,900

Footnotes at end of table.

Table 10. Examination Class Projections for the United States—Continued

Examination Class	Actual	Estimated	Projected						
	2023	2024	2025	2026	2027	2028	2029	2030	2031
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
\$5 Billion to \$20 Billion	2,618	2,600	2,700	2,700	2,700	2,800	2,800	2,800	2,900
\$20 Billion or More	1,120	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100
Corporation, Form 1120-C, Total	8,977	8,600	8,600	8,600	8,600	8,600	8,600	8,600	8,600
Corporation, Form 1120-F, Total	60,806	61,700	62,600	63,500	64,300	65,100	65,800	66,500	67,100
No Balance Sheet and Assets Under \$10 Million	56,237	57,100	57,900	58,700	59,400	60,200	60,800	61,500	62,100
Assets \$10 Million to \$250 Million	3,720	3,800	3,800	3,900	3,900	4,000	4,000	4,100	4,100
Assets \$250 Million or More	849	900	900	900	900	900	900	900	900
Corporation, Form 1120-S, Total	6,011,229	6,075,700	6,137,700	6,196,800	6,252,700	6,305,400	6,354,700	6,400,700	6,443,500
Assets Under \$200,000	4,267,757	4,322,500	4,365,300	4,403,100	4,437,000	4,467,400	4,494,300	4,517,900	4,538,100
Assets \$200,000 to \$10 Million	1,675,085	1,682,800	1,700,000	1,719,300	1,739,300	1,759,600	1,780,100	1,800,600	1,821,100
Assets \$10 Million or More	68,388	70,400	72,400	74,300	76,300	78,300	80,300	82,300	84,300
Estate, Forms 706, 706GS(D), 706GS(T), and 706-NA, Total	38,544	27,600	25,000	24,600	24,200	23,700	23,300	22,900	22,500
Estate Under \$1.5 Million, Total	5,616	3,800	3,400	3,400	3,300	3,300	3,200	3,100	3,100
Estate Under \$1.5 Million, Taxable	46	0	0	0	0	0	0	0	0
Estate \$1.5 Million to \$5 Million, Total	14,133	10,400	9,400	9,300	9,100	8,900	8,800	8,600	8,500
Estate \$1.5 Million to \$5 Million, Taxable	107	100	100	100	100	100	0	0	0
Estate \$5 Million to \$10 Million, Total	8,958	6,300	5,700	5,600	5,500	5,400	5,300	5,200	5,100
Estate \$5 Million to \$10 Million, Taxable	506	200	200	200	200	200	200	200	200
Estate \$10 Million to \$20 Million, Total	6,200	4,600	4,200	4,100	4,100	4,000	3,900	3,800	3,800
Estate \$10 Million to \$20 Million, Taxable	1,723	1,200	1,100	1,100	1,100	1,000	1,000	1,000	1,000
Estate \$20 Million or More, Total	3,636	2,500	2,300	2,200	2,200	2,100	2,100	2,100	2,000
Estate \$20 Million or More, Taxable	1,887	1,300	1,200	1,200	1,200	1,100	1,100	1,100	1,100
Gift, Form 709, Total	349,034	270,200	258,300	258,200	258,100	257,900	257,800	257,500	257,200

* "Nonfarm Business, Total" includes nonfarm business returns (with No EITC) (Schedule C Present and Schedule C Gross Receipts; Schedule F Gross Receipts).
 ** "Farm Business & TPI<\$200,000, Total" includes farm business returns (with No EITC) (Schedule F Present and Schedule F Gross Receipts; Schedule C Gross Receipts).
 *** "Corporation, Forms 1120 and Other, Total" includes Forms 1120-FSC/LND/PC/REIT/RIC/SF.

NOTES:
 1. Table does not contain non-Master File counts. Detail may not add to total due to rounding.
 2. Projected volumes have been rounded to the nearest 100; therefore, values of 49 or fewer were rounded to 0. Additionally, actual volumes that are less than 10 have been rounded to the nearest 10.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2024 Publication 6186.

Table 11. Accuracy Measures for U.S. Forecasts of Major Return Categories—Mean Absolute Percent Error (MAPE) and Number of Overprojections for the Four Most Recent Projection Cycle

Item	Projection Error on Forecasts for:					
	Calendar Year 2023 Actual* (thousands)	1 Year Ahead N=4	2 Years Ahead N=4	3 Years Ahead N=4	4 Years Ahead N=4	5 Years Ahead N=4
	(1)	(2)	(3)	(4)	(5)	(6)
Grand Total—Selected Returns *	265,006					
MAPE		3.50%	2.97%	1.90%	2.35%	2.72%
Number of Overprojections		4	3	2	1	1
Grand Total—Paper	50,641					
MAPE		11.89%	13.26%	13.67%	19.93%	23.28%
Number of Overprojections		3	3	3	3	4
Grand Total—E-file	214,365					
MAPE		1.95%	3.38%	2.79%	4.32%	5.22%
Number of Overprojections		3	2	0	0	0
Total Primary—Selected Returns *	227,136					
MAPE		3.41%	2.29%	1.56%	2.16%	2.80%
Number of Overprojections		4	3	3	2	3
Primary Total—Paper	40,256					
MAPE		13.94%	12.13%	17.96%	22.31%	26.78%
Number of Overprojections		4	4	4	4	4
Primary Total—E-file	186,881					
MAPE		1.79%	2.50%	2.87%	3.39%	3.81%
Number of Overprojections		2	1	0	0	0
Individual Total	160,237					
MAPE		2.20%	2.99%	2.77%	2.15%	1.98%
Number of Overprojections		2	1	1	0	1
Individual Total—Paper	11,922					
MAPE		28.32%	25.39%	32.15%	27.17%	17.61%
Number of Overprojections		3	3	2	2	4
Individual Total—E-file	148,315					
MAPE		2.97%	3.73%	4.40%	3.88%	3.39%
Number of Overprojections		2	1	1	1	0
Individual Estimated Tax	11,758					
MAPE		18.70%	39.56%	53.70%	57.08%	61.69%
Number of Overprojections		4	4	4	4	4
Fiduciary Total	3,278					
MAPE		4.27%	4.96%	6.67%	5.51%	6.01%
Number of Overprojections		2	1	2	2	2
Partnership Total	4,948					
MAPE		4.12%	3.87%	4.22%	5.87%	5.31%
Number of Overprojections		3	1	2	1	1
Corporation Total	8,347					
MAPE		4.44%	8.05%	6.48%	6.47%	4.67%
Number of Overprojections		1	1	1	1	1
Employment Total	33,681					
MAPE		6.21%	8.60%	7.95%	8.31%	7.60%
Number of Overprojections		3	1	1	1	1
Exempt Organization Total	1,699					
MAPE		13.77%	17.59%	13.76%	13.27%	17.00%
Number of Overprojections		3	2	2	3	3
Excise Total	1,162					
MAPE		4.60%	6.10%	5.17%	5.38%	6.61%
Number of Overprojections		2	1	1	1	1

* Some actuals shown in this table may differ from official counts reported elsewhere because they exclude certain return series that were only recently projected and whose accuracy cannot yet be evaluated.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2024 Publication 6186.

Table Notes

- Detail may not add to total due to rounding.
- Projected volumes are rounded to the nearest 100, therefore counts of 49 or fewer are rounded to 0. However, some forms show zero filings because the data are associated either with selected areas only or recently established or eliminated filing options.
- Actual and forecasted counts for the major categories are based on IRS Master File processing, as recorded in the electronic versions of the Report of Returns Posted to the IRS Master Files. The tax return counts presented in this document do not include non-Master File counts.
- Complete IRS Master File counts for CY 2023 were not available for Forms 8849 and 5558. IRS operating division staff members supplied these counts at the national level; some data were derived from secondary sources.

Notes for Tables 1–9

- “Grand Total” is the sum of “Total Primary Returns” and “Supplemental Documents, Total.” The “Total Primary Returns” category is the sum of all forms shown in the tables, excluding all “Supplemental Documents.”
- “Individual Income Tax, Total” is the sum of paper and electronic Forms 1040, 1040-SR, 1040-NR, 1040-NR-EZ, 1040-PR, 1040-SS, and 1040-C.
- “Forms 1040 and 1040-SR, Total” includes paper and electronic Forms 1040 and 1040-SR.
- “Individual Estimated Tax, Form 1040-ES, Total” includes paper and electronic Form 1040-ES.
- “Fiduciary, Form 1041, Total” includes paper and electronic Form 1041.
- “Fiduciary Estimated Tax, Form 1041-ES” is the Estimated Income Tax for Estate and Trust.
- “Partnership, Forms 1065/1065-B, Total” includes paper and electronic Forms 1065 and 1065-B.
- “Corporation Income Tax, Total” includes the following forms: Forms 1120 (paper and electronic), 1120-C, 1120-F (paper and electronic), 1120-H, 1120-FSC, 1120-L, 1120-ND, 1120-PC, 1120-REIT, 1120-RIC, 1120-SF, and 1120-S (paper and electronic). Form 1120-POL volumes are reported separately under “Political Organizations.” Form 1120-IC-DISC is not included in this category.
- “Form 2553” is the Election by a Small Business Corporation (to file Form 1120-S).
- “Form 1066” is the U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return.
- “Estate, Total” includes Forms 706, 706-NA, 706-GS(D), and 706-GS(T).
- “Gift, Form 709” is the U.S. Gift (and Generation-Skipping Transfer) Tax Return.
- “Employment Tax, Total” includes paper and electronic Forms 940, 940-PR, 941, 941-PR, 941-SS, 943, 943-PR, 943-SS, 944, 944-PR, 944-SS, 945, and CT-1. Form CT-2 returns are excluded.
- “Form 1042” is the Annual Withholding Tax Return for U.S. Source Income of Foreign Persons. This form is assigned to the international area. It is sometimes considered an employment tax return, but it is listed separately in this publication.

- “Exempt Organizations, Total” includes the following forms: Forms 990 (paper and electronic), 990-EZ (paper and electronic), 990-N (only available electronically), 990-PF (paper and electronic), 990-T (paper and electronic), 4720 (paper and electronic), and 5227 (paper and electronic starting in 2023). Beginning in CY 2022, the Form 990 series must be filed electronically. Temporary waivers are available for small business filers.
- “Form 1041-A” is the U.S. Information Return, Trust Accumulation of Charitable Amounts.
- “Government Entities/Bonds, Total” includes paper Forms 8038, 8038-CP, 8038-G, 8038-GC, 8038-T, and 8328.
- “Political Organizations, Total” includes Forms 1120-POL (paper and electronic), 8871 (only available electronically), and 8872 (paper and electronic). Beginning in CY 2022, Form 8872 must be filed electronically. Temporary waivers are available.
- “Excise, Total” includes Forms 11-C, 720 (paper and electronic), 730, 2290 (paper and electronic), and 8849 (paper and electronic).
- “Form 5330” is the Return of Excise Taxes Related to Employee Benefit Plans.
- “Form 5500-EZ” is the Annual Return of a One-Participant (Owners/Partners and Their Spouses) Retirement Plan or a Foreign Plan.
- “Form 8752” is the Required Payment or Refund Under Section 7519.
- “Supplemental Documents” consists mainly of applications for extensions of time to file and filings of amended tax returns. The forms included in this grouping are the following: Forms 1040-X (paper and electronic), 4868 (paper and electronic), 1120-X, 5558, 7004 (paper and electronic), 8868 (paper and electronic), 941-X, 943-X, 944-X, 945-X, and CT-1X.

Notes for Table 10

- Return volumes presented in Table 10 reflect additional detail for certain form types by “examination class,” as defined by IRS staff who use them for internal compliance planning purposes. While most of the examination class categories are self-explanatory, a few require a bit more clarification.
- Examination class definitions for Individual “Forms 1040 and 1040-SR”:
 - Earned Income Tax Credit (EITC) returns with Total Positive Income (TPI) reflects total income less than \$200,000 excluding losses and Schedule C/F with Total Gross Receipts (TGR) less than \$25,000 and \$25,000 or more.
 - Nonbusiness returns (with no EITC) having the following: 1) TPI less than \$200,000 and no Schedule C, E, F, or Form 2106; and 2) TPI less than \$200,000 with only Schedule E or Form 2106.
 - All nonfarm business returns (no EITC) and TPI less than \$200,000 and Schedule C/F present with the following: 1) TGR less than \$25,000; 2) TGR at \$25,000 or under \$100,000; 3) TGR at \$100,000 or under \$200,000; and 4) TGR \$200,000 or more.
 - Farm business returns with no EITC, Schedule F present with TGR greater than Schedule C TGR (if any), and TPI less than \$200,000.
 - The high-income taxpayer category is broken out by the following: 1) no Schedule C or F but with TPI \$200,000 or more and less than \$1,000,000; 2) Schedule C or F returns present with TPI \$200,000 or more and less than \$1,000,000; and 3) TPI \$1,000,000 or more.

Configuration of IRS Campuses for Most Paper Individual Returns—CY 2024 Alignment

Austin IRS Campus	Kansas City IRS Campus	Ogden IRS Campus
Alabama	Connecticut	Alaska
Arizona	Delaware	California
Arkansas	District of Columbia	Colorado
Florida	Illinois	Hawaii
Georgia	Indiana	Idaho
International	Iowa	Kansas
Louisiana	Kentucky	Michigan
Mississippi	Maine	Montana
New Mexico	Maryland	Nebraska
North Carolina	Massachusetts	Nevada
Oklahoma	Minnesota	North Dakota
South Carolina	Missouri	Ohio
Tennessee	New Hampshire	Oregon
Texas	New Jersey	South Dakota
	New York	Utah
	Pennsylvania	Washington
	Rhode Island	Wyoming
	Vermont	
	Virginia	
	West Virginia	
	Wisconsin	

Note: IRS staff used the CY 2024 mapping as a proxy for CY 2025 to CY 2031. The configurations may change in future updates to Publication 6186.

Configuration of IRS Campuses for Electronic Individual Returns—CY 2024 Alignment

Andover IRS Campus	Austin IRS Campus	Fresno IRS Campus
Connecticut Delaware District of Columbia Maine Maryland Massachusetts New Hampshire New Jersey New York Pennsylvania Rhode Island Vermont Virginia	Alabama Arkansas Colorado International Iowa Louisiana Mississippi Nebraska New Mexico North Dakota Oklahoma South Dakota Texas	Alaska Arizona California Hawaii Idaho Montana Nevada Oregon Utah Washington Wyoming
Kansas City IRS Campus	Philadelphia IRS Campus	
Illinois Indiana Kansas Michigan Minnesota Missouri Ohio West Virginia Wisconsin	Florida Georgia Kentucky North Carolina South Carolina Tennessee	

Note: IRS staff used the CY 2024 mapping as a proxy for CY 2025 to CY 2031. The configurations may change in future updates to Publication 6186.

Configuration of IRS Campuses for Most Paper Business Returns—CY 2024 Alignment

Kansas City IRS Campus	Ogden IRS Campus
Connecticut	Alabama
Delaware	Alaska
District of Columbia	Arizona
Georgia	Arkansas
Illinois	California
Indiana	Colorado
Kentucky	Florida
Maine	Hawaii
Maryland	Idaho
Massachusetts	International
Michigan	Iowa
New Hampshire	Kansas
New Jersey	Louisiana
New York	Minnesota
North Carolina	Mississippi
Ohio	Missouri
Pennsylvania	Montana
Rhode Island	Nebraska
South Carolina	Nevada
Tennessee	New Mexico
Vermont	North Dakota
Virginia	Oklahoma
West Virginia	Oregon
Wisconsin	South Dakota
	Texas
	Utah
	Washington
	Wyoming

Note: IRS staff used the CY 2024 mapping as a proxy for CY 2025 to CY 2031. The configurations may change in future updates to Publication 6186.

Configuration of IRS Campuses for Electronic Business Returns—CY 2024 Alignment

Kansas City IRS Campus	Ogden IRS Campus
Connecticut	Alabama
Delaware	Alaska
District of Columbia	Arizona
Georgia	Arkansas
Indiana	California
Kentucky	Colorado
Maine	Florida
Maryland	Hawaii
Massachusetts	Idaho
Michigan	International
New Hampshire	Illinois
New Jersey	Iowa
New York	Kansas
North Carolina	Louisiana
Ohio	Minnesota
Pennsylvania	Mississippi
Rhode Island	Missouri
South Carolina	Montana
Tennessee	Nebraska
Vermont	Nevada
Virginia	New Mexico
West Virginia	North Dakota
Wisconsin	Oklahoma
	Oregon
	South Dakota
	Texas
	Utah
	Washington
	Wyoming

Note: IRS staff used the CY 2024 mapping as a proxy for CY 2025 to CY 2031. The configurations may change in future updates to Publication 6186.

Other Projection Publications

Title	IRS Publication Number	Typical Updates
Fiscal Year Return Projections for the United States	6292	Spring & Fall
Calendar Year Projections of Information and Withholding Documents for the United States and IRS Campuses	6961	Summer
Calendar Year Return Projections for the United States and IRS Campuses	6186	Fall
Calendar Year Projections of Individual Returns By Major Processing Categories	6187	Fall
Calendar Year Return Projections by State	6149	Winter

These publications are available electronically as noted on page iii of this report at www.irs.gov/statistics.