



Statistics of Income

Publication 6187

Calendar Year Projections of Individual Returns by Major Processing Categories

2024 Update



Projections
of Federal Tax Return Filings

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Dr. Mark Xu

Deputy Chief Data and Analytics Officer – Statistics
Director, Statistics of Income Division (SOI)

Laura R. Rasmussen

Chief, Statistical Services Branch

Timothy S. Castle

Chief, Servicewide Support Section

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Principal Contacts

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

Form 1040, Form 1040-SR, Form 1040-SP, Full- Paid and Other-Than-Full-Paid, Refund Returns, Electronically Filed Returns, Form 1040-NR/NR-EZ/C, and Form 1040-PR/SS	Derrick Dennis Yan K. Liu Andy J. Roche Timothy O'Brien	(202) 803-9337 (202) 803-9357 (202) 803-9334 (202) 317-8503
Other Comments or Questions	Timothy O'Brien Michelle Chu	(202) 317-8503 (202) 803-9369

Online Availability of Forecasts

Forecasts from the most recent edition of this publication may be found on the IRS Internet site. 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.

Mark Xu

Dr. Mark Xu
Deputy Chief Data and Analytics Officer - Statistics
Director, Statistics of Income (SOI)

Overview

The 2024 edition of the Publication 6187, *Calendar Year Projections of Individual Returns by Major Processing Categories*, contains U.S. and IRS campus-level projections of full-paid and other-than-full-paid categories of individual tax returns. The publication also includes estimates of individual refunds, including split refunds, Forms 1040-NR/NR-EZ/C, 1040-PR and 1040-SS, and various components of individual electronically filed (e-filed) returns. A set of U.S.-level forecasts by the IRS's Business Operating Division (BOD) organizational structure is also included in this product.

The projections presented in this publication are based on the information available as of July 2024, including enacted tax law changes and confirmed administrative plans. Legislative or administrative initiatives under consideration are generally not included in the projections due to the uncertain nature of their eventual outcome.

Summary of Significant Trends and Revisions

Summary of the major trends and other significant factors embedded in the return forecasts for this edition of Publication 6187 are noted below:

Digital Intake Scanning Initiative and Paperless Processing Initiative

Since the Inflation Reduction Act became law in August 2022, the IRS has made significant progress digitizing and adopting new technology.

On March 8, 2023, the IRS announced a new Digital Intake Initiative to scan paper returns of select form types and schedules. As of August 23, 2024, the IRS had scanned approximately 303,000 paper returns of Forms 1040 and 1040-SR, an increase from around 49,000 at the same time last year. Additional individual schedules will be processed through this initiative in the future.

In August 2023, the IRS announced the Paperless Processing Initiative, which aims to work towards digitally processing all paper filed tax returns in the future. The projections provided in the 2024 update of Publication 6187 do not currently account for the Digital Intake Initiative or the Paperless Processing Initiative. As more data and program information become available, future updates will establish a methodology for estimating scanned paper volumes.

Campus Realignment

IRS modernization efforts, driven by the strong growth in electronic filing, have resulted in a major redistribution and consolidation of returns processing operations and traditional IRS submission processing campuses.

In September 2016, plans were announced to further streamline the campus configuration for individual paper return processing by ceasing submission processing operations at the Fresno Campus in 2021 and at the Austin Campus in 2024. However, in February 2022, the IRS announced that it will no longer close the Austin Campus in 2024 as planned. As with past updates of Publication 6187, Statistics of Income (SOI) staff consulted with the Taxpayer Services BOD (formerly Wage and Investment [W&I]) to obtain the latest version of the campus processing maps for individual paper returns. Accordingly, the maps approved last year for calendar year (CY) 2024 will be used as a proxy for CY 2025 to CY 2027.

The current alignments of e-filed returns to IRS campuses are shown in this publication. They remain unchanged from the alignments shown in last year's 2023 Publication 6187. Individual

e-filed returns will continue to be processed at all five individual tax return e-file submission processing campuses in CY 2024 through CY 2031.

Adjustments for Returns with Individual Taxpayer Identification Number Request

Individuals who are ineligible to obtain valid Social Security numbers (SSNs), but need to comply with their federal tax obligations, file Form W-7 (*Application for IRS Individual Taxpayer Identification Number*) to request an Individual Taxpayer Identification Number (ITIN) from the IRS. The ITIN is a 9-digit number that begins with the number 9 and is used in lieu of an SSN on tax returns.

Starting in CY 2004, IRS required new ITIN applicants to attach their federal individual income tax return to their Form W-7. Although the Form W-7 instructions direct filers to send their completed forms to the Austin Campus, some individuals mail their forms to the IRS campus specified on the Form 1040 instructions. Therefore, adjustments were made to the other-than-full-paid returns projections to ensure ITIN returns are properly aligned.

Developments in Electronic Filing

Since the enactment of the IRS Restructuring and Reform Act of 1998, the total volume of individual returns filed electronically has increased from 24.6 million in CY 1998 to 147.7 million in CY 2023, which represented 92.8 percent of the total number of individual returns filed in CY 2023. It is projected that individual e-filing will continue to increase to 165.4 million returns by CY 2031.

Accuracy of Prior Projections

The accuracy of prior projections is routinely assessed to measure the quality of our products and services. This section, along with Table 8, provides a brief analysis of prior projections.

Using 4 years of actual data, from CY 2020 through CY 2023, Table 8 presents the accuracy of our national-level projections by major return categories. This analysis covers only the major return categories projected on a calendar year basis and serves as a general measure for approximating the overall reliability of our U.S.-level return projections.

Table 8 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 the actual filings during each of the four projection cycles. The number of overprojections can show whether projections are consistently over- or underprojected. A value of “2” indicates balanced forecasts over the four cycles.

These two measures of projection accuracy are grouped by time horizon in Table 8. The time horizon is determined by the calendar year a forecast was made and the calendar year projected. For example, a forecast made in CY 2020 for CY 2023 would be part of the “3-years-ahead” time horizon.

Statement of Methodology

This section summarizes the methods used to generate the various U.S.-, state-, and campus-level forecasts of individual income tax returns presented in this update. These projections incorporate the available year to date 2024 filing volumes through July 2024.

The projected return volumes reflect updated forecasts of economic variables that are used as leading indicators of future individual return filings. We perform extensive research into U.S. laws and the IRS administrative processes and incorporate their impact in our forecasts.

The Individual Return Series

The U.S. and IRS campus forecasts of the total individual series are based on time series models. The U.S.-level forecasts in Table 1A were developed first. Next, district-level forecasts were generated and scaled-up to the U.S.-level estimates. Finally, the district-level forecasts (and their corresponding state-level forecasts) were rolled up to the campus-level using the latest state-to-campus processing maps provided by Taxpayer Services.

Form Type and Full-Paid/Other-Than-Full-Paid Categories

The calendar year U.S.-level full-paid and other-than-full-paid categories were extrapolated using year to date return data and time series models. The state-level projections for these categories were extrapolated and forced to the U.S. level. The IRS campus-level paper volumes for these classifications (as presented in Tables 2A through 2C) were derived by summing the respective projected state volumes per their pre-defined IRS campus alignments.

Schedules 1 Through 3

The forecasts for the revised Form 1040 Schedules 1 through 3 are based on surrogate historical data for base periods prior to CY 2020 and actual IRS Master File data for CY 2020 to CY 2023. The surrogate historical data was used to determine hypothetical volumes of each of the new schedules. More specifically, historical Form 1040 line-item data were used to simulate the new schedules. Once the historical trends were compiled, time series models were used to generate the baseline forecasts.

Schedule A

The Tax Cuts and Jobs Act (TCJA) of 2017, passed in December 2017, increased the standard deduction for individual taxpayers. The higher standard deduction meant that fewer individual taxpayers benefited from itemizing deductions using Schedule A. As a result, the number of Schedule A forms that were attached to individual returns decreased approximately 62.0 percent between CY 2018 to CY 2019 and has continued to decline steadily since. A time series analysis was used to project the U.S.-level volumes.

The increased standard deduction provision in the TCJA is scheduled to sunset on December 31, 2025. After this provision sunsets, more filers will be incentivized to itemize their deductions once again. As a result, a reversion to historical, pre-TCJA average filing volumes is projected to occur in CY 2027.

Refunds

The calendar year and fiscal year refund volumes presented in Tables 3 and 5 reflect the count of refunds resulting from the initial filing of a return. Time series analysis was used to derive the baseline U.S.-level refund projections. Comparable campus-level refund projections were derived using projected distributions of total U.S. paper to campuses based on predefined IRS campus alignments. Fiscal year refunds were derived from the calendar year forecasts based on historical filing experiences.

Computer Generated Paper Returns

Computer generated paper returns are tax returns that are prepared using tax preparation software and submitted on paper. The historical data used in the forecasting model is from the IRS Master File. A time series regression model was used to forecast the U.S.-level projections.

Total and Online E-Filed Returns

Total e-filed individual return counts, as reported in Table 1A, are comprised of practitioner filed and online filed. Total e-filed individual return counts were first calculated as the difference between the calendar year projections for total individual returns and total paper individual returns. The forecasts for online filed returns were generated using time series modeling. Practitioner filed forecasts were then calculated as the resulting difference between total e-filed returns and online filed returns.

Table 1A. Calendar Year Projections of Individual Returns by Major Processing Categories for the United States

Type of return/processing category	Actual	Projected			
	2023	2024	2025	2026	2027
	(1)	(2)	(3)	(4)	(5)
Forms 1040 and 1040-SR, Total	159,025,778	160,751,700	162,117,200	163,459,000	164,798,500
Full-Paid, Total	1,458,487	1,215,500	1,044,200	914,400	799,800
Other-Than-Full-Paid, Total	157,567,291	159,536,200	161,073,000	162,544,600	163,998,700
Other-Than-Full-Paid, Paper	9,915,523	8,635,000	7,697,600	7,001,900	6,369,000
Other-Than-Full-Paid, Electronic	147,651,768	150,901,200	153,375,400	155,542,700	157,629,600
Refund Returns, Total	108,251,678	105,349,500	104,013,200	102,624,600	101,197,500
Refund Returns, Paper	6,082,959	5,154,200	4,472,900	3,958,900	3,502,100
Refund Returns, Electronic	102,168,719	100,195,300	99,540,300	98,665,600	97,695,300
Paper Forms 1040 and 1040-SR, Total	11,374,010	9,850,500	8,741,800	7,916,400	7,168,800
Computer Generated Paper Returns	5,877,136	4,861,800	4,350,200	4,183,500	4,022,900
Electronic Forms 1040 and 1040-SR, Total	147,651,768	150,901,200	153,375,400	155,542,700	157,629,600
Online	63,800,550	66,570,000	68,270,000	69,867,400	71,456,900
Practitioner	83,851,218	84,331,200	85,105,400	85,675,300	86,172,800
Schedule 1, Total	61,159,487	62,543,800	61,725,200	61,133,900	60,545,200
Paper Schedule 1	4,874,927	4,111,000	3,604,600	3,117,600	2,474,000
Electronically Filed Schedule 1	56,284,560	58,432,800	58,120,500	58,016,200	58,071,200
Schedule 2, Total	42,027,812	43,360,200	44,608,800	45,636,200	46,547,300
Paper Schedule 2	3,161,111	2,649,800	2,366,800	2,134,600	1,704,100
Electronically Filed Schedule 2	38,866,701	40,710,400	42,242,000	43,501,600	44,843,100
Schedule 3, Total	65,116,835	65,549,600	66,173,500	66,816,400	67,694,700
Paper Schedule 3	3,292,255	3,036,300	2,775,500	2,526,800	2,015,200
Electronically Filed Schedule 3	61,824,580	62,513,200	63,398,100	64,289,600	65,679,500
Schedule A	15,799,187	15,560,900	15,378,800	15,168,000	45,872,000
Schedule C or Schedule F	29,969,342	30,393,400	30,954,900	31,521,800	31,787,100

NOTES:
 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 6187 do not account for the Digital Intake initiative and the Paperless Processing initiative. Future Publication 6187 updates will consider how to reflect the scanned paper volumes, as more data and program information become available.

Detail may not add to total due to rounding.
 Projected volumes are rounded to the nearest 100; values of 49 or fewer are rounded to 0.
 See Table Notes section for more information.
 SOURCE: Statistics of Income, 2024 Publication 6187.

Table 1B. Calendar Year Projections of Individual Returns by IRS Business Operating Division and by Selected Processing Category for the United States

Type of return/processing category/by business operating division	Actual	Projected							
	2023	2024	2025	2026	2027	2028	2029	2030	2031
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
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
Taxpayer Services Returns, Total	112,194,460	114,082,300	115,005,200	116,209,800	117,325,800	117,965,400	118,961,500	119,671,700	120,506,300
Paper Returns	7,332,952	6,136,600	5,404,700	4,968,700	4,538,500	4,241,100	3,965,900	3,789,300	3,533,800
Electronically Filed Returns	104,861,508	107,945,700	109,600,500	111,241,100	112,787,400	113,724,300	114,995,500	115,882,300	116,972,500
Small Business/Self Employed Returns, Total	46,831,318	46,669,400	47,112,000	47,249,300	47,472,600	48,177,900	48,531,500	49,160,400	49,694,100
Paper Returns	4,041,058	3,714,000	3,337,100	2,947,700	2,630,400	2,250,800	1,913,000	1,534,500	1,287,300
Electronically Filed Returns	42,790,260	42,955,500	43,774,900	44,301,600	44,842,300	45,927,100	46,618,500	47,625,900	48,406,800
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

NOTES:
 "Taxpayer Services" is the updated nomenclature for what was formerly the "Wage & Investment (W&I)" business operating division.
 Detail may not add to total due to rounding.
 Projected volumes are rounded to the nearest 100; values of 49 or fewer are rounded to 0.
 See Table Notes section for more information.
 SOURCE: Statistics of Income, 2024 Publication 6187.

Table 2A. Calendar Year Projections of Total Paper Individual Returns

IRS campus	Actual	Projected			
	2023	2024	2025	2026	2027
	(1)	(2)	(3)	(4)	(5)
United States	11,374,010	9,850,500	8,741,800	7,916,400	7,168,800
Austin (including International)	4,734,000	3,665,500	3,291,500	2,980,700	2,699,200
Austin (excluding International)	4,334,690	3,378,600	2,984,600	2,702,800	2,447,600
Fresno	640	-	-	-	-
Kansas City	3,623,120	3,186,100	3,037,300	2,750,500	2,490,800
Ogden	3,016,250	2,998,800	2,413,000	2,185,200	1,978,800

NOTES:

Table 2A equals the sum of Tables 2B and 2C.

Above figures exclude electronically filed returns.

Detail may not add to total due to rounding.

Actual historical data are rounded to the nearest 10. Projected volumes are rounded to the nearest 100; values of 49 or fewer are rounded to 0.

See Table Notes section for more information.

SOURCE: Statistics of Income, 2024 Publication 6187.

Table 2B. Calendar Year Projections of Full-Paid Paper Individual Returns

IRS campus	Actual	Projected			
	2023	2024	2025	2026	2027
	(1)	(2)	(3)	(4)	(5)
United States	1,458,490	1,215,500	1,044,200	914,400	799,800
Austin (including International)	886,780	538,700	371,700	325,500	284,700
Austin (excluding International)	870,340	529,100	359,900	315,200	275,700
Fresno	-	-	-	-	-
Kansas City	77,240	235,700	406,400	355,900	311,300
Ogden	494,460	441,100	266,100	233,000	203,800

NOTES:

Table 2A equals the sum of Tables 2B and 2C.

Above figures exclude electronically filed returns.

Detail may not add to total due to rounding.

Actual historical data are rounded to the nearest 10. Projected volumes are rounded to the nearest 100; values of 49 or fewer are rounded to 0.

See Table Notes section for more information.

SOURCE: Statistics of Income, 2024 Publication 6187.

Table 2C. Calendar Year Projections of Other-Than-Full-Paid Paper Individual Returns

IRS campus	Actual	Projected			
	2023	2024	2025	2026	2027
	(1)	(2)	(3)	(4)	(5)
United States	9,915,520	8,635,000	7,697,600	7,001,900	6,369,000
Austin (including International)	3,847,220	3,126,800	2,919,800	2,655,200	2,414,500
Austin (excluding International)	3,464,340	2,849,500	2,624,700	2,387,600	2,171,900
Fresno	630	-	-	-	-
Kansas City	3,545,880	2,950,400	2,630,900	2,394,600	2,179,500
Ogden	2,521,790	2,557,700	2,146,900	1,952,200	1,775,000

NOTES:

Table 2A equals the sum of Tables 2B and 2C.

Above figures exclude electronically filed returns.

Detail may not add to total due to rounding.

Actual historical data are rounded to the nearest 10. Projected volumes are rounded to the nearest 100; values of 49 or fewer are rounded to 0.

See Table Notes section for more information.

SOURCE: Statistics of Income, 2024 Publication 6187.

Table 3. Calendar Year Projections of the Number of Individual Refund Returns: U.S., IRS Campuses, and Electronically Filed

Item	Actual	Projected			
	2023	2024	2025	2026	2027
	(1)	(2)	(3)	(4)	(5)
United States Refund Returns	108,251,678	105,349,500	104,013,200	102,624,600	101,197,500
Austin	2,531,802	1,918,000	1,684,200	1,490,600	1,318,600
Fresno	340	0	0	0	0
Kansas City	1,937,690	1,667,100	1,554,100	1,375,500	1,216,800
Ogden	1,613,127	1,569,100	1,234,700	1,092,800	966,700
Electronically Filed	102,168,719	100,195,300	99,540,300	98,665,600	97,695,300

NOTES:
 "Refund Returns" reflect a count of refunds arising from, and issued shortly after, the initial filing of a return.
 Detail may not add to total due to rounding.
 See Table Notes section for more information.
 Projected volumes are rounded to the nearest 100; values of 49 or fewer are rounded to 0.
 SOURCE: Statistics of Income, 2024 Publication 6187.

Table 4. Calendar Year Projections of the Number of Split Refund Returns: U.S., IRS Campuses, and Electronically Filed

Item	Actual	Projected			
	2023	2024	2025	2026	2027
	(1)	(2)	(3)	(4)	(5)
United States Split Refund Returns	341,212	308,900	280,700	255,100	231,800
Austin	8,488	6,600	6,400	6,000	5,700
Fresno	0	0	0	0	0
Kansas City	6,497	5,800	5,900	5,600	5,300
Ogden	5,408	5,400	4,700	4,400	4,200
Electronically Filed	320,819	291,100	263,900	239,100	216,700

NOTES:
 "Split Refund Returns" reflect a count of refunds for the current tax year.
 Figures for IRS Campuses reflect those refunds arising from paper returns.
 Form 8888 must accompany refund filings requesting refund postings to multiple accounts.
 Detail may not add to total due to rounding.
 Projected volumes are rounded to the nearest 100; values of 49 or fewer are rounded to 0.
 See Table Notes section for more information.
 SOURCE: Statistics of Income, 2024 Publication 6187.

Table 5. Fiscal Year Projections of the Number of Individual Refund Returns: U.S., IRS Campuses, and Electronically Filed

Item	Actual	Projected			
	2023	2024	2025	2026	2027
	(1)	(2)	(3)	(4)	(5)
United States Refund Returns	109,585,665	105,594,000	107,555,500	106,245,000	104,896,200
Austin	3,179,516	2,026,400	1,722,400	1,512,100	1,330,300
Fresno	1,808	0	0	0	0
Kansas City	2,441,982	1,677,600	1,589,300	1,395,300	1,227,600
Ogden	2,125,709	1,626,500	1,262,700	1,108,500	975,300
Electronically Filed	101,836,650	100,263,400	102,981,200	102,229,100	101,363,000

NOTES:
 "Refund Returns" reflect a count of refunds arising from, and issued shortly after, the initial filing of a return.
 Detail may not add to total due to rounding.
 Projected volumes are rounded to the nearest 100; values of 49 or fewer are rounded to 0.
 See Table Notes section for more information.
 SOURCE: Statistics of Income, 2024 Publication 6187.

Table 6A. Calendar Year Projections of Total Electronically Filed Individual Returns by IRS Processing Campus

IRS campus	Actual	Projected							
	2023	2024	2025	2026	2027	2028	2029	2030	2031
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
United States	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
Andover	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
Austin	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
Fresno	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
Kansas City	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
Philadelphia	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

NOTES:

Table 6A equals the sum of Tables 6B and 6C.

Detail may not add to total due to rounding.

Projected volumes are rounded to the nearest 100; values of 49 or fewer are rounded to 0.

SOURCE: Statistics of Income, 2024 Publication 6187.

Table 6B. Calendar Year Projections of Practitioner Electronically Filed Individual Returns by IRS Processing Campus

IRS campus	Actual	Projected							
	2023	2024	2025	2026	2027	2028	2029	2030	2031
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
United States	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
Andover	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
Austin	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
Fresno	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
Kansas City	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
Philadelphia	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

NOTE:

Detail may not add to total due to rounding.

Projected volumes are rounded to the nearest 100; values of 49 or fewer are rounded to 0.

SOURCE: Statistics of Income, 2024 Publication 6187.

Table 6C. Calendar Year Projections of Online Filed Individual Returns by IRS Processing Campus

IRS campus	Actual	Projected							
	2023	2024	2025	2026	2027	2028	2029	2030	2031
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
United States	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
Andover	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
Austin	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
Fresno	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
Kansas City	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
Philadelphia	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

NOTE:

Detail may not add to total due to rounding.

Projected volumes are rounded to the nearest 100; values of 49 or fewer are rounded to 0.

SOURCE: Statistics of Income, 2024 Publication 6187.

Table 7A. Calendar Year Projections of Total Electronically Filed Individual Returns by State

State or area	Actual	Projected							
	2023	2024	2025	2026	2027	2028	2029	2030	2031
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
United States	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
Alabama	1,995,519	2,063,200	2,097,000	2,126,600	2,155,100	2,182,800	2,209,600	2,235,500	2,261,100
Alaska	316,069	328,800	334,200	338,900	343,500	347,900	352,200	356,300	360,400
Arizona	3,126,030	3,104,600	3,155,500	3,200,100	3,243,000	3,284,600	3,325,000	3,364,000	3,402,500
Arkansas	1,216,115	1,253,000	1,273,600	1,291,600	1,308,900	1,325,700	1,342,000	1,357,700	1,373,300
California	17,136,122	17,799,600	18,091,400	18,347,100	18,593,300	18,831,700	19,063,200	19,286,700	19,507,400
Colorado	2,770,154	2,733,000	2,777,800	2,817,100	2,854,900	2,891,500	2,927,000	2,961,400	2,995,200
Connecticut	1,689,287	1,728,400	1,756,800	1,781,600	1,805,500	1,828,700	1,851,100	1,872,800	1,894,300
Delaware	462,318	461,900	469,500	476,200	482,500	488,700	494,700	500,500	506,300
District of Columbia	322,754	333,100	338,600	343,400	348,000	352,400	356,800	360,900	365,100
Florida	10,217,599	10,066,600	10,231,600	10,376,200	10,515,400	10,650,300	10,781,300	10,907,600	11,032,400
Georgia	4,563,303	4,624,000	4,699,800	4,766,300	4,830,200	4,892,200	4,952,300	5,010,300	5,067,700
Hawaii	619,141	640,500	651,000	660,200	669,000	677,600	685,900	694,000	701,900
Idaho	812,682	795,000	808,100	819,500	830,500	841,100	851,500	861,400	871,300
Illinois	5,686,528	5,908,700	6,005,600	6,090,400	6,172,100	6,251,300	6,328,100	6,402,300	6,475,600
Indiana	3,055,816	3,144,500	3,196,100	3,241,200	3,284,700	3,326,900	3,367,800	3,407,200	3,446,200
International	115,635	309,100	314,100	318,600	322,800	327,000	331,000	334,900	338,700
Iowa	1,417,084	1,473,200	1,497,400	1,518,600	1,538,900	1,558,700	1,577,800	1,596,300	1,614,600
Kansas	1,291,876	1,339,700	1,361,700	1,380,900	1,399,500	1,417,400	1,434,800	1,451,700	1,468,300
Kentucky	1,871,200	1,951,800	1,983,900	2,011,900	2,038,900	2,065,000	2,090,400	2,114,900	2,139,100
Louisiana	1,815,903	1,927,900	1,959,500	1,987,200	2,013,800	2,039,600	2,064,700	2,088,900	2,112,800
Maine	652,116	650,900	661,600	671,000	680,000	688,700	697,200	705,300	713,400
Maryland	2,781,435	2,822,700	2,869,000	2,909,500	2,948,500	2,986,400	3,023,100	3,058,500	3,093,500
Massachusetts	3,304,614	3,382,200	3,437,600	3,486,200	3,533,000	3,578,300	3,622,300	3,664,800	3,706,700
Michigan	4,557,088	4,688,300	4,765,200	4,832,500	4,897,400	4,960,200	5,021,200	5,080,000	5,138,200
Minnesota	2,697,053	2,755,900	2,801,100	2,840,700	2,878,800	2,915,700	2,951,600	2,986,200	3,020,300
Mississippi	1,165,853	1,228,900	1,249,100	1,266,700	1,283,700	1,300,200	1,316,200	1,331,600	1,346,800
Missouri	2,692,792	2,785,400	2,831,100	2,871,100	2,909,600	2,947,000	2,983,200	3,018,200	3,052,700
Montana	517,626	516,500	525,000	532,400	539,600	546,500	553,200	559,700	566,100
Nebraska	898,968	918,700	933,800	947,000	959,700	972,000	984,000	995,500	1,006,900
Nevada	1,447,766	1,452,100	1,475,900	1,496,700	1,516,800	1,536,300	1,555,200	1,573,400	1,591,400
New Hampshire	675,888	686,200	697,400	707,300	716,800	726,000	734,900	743,500	752,000
New Jersey	4,293,492	4,361,600	4,433,100	4,495,700	4,556,100	4,614,500	4,671,200	4,726,000	4,780,100
New Mexico	910,057	918,500	933,600	946,800	959,500	971,800	983,800	995,300	1,006,700
New York	9,249,284	9,735,500	9,895,200	10,035,000	10,169,600	10,300,100	10,426,700	10,548,900	10,669,600
North Carolina	4,573,546	4,620,100	4,695,900	4,762,200	4,826,100	4,888,000	4,948,100	5,006,100	5,063,400
North Dakota	351,673	362,700	368,700	373,900	378,900	383,800	388,500	393,000	397,500
Ohio	5,366,416	5,552,600	5,643,600	5,723,400	5,800,200	5,874,500	5,946,800	6,016,500	6,085,300
Oklahoma	1,603,002	1,652,300	1,679,400	1,703,100	1,726,000	1,748,100	1,769,600	1,790,300	1,810,800
Oregon	1,894,255	1,938,600	1,970,400	1,998,300	2,025,100	2,051,100	2,076,300	2,100,600	2,124,600
Pennsylvania	5,867,241	6,051,900	6,151,100	6,238,100	6,321,800	6,402,800	6,481,500	6,557,500	6,632,600
Rhode Island	529,445	537,800	546,600	554,300	561,700	568,900	575,900	582,700	589,400
South Carolina	2,299,739	2,292,900	2,330,500	2,363,500	2,395,200	2,425,900	2,455,700	2,484,500	2,512,900
South Dakota	419,570	425,800	432,800	438,900	444,800	450,500	456,000	461,400	466,700
Tennessee	3,037,573	3,077,300	3,127,700	3,171,900	3,214,500	3,255,700	3,295,700	3,334,300	3,372,500
Texas	12,542,626	12,481,700	12,686,400	12,865,600	13,038,300	13,205,500	13,367,800	13,524,500	13,679,300
Utah	1,420,444	1,387,200	1,410,000	1,429,900	1,449,100	1,467,700	1,485,700	1,503,100	1,520,300
Vermont	313,614	320,100	325,400	330,000	334,400	338,700	342,900	346,900	350,900
Virginia	3,835,329	3,896,700	3,960,600	4,016,600	4,070,500	4,122,700	4,173,400	4,222,300	4,270,600
Washington	3,494,924	3,550,500	3,608,700	3,659,700	3,708,800	3,756,400	3,802,500	3,847,100	3,891,100
West Virginia	721,799	753,700	766,100	776,900	787,400	797,500	807,300	816,700	826,100
Wisconsin	2,770,783	2,838,000	2,884,600	2,925,300	2,964,600	3,002,600	3,039,500	3,075,200	3,110,300
Wyoming	264,622	270,600	275,100	279,000	282,700	286,300	289,800	293,200	296,600

NOTES:

Table 7A equals the sum of Tables 7B and 7C.

Detail may not add to total due to rounding.

Projected volumes are rounded to the nearest 100; values of 49 or fewer are rounded to 0.

SOURCE: Statistics of Income, 2024 Publication 6187.

Table 7B. Calendar Year Projections of Practitioner Electronically Filed Individual Returns by State

State or area	Actual		Projected						
	2023	2024	2025	2026	2027	2028	2029	2030	2031
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
United States	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
Alabama	1,168,537	1,186,500	1,197,600	1,205,800	1,212,900	1,218,000	1,223,200	1,227,700	1,232,700
Alaska	146,518	149,400	150,500	151,300	151,800	152,100	152,400	152,700	153,000
Arizona	1,566,936	1,545,100	1,557,600	1,566,200	1,573,400	1,577,600	1,582,100	1,585,800	1,590,200
Arkansas	708,469	732,700	739,700	744,900	749,400	752,700	756,000	759,000	762,200
California	11,235,445	11,461,500	11,581,500	11,674,200	11,757,600	11,822,900	11,887,700	11,946,900	12,009,100
Colorado	1,307,929	1,287,400	1,297,200	1,303,800	1,309,300	1,312,100	1,315,200	1,317,600	1,320,800
Connecticut	991,765	999,200	1,008,600	1,015,500	1,021,600	1,026,000	1,030,300	1,034,200	1,038,500
Delaware	240,747	233,600	235,500	236,900	238,000	238,700	239,400	240,000	240,700
District of Columbia	151,576	153,500	154,600	155,400	156,000	156,300	156,700	156,900	157,300
Florida	6,020,963	5,722,300	5,775,000	5,813,900	5,847,900	5,871,600	5,895,600	5,916,900	5,940,300
Georgia	2,470,398	2,456,500	2,477,600	2,492,700	2,505,700	2,514,000	2,522,600	2,530,000	2,538,500
Hawaii	353,246	361,800	365,100	367,600	369,700	371,200	372,700	374,000	375,500
Idaho	434,412	421,300	424,900	427,500	429,700	431,100	432,500	433,800	435,300
Illinois	3,361,633	3,437,300	3,469,800	3,493,900	3,515,100	3,530,300	3,545,600	3,559,300	3,574,100
Indiana	1,605,070	1,613,600	1,627,000	1,636,500	1,644,500	1,649,400	1,654,500	1,658,800	1,663,900
International	35,249	161,800	163,200	164,200	165,000	165,500	166,100	166,500	167,100
Iowa	902,442	929,200	938,800	946,100	952,600	957,700	962,700	967,200	972,100
Kansas	721,929	740,300	746,900	751,800	755,900	758,800	761,700	764,200	767,000
Kentucky	1,079,995	1,117,600	1,127,900	1,135,600	1,142,300	1,147,100	1,151,800	1,156,100	1,160,700
Louisiana	1,031,646	1,060,200	1,069,700	1,076,500	1,082,500	1,086,500	1,090,600	1,094,100	1,098,100
Maine	321,900	322,300	324,900	326,700	328,200	329,000	329,900	330,700	331,600
Maryland	1,504,244	1,496,100	1,508,900	1,518,100	1,526,000	1,531,000	1,536,200	1,540,700	1,545,800
Massachusetts	1,989,230	1,993,400	2,012,500	2,026,700	2,039,300	2,048,400	2,057,600	2,065,800	2,074,700
Michigan	2,657,020	2,698,300	2,723,500	2,742,200	2,758,500	2,770,100	2,781,800	2,792,200	2,803,600
Minnesota	1,559,626	1,593,300	1,608,300	1,619,400	1,629,100	1,636,000	1,643,000	1,649,200	1,656,000
Mississippi	682,880	706,500	713,100	718,000	722,200	725,300	728,300	731,000	734,000
Missouri	1,467,953	1,497,200	1,510,200	1,519,600	1,527,700	1,533,000	1,538,400	1,543,100	1,548,400
Montana	290,470	290,100	292,700	294,700	296,400	297,500	298,700	299,700	300,900
Nebraska	511,655	517,900	522,600	526,100	529,100	531,200	533,300	535,200	537,300
Nevada	795,137	779,900	786,700	791,600	795,800	798,500	801,300	803,800	806,500
New Hampshire	318,049	316,500	318,900	320,500	321,700	322,400	323,100	323,600	324,300
New Jersey	2,984,239	2,977,600	3,010,700	3,036,800	3,060,500	3,079,900	3,099,000	3,116,600	3,134,900
New Mexico	445,992	449,000	452,500	455,000	457,000	458,100	459,400	460,400	461,600
New York	6,302,278	6,545,200	6,616,800	6,673,000	6,724,000	6,765,100	6,805,800	6,843,100	6,882,000
North Carolina	2,366,257	2,377,200	2,397,000	2,411,000	2,422,900	2,430,100	2,437,700	2,444,100	2,451,700
North Dakota	205,220	211,800	213,800	215,300	216,600	217,600	218,500	219,400	220,300
Ohio	2,810,722	2,849,600	2,873,200	2,889,900	2,904,000	2,912,700	2,921,700	2,929,300	2,938,300
Oklahoma	861,369	881,500	889,200	894,600	899,300	902,300	905,500	908,200	911,200
Oregon	866,613	886,000	892,500	896,900	900,400	902,100	904,000	905,400	907,400
Pennsylvania	3,296,468	3,323,800	3,353,300	3,374,800	3,393,400	3,405,900	3,418,700	3,429,800	3,442,300
Rhode Island	337,275	334,600	337,900	340,500	342,800	344,600	346,300	347,900	349,600
South Carolina	1,225,605	1,216,900	1,227,400	1,234,900	1,241,300	1,245,400	1,249,700	1,253,300	1,257,500
South Dakota	241,977	245,500	247,800	249,500	251,000	252,100	253,200	254,100	255,100
Tennessee	1,545,200	1,540,400	1,552,900	1,561,500	1,568,800	1,573,100	1,577,600	1,581,400	1,585,900
Texas	6,430,950	6,231,000	6,281,300	6,316,300	6,345,700	6,362,800	6,380,900	6,396,000	6,414,100
Utah	725,000	696,700	702,300	706,300	709,600	711,500	713,600	715,300	717,400
Vermont	163,922	166,500	167,900	168,800	169,700	170,200	170,800	171,200	171,800
Virginia	1,831,612	1,805,600	1,819,100	1,828,200	1,835,600	1,839,200	1,843,300	1,846,500	1,850,600
Washington	1,533,787	1,531,100	1,541,700	1,548,600	1,554,000	1,556,100	1,558,600	1,560,500	1,563,200
West Virginia	353,194	362,200	365,000	366,900	368,500	369,300	370,300	371,000	372,000
Wisconsin	1,550,739	1,574,700	1,588,900	1,599,200	1,608,200	1,614,300	1,620,500	1,626,000	1,632,000
Wyoming	139,730	141,600	142,800	143,700	144,400	144,900	145,400	145,800	146,200

NOTE:

Detail may not add to total due to rounding.

Projected volumes are rounded to the nearest 100; values of 49 or fewer are rounded to 0.

SOURCE: Statistics of Income, 2024 Publication 6187.

Table 7C. Calendar Year Projections of Online Filed Individual Returns by State

State or area	Actual	Projected							
	2023	2024	2025	2026	2027	2028	2029	2030	2031
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
United States	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
Alabama	826,982	876,700	899,400	920,900	942,200	964,800	986,500	1,007,800	1,028,400
Alaska	169,551	179,400	183,700	187,700	191,600	195,800	199,700	203,600	207,400
Arizona	1,559,094	1,559,500	1,597,900	1,633,900	1,669,600	1,707,000	1,742,900	1,778,200	1,812,200
Arkansas	507,646	520,300	533,900	546,700	559,500	573,000	586,000	598,700	611,100
California	5,900,677	6,338,100	6,510,000	6,672,900	6,835,700	7,008,900	7,175,500	7,339,800	7,498,300
Colorado	1,462,225	1,445,600	1,480,600	1,513,300	1,545,600	1,579,400	1,611,900	1,643,700	1,674,500
Connecticut	697,522	729,200	748,200	766,100	783,900	802,700	820,800	838,600	855,800
Delaware	221,571	228,300	234,000	239,300	244,500	250,100	255,400	260,600	265,600
District of Columbia	171,178	179,600	183,900	188,000	191,900	196,100	200,100	204,000	207,800
Florida	4,196,636	4,344,300	4,456,600	4,562,300	4,667,600	4,778,800	4,885,600	4,990,700	5,092,100
Georgia	2,092,905	2,167,600	2,222,300	2,273,500	2,324,500	2,378,200	2,429,700	2,480,300	2,529,200
Hawaii	265,895	278,600	285,800	292,600	299,300	306,400	313,200	320,000	326,400
Idaho	378,270	373,800	383,200	392,000	400,800	410,000	418,900	427,600	436,000
Illinois	2,324,895	2,471,300	2,535,800	2,596,500	2,657,000	2,721,000	2,782,500	2,843,000	2,901,500
Indiana	1,450,746	1,530,900	1,569,000	1,604,800	1,640,200	1,677,500	1,713,300	1,748,400	1,782,300
International	80,386	147,300	151,000	154,400	157,900	161,500	165,000	168,400	171,700
Iowa	514,642	544,000	558,600	572,500	586,300	601,000	615,200	629,100	642,500
Kansas	569,947	599,400	614,800	629,200	643,500	658,600	673,200	687,500	701,200
Kentucky	791,205	834,300	855,900	876,300	896,500	918,000	938,600	958,800	978,400
Louisiana	784,257	867,600	889,800	910,600	931,300	953,200	974,200	994,800	1,014,700
Maine	330,216	328,600	336,700	344,300	351,800	359,700	367,200	374,600	381,800
Maryland	1,277,191	1,326,600	1,360,000	1,391,400	1,422,600	1,455,300	1,486,900	1,517,800	1,547,700
Massachusetts	1,315,384	1,388,800	1,425,200	1,459,500	1,493,700	1,529,900	1,564,700	1,599,000	1,632,000
Michigan	1,900,068	1,990,000	2,041,700	2,090,400	2,138,900	2,190,100	2,239,400	2,287,800	2,334,600
Minnesota	1,137,427	1,162,600	1,192,800	1,221,300	1,249,700	1,279,700	1,308,600	1,336,900	1,364,300
Mississippi	482,973	522,400	536,000	548,700	561,500	574,900	587,800	600,500	612,800
Missouri	1,224,839	1,288,200	1,320,900	1,351,500	1,381,900	1,414,000	1,444,800	1,475,100	1,504,300
Montana	227,156	226,500	232,300	237,800	243,200	249,000	254,500	260,000	265,200
Nebraska	387,313	400,900	411,200	420,900	430,600	440,800	450,600	460,300	469,600
Nevada	652,629	672,200	689,200	705,200	721,100	737,800	753,800	769,600	784,900
New Hampshire	357,839	369,600	378,500	386,800	395,000	403,600	411,800	419,900	427,700
New Jersey	1,309,253	1,384,000	1,422,400	1,458,900	1,495,500	1,534,600	1,572,200	1,609,300	1,645,200
New Mexico	464,065	469,600	481,100	491,800	502,500	513,700	524,400	534,900	545,100
New York	2,947,006	3,190,300	3,278,300	3,362,000	3,445,700	3,535,000	3,620,900	3,705,700	3,787,600
North Carolina	2,207,289	2,242,900	2,298,800	2,351,200	2,403,300	2,457,900	2,510,400	2,562,000	2,611,700
North Dakota	146,453	150,900	154,800	158,600	162,300	166,200	169,900	173,600	177,200
Ohio	2,555,694	2,703,000	2,770,400	2,833,500	2,896,100	2,961,900	3,025,100	3,087,100	3,147,000
Oklahoma	741,633	770,700	790,200	808,500	826,700	845,800	864,100	882,200	899,600
Oregon	1,027,642	1,052,700	1,077,900	1,101,400	1,124,700	1,149,000	1,172,300	1,195,200	1,217,300
Pennsylvania	2,570,773	2,728,100	2,797,800	2,863,200	2,928,300	2,996,900	3,062,900	3,127,700	3,190,200
Rhode Island	192,170	203,200	208,600	213,800	218,900	224,400	229,600	234,800	239,800
South Carolina	1,074,134	1,076,000	1,103,100	1,128,600	1,153,900	1,180,500	1,206,100	1,231,200	1,255,400
South Dakota	177,593	180,300	185,000	189,400	193,800	198,400	202,900	207,300	211,500
Tennessee	1,492,373	1,536,900	1,574,800	1,610,400	1,645,600	1,682,600	1,718,100	1,752,900	1,786,600
Texas	6,111,676	6,250,700	6,405,000	6,549,400	6,692,600	6,842,700	6,987,000	7,128,500	7,265,100
Utah	695,444	690,600	707,700	723,700	739,500	756,200	772,100	787,800	803,000
Vermont	149,692	153,700	157,500	161,100	164,700	168,500	172,100	175,600	179,100
Virginia	2,003,717	2,091,100	2,141,500	2,188,400	2,234,900	2,283,500	2,330,100	2,375,800	2,420,000
Washington	1,961,137	2,019,400	2,067,000	2,111,100	2,154,800	2,200,300	2,243,900	2,286,600	2,328,000
West Virginia	368,605	391,600	401,100	410,000	418,900	428,100	437,000	445,700	454,100
Wisconsin	1,220,044	1,263,300	1,295,700	1,326,100	1,356,400	1,388,300	1,419,000	1,449,200	1,478,300
Wyoming	124,892	129,000	132,200	135,300	138,300	141,400	144,500	147,500	150,400

NOTE:

Detail may not add to total due to rounding.

Projected volumes are rounded to the nearest 100; values of 49 or fewer are rounded to 0.

SOURCE: Statistics of Income, 2024 Publication 6187.

Table 8. 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: Statistics of Income, 2024 Publication 6187.

Table Notes

Data Sources

The primary sources for actual calendar year filing counts for Form 1040, Form 1040-SR, refund returns, and total electronic filings, as presented in this publication, are the IRS individual Master Files. Data from these sources are tallied by IRS IT staff and then sent electronically to members of the Statistics of Income Division staff who use this information for projection and reporting purposes. Individual return counts by the IRS Business Operating Division (BOD) are also secured from the Master File tallies.

Definitions

Numerous IRS workload processing categories are projected in this publication. Key categorizations are defined below for additional clarification:

Full-Paid Returns:	Timely filed paper returns, which have a balance due that is fully satisfied through a remittance or an online payment. This includes applicable returns handled through “lockbox” procedures.
Other-Than-Full-Paid Returns:	Paper returns that are “even” (when tax payments equal liability), have a balance due without a remittance, an overpayment, or are received after the April peak, plus all electronic filings.
Electronically Filed Returns:	Returns filed via electronic media, including electronic filings submitted by Electronic Return Originators and Online.
Business Operating Division:	Individual returns with a Schedule C, Schedule F, Schedule E, Form 2106, or with an “international” address are classified under the Small Business/Self Employed BOD; all other individual returns are classified under the Taxpayer Services (formerly W&I) Division (presented in Table 1B only).

Individual Returns

Table 1A reports calendar year projections of individual returns by major processing categories for the United States. This table reports some total categories that include paper and electronic returns, plus separate subsets that distinguish between these media. The total individual returns include Forms 1040 and 1040-SR. It also includes Schedule A (i.e., itemized deductions), Schedule C (i.e., profit and loss from business) or Schedule F (i.e., profit or loss from farming), and Schedules 1 through 3 which can be filed together with the Form 1040 series. The paper volumes include Forms 1040 and 1040-SR with full-paid and other-than-full paid breakouts.

Table 1B reports national-level calendar year projections of individual return volumes associated with the IRS’s Taxpayer Services (Formerly W&I) and Small Business/Self Employed BODs. This table reports total return volumes for these two categories, with details of their respective paper and electronic return subsets. In addition, Table 1B presents total U.S.-level volumes for Form 1040-NR/NR-EZ/C (U.S. Nonresident Alien Income Tax Return), and Forms 1040-PR (Spanish version) and 1040-SS (English version) (U.S. Self-Employment Tax Return from Puerto Rico and other international areas). These volumes are associated with the IRS’s Small Business/Self Employed Division and are only included in Table 1B.

Tables 2A through 2C report the projections of individual returns by IRS processing campus. These tables do not include e-filed returns and only represent the historical and projected paper returns. These tables reflect the impact of IRS's campus alignment plans through 2027. The 2024 update of Publication 6187 includes a breakdown of full-paid and other-than-full-paid breakouts.

Individual Refunds

Tables 3 and 5 report the calendar year and fiscal year projections, respectively, of individual refunds for the U.S. and IRS campuses. The total e-filed refund and "even" returns are included in the U.S. total and itemized separately at the bottom of Tables 3 and 5. The IRS campus figures reflect refunds arising from paper returns only. They also reflect the impact of the IRS's most current modernization campus alignment plans through 2027.

Table 4 reports the calendar year projections of the number of split refund returns for the U.S. and IRS campuses. The total e-filed refund returns are included in the U.S. total and itemized separately at the bottom of the table. The IRS campus figures reflect the split refunds arising from paper returns only.

E-Filed Returns

Tables 6A through 6C display e-filed individual returns, by IRS processing campus, from CY 2023 through CY 2031. **Table 6A** reports historical and projected total individual e-filed returns for the U.S. and by IRS processing campus, while **Tables 6B and 6C** show IRS processing campus projections of e-filed practitioner and online returns, respectively.

Tables 7A through 7C display e-filed individual returns, by state, from CY 2023 through CY 2031. **Table 7A** reports historical and projected total individual e-filed returns for the U.S. and by state, while **Tables 7B and 7C** show state projections of e-filed practitioner and online returns, respectively.

Configuration of IRS Campuses for 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	
	Rhode Island	
	South Carolina	
	Tennessee	
	Vermont	
	Virginia	
	West Virginia	
	Wisconsin	

Note: SOI staff used the CY 2024 mapping as a proxy for CY 2025 to CY 2027. The configurations may change in future updates to Publication 6187.

**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	

Projection Publication Series

Title	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.