



**STATISTICS OF INCOME DIVISION  
RESEARCH, APPLIED ANALYTICS, AND STATISTICS**

# Publication 6186

*Calendar Year Projections for the United States  
and IRS Campuses: 2023–2030*

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## 2023 Update



**Projections**  
of Federal Tax Return Filings

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# **Calendar Year Projections for the United States and IRS Campuses: 2023–2030**

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# Table of Contents

Principal Contacts.....	iii
Online Availability of Forecasts.....	iii
Overview.....	1
Data Sources and Projections Methodology .....	1
Impact of the Paper Processing Delays for Individual Returns, Recent Legislation, and Other Administrative Changes .....	1
Summary of Significant Trends.....	3
Accuracy of Prior Projections .....	3
Table 1. <i>Historical Perspective by Calendar Year for the United States: Total Number of Returns Processed, by Type of Return (in thousands)</i> .....	4
Table 2. <i>Total Number of Returns to be Processed for the United States</i> .....	6
Table 3. <i>Total Number of Returns to be Processed for the Andover IRS Campus</i> .....	9
Table 4. <i>Total Number of Returns to be Processed for the Austin IRS Campus</i> .....	11
Table 5. <i>Total Number of Returns to be Processed for the Cincinnati IRS Campus</i> .....	13
Table 6. <i>Total Number of Returns to be Processed for the Fresno IRS Campus</i> .....	15
Table 7. <i>Total Number of Returns to be Processed for the Kansas City IRS Campus</i> .....	17
Table 8. <i>Total Number of Returns to be Processed for the Ogden IRS Campus</i> .....	19
Table 9. <i>Total Number of Returns to be Processed for the Philadelphia IRS Campus</i> .....	21
Table 10. <i>Examination Class Projections for the United States</i> .....	23
Table 11. <i>Accuracy Measures for U.S. Forecasts of Major Return Categories</i> .....	25
Table Notes.....	26
Approved Configuration of IRS Campuses for Most Paper Individual Returns— CY 2024 Alignment .....	29
Approved Configuration of IRS Campuses for Electronic Individual Returns— CY 2024 Alignment .....	30
Approved Configuration of IRS Campuses for Most Paper Business Returns— CY 2024 Alignment .....	31
Approved Configuration of IRS Campuses for Electronic Business Returns— CY 2024 Alignment .....	32
Other Projection Publications .....	Inside Back Cover

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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](http://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 2023 edition of IRS Publication 6186, *Calendar Year Return Projections for the United States and IRS Campuses: 2023–2030*, provides the most recent forecasts of the number of tax returns expected to be processed for the United States and IRS campuses by major return categories. It also includes projections for the number of returns to be filed by IRS examination classes.

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 within the IRS Research, Applied Analytics, and Statistics (RAAS) organization 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 July 2023 and do not include pending legislation or administrative initiatives under consideration.

## **Data Sources and Projections Methodology**

### ***Data Sources***

The reported actual numbers of returns filed in CY 2022 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 used time-series extrapolation methods. However, the projections for some return types are based on regression models that used 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 Paper Processing Delays for Individual Returns, Recent Legislation, and Other Administrative Changes**

### ***Adjustments Related to Paper Processing Delays for Individual Returns***

SOI staff extensively researched U.S. laws and the IRS administrative processes that will impact the CY 2023 to CY 2030 tax return volumes. With the three previous tax seasons impacted by processing delays, the IRS has taken additional steps in 2023 to improve service for taxpayers. As part of the August 2022 passage of the Inflation Reduction Act (IRA), the IRS hired and trained new staff to help support taxpayers. Although some paper returns that were filed in Calendar Year (CY) 2022 were processed in CY 2023, the volume was much smaller than the previous two years.

### ***New Digital Intake Scanning Initiative and Paperless Processing Initiative***

Since the IRA passed into law in August 2022, the IRS has made significant progress adopting digital technology. On March 8, 2023, the IRS announced a new Digital

Intake initiative to scan paper returns of selected form types. In a major step in this initiative, the IRS has scanned approximately one million paper returns of Forms 940 and 941, and a small number of paper versions of Forms 1040 and 1040-SR as of September 2023. This digitalization effort will expand to include the scanning of other form types.

In August 2023, the IRS announced the Paperless Processing Initiative that aims to digitally process all tax returns submitted by paper by filing season 2025. The projections provided in the 2023 update of Publication 6186 do not account for the Digital Intake and Paperless Processing initiatives. However, as more data and program information become available, future Publication 6186 updates will establish a methodology for estimating scanned paper volumes.

### ***The 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 of the TFA provisions directly affect the forecasts provided in this publication. First, the TFA lowered the thresholds needed for corporations and partnerships to file electronically 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, with a temporary waiver for small organizations. Both provisions have increased the number of electronic filings for the impacted forms, and will continue to decrease, or eliminate altogether, the amount of paper filings.

### ***Form 1040-SR***

The Bipartisan Budget Act of 2018 directed the agency to create Form 1040-SR (*U.S. Tax Return for Seniors*) to be used by individuals who are at least 65 years of age by the end of the taxable year. The form became available beginning with filing year 2020. Use of Form 1040-SR is not restricted with respect to income. Filers can itemize their deductions or claim the standard deduction, depending on their tax situation. The U.S.-level paper return projections, as well as the campus-level paper return projections of Form 1040-SR are included in this edition of Publication 6186.

### ***Form 1040-SP***

Under Executive Order 13166, IRS Policy Statement 22-3, and the Commissioner's Multilingual Service Initiative, the IRS introduced a Spanish version of the individual tax form (Form 1040-SP). This form, which became available beginning with filing year 2021, is part of IRS's initiative to provide language resources to reach underserved communities. The U.S.-level return projections, as well as the campus-level paper return projections of Form 1040-SP are included in this edition of Publication 6186.

### ***Electronic Filing Option for Form 1040-X***

On May 28, 2020, the IRS announced that taxpayers could submit the *Amended U.S. Individual Income Tax Return* (Form 1040-X) electronically using commercial tax-filing software. As e-filing has grown in the past 30 years, Form 1040-X was one of the last major individual tax forms required to be filed on paper before August 2020. The U.S.-level and campus-level return projections for electronic Form 1040-X are included in this edition of Publication 6186.

### ***IRS Campus Processing Sites***

IRS modernization efforts, built in part on the strong growth in electronic filing, have resulted in a major redistribution and consolidation of the IRS submission processing campuses over the

years. 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 the Austin campus in 2024. However, in February 2022, the IRS announced it will no longer close the Austin campus in 2024. Accordingly, SOI staff collaborated with the Wage and Investment business operating division to develop the CY 2023 through CY 2030 campus-level paper projections for this publication.

The campus projections for all other form types relied on the existing campus maps, as there were no changes to the processing plans.

The campus maps may change in future editions of Publication 6186 based on updated return volume projections and other considerations; however, the changes have not yet been determined.

## **Summary of Significant Trends**

Below are some significant highlights for this year's Publication 6186:

- In CY 2022, the share of total returns (individual, business tax, and tax-exempt organization returns) filed electronically was 78.6 percent. This share is expected to reach 80.8 percent in CY 2023.
- Individual income tax returns currently make up over 60.6 percent of all tax return filings; this percentage is expected to persist in future CYs.
- Approximately 91.1 percent of individual income tax returns were filed electronically in CY 2022. This trend is expected to reach 93.1 percent in CY 2023.

## **Accuracy of Prior Projections**

Table 11 provides a brief analysis of the accuracy of our prior projections. Using four years of actual data from 2019 through 2022, the table presents the accuracy of our 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 our 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 2019 made in 2016 would be part of the "3-years-ahead" time horizon.



**Table 1. Historical Perspective by Calendar Year for the United States: Total Number of Returns Processed, 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)
<b>Actual:</b>											
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
<b>Estimated:</b>											
2023	272,987	166,517	12,255	3,136	774	5,088	7,893	734	62	36	404
<b>Projected:</b>											
2024	274,779	168,423	12,255	3,124	774	5,296	7,941	757	43	20	245
2025	276,372	169,995	12,255	3,111	774	5,508	7,991	768	43	19	245
2026	278,526	171,618	12,122	3,096	774	5,615	8,038	775	43	19	245
2027	280,736	173,255	11,990	3,082	774	5,724	8,083	781	43	18	245
2028	283,022	174,937	11,858	3,067	774	5,835	8,127	787	43	17	244
2029	285,434	176,658	11,725	3,054	774	5,945	8,168	792	43	16	244
2030	287,845	178,357	11,593	3,040	774	6,057	8,207	798	43	16	244

Footnotes at end of table.

**Table 1. Historical Perspective by Calendar Year for the United States: Total Number of Returns Processed, 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)
<b>Actual:</b>										
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
<b>Estimated:</b>										
2023	34,612	92	1,756	48	11	1,140	21	29	976	38,206
<b>Projected:</b>										
2024	34,843	95	1,822	42	12	1,149	20	19	962	37,798
2025	35,000	98	1,843	41	11	1,161	20	18	964	37,372
2026	35,142	100	1,864	41	12	1,172	20	17	975	37,713
2027	35,276	103	1,885	40	11	1,184	20	15	977	38,106
2028	35,406	107	1,906	39	12	1,196	20	14	978	38,535
2029	35,534	110	1,927	38	11	1,208	20	13	979	39,053
2030	35,662	113	1,948	37	13	1,220	20	12	981	39,592

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.

Figures 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, Form 1040-SP, 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; Form 1040-SP in 2021 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 changes 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, 1120-X, 2688, 4868 and 7004; Form 1041-A in 1992 and prior years. Form 5558, 8868 in 2002 and subsequent years; Employment supplemental documents, Forms 941-X, 943-X, 944-X, 945-X and CT-1X from 2021 on.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2023 Publication 6186.

**Table 2. Total Number of Returns to be Processed for the United States**

Type of Return	Actual	Estimated	Projected						
	2022	2023	2024	2025	2026	2027	2028	2029	2030
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>Grand Total</b>	<b>270,886,969</b>	<b>272,987,000</b>	<b>274,779,200</b>	<b>276,372,400</b>	<b>278,525,700</b>	<b>280,736,000</b>	<b>283,021,800</b>	<b>285,433,600</b>	<b>287,844,500</b>
Paper Grand Total	57,947,886	52,511,300	47,852,900	44,426,800	41,725,400	39,173,900	36,737,100	34,440,500	32,218,400
Electronic Grand Total	212,939,083	220,475,600	226,926,300	231,945,500	236,800,400	241,562,000	246,284,700	250,993,000	255,626,100
<b>Total Primary Returns</b>	<b>232,222,373</b>	<b>234,781,200</b>	<b>236,981,400</b>	<b>239,000,200</b>	<b>240,812,800</b>	<b>242,629,500</b>	<b>244,487,000</b>	<b>246,380,700</b>	<b>248,252,800</b>
<b>Individual Income Tax, Total</b>	<b>164,240,622</b>	<b>166,517,300</b>	<b>168,423,100</b>	<b>169,995,300</b>	<b>171,618,200</b>	<b>173,255,500</b>	<b>174,936,500</b>	<b>176,658,000</b>	<b>178,357,300</b>
Forms 1040, 1040-SR, and 1040-SP, Total	163,185,237	165,194,100	167,102,000	168,668,700	170,281,100	171,904,500	173,569,000	175,273,900	176,951,900
Total Paper Individual Returns	14,454,783	11,322,500	9,481,900	8,651,700	7,882,200	7,183,200	6,545,900	5,965,100	5,435,900
Paper Form 1040	11,853,861	8,001,000	6,107,700	5,330,500	4,613,700	3,963,900	3,372,200	2,836,500	2,356,400
Paper Form 1040-SR	2,593,909	3,314,700	3,366,200	3,312,000	3,258,000	3,207,600	3,160,700	3,114,400	3,063,900
Paper Form 1040-SP	7,013	6,800	8,100	9,300	10,500	11,800	13,000	14,300	15,600
Total Electronic Individual Returns	148,730,454	153,871,500	157,620,100	160,017,000	162,398,900	164,721,300	167,023,100	169,308,700	171,516,000
Online Filing	64,677,588	69,395,400	72,154,400	73,549,700	74,917,900	76,214,100	77,477,300	78,711,700	79,854,900
Practitioner Electronic Filing	84,052,866	84,476,100	85,465,700	86,467,200	87,481,000	88,507,100	89,545,800	90,597,000	91,661,200
Forms 1040-NR/NR-EZ/C	655,903	909,700	936,600	963,500	990,300	1,017,300	1,044,200	1,071,100	1,098,000
Electronic Form 1040-NR	363,102	464,900	513,200	549,900	586,600	623,300	660,000	704,100	747,500
Forms 1040-PR and 1040-SS	399,482	413,500	384,500	363,200	344,700	333,700	323,400	313,000	302,400
Electronic Forms 1040-PR and 1040-SS	253,863	257,200	237,500	220,500	206,100	194,300	185,100	178,600	174,600
<b>Individual Estimated Tax, Form 1040-ES, Total</b>	<b>12,607,841</b>	<b>12,254,600</b>	<b>12,254,600</b>	<b>12,254,600</b>	<b>12,122,300</b>	<b>11,990,000</b>	<b>11,857,700</b>	<b>11,725,400</b>	<b>11,593,000</b>
Paper Form 1040-ES	12,392,008	12,054,700	12,040,000	12,025,300	11,878,300	11,731,300	11,584,200	11,437,200	11,290,300
Electronic (Credit Card) Form 1040-ES	215,833	200,000	214,700	229,400	244,000	258,700	273,400	288,100	302,800
<b>Fiduciary, Form 1041, Total</b>	<b>3,074,205</b>	<b>3,136,100</b>	<b>3,124,100</b>	<b>3,110,600</b>	<b>3,096,300</b>	<b>3,081,800</b>	<b>3,067,500</b>	<b>3,053,600</b>	<b>3,040,400</b>
Paper Form 1041	356,276	393,300	362,300	334,300	308,900	285,900	265,200	246,400	229,400
Electronic Form 1041	2,717,929	2,742,800	2,761,800	2,776,300	2,787,400	2,795,800	2,802,300	2,807,200	2,811,000
<b>Fiduciary Estimated Tax, Form 1041-ES*</b>	<b>797,469</b>	<b>773,900</b>	<b>773,900</b>	<b>773,900</b>	<b>773,900</b>	<b>773,900</b>	<b>773,900</b>	<b>773,900</b>	<b>773,900</b>
<b>Partnership, Forms 1065/1065-B, Total</b>	<b>4,886,344</b>	<b>5,087,900</b>	<b>5,295,600</b>	<b>5,507,600</b>	<b>5,615,300</b>	<b>5,724,500</b>	<b>5,834,700</b>	<b>5,945,500</b>	<b>6,056,600</b>
Paper Forms 1065/1065-B	439,564	406,400	381,800	363,600	350,100	340,100	332,700	327,200	323,200
Electronic Forms 1065/1065-B	4,446,780	4,681,500	4,913,800	5,144,000	5,265,200	5,384,400	5,502,000	5,618,200	5,733,400
<b>Corporation Income Tax, Total</b>	<b>7,912,422</b>	<b>7,893,300</b>	<b>7,940,800</b>	<b>7,991,000</b>	<b>8,037,600</b>	<b>8,083,500</b>	<b>8,126,800</b>	<b>8,168,200</b>	<b>8,207,400</b>
<b>Total Paper Corporation Returns</b>	<b>1,230,219</b>	<b>1,084,700</b>	<b>1,018,700</b>	<b>966,600</b>	<b>920,900</b>	<b>883,200</b>	<b>850,900</b>	<b>823,900</b>	<b>800,900</b>
<b>Total Electronic Corporation Returns</b>	<b>6,682,203</b>	<b>6,808,600</b>	<b>6,922,100</b>	<b>7,024,400</b>	<b>7,116,700</b>	<b>7,200,200</b>	<b>7,275,800</b>	<b>7,344,400</b>	<b>7,406,500</b>
Form 1120	1,789,044	1,768,000	1,747,800	1,728,800	1,711,200	1,694,900	1,680,000	1,666,300	1,653,900
Paper Form 1120	289,493	263,800	240,600	219,600	200,600	183,400	167,900	153,800	141,000
Electronic Form 1120	1,499,551	1,504,100	1,507,200	1,509,200	1,510,600	1,511,500	1,512,100	1,512,500	1,512,800
Form 1120-F	57,651	58,600	59,500	60,400	61,200	62,000	62,800	63,500	64,200
Paper Form 1120-F	17,432	16,500	15,700	15,100	14,600	14,100	13,800	13,500	13,300
Electronic Form 1120-F	40,219	42,100	43,800	45,300	46,600	47,900	49,000	50,000	51,000
Form 1120-FSC*	80	0	0	0	0	0	0	0	0
Form 1120-H*	311,155	268,800	269,300	274,200	277,000	280,700	284,000	287,600	291,000
Form 1120-RIC*	26,227	21,000	21,600	21,900	22,200	22,600	22,900	23,300	23,600
Form 1120-S, Total	5,669,322	5,735,600	5,800,000	5,862,000	5,921,100	5,977,100	6,029,700	6,079,100	6,125,100
Paper Form 1120-S	526,889	473,200	428,800	392,100	361,600	336,200	315,100	297,300	282,400
Electronic Form 1120-S	5,142,433	5,262,400	5,371,200	5,469,900	5,559,500	5,640,800	5,714,700	5,781,800	5,842,700
Form 1120-L/ND/PC/REIT/SF, Total*	45,445	32,500	33,600	34,800	36,000	37,100	38,300	39,500	40,600
Form 1120-C*	13,498	8,900	8,900	8,900	8,900	8,900	8,900	8,900	8,900
<b>Small Corporation Election, Form 2553*</b>	<b>672,584</b>	<b>734,000</b>	<b>756,700</b>	<b>767,500</b>	<b>774,800</b>	<b>780,900</b>	<b>786,700</b>	<b>792,400</b>	<b>798,000</b>

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						
	2022	2023	2024	2025	2026	2027	2028	2029	2030
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>"REMIC" Income Tax, Form 1066*</b>	63,516	62,400	43,200	43,200	43,300	43,400	43,400	43,400	43,400
<b>Estate, Forms 706, 706-GS(D)/GS(T)/NA, Total*</b>	39,291	35,600	20,200	19,400	18,700	17,900	17,100	16,300	15,600
<b>Gift, Form 709*</b>	440,654	403,700	245,400	245,100	244,900	244,700	244,400	244,200	243,600
<b>Employment, Total</b>	34,139,236	34,612,300	34,843,200	35,000,000	35,142,000	35,276,000	35,406,100	35,534,400	35,662,300
<b>Total Paper Employment Returns</b>	14,864,949	13,318,000	12,326,200	11,178,800	10,047,200	8,926,900	7,810,900	6,690,700	5,557,500
<b>Total Electronic Employment Returns</b>	19,274,287	21,294,300	22,517,000	23,821,300	25,094,800	26,349,100	27,595,200	28,843,700	30,104,800
Forms 940 and 940-PR, Total	6,379,719	6,553,500	6,623,100	6,687,200	6,739,500	6,785,300	6,827,400	6,867,600	6,907,100
Paper Forms 940 and 940-PR	2,730,809	2,152,200	2,033,100	1,862,400	1,684,000	1,502,800	1,321,500	1,141,800	964,600
Form 940 E-File/Online/XML	3,648,910	4,401,300	4,589,900	4,824,700	5,055,500	5,282,500	5,505,800	5,725,800	5,942,500
Forms 941, 941-PR/SS, Total	27,473,049	27,750,300	27,912,100	28,009,700	28,107,400	28,205,000	28,302,600	28,400,200	28,497,900
Paper Forms 941, 941-PR/SS	11,893,199	10,916,600	10,053,600	9,089,000	8,150,400	7,226,900	6,307,700	5,382,500	4,441,300
Form 941 E-File/Online/XML	15,579,850	16,833,700	17,858,500	18,920,800	19,956,800	20,978,100	21,994,900	23,017,700	24,056,600
Forms 943, 943-PR and 943-SS, Total	165,234	166,000	161,700	157,600	153,500	149,600	145,800	142,000	138,400
Paper Forms 943, 943-PR and 943-SS	145,748	142,500	133,400	125,200	117,300	109,700	102,400	95,400	88,600
Electronic Forms 943, 943-PR and 943-SS	19,486	23,600	28,300	32,400	36,200	39,900	43,400	46,700	49,800
Forms 944, 944-PR and 944-SS, Total	68,616	83,600	90,800	92,700	91,100	88,000	84,400	80,600	76,800
Paper Forms 944, 944-PR and 944-SS	49,172	55,800	59,700	59,800	56,700	52,200	47,200	42,000	36,900
Electronic Form 944	19,444	27,800	31,100	32,900	34,400	35,800	37,200	38,500	39,900
Form 945	51,410	56,400	53,600	51,000	48,600	46,300	44,200	42,100	40,300
Paper Form 945	44,813	48,400	44,400	40,500	36,900	33,500	30,200	27,100	24,200
Electronic Form 945	6,597	8,000	9,300	10,500	11,700	12,900	14,000	15,000	16,100
Form CT-1	1,208	2,500	1,900	1,900	1,900	1,900	1,900	1,900	1,900
<b>Withholding Tax for Foreign Persons, Form 1042**</b>	61,894	92,200	94,800	97,600	100,500	103,500	106,600	109,900	113,200
<b>Exempt Organizations, Total</b>	1,752,222	1,755,800	1,822,200	1,842,900	1,863,700	1,884,700	1,905,700	1,926,900	1,948,100
<b>Total Paper Exempt Organizations Returns</b>	240,139	138,100	47,400	40,900	34,200	27,800	26,500	20,600	20,300
<b>Total Electronic Exempt Organizations Returns</b>	1,512,083	1,617,700	1,774,800	1,802,000	1,829,500	1,856,800	1,879,200	1,906,300	1,927,700
Form 990, Total	342,630	344,700	344,700	344,700	344,700	344,700	344,700	344,700	344,700
Paper Form 990	12,352	6,600	0	0	0	0	0	0	0
Electronic Form 990	330,278	338,100	344,700	344,700	344,700	344,700	344,700	344,700	344,700
Form 990-EZ, Total	253,555	254,500	251,000	251,000	251,000	251,000	251,000	251,000	251,000
Paper Form 990-EZ	61,285	18,200	0	0	0	0	0	0	0
Electronic Form 990-EZ	192,270	236,300	251,000	251,000	251,000	251,000	251,000	251,000	251,000
Form 990-N***	664,243	659,000	718,300	739,800	761,300	782,700	804,200	825,700	847,200
Form 990-PF, Total	121,681	123,400	125,800	127,800	129,900	131,900	134,000	136,000	138,100
Paper Form 990-PF	3,118	1,700	0	0	0	0	0	0	0
Electronic Form 990-PF	118,563	121,700	125,800	127,800	129,900	131,900	134,000	136,000	138,100
Form 990-T****	218,923	215,100	226,300	226,300	226,300	226,300	226,300	226,300	226,300
Paper Form 990-T	14,322	5,700	0	0	0	0	0	0	0
Electronic Form 990-T	204,601	209,400	226,300	226,300	226,300	226,300	226,300	226,300	226,300
Form 4720	5,737	4,500	4,600	4,600	4,700	4,700	4,800	4,900	4,900
Paper Form 4720	3,609	1,400	1,200	1,100	900	900	700	700	700
Electronic Form 4720	2,128	3,200	3,300	3,600	3,800	3,900	4,100	4,200	4,200
Form 5227	145,453	154,500	151,500	148,700	145,900	143,200	140,700	138,200	135,900
Paper Form 5227	145,453	104,400	46,200	39,900	33,300	27,000	25,800	19,900	19,600
Electronic Form 5227*****	N/A	50,100	105,400	108,800	112,600	116,300	114,900	118,400	116,200
<b>Form 1041-A*</b>	10,386	8,100	6,500	6,200	5,800	5,500	5,200	4,900	4,700
<b>Government Entities/Bonds, Total</b>	47,886	47,800	42,300	41,500	40,600	39,800	38,900	38,100	37,200
Form 8038*	3,585	4,700	4,500	4,400	4,200	4,100	3,900	3,800	3,600
Form 8038-CP**	5,648	5,400	5,600	5,700	5,700	5,700	5,700	5,700	5,700
Form 8038-G*	30,770	30,400	25,400	25,000	24,600	24,300	23,900	23,500	23,200
Form 8038-GC*	6,909	6,600	6,200	5,900	5,600	5,200	4,900	4,500	4,200
Form 8038-T*	483	500	400	400	400	400	400	400	400

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						
	2022 (1)	2023 (2)	2024 (3)	2025 (4)	2026 (5)	2027 (6)	2028 (7)	2029 (8)	2030 (9)
Form 8328	491	300	200	200	200	200	200	200	200
<b>Political Organizations, Total</b>	<b>13,381</b>	<b>11,400</b>	<b>11,800</b>	<b>10,900</b>	<b>12,000</b>	<b>11,100</b>	<b>12,300</b>	<b>11,400</b>	<b>12,600</b>
Form 1120-POL, Total	5,995	4,700	5,500	5,500	5,500	5,500	5,500	5,500	5,500
Paper Form 1120-POL	5,903	4,600	5,400	5,400	5,400	5,400	5,400	5,400	5,400
Electronic Form 1120-POL	92	100	100	100	100	100	100	100	100
Form 8871***	3,621	3,300	3,300	3,400	3,500	3,700	3,800	3,900	4,100
Form 8872	3,765	3,400	3,000	1,900	3,000	1,900	3,000	1,900	3,100
Paper Form 8872	24	0	0	0	0	0	0	0	0
Electronic Form 8872	3,741	3,300	3,000	1,900	3,000	1,900	3,000	1,900	3,100
<b>Excise, Total</b>	<b>1,181,640</b>	<b>1,139,600</b>	<b>1,149,300</b>	<b>1,160,600</b>	<b>1,172,200</b>	<b>1,183,700</b>	<b>1,195,600</b>	<b>1,207,600</b>	<b>1,220,000</b>
Form 11-C*	4,212	3,900	3,700	3,700	3,700	3,600	3,600	3,600	3,600
Form 720	178,674	180,000	177,900	175,900	173,900	171,900	169,900	167,800	165,800
Paper Form 720	174,453	175,800	173,100	170,800	168,600	166,200	163,900	161,700	159,400
Electronic Form 720	4,221	4,200	4,800	5,100	5,400	5,600	5,900	6,200	6,400
Form 730*	21,868	20,700	18,600	17,800	17,000	16,200	15,500	14,900	14,300
Form 2290	959,586	911,400	925,500	939,700	954,100	968,600	983,300	998,200	1,013,300
Paper Form 2290	112,621	109,800	109,000	108,200	107,400	106,600	105,800	105,100	103,100
Electronic Form 2290	846,965	801,600	816,400	831,400	846,700	862,000	877,500	893,100	910,200
Form 8849	17,300	23,700	23,600	23,500	23,400	23,300	23,200	23,100	23,000
Paper Form 8849	9,359	16,400	16,000	15,500	15,000	14,500	14,000	13,500	13,000
Electronic Form 8849	7,941	7,300	7,700	8,100	8,400	8,800	9,200	9,600	10,000
<b>Excise Taxes re Employee Plans, Form 5330*</b>	<b>25,244</b>	<b>21,100</b>	<b>20,400</b>	<b>20,300</b>	<b>20,200</b>	<b>20,200</b>	<b>20,100</b>	<b>20,100</b>	<b>20,000</b>
<b>Form 5500-EZ, One-Participant Retirement Plans*</b>	<b>228,008</b>	<b>165,000</b>	<b>94,400</b>	<b>94,100</b>	<b>93,900</b>	<b>93,800</b>	<b>93,600</b>	<b>93,600</b>	<b>93,500</b>
<b>Payment or Refund Under Sec. 7519, Form 8752*</b>	<b>27,528</b>	<b>29,000</b>	<b>18,900</b>	<b>17,800</b>	<b>16,600</b>	<b>15,400</b>	<b>14,200</b>	<b>13,000</b>	<b>11,900</b>
<b>Supplemental Documents, Total</b>	<b>38,664,596</b>	<b>38,205,800</b>	<b>37,797,800</b>	<b>37,372,200</b>	<b>37,712,900</b>	<b>38,106,500</b>	<b>38,534,900</b>	<b>39,052,900</b>	<b>39,591,700</b>
Form 1040-X	5,296,102	4,374,500	4,099,700	3,861,900	3,656,100	3,478,000	3,323,900	3,190,800	3,075,800
Paper Form 1040-X*****	3,279,690	2,197,200	1,905,900	1,653,100	1,433,900	1,243,800	1,078,900	935,800	811,700
Electronic Form 1040-X	2,016,412	2,177,300	2,193,900	2,208,800	2,222,100	2,234,100	2,245,000	2,255,000	2,264,000
Form 4868, Total	19,371,584	18,950,800	19,414,900	19,601,100	19,815,300	20,044,300	20,273,500	20,563,100	20,846,500
Paper Form 4868	2,572,420	2,754,100	2,749,200	2,467,700	2,214,300	1,975,600	1,735,800	1,557,800	1,373,500
Electronic Form 4868	16,799,164	16,196,700	16,665,700	17,133,300	17,601,000	18,068,700	18,537,700	19,005,300	19,473,000
Credit Card	355,629	298,600	355,800	386,600	418,500	451,500	485,700	521,000	557,400
E-File	16,443,535	15,898,100	16,309,800	16,746,800	17,182,500	17,617,200	18,052,000	18,484,300	18,915,600
Form 1120-X*	27,287	33,900	37,700	37,700	37,700	37,800	37,800	37,800	37,800
Form 5558*	665,451	887,800	838,500	798,400	767,300	745,200	732,100	728,000	733,000
Form 7004, Total	9,759,864	10,221,000	10,561,600	10,901,300	11,241,000	11,580,700	11,921,300	12,261,000	12,600,700
Paper Form 7004	1,349,880	1,622,700	1,579,700	1,536,700	1,493,800	1,450,900	1,407,800	1,364,900	1,321,900
Electronic Form 7004	8,409,984	8,598,300	8,981,900	9,364,600	9,747,200	10,129,800	10,513,500	10,896,100	11,278,700
Form 8868, Total	1,042,494	1,294,100	1,296,600	1,319,800	1,343,000	1,366,100	1,389,200	1,412,400	1,435,500
Paper Form 8868	392,086	549,100	522,100	515,700	509,300	502,800	496,400	490,000	483,500
Electronic Form 8868	650,408	745,000	774,500	804,200	833,700	863,300	892,800	922,400	952,000
Form 941-X*	2,489,161	2,424,900	1,535,200	840,300	843,200	846,100	849,100	852,000	854,900
Form 943-X*	7,411	12,600	8,100	6,300	4,600	3,700	3,600	3,600	3,500
Form 944-X*	2,515	3,100	2,700	2,800	2,300	2,200	2,100	2,000	1,900
Form 945-X*	2,581	2,800	2,700	2,600	2,400	2,300	2,200	2,100	2,000
Form CT-1X*	146	200	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 1042 and 8038-CP returns are included in the Paper Grand Total.

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

\*\*\*\* CY 2022 volumes of Form 990-T were estimated.

\*\*\*\*\* Electronic filing option of Form 5227 started in January 2023.

\*\*\*\*\* The Paper Form 1040-X is not based on processed/closures inventory. Instead, sourcing for the paper individual amended return volume uses receipt inventory due to a stronger relationship with staffing and resource allocation needs.

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 2023 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, 2023 Publication 6186.

**Table 3. Total Number of Returns to be Processed for the Andover IRS Campus**

Type of Return	Actual	Estimated	Projected						
	2022	2023	2024	2025	2026	2027	2028	2029	2030
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>Grand Total</b>	<b>37,928,931</b>	<b>38,770,600</b>	<b>39,570,600</b>	<b>40,200,000</b>	<b>40,825,300</b>	<b>41,436,000</b>	<b>42,041,600</b>	<b>42,642,500</b>	<b>43,224,600</b>
<b>Total Primary Returns</b>	<b>34,745,529</b>	<b>35,666,900</b>	<b>36,537,600</b>	<b>37,093,900</b>	<b>37,646,700</b>	<b>38,185,600</b>	<b>38,719,800</b>	<b>39,250,100</b>	<b>39,762,300</b>
<b>Individual Income Tax, Total</b>	<b>34,745,529</b>	<b>35,666,900</b>	<b>36,537,600</b>	<b>37,093,900</b>	<b>37,646,700</b>	<b>38,185,600</b>	<b>38,719,800</b>	<b>39,250,100</b>	<b>39,762,300</b>
Forms 1040, 1040-SR, and 1040-SP, Total	34,745,529	35,666,900	36,537,600	37,093,900	37,646,400	38,185,300	38,719,400	39,249,700	39,761,900
Total Paper Individual Returns	0	0	0	0	0	0	0	0	0
Paper Form 1040	0	0	0	0	0	0	0	0	0
Paper Form 1040-SR	0	0	0	0	0	0	0	0	0
Paper Form 1040-SP	0	0	0	0	0	0	0	0	0
Total Electronic Individual Returns	34,745,529	35,666,900	36,537,600	37,093,900	37,646,400	38,185,300	38,719,400	39,249,700	39,761,900
Online Filing	13,802,125	14,855,400	15,446,000	15,744,700	16,037,800	16,315,100	16,585,500	16,849,700	17,094,500
Practitioner Electronic Filing	20,943,403	20,811,500	21,091,200	21,348,800	21,608,800	21,870,200	22,133,900	22,400,000	22,667,400
Forms 1040-NR/NR-EZ/C	0	0	200	300	300	300	300	300	400
Electronic Form 1040-NR	0	0	200	300	300	300	300	300	400
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
<b>Individual Estimated Tax, Form 1040-ES, Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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
<b>Fiduciary, Form 1041, Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Paper Form 1041	0	0	0	0	0	0	0	0	0
Electronic Form 1041	0	0	0	0	0	0	0	0	0
<b>Fiduciary Estimated Tax, Form 1041-ES*</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Partnership, Forms 1065/1065-B, Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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
<b>Corporation, Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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-LND/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
<b>Small Corporation Election, Form 2553*</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>*REMIC* Income Tax, Form 1066*</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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				
	2022	2023	2024	2025	2026	2027	2028	2029	2030
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>Estate, Forms 706, 706-GS(D)/GS(T)/NA, Total*</b>	0	0	0	0	0	0	0	0	0
<b>Gift, Form 709*</b>	0	0	0	0	0	0	0	0	0
<b>Employment, Total</b>	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
<b>Withholding Tax for Foreign Persons, Form 1042*</b>	0	0	0	0	0	0	0	0	0
<b>Exempt Organizations, Total</b>	0	0	0	0	0	0	0	0	0
<b>Form 1041-A*</b>	0	0	0	0	0	0	0	0	0
<b>Government Entities/Bonds, Total*</b>	0	0	0	0	0	0	0	0	0
<b>Political Organizations, Total</b>	0	0	0	0	0	0	0	0	0
<b>Excise, Total</b>	0	0	0	0	0	0	0	0	0
<b>Excise Taxes re Employee Plans, Form 5330*</b>	0	0	0	0	0	0	0	0	0
<b>Payment or Refund Under Sec.7519, Form 8752*</b>	0	0	0	0	0	0	0	0	0
<b>Supplemental Documents, Total</b>	<b>3,183,402</b>	<b>3,103,700</b>	<b>3,033,000</b>	<b>3,106,100</b>	<b>3,178,600</b>	<b>3,250,400</b>	<b>3,321,800</b>	<b>3,392,400</b>	<b>3,462,300</b>
Form 1040-X	12,013	3,700	0	0	0	0	0	0	0
Paper Form 1040-X**	12,013	3,700	0	0	0	0	0	0	0
Electronic Form 1040-X	0	0	0	0	0	0	0	0	0
Form 4868, Total	3,171,389	3,100,000	3,033,000	3,106,100	3,178,600	3,250,400	3,321,800	3,392,400	3,462,300
Paper Form 4868	1,076	1,100	0	0	0	0	0	0	0
Electronic Form 4868	3,170,313	3,098,900	3,033,000	3,106,100	3,178,600	3,250,400	3,321,800	3,392,400	3,462,300
Credit Card	0	0	0	0	0	0	0	0	0
E-File	3,170,313	3,098,900	3,033,000	3,106,100	3,178,600	3,250,400	3,321,800	3,392,400	3,462,300
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).

\*\*The Paper Form 1040-X is not based on processed/closures inventory. Instead, sourcing for the paper individual amended return volume uses receipt inventory due to a stronger relationship with staffing and resource allocation needs.

NOTES: 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.

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, 2023 Publication 6186.

**Table 4. Total Number of Returns to be Processed for the Austin IRS Campus**

Type of Return	Actual	Estimated	Projected						
	2022	2023	2024	2025	2026	2027	2028	2029	2030
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>Grand Total</b>	<b>42,364,849</b>	<b>45,008,000</b>	<b>45,549,000</b>	<b>45,553,500</b>	<b>45,552,100</b>	<b>45,581,500</b>	<b>45,632,600</b>	<b>45,749,400</b>	<b>45,870,800</b>
<b>Total Primary Returns</b>	<b>36,969,499</b>	<b>39,555,600</b>	<b>38,731,000</b>	<b>38,893,700</b>	<b>39,025,600</b>	<b>39,173,800</b>	<b>39,342,000</b>	<b>39,526,800</b>	<b>39,719,300</b>
<b>Individual Income Tax, Total</b>	<b>33,855,286</b>	<b>34,115,700</b>	<b>33,846,400</b>	<b>34,015,100</b>	<b>34,206,600</b>	<b>34,414,500</b>	<b>34,642,300</b>	<b>34,886,700</b>	<b>35,138,800</b>
Forms 1040, 1040-SR, and 1040-SP, Total	32,799,901	32,792,500	32,547,800	32,710,400	32,891,000	33,084,600	33,295,300	33,522,400	33,752,400
Total Paper Individual Returns	5,666,816	4,419,300	3,437,700	3,136,700	2,857,800	2,604,300	2,373,300	2,162,700	1,970,800
Paper Form 1040	4,683,863	3,684,100	2,284,500	2,001,200	1,739,800	1,502,800	1,286,900	1,091,300	915,800
Paper Form 1040-SR	977,057	729,600	1,148,000	1,129,500	1,111,100	1,093,900	1,077,900	1,062,100	1,044,900
Paper Form 1040-SP	5,896	5,600	5,200	6,000	6,800	7,700	8,500	9,300	10,100
Total Electronic Individual Returns	27,133,085	28,373,200	29,110,000	29,573,700	30,033,300	30,480,200	30,922,100	31,359,700	31,781,600
Online Filing	12,764,292	13,716,800	14,262,100	14,537,900	14,808,400	15,064,600	15,314,300	15,558,200	15,784,200
Practitioner Electronic Filing	14,368,794	14,656,400	14,847,900	15,035,800	15,224,900	15,415,700	15,607,800	15,801,400	15,997,400
Forms 1040-NR/NR-EZ/C	655,903	909,700	914,400	941,700	969,000	996,400	1,023,800	1,051,500	1,079,200
Electronic Form 1040-NR	363,102	464,900	512,500	549,200	585,800	622,500	659,100	703,200	746,600
Forms 1040-PR and 1040-SS	399,482	413,500	384,300	363,000	346,600	333,500	323,200	312,900	307,200
Electronic Forms 1040-PR and 1040-SS	253,863	257,200	237,400	220,400	206,000	194,200	185,000	178,500	174,600
<b>Individual Estimated Tax, Form 1040-ES, Total</b>	<b>3,114,212</b>	<b>5,439,800</b>	<b>4,884,600</b>	<b>4,878,600</b>	<b>4,819,000</b>	<b>4,759,300</b>	<b>4,699,700</b>	<b>4,640,100</b>	<b>4,580,400</b>
Paper Form 1040-ES	3,114,212	5,439,800	4,884,600	4,878,600	4,819,000	4,759,300	4,699,700	4,640,100	4,580,400
Electronic (Credit Card) Form 1040-ES	0	0	0	0	0	0	0	0	0
<b>Fiduciary, Form 1041, Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Paper Form 1041	0	0	0	0	0	0	0	0	0
Electronic Form 1041	0	0	0	0	0	0	0	0	0
<b>Fiduciary Estimated Tax, Form 1041-ES*</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Partnership, Forms 1065/1065-B, Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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
<b>Corporation, Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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-LND/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
<b>Small Corporation Election, Form 2553*</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>*"REMIC" Income Tax, Form 1066*</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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				
	2022	2023	2024	2025	2026	2027	2028	2029	2030
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>Estate, Forms 706, 706-GS(D)/GS(T)/NA, Total*</b>	0	0	0	0	0	0	0	0	0
<b>Gift, Form 709*</b>	0	0	0	0	0	0	0	0	0
<b>Employment, Total</b>	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
<b>Withholding Tax for Foreign Persons, Form 1042*</b>	0	0	0	0	0	0	0	0	0
<b>Exempt Organizations, Total</b>	0	0	0	0	0	0	0	0	0
<b>Form 1041-A*</b>	0	0	0	0	0	0	0	0	0
<b>Government Entities/Bonds, Total*</b>	0	0	0	0	0	0	0	0	0
<b>Political Organizations, Total</b>	0	0	0	0	0	0	0	0	0
<b>Excise, Total</b>	0	0	0	0	0	0	0	0	0
<b>Excise Taxes re Employee Plans, Form 5330*</b>	0	0	0	0	0	0	0	0	0
<b>Payment or Refund Under Sec.7519, Form 8752*</b>	0	0	0	0	0	0	0	0	0
<b>Supplemental Documents, Total</b>	<b>5,395,350</b>	<b>5,452,400</b>	<b>6,818,000</b>	<b>6,659,700</b>	<b>6,526,500</b>	<b>6,407,600</b>	<b>6,290,600</b>	<b>6,222,600</b>	<b>6,151,500</b>
Form 1040-X	942,942	592,900	1,189,200	1,125,600	1,070,600	1,023,000	981,900	946,400	915,700
Paper Form 1040-X**	570,243	196,000	514,000	445,800	386,700	335,400	291,000	252,400	218,900
Electronic Form 1040-X	372,699	396,900	675,200	679,800	683,900	687,600	690,900	694,000	696,800
Form 4868, Total	4,452,403	4,859,500	5,628,800	5,534,100	5,455,900	5,384,600	5,308,700	5,276,200	5,235,800
Paper Form 4868	795,632	1,112,500	2,023,200	1,834,800	1,663,200	1,499,000	1,330,200	1,205,600	1,073,500
Electronic Form 4868	3,656,770	3,747,000	3,605,600	3,699,300	3,792,700	3,885,600	3,978,400	4,070,600	4,162,300
Credit Card	0	0	0	0	0	0	0	0	0
E-File	3,656,770	3,747,000	3,605,600	3,699,300	3,792,700	3,885,600	3,978,400	4,070,600	4,162,300
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).

\*\*The Paper Form 1040-X is not based on processed/closures inventory. Instead, sourcing for the paper individual amended return volume uses receipt inventory due to a stronger relationship with staffing and resource allocation needs.

NOTES: 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.

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, 2023 Publication 6186.

**Table 5. Total Number of Returns to be Processed for the Cincinnati IRS Campus**

Type of Return	Actual		Estimated		Projected				
	2022	2023	2024	2025	2026	2027	2028	2029	2030
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>Grand Total</b>	<b>837,136</b>	<b>1,013,900</b>	<b>651,300</b>	<b>369,300</b>	<b>369,200</b>	<b>369,700</b>	<b>370,700</b>	<b>371,600</b>	<b>372,600</b>
<b>Total Primary Returns</b>	<b>17,409</b>	<b>23,700</b>	<b>23,600</b>	<b>23,500</b>	<b>23,400</b>	<b>23,300</b>	<b>23,200</b>	<b>23,100</b>	<b>23,000</b>
<b>Individual Income Tax, Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Forms 1040, 1040-SR, and 1040-SP, Total	0	0	0	0	0	0	0	0	0
Total Paper Individual Returns	0	0	0	0	0	0	0	0	0
Paper Form 1040	0	0	0	0	0	0	0	0	0
Paper Form 1040-SR	0	0	0	0	0	0	0	0	0
Paper Form 1040-SP	0	0	0	0	0	0	0	0	0
Total Electronic Individual Returns	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
<b>Individual Estimated Tax, Form 1040-ES, Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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
<b>Fiduciary, Form 1041, Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Paper Form 1041	0	0	0	0	0	0	0	0	0
Electronic Form 1041	0	0	0	0	0	0	0	0	0
<b>Fiduciary Estimated Tax, Form 1041-ES*</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Partnership, Forms 1065/1065-B, Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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
<b>Corporation, Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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-LND/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
<b>Small Corporation Election, Form 2553*</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>*REMIC* Income Tax, Form 1066*</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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				
	2022	2023	2024	2025	2026	2027	2028	2029	2030
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>Estate, Forms 706, 706-GS(D)/GS(T)/NA, Total*</b>	0	0	0	0	0	0	0	0	0
<b>Gift, Form 709*</b>	0	0	0	0	0	0	0	0	0
<b>Employment, Total</b>	121	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	118	0	0	0	0	0	0	0	0
Forms 940 and 940-PR, Total	40	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	39	0	0	0	0	0	0	0	0
Forms 941, 941-PR/SS, Total	81	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	79	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
<b>Withholding Tax for Foreign Persons, Form 1042*</b>	0	0	0	0	0	0	0	0	0
<b>Exempt Organizations, Total</b>	0	0	0	0	0	0	0	0	0
<b>Form 1041-A*</b>	0	0	0	0	0	0	0	0	0
<b>Government Entities/Bonds, Total*</b>	0	0	0	0	0	0	0	0	0
<b>Political Organizations, Total</b>	0	0	0	0	0	0	0	0	0
<b>Excise, Total</b>	17,287	23,700	23,600	23,500	23,400	23,300	23,200	23,100	23,000
<b>Excise Taxes re Employee Plans, Form 5330*</b>	0	0	0	0	0	0	0	0	0
<b>Payment or Refund Under Sec.7519, Form 8752*</b>	0	0	0	0	0	0	0	0	0
<b>Supplemental Documents, Total</b>	819,727	990,200	627,700	345,800	345,800	346,400	347,400	348,500	349,500
Form 1040-X	0	0	0	0	0	0	0	0	0
Paper Form 1040-X**	0	0	0	0	0	0	0	0	0
Electronic Form 1040-X	0	0	0	0	0	0	0	0	0
Form 4868, Total	71	0	0	0	0	0	0	0	0
Paper Form 4868	71	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*	350	100	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	10	0	0	0	0	0	0	0	0
Paper Form 8868	10	0	0	0	0	0	0	0	0
Electronic Form 8868	0	0	0	0	0	0	0	0	0
Form 941-X*	815,017	980,500	620,700	339,800	340,900	342,100	343,300	344,500	345,700
Form 943-X*	2,364	6,500	4,100	3,200	2,400	1,900	1,900	1,800	1,800
Form 944-X*	858	1,500	1,300	1,400	1,100	1,100	1,000	1,000	900
Form 945-X*	964	1,500	1,400	1,400	1,300	1,200	1,200	1,100	1,100
Form CT-1X*	98	100	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).  
 \*\*The Paper Form 1040-X is not based on processed/closures inventory. Instead, sourcing for the paper individual amended return volume uses receipt inventory due to a stronger relationship with staffing and resource allocation needs.

NOTES: 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.  
 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, 2023 Publication 6186.

**Table 6. Total Number of Returns to be Processed for the Fresno IRS Campus**

Type of Return	Actual	Estimated	Projected						
	2022	2023	2024	2025	2026	2027	2028	2029	2030
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>Grand Total</b>	<b>37,123,795</b>	<b>37,348,700</b>	<b>37,422,500</b>	<b>38,034,900</b>	<b>38,644,200</b>	<b>39,241,000</b>	<b>39,833,900</b>	<b>40,423,000</b>	<b>40,995,500</b>
<b>Total Primary Returns</b>	<b>31,632,854</b>	<b>32,516,800</b>	<b>33,298,000</b>	<b>33,799,600</b>	<b>34,298,300</b>	<b>34,784,900</b>	<b>35,267,300</b>	<b>35,746,700</b>	<b>36,209,700</b>
<b>Individual Income Tax, Total</b>	<b>31,632,854</b>	<b>32,516,800</b>	<b>33,298,000</b>	<b>33,799,600</b>	<b>34,298,300</b>	<b>34,784,900</b>	<b>35,267,300</b>	<b>35,746,700</b>	<b>36,209,700</b>
Forms 1040, 1040-SR, and 1040-SP, Total	31,632,854	32,516,800	33,297,800	33,799,400	34,298,100	34,784,600	35,267,100	35,746,400	36,209,500
Total Paper Individual Returns	99,417	700	0	0	0	0	0	0	0
Paper Form 1040	93,173	700	0	0	0	0	0	0	0
Paper Form 1040-SR	6,244	0	0	0	0	0	0	0	0
Paper Form 1040-SP	0	0	0	0	0	0	0	0	0
Total Electronic Individual Returns	31,533,437	32,516,100	33,297,800	33,799,400	34,298,100	34,784,600	35,267,100	35,746,400	36,209,500
Online Filing	13,221,565	14,161,500	14,724,600	15,009,300	15,288,500	15,553,000	15,810,800	16,062,700	16,296,000
Practitioner Electronic Filing	18,311,873	18,354,600	18,573,300	18,790,100	19,009,600	19,231,600	19,456,300	19,683,700	19,913,500
Forms 1040-NR/NR-EZ/C	0	0	200	200	200	200	200	300	300
Electronic Form 1040-NR	0	0	200	200	200	200	200	300	300
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
<b>Individual Estimated Tax, Form 1040-ES, Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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
<b>Fiduciary, Form 1041, Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Paper Form 1041	0	0	0	0	0	0	0	0	0
Electronic Form 1041	0	0	0	0	0	0	0	0	0
<b>Fiduciary Estimated Tax, Form 1041-ES*</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Partnership, Forms 1065/1065-B, Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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
<b>Corporation, Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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
<b>Small Corporation Election, Form 2553*</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>*"REMIC" Income Tax, Form 1066*</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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						
	2022	2023	2024	2025	2026	2027	2028	2029	2030
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>Estate, Forms 706, 706-GS(D)/GS(T)/NA, Total*</b>	0	0	0	0	0	0	0	0	0
<b>Gift, Form 709*</b>	0	0	0	0	0	0	0	0	0
<b>Employment, Total</b>	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
<b>Withholding Tax for Foreign Persons, Form 1042*</b>	0	0	0	0	0	0	0	0	0
<b>Exempt Organizations, Total</b>	0	0	0	0	0	0	0	0	0
<b>Form 1041-A*</b>	0	0	0	0	0	0	0	0	0
<b>Government Entities/Bonds, Total*</b>	0	0	0	0	0	0	0	0	0
<b>Political Organizations, Total</b>	0	0	0	0	0	0	0	0	0
<b>Excise, Total</b>	0	0	0	0	0	0	0	0	0
<b>Excise Taxes re Employee Plans, Form 5330*</b>	0	0	0	0	0	0	0	0	0
<b>Payment or Refund Under Sec.7519, Form 8752*</b>	0	0	0	0	0	0	0	0	0
<b>Supplemental Documents, Total</b>	<b>5,490,941</b>	<b>4,831,900</b>	<b>4,124,400</b>	<b>4,235,300</b>	<b>4,345,900</b>	<b>4,456,200</b>	<b>4,566,500</b>	<b>4,676,300</b>	<b>4,785,800</b>
Form 1040-X	1,372,765	1,281,000	0	0	0	0	0	0	0
Paper Form 1040-X**	705,039	554,900	0	0	0	0	0	0	0
Electronic Form 1040-X	667,726	726,100	0	0	0	0	0	0	0
Form 4868, Total	4,118,173	3,550,900	4,124,400	4,235,300	4,345,900	4,456,200	4,566,500	4,676,300	4,785,800
Paper Form 4868	3,986	2,800	0	0	0	0	0	0	0
Electronic Form 4868	4,114,187	3,548,000	4,124,400	4,235,300	4,345,900	4,456,200	4,566,500	4,676,300	4,785,800
Credit Card	0	0	0	0	0	0	0	0	0
E-File	4,114,187	3,548,000	4,124,400	4,235,300	4,345,900	4,456,200	4,566,500	4,676,300	4,785,800
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).

\*\*The Paper Form 1040-X is not based on processed/closures inventory. Instead, sourcing for the paper individual amended return volume uses receipt inventory due to a stronger relationship with staffing and resource allocation needs.

NOTES: 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.

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, 2023 Publication 6186.

**Table 7. Total Number of Returns to be Processed for the Kansas City IRS Campus**

Type of Return	Actual	Estimated	Projected						
	2022	2023	2024	2025	2026	2027	2028	2029	2030
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>Grand Total</b>	<b>73,175,014</b>	<b>71,148,000</b>	<b>70,010,100</b>	<b>70,210,100</b>	<b>70,262,300</b>	<b>70,395,900</b>	<b>70,521,100</b>	<b>70,720,500</b>	<b>70,906,000</b>
<b>Total Primary Returns</b>	<b>66,675,073</b>	<b>64,967,500</b>	<b>64,245,300</b>	<b>64,558,800</b>	<b>64,701,800</b>	<b>64,908,000</b>	<b>65,092,700</b>	<b>65,328,500</b>	<b>65,541,600</b>
<b>Individual Income Tax, Total</b>	<b>33,868,253</b>	<b>34,407,900</b>	<b>34,643,200</b>	<b>34,800,600</b>	<b>34,978,100</b>	<b>35,170,500</b>	<b>35,382,200</b>	<b>35,611,900</b>	<b>35,845,700</b>
Forms 1040, 1040-SR, and 1040-SP, Total	33,868,253	34,407,900	34,630,700	34,788,400	34,966,100	35,158,800	35,370,800	35,601,000	35,835,300
Total Paper Individual Returns	4,503,499	3,892,500	3,411,700	3,113,000	2,836,100	2,584,600	2,355,300	2,146,300	1,955,900
Paper Form 1040	3,737,018	2,222,100	2,122,000	1,843,800	1,587,400	1,354,900	1,143,300	951,900	780,600
Paper Form 1040-SR	765,364	1,669,400	1,288,300	1,267,500	1,246,900	1,227,600	1,209,600	1,191,900	1,172,600
Paper Form 1040-SP	1,117	1,100	1,400	1,700	1,900	2,100	2,300	2,500	2,800
Total Electronic Individual Returns	29,364,754	30,515,400	31,219,000	31,675,400	32,130,000	32,574,000	33,015,500	33,454,700	33,879,400
Online Filing	12,918,634	13,921,700	14,475,200	14,755,100	15,029,600	15,289,600	15,543,100	15,790,700	16,020,000
Practitioner Electronic Filing	16,446,121	16,593,700	16,743,800	16,920,300	17,100,400	17,284,500	17,472,400	17,664,000	17,859,400
Forms 1040-NR/NR-EZ/C	0	0	12,400	12,200	11,900	11,600	11,300	10,800	10,400
Electronic Form 1040-NR	0	0	100	100	100	100	100	100	100
Forms 1040-PR and 1040-SS	0	0	100	100	100	100	100	100	100
Electronic Forms 1040-PR and 1040-SS	0	0	0	0	0	0	0	0	0
<b>Individual Estimated Tax, Form 1040-ES, Total</b>	<b>8,713,412</b>	<b>5,922,600</b>	<b>6,931,600</b>	<b>6,923,100</b>	<b>6,838,500</b>	<b>6,753,900</b>	<b>6,669,200</b>	<b>6,584,600</b>	<b>6,500,000</b>
Paper Form 1040-ES	8,713,412	5,922,600	6,931,600	6,923,100	6,838,500	6,753,900	6,669,200	6,584,600	6,500,000
Electronic (Credit Card) Form 1040-ES	0	0	0	0	0	0	0	0	0
<b>Fiduciary, Form 1041, Total</b>	<b>1,522,404</b>	<b>1,509,100</b>	<b>1,470,000</b>	<b>1,479,900</b>	<b>1,449,400</b>	<b>1,452,000</b>	<b>1,427,600</b>	<b>1,426,200</b>	<b>1,406,300</b>
Paper Form 1041	136,485	191,200	176,200	162,500	150,200	139,000	128,900	119,800	111,500
Electronic Form 1041	1,385,919	1,317,900	1,293,800	1,317,400	1,299,200	1,313,000	1,298,600	1,306,400	1,294,700
<b>Fiduciary Estimated Tax, Form 1041-ES*</b>	<b>182,333</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Partnership, Forms 1065/1065-B, Total</b>	<b>2,129,943</b>	<b>2,195,900</b>	<b>2,289,500</b>	<b>2,386,700</b>	<b>2,439,000</b>	<b>2,492,100</b>	<b>2,545,600</b>	<b>2,599,200</b>	<b>2,652,800</b>
Paper Forms 1065/1065-B	139,427	295,400	277,600	264,300	254,500	247,300	241,900	237,900	234,900
Electronic Forms 1065/1065-B	1,990,516	1,900,500	2,011,900	2,122,300	2,184,500	2,244,900	2,303,700	2,361,300	2,417,900
<b>Corporation, Total</b>	<b>3,087,129</b>	<b>3,067,000</b>	<b>3,037,500</b>	<b>3,043,500</b>	<b>3,028,600</b>	<b>3,032,200</b>	<b>3,023,800</b>	<b>3,026,200</b>	<b>3,021,100</b>
Total Paper Corporation Returns	349,224	457,500	413,800	401,900	372,700	362,700	342,800	334,800	321,000
Total Electronic Corporation Returns	2,737,905	2,609,500	2,623,700	2,641,600	2,655,900	2,669,500	2,681,100	2,691,300	2,700,100
Form 1120	747,645	740,700	724,000	710,000	695,600	682,100	668,900	656,300	644,100
Paper Form 1120	79,430	115,400	105,300	96,100	87,800	80,300	73,400	67,300	61,700
Electronic Form 1120	668,215	625,300	618,800	613,900	607,800	601,900	595,500	589,100	582,400
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*	107,343	113,000	99,000	112,600	105,200	114,000	110,100	116,100	114,300
Form 1120-RIC*	4,557	17,100	17,600	17,800	18,100	18,400	18,700	19,000	19,300
Form 1120-S, Total	2,227,584	2,196,200	2,196,900	2,203,000	2,209,700	2,217,700	2,226,100	2,234,800	2,243,400
Paper 1120-S	157,894	212,000	191,900	175,300	161,600	150,100	140,500	132,500	125,700
Electronic 1120-S	2,069,690	1,984,300	2,005,000	2,027,700	2,048,200	2,067,600	2,085,600	2,102,300	2,117,700
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
<b>Small Corporation Election, Form 2553*</b>	<b>275,902</b>	<b>318,600</b>	<b>332,800</b>	<b>340,600</b>	<b>346,000</b>	<b>350,400</b>	<b>354,500</b>	<b>358,500</b>	<b>362,300</b>
<b>*"REMIC" Income Tax, Form 1066*</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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						
	2022	2023	2024	2025	2026	2027	2028	2029	2030
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>Estate, Forms 706, 706-GS(D)/GS(T)/NA, Total*</b>	<b>39,291</b>	<b>35,600</b>	<b>20,200</b>	<b>19,400</b>	<b>18,700</b>	<b>17,900</b>	<b>17,100</b>	<b>16,300</b>	<b>15,600</b>
<b>Gift, Form 709*</b>	<b>440,654</b>	<b>403,700</b>	<b>245,400</b>	<b>245,100</b>	<b>244,900</b>	<b>244,700</b>	<b>244,400</b>	<b>244,200</b>	<b>243,600</b>
<b>Employment, Total</b>	<b>16,413,340</b>	<b>17,093,900</b>	<b>15,263,500</b>	<b>15,309,000</b>	<b>15,348,400</b>	<b>15,384,800</b>	<b>15,419,500</b>	<b>15,453,400</b>	<b>15,486,800</b>
Total Paper Employment Returns	5,333,300	5,812,700	5,549,200	5,032,000	4,522,100	4,017,200	3,514,300	3,009,500	2,498,600
Total Electronic Employment Returns	11,080,040	11,281,100	9,714,300	10,276,900	10,826,400	11,367,500	11,905,200	12,443,900	12,988,200
Forms 940 and 940-PR, Total	3,264,574	3,319,700	2,842,800	2,867,100	2,886,200	2,902,500	2,917,300	2,931,300	2,945,100
Paper Forms 940 and 940-PR	1,158,321	914,300	896,600	821,300	742,600	662,700	582,800	503,500	425,400
Form 940 E-File/Online/XML	2,106,253	2,405,400	1,946,200	2,045,700	2,143,600	2,239,800	2,334,500	2,427,800	2,519,700
Forms 941, 941-PR/SS, Total	13,059,302	13,649,800	12,298,900	12,322,400	12,346,300	12,370,600	12,394,900	12,419,100	12,443,000
Paper Forms 941, 941-PR/SS	4,108,278	4,800,500	4,555,900	4,118,700	3,693,400	3,274,900	2,858,400	2,439,100	2,012,600
Form 941 E-File/Online/XML	8,951,024	8,849,300	7,743,100	8,203,600	8,652,900	9,095,700	9,536,500	9,980,000	10,430,400
Forms 943, 943-PR and 943-SS	47,416	56,100	51,000	49,600	48,200	46,800	45,500	44,300	43,000
Paper Forms 943, 943-PR and 943-SS	38,413	45,700	42,600	40,000	37,400	35,000	32,700	30,400	28,300
Electronic Forms 943, 943-PR and 943-SS	9,003	10,300	8,400	9,600	10,700	11,800	12,900	13,800	14,800
Forms 944, 944-PR and 944-SS, Total	19,716	34,800	40,100	40,900	40,000	38,500	36,700	34,800	33,000
Paper Forms 944, 944-PR and 944-SS	11,880	25,600	27,800	27,800	26,400	24,300	22,000	19,600	17,200
Electronic Form 944	7,836	9,200	12,300	13,000	13,600	14,200	14,700	15,300	15,800
Form 945	21,124	31,000	28,800	27,300	25,800	24,500	23,200	22,000	20,900
Paper Form 945	15,200	24,200	24,500	22,400	20,400	18,500	16,700	15,000	13,400
Electronic Form 945	5,924	6,800	4,300	4,900	5,500	6,000	6,500	7,000	7,500
Form CT-1*	1,208	2,500	1,900	1,900	1,900	1,900	1,900	1,900	1,900
<b>Withholding Tax for Foreign Persons, Form 1042*</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Exempt Organizations, Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Form 1041-A*</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Government Entities/Bonds, Total*</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Political Organizations, Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Excise, Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Excise Taxes re Employee Plans, Form 5330*</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Payment or Refund Under Sec.7519, Form 8752*</b>	<b>2,412</b>	<b>12,900</b>	<b>11,700</b>	<b>11,000</b>	<b>10,300</b>	<b>9,500</b>	<b>8,800</b>	<b>8,100</b>	<b>7,400</b>
<b>Supplemental Documents, Total</b>	<b>6,499,941</b>	<b>6,180,600</b>	<b>5,764,800</b>	<b>5,651,200</b>	<b>5,560,500</b>	<b>5,487,900</b>	<b>5,428,400</b>	<b>5,392,000</b>	<b>5,364,400</b>
Form 1040-X	2,284,035	1,993,900	1,831,600	1,714,300	1,612,700	1,524,800	1,448,800	1,383,000	1,326,100
Paper Form 1040-X**	1,524,574	1,179,700	930,600	807,200	700,100	607,300	526,800	456,900	396,300
Electronic Form 1040-X	759,461	814,200	901,000	907,100	912,600	917,500	922,000	926,100	929,800
Form 4868, Total	3,774,290	3,636,200	2,953,800	2,958,600	2,970,600	2,987,000	3,004,800	3,035,200	3,065,700
Paper Form 4868	1,196,457	1,109,000	545,800	482,400	426,100	374,200	323,500	285,500	247,600
Electronic Form 4868	2,577,833	2,527,200	2,407,900	2,476,200	2,544,500	2,612,800	2,681,300	2,749,700	2,818,100
Credit Card	0	0	0	0	0	0	0	0	0
E-File	2,577,833	2,527,200	2,407,900	2,476,200	2,544,500	2,612,800	2,681,300	2,749,700	2,818,100
Form 1120-X*	11,607	13,500	17,100	17,100	17,100	17,100	17,100	17,200	17,200
Form 5558*	0	0	0	0	0	0	0	0	0
Form 7004	430,008	536,900	579,700	563,900	548,100	532,400	516,600	500,800	485,100
Paper Form 7004	430,008	536,900	579,700	563,900	548,100	532,400	516,600	500,800	485,100
Electronic Form 7004	0	0	0	0	0	0	0	0	0
Form 8868	0	0	382,700	397,300	411,900	426,500	441,100	455,700	470,300
Paper Form 8868	0	0	0	0	0	0	0	0	0
Electronic Form 8868	0	0	382,700	397,300	411,900	426,500	441,100	455,700	470,300
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).  
 \*\*The Paper Form 1040-X is not based on processed/closures inventory. Instead, sourcing for the paper individual amended return volume uses receipt inventory due to a stronger relationship with staffing and resource allocation needs.

NOTES: 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.  
 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, 2023 Publication 6186.

**Table 8. Total Number of Returns to be Processed for the Ogden IRS Campus**

Type of Return	Actual	Estimated	Projected						
	2022	2023	2024	2025	2026	2027	2028	2029	2030
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>Grand Total</b>	<b>49,874,836</b>	<b>49,250,200</b>	<b>50,780,400</b>	<b>50,747,300</b>	<b>51,108,100</b>	<b>51,450,300</b>	<b>51,866,600</b>	<b>52,280,400</b>	<b>52,751,600</b>
<b>Total Primary Returns</b>	<b>36,000,353</b>	<b>35,085,800</b>	<b>36,595,300</b>	<b>36,661,400</b>	<b>36,731,700</b>	<b>36,762,900</b>	<b>36,849,100</b>	<b>36,913,500</b>	<b>37,019,500</b>
<b>Individual Income Tax, Total</b>	<b>4,185,051</b>	<b>3,009,900</b>	<b>2,641,700</b>	<b>2,411,000</b>	<b>2,197,200</b>	<b>2,002,900</b>	<b>1,825,700</b>	<b>1,664,100</b>	<b>1,516,800</b>
Forms 1040, 1040-SR, and 1040-SP, Total	4,185,051	3,009,900	2,632,500	2,402,000	2,188,300	1,994,300	1,817,300	1,656,100	1,509,200
Total Paper Individual Returns	4,185,051	3,009,900	2,632,500	2,402,000	2,188,300	1,994,300	1,817,300	1,656,100	1,509,200
Paper Form 1040	3,339,807	2,094,100	1,701,100	1,485,400	1,286,500	1,106,100	941,900	793,300	660,100
Paper Form 1040-SR	845,244	915,700	930,000	915,000	900,100	886,200	873,200	860,400	846,500
Paper Form 1040-SP	0	100	1,400	1,600	1,800	2,000	2,200	2,400	2,700
Total Electronic Individual Returns	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	9,200	9,000	8,800	8,600	8,400	8,000	7,600
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
<b>Individual Estimated Tax, Form 1040-ES, Total</b>	<b>780,218</b>	<b>892,200</b>	<b>438,500</b>	<b>452,900</b>	<b>464,800</b>	<b>476,800</b>	<b>488,800</b>	<b>500,700</b>	<b>512,700</b>
Paper Form 1040-ES	564,385	692,200	223,800	223,500	220,800	218,100	215,300	212,600	209,900
Electronic (Credit Card) Form 1040-ES	215,833	200,000	214,700	229,400	244,000	258,700	273,400	288,100	302,800
<b>Fiduciary, Form 1041, Total</b>	<b>1,551,801</b>	<b>1,627,000</b>	<b>1,654,200</b>	<b>1,630,700</b>	<b>1,646,900</b>	<b>1,629,800</b>	<b>1,639,900</b>	<b>1,627,400</b>	<b>1,634,100</b>
Paper Form 1041	219,791	202,100	186,100	171,700	158,700	146,900	136,200	126,600	117,800
Electronic Form 1041	1,332,010	1,424,900	1,468,000	1,459,000	1,488,200	1,482,800	1,503,700	1,500,800	1,516,300
<b>Fiduciary Estimated Tax, Form 1041-ES*</b>	<b>615,136</b>	<b>773,900</b>	<b>773,900</b>	<b>773,900</b>	<b>773,900</b>	<b>773,900</b>	<b>773,900</b>	<b>773,900</b>	<b>773,900</b>
<b>Partnership, Forms 1065/1065-B, Total</b>	<b>2,756,401</b>	<b>2,892,000</b>	<b>3,006,100</b>	<b>3,121,000</b>	<b>3,176,300</b>	<b>3,232,400</b>	<b>3,289,100</b>	<b>3,346,300</b>	<b>3,403,800</b>
Paper Forms 1065/1065-B	300,137	110,900	104,200	99,300	95,600	92,800	90,800	89,300	88,200
Electronic Forms 1065/1065-B	2,456,264	2,781,000	2,901,900	3,021,700	3,080,700	3,139,500	3,198,300	3,257,000	3,315,500
<b>Corporation, Total</b>	<b>4,825,293</b>	<b>4,826,200</b>	<b>4,903,300</b>	<b>4,947,600</b>	<b>5,009,000</b>	<b>5,051,300</b>	<b>5,102,900</b>	<b>5,142,000</b>	<b>5,186,300</b>
Total Paper Corporation Returns	880,995	627,200	604,900	564,800	548,200	520,500	508,200	489,000	479,800
Total Electronic Corporation Returns	3,944,298	4,199,000	4,298,400	4,382,800	4,460,800	4,530,700	4,594,800	4,653,000	4,706,500
Form 1120	1,041,399	1,027,300	1,023,800	1,018,800	1,015,700	1,012,800	1,011,100	1,010,000	1,009,800
Paper Form 1120	210,063	148,400	135,300	123,500	112,800	103,200	94,400	86,500	79,300
Electronic Form 1120	831,336	878,900	888,400	895,300	902,800	909,600	916,600	923,500	930,500
Form 1120-F	57,651	58,600	59,500	60,400	61,200	62,000	62,800	63,500	64,200
Paper Form 1120-F	17,432	16,500	15,700	15,100	14,600	14,100	13,800	13,500	13,300
Electronic Form 1120-F	40,219	42,100	43,800	45,300	46,600	47,900	49,000	50,000	51,000
Form 1120-FSC*	80	0	0	0	0	0	0	0	0
Form 1120-H*	203,812	155,800	170,300	161,600	171,700	166,800	173,900	171,500	176,600
Form 1120-RIC*	21,670	3,900	4,000	4,000	4,100	4,200	4,200	4,300	4,400
Form 1120-S, Total	3,441,738	3,539,300	3,603,100	3,659,000	3,711,400	3,759,400	3,803,700	3,844,300	3,881,700
Paper 1120-S	368,995	261,200	236,900	216,800	200,100	186,200	174,500	164,800	156,600
Electronic 1120-S	3,072,743	3,278,100	3,366,200	3,442,200	3,511,300	3,573,200	3,629,100	3,679,500	3,725,000
Forms 1120-L/ND/PC/REIT/SF, Total*	45,445	32,500	33,600	34,800	36,000	37,100	38,300	39,500	40,600
Form 1120-C*	13,498	8,900	8,900	8,900	8,900	8,900	8,900	8,900	8,900
<b>Small Corporation Election, Form 2553*</b>	<b>396,682</b>	<b>415,400</b>	<b>423,900</b>	<b>427,000</b>	<b>428,800</b>	<b>430,400</b>	<b>432,100</b>	<b>433,900</b>	<b>435,700</b>
<b>*"REMIC" Income Tax, Form 1066*</b>	<b>63,516</b>	<b>62,400</b>	<b>43,200</b>	<b>43,200</b>	<b>43,300</b>	<b>43,400</b>	<b>43,400</b>	<b>43,400</b>	<b>43,400</b>

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						
	2022	2023	2024	2025	2026	2027	2028	2029	2030
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>Estate, Forms 706, 706-GS(D)/GS(T)/NA, Total*</b>	0	0	0	0	0	0	0	0	0
<b>Gift, Form 709*</b>	0	0	0	0	0	0	0	0	0
<b>Employment, Total</b>	<b>17,725,775</b>	<b>17,518,400</b>	<b>19,579,700</b>	<b>19,691,100</b>	<b>19,793,500</b>	<b>19,891,200</b>	<b>19,986,600</b>	<b>20,081,000</b>	<b>20,175,400</b>
Total Paper Employment Returns	9,531,646	7,505,300	6,777,000	6,146,700	5,525,100	4,909,700	4,296,600	3,681,300	3,058,800
Total Electronic Employment Returns	8,194,129	10,013,200	12,802,700	13,544,300	14,268,400	14,981,600	15,690,000	16,399,800	17,116,600
Forms 940 and 940-PR, Total	3,115,105	3,233,800	3,780,300	3,820,100	3,853,300	3,882,700	3,910,000	3,936,300	3,962,000
Paper Forms 940 and 940-PR	1,572,487	1,237,900	1,136,600	1,041,100	941,400	840,100	738,700	638,300	539,200
Form 940 E-File/Online/XML	1,542,618	1,995,800	2,643,700	2,779,000	2,911,900	3,042,600	3,171,300	3,298,000	3,422,800
Forms 941, 941-PR/SS, Total	14,413,666	14,100,500	15,613,200	15,687,400	15,761,000	15,834,400	15,907,700	15,981,100	16,054,800
Paper Forms 941, 941-PR/SS	7,784,919	6,116,100	5,497,800	4,970,200	4,457,000	3,952,000	3,449,300	2,943,400	2,428,700
Form 941 E-File/Online/XML	6,628,747	7,984,400	10,115,400	10,717,100	11,304,000	11,882,400	12,458,400	13,037,700	13,626,100
Forms 943, 943-PR and 943-SS	117,818	110,000	110,800	108,000	105,400	102,800	100,200	97,800	95,400
Paper Forms 943, 943-PR and 943-SS	107,335	96,700	90,900	85,300	79,900	74,700	69,700	64,900	60,300
Electronic Forms 943, 943-PR and 943-SS	10,483	13,200	19,900	22,800	25,500	28,100	30,500	32,800	35,000
Forms 944, 944-PR and 944-SS, Total	48,900	48,800	50,700	51,800	51,100	49,500	47,700	45,700	43,800
Paper Forms 944, 944-PR and 944-SS	37,292	30,200	31,900	32,000	30,300	27,900	25,200	22,500	19,700
Electronic Form 944	11,608	18,600	18,800	19,900	20,800	21,600	22,400	23,300	24,100
Form 945	30,286	25,400	24,800	23,800	22,800	21,800	21,000	20,100	19,400
Paper Form 945	29,613	24,300	19,900	18,200	16,500	15,000	13,500	12,200	10,900
Electronic Form 945	673	1,100	4,900	5,600	6,200	6,800	7,400	8,000	8,500
Form CT-1*	0	0	0	0	0	0	0	0	0
<b>Withholding Tax for Foreign Persons, Form 1042*</b>	<b>61,894</b>	<b>92,200</b>	<b>94,800</b>	<b>97,600</b>	<b>100,500</b>	<b>103,500</b>	<b>106,600</b>	<b>109,900</b>	<b>113,200</b>
<b>Exempt Organizations, Total</b>	<b>1,752,222</b>	<b>1,755,800</b>	<b>1,822,200</b>	<b>1,842,900</b>	<b>1,863,700</b>	<b>1,884,700</b>	<b>1,905,700</b>	<b>1,926,900</b>	<b>1,948,100</b>
<b>Form 1041-A*</b>	<b>10,386</b>	<b>8,100</b>	<b>6,500</b>	<b>6,200</b>	<b>5,800</b>	<b>5,500</b>	<b>5,200</b>	<b>4,900</b>	<b>4,700</b>
<b>Government Entities/Bonds, Total*</b>	<b>47,886</b>	<b>47,800</b>	<b>42,300</b>	<b>41,500</b>	<b>40,600</b>	<b>39,800</b>	<b>38,900</b>	<b>38,100</b>	<b>37,200</b>
<b>Political Organizations, Total</b>	<b>13,381</b>	<b>11,400</b>	<b>11,800</b>	<b>10,900</b>	<b>12,000</b>	<b>11,100</b>	<b>12,300</b>	<b>11,400</b>	<b>12,600</b>
<b>Excise, Total</b>	<b>1,164,352</b>	<b>1,116,000</b>	<b>1,125,600</b>	<b>1,137,000</b>	<b>1,148,700</b>	<b>1,160,400</b>	<b>1,172,400</b>	<b>1,184,500</b>	<b>1,197,000</b>
<b>Excise Taxes re Employee Plans, Form 5330*</b>	<b>25,244</b>	<b>21,100</b>	<b>20,400</b>	<b>20,300</b>	<b>20,200</b>	<b>20,200</b>	<b>20,100</b>	<b>20,100</b>	<b>20,000</b>
<b>Payment or Refund Under Sec.7519, Form 8752*</b>	<b>25,115</b>	<b>16,100</b>	<b>7,200</b>	<b>6,800</b>	<b>6,300</b>	<b>5,800</b>	<b>5,400</b>	<b>5,000</b>	<b>4,500</b>
<b>Supplemental Documents, Total</b>	<b>13,874,483</b>	<b>14,164,400</b>	<b>14,185,100</b>	<b>14,085,900</b>	<b>14,376,400</b>	<b>14,687,300</b>	<b>15,017,500</b>	<b>15,366,900</b>	<b>15,732,100</b>
Form 1040-X	343,478	168,000	1,079,000	1,022,000	972,700	930,100	893,200	861,400	833,900
Paper Form 1040-X**	343,478	168,000	461,300	400,100	347,100	301,100	261,100	226,500	196,500
Electronic Form 1040-X	0	0	617,700	621,900	625,600	629,000	632,100	634,900	637,400
Form 4868, Total	927,245	823,600	536,000	537,100	543,400	554,000	567,800	587,600	609,900
Paper Form 4868	571,616	525,000	180,200	150,500	124,900	102,500	82,100	66,600	52,500
Electronic Form 4868	355,629	298,600	355,800	386,600	418,500	451,500	485,700	521,000	557,400
Credit Card	355,629	298,600	355,800	386,600	418,500	451,500	485,700	521,000	557,400
E-File	0	0	0	0	0	0	0	0	0
Form 1120-X*	15,329	20,400	20,600	20,600	20,600	20,600	20,600	20,700	20,700
Form 5558*	665,451	887,800	838,500	798,400	767,300	745,200	732,100	728,000	733,000
Form 7004	9,329,856	9,684,100	9,982,000	10,337,400	10,692,900	11,048,300	11,404,700	11,760,100	12,115,600
Paper Form 7004	919,872	1,085,800	1,000,000	972,800	945,700	918,500	891,200	864,000	836,900
Electronic Form 7004	8,409,984	8,598,300	8,981,900	9,364,600	9,747,200	10,129,800	10,513,500	10,896,100	11,278,700
Form 8868	1,042,482	1,294,100	914,000	922,600	931,100	939,600	948,100	956,700	965,200
Paper Form 8868	392,074	549,100	522,100	515,700	509,300	502,800	496,400	490,000	483,500
Electronic Form 8868	650,408	745,000	391,900	406,900	421,800	436,800	451,700	466,700	481,600
Form 941-X*	1,542,916	1,278,500	809,400	443,000	444,600	446,100	447,700	449,200	450,800
Form 943-X*	4,672	5,500	3,500	2,700	2,000	1,600	1,600	1,500	1,500
Form 944-X*	1,470	1,100	1,000	1,000	800	800	800	700	700
Form 945-X*	1,580	1,300	1,200	1,100	1,100	1,000	1,000	900	900
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).

\*\*The Paper Form 1040-X is not based on processed/closures inventory. Instead, sourcing for the paper individual amended return volume uses receipt inventory due to a stronger relationship with staffing and resource allocation needs.

NOTES: 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.

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, 2023 Publication 6186.

**Table 9. Total Number of Returns to be Processed for the Philadelphia IRS Campus**

Type of Return	Actual		Estimated		Projected					
	2022	2023	2024	2025	2026	2027	2028	2029	2030	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
<b>Grand Total</b>	<b>29,354,371</b>	<b>30,282,600</b>	<b>30,700,900</b>	<b>31,163,200</b>	<b>31,670,600</b>	<b>32,167,800</b>	<b>32,661,700</b>	<b>33,152,600</b>	<b>33,630,000</b>	
<b>Total Primary Returns</b>	<b>25,953,648</b>	<b>26,800,000</b>	<b>27,456,100</b>	<b>27,875,100</b>	<b>28,291,300</b>	<b>28,697,100</b>	<b>29,099,200</b>	<b>29,498,400</b>	<b>29,883,900</b>	
<b>Individual Income Tax, Total</b>	<b>25,953,648</b>	<b>26,800,000</b>	<b>27,456,100</b>	<b>27,875,100</b>	<b>28,291,300</b>	<b>28,697,100</b>	<b>29,099,200</b>	<b>29,498,400</b>	<b>29,883,900</b>	
Forms 1040, 1040-SR, and 1040-SP, Total	25,953,648	26,800,000	27,456,000	27,874,900	28,291,200	28,696,900	29,099,000	29,498,200	29,883,700	
Total Paper Individual Returns	0	0	0	0	0	0	0	0	0	
Paper Form 1040	0	0	0	0	0	0	0	0	0	
Paper Form 1040-SR	0	0	0	0	0	0	0	0	0	
Paper Form 1040-SP	0	0	0	0	0	0	0	0	0	
Total Electronic Individual Returns	25,953,648	26,800,000	27,456,000	27,874,900	28,291,200	28,696,900	29,099,000	29,498,200	29,883,700	
Online Filing	11,970,973	12,740,000	13,246,500	13,502,700	13,753,800	13,991,800	14,223,700	14,450,300	14,660,200	
Practitioner Electronic Filing	13,982,676	14,060,000	14,209,500	14,372,200	14,537,300	14,705,100	14,875,300	15,047,900	15,223,500	
Forms 1040-NR/NR-EZ/C	0	0	100	100	100	100	100	200	200	
Electronic Form 1040-NR	0	0	100	100	100	100	100	200	200	
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	
<b>Individual Estimated Tax, Form 1040-ES, Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
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	
<b>Fiduciary, Form 1041, Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Paper Form 1041	0	0	0	0	0	0	0	0	0	
Electronic Form 1041	0	0	0	0	0	0	0	0	0	
<b>Fiduciary Estimated Tax, Form 1041-ES*</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Partnership, Forms 1065/1065-B, Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
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	
<b>Corporation, Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
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	
<b>Small Corporation Election, Form 2553*</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>*"REMIC" Income Tax, Form 1066*</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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						
	2022	2023	2024	2025	2026	2027	2028	2029	2030
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>Estate, Forms 706, 706-GS(D)/GS(T)/NA, Total*</b>	0	0	0	0	0	0	0	0	0
<b>Gift, Form 709*</b>	0	0	0	0	0	0	0	0	0
<b>Employment, Total</b>	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
<b>Withholding Tax for Foreign Persons, Form 1042*</b>	0	0	0	0	0	0	0	0	0
<b>Exempt Organizations, Total</b>	0	0	0	0	0	0	0	0	0
<b>Form 1041-A*</b>	0	0	0	0	0	0	0	0	0
<b>Government Entities/Bonds, Total*</b>	0	0	0	0	0	0	0	0	0
<b>Political Organizations, Total</b>	0	0	0	0	0	0	0	0	0
<b>Excise, Total</b>	0	0	0	0	0	0	0	0	0
<b>Excise Taxes re Employee Plans, Form 5330*</b>	0	0	0	0	0	0	0	0	0
<b>Payment or Refund Under Sec.7519, Form 8752*</b>	0	0	0	0	0	0	0	0	0
<b>Supplemental Documents, Total</b>	<b>3,400,722</b>	<b>3,482,600</b>	<b>3,244,800</b>	<b>3,288,100</b>	<b>3,379,300</b>	<b>3,470,700</b>	<b>3,562,500</b>	<b>3,654,200</b>	<b>3,746,100</b>
Form 1040-X	340,868	334,900	0	0	0	0	0	0	0
Paper Form 1040-X**	124,342	94,900	0	0	0	0	0	0	0
Electronic Form 1040-X	216,526	240,000	0	0	0	0	0	0	0
Form 4868, Total	2,928,013	2,980,600	3,138,800	3,229,800	3,321,000	3,412,200	3,503,900	3,595,400	3,687,100
Paper Form 4868	3,582	3,700	0	0	0	0	0	0	0
Electronic Form 4868	2,924,431	2,976,900	3,138,800	3,229,800	3,321,000	3,412,200	3,503,900	3,595,400	3,687,100
Credit Card	0	0	0	0	0	0	0	0	0
E-File	2,924,431	2,976,900	3,138,800	3,229,800	3,321,000	3,412,200	3,503,900	3,595,400	3,687,100
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*	131,197	165,900	105,000	57,500	57,700	57,900	58,100	58,300	58,500
Form 943-X*	374	700	400	300	200	200	200	200	200
Form 944-X*	186	500	400	400	300	300	300	300	300
Form 945-X*	37	0	0	0	0	0	0	0	0
Form CT-1X*	44	100	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).

\*\*The Paper Form 1040-X is not based on processed/closures inventory. Instead, sourcing for the paper individual amended return volume uses receipt inventory due to a stronger relationship with staffing and resource allocation needs.

NOTES: 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.

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, 2023 Publication 6186.

**Table 10. Examination Class Projections for the United States**

Examination Class	Actual	Estimated	Projected						
	2022	2023	2024	2025	2026	2027	2028	2029	2030
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>Individual, Forms 1040, 1040-SR, and 1040-SP, Total</b>	<b>163,185,237</b>	<b>165,194,100</b>	<b>167,102,000</b>	<b>168,668,700</b>	<b>170,281,100</b>	<b>171,904,500</b>	<b>173,569,000</b>	<b>175,273,900</b>	<b>176,951,900</b>
EITC Classes (with TPI<\$200,000), Total	32,071,833	29,034,600	29,369,900	29,645,200	29,928,700	30,214,000	30,506,500	30,806,200	31,101,100
TPI Under \$200,000 and TGR<=\$25,000	29,574,387	26,789,300	27,098,700	27,352,700	27,614,200	27,877,500	28,147,400	28,423,900	28,696,000
TPI Under \$200,000 and TGR>=\$25,000	2,497,445	2,245,300	2,271,200	2,292,500	2,314,400	2,336,500	2,359,100	2,382,300	2,405,100
Nonbusiness (with No EITC), Total	99,259,300	105,023,700	106,236,700	107,232,700	108,257,900	109,289,900	110,348,100	111,432,000	112,498,900
TPI Under \$200,000 and No Schedule E or Form 2106	89,559,673	94,968,100	96,065,000	96,965,600	97,892,600	98,825,900	99,782,800	100,762,900	101,727,600
TPI Under \$200,000 and Schedule E or Form 2106 Are Okay	9,699,628	10,055,600	10,171,700	10,267,100	10,365,200	10,464,000	10,565,400	10,669,100	10,771,300
Nonfarm Business, Total [1]	18,136,321	18,502,900	18,716,600	18,892,000	19,072,600	19,254,500	19,440,900	19,631,900	19,819,800
TGR Under \$25,000	12,081,272	12,627,100	12,772,900	12,892,700	13,015,900	13,140,000	13,267,200	13,397,600	13,525,800
TGR \$25,000 Under \$100,000	4,065,268	3,980,900	4,026,800	4,064,600	4,103,500	4,142,600	4,182,700	4,223,800	4,264,200
TGR \$100,000 Under \$200,000	1,106,626	1,060,200	1,072,400	1,082,500	1,092,900	1,103,300	1,114,000	1,124,900	1,135,700
TGR \$200,000 or More	883,155	834,700	844,400	852,300	860,400	868,600	877,000	885,600	894,100
Farm Business & TPI<\$200,000, Total [2]	1,077,393	1,127,400	1,140,400	1,151,100	1,162,100	1,173,200	1,184,500	1,196,100	1,207,600
High-Income Taxpayers, Total	12,640,390	11,505,600	11,638,500	11,747,600	11,859,900	11,973,000	12,088,900	12,207,600	12,324,500
No Schedule C or F present & TPI \$200,000 Under \$1 Million	8,416,759	7,711,400	7,800,400	7,873,500	7,948,800	8,024,600	8,102,300	8,181,900	8,260,200
Schedule C or F present & TPI \$200,000 Under \$1 Million	3,211,367	2,928,400	2,962,200	2,990,000	3,018,600	3,047,300	3,076,800	3,107,100	3,136,800
TPI \$1 Million or More	1,012,264	865,900	875,900	884,100	892,500	901,000	909,700	918,700	927,500
<b>Individual, Forms 1040-PR/SS</b>	<b>399,482</b>	<b>413,500</b>	<b>384,500</b>	<b>363,200</b>	<b>346,700</b>	<b>333,700</b>	<b>323,400</b>	<b>313,000</b>	<b>307,400</b>
<b>Fiduciary, Form 1041, Total</b>	<b>3,074,205</b>	<b>3,136,100</b>	<b>3,124,100</b>	<b>3,110,600</b>	<b>3,096,300</b>	<b>3,081,800</b>	<b>3,067,500</b>	<b>3,053,600</b>	<b>3,040,400</b>
Income Distribution Deduction with Tax	628,970	629,000	640,200	647,200	653,300	659,300	665,200	671,200	677,100
Income Distribution Deduction > \$0 with No Tax	709,519	709,500	717,200	717,200	717,200	717,200	717,200	717,200	717,200
All Other	1,735,716	1,797,600	1,766,700	1,746,200	1,725,800	1,705,300	1,685,000	1,665,200	1,646,000
<b>Partnership, Form 1065/1065-B, Total</b>	<b>4,886,344</b>	<b>5,087,900</b>	<b>5,295,600</b>	<b>5,507,600</b>	<b>5,615,300</b>	<b>5,724,500</b>	<b>5,834,700</b>	<b>5,945,500</b>	<b>6,056,600</b>
10 or Fewer Partners, Total	4,604,612	4,789,600	4,986,700	5,190,600	5,291,200	5,393,800	5,497,500	5,601,900	5,706,600
Gross Receipts Under \$100,000	3,677,927	3,826,200	3,994,500	4,171,900	4,246,900	4,324,100	4,402,500	4,481,500	4,561,000
Gross Receipts \$100,000 or More	926,685	963,400	992,300	1,018,700	1,044,300	1,069,700	1,095,100	1,120,400	1,145,600
11 or More Partners	281,732	298,400	308,900	317,000	324,100	330,700	337,200	343,600	349,900
<b>Corporation, Forms 1120 and Other [3], Total</b>	<b>1,860,796</b>	<b>1,821,400</b>	<b>1,803,000</b>	<b>1,785,500</b>	<b>1,769,400</b>	<b>1,754,700</b>	<b>1,741,300</b>	<b>1,729,100</b>	<b>1,718,200</b>
No Balance Sheet	483,850	484,200	488,700	494,700	500,000	505,300	510,800	516,500	522,600
Returns with Assets, Total	1,376,946	1,337,200	1,314,300	1,290,900	1,269,400	1,249,400	1,230,500	1,212,600	1,195,600
Under \$250,000	716,964	708,900	670,000	647,500	627,400	608,800	590,900	573,600	556,900
\$250,000 Under \$1 Million	308,537	304,300	305,300	304,200	302,800	301,400	300,100	299,000	298,200
\$1 Million Under \$5 Million	200,016	186,400	197,900	198,100	198,000	197,900	197,900	198,100	198,300
\$5 Million Under \$10 Million	43,241	38,200	41,800	42,200	42,600	43,000	43,400	43,800	44,200
\$10 Million Under \$50 Million	55,538	54,800	51,000	50,600	50,300	50,100	49,800	49,600	49,500
\$50 Million Under \$100 Million	13,882	12,100	12,700	12,700	12,600	12,500	12,500	12,400	12,400
\$100 Million Under \$250 Million	13,445	11,600	12,300	12,300	12,200	12,200	12,200	12,200	12,200
\$250 Million Under \$500 Million	7,884	6,600	7,200	7,200	7,200	7,200	7,200	7,200	7,200
\$500 Million Under \$1 Billion	6,042	5,000	5,500	5,600	5,600	5,600	5,700	5,700	5,700
\$1 Billion Under \$5 Billion	7,886	6,500	7,200	7,300	7,400	7,400	7,500	7,500	7,600

Footnotes at end of table.

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

Examination Class	Actual	Estimated	Projected						
	2022	2023	2024	2025	2026	2027	2028	2029	2030
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
\$5 Billion Under \$20 Billion	2,491	2,000	2,300	2,300	2,300	2,400	2,400	2,400	2,400
\$20 Billion or More	1,020	700	900	900	900	1,000	1,000	1,000	1,000
<b>Corporation, Form 1120-C, Total</b>	<b>13,498</b>	<b>8,900</b>	<b>8,900</b>	<b>8,900</b>	<b>8,900</b>	<b>8,900</b>	<b>8,900</b>	<b>8,900</b>	<b>8,900</b>
<b>Corporation, Form 1120-F, Total</b>	<b>57,651</b>	<b>58,600</b>	<b>59,500</b>	<b>60,400</b>	<b>61,200</b>	<b>62,000</b>	<b>62,800</b>	<b>63,500</b>	<b>64,200</b>
No Balance Sheet and Assets Under \$10 Million	53,517	54,400	55,200	56,000	56,800	57,600	58,300	59,000	59,600
Assets \$10 Million Under \$250 Million	3,286	3,300	3,400	3,400	3,500	3,500	3,600	3,600	3,700
Assets \$250 Million or More	848	900	900	900	900	900	900	900	900
<b>Corporation, Form 1120-S, Total</b>	<b>5,669,322</b>	<b>5,735,600</b>	<b>5,800,000</b>	<b>5,862,000</b>	<b>5,921,100</b>	<b>5,977,100</b>	<b>6,029,700</b>	<b>6,079,100</b>	<b>6,125,100</b>
Assets Under \$200,000	3,895,667	3,881,400	3,892,200	3,914,000	3,939,600	3,965,800	3,990,700	4,013,400	4,033,500
Assets \$200,000 Under \$10 Million	1,706,973	1,785,500	1,837,100	1,875,400	1,906,800	1,934,600	1,960,400	1,985,000	2,008,900
Assets \$10 Million or More	66,683	68,700	70,700	72,700	74,700	76,700	78,700	80,700	82,700
<b>Estate, Forms 706, 706GS(D), 706GS(T), and 706-NA, Total</b>	<b>39,291</b>	<b>35,600</b>	<b>20,200</b>	<b>19,400</b>	<b>18,700</b>	<b>17,900</b>	<b>17,100</b>	<b>16,300</b>	<b>15,600</b>
Estate Under \$1.5 Million, Total	5,663	5,500	3,100	3,000	2,900	2,800	2,600	2,500	2,400
Estate Under \$1.5 Million, Taxable	42	0	0	0	0	0	0	0	0
Estate \$1.5 Million Under \$5 Million, Total	15,691	13,600	7,700	7,400	7,100	6,800	6,500	6,200	5,900
Estate \$1.5 Million Under \$5 Million, Taxable	68	100	0	0	0	0	0	0	0
Estate \$5 Million Under \$10 Million, Total	8,981	8,000	4,500	4,400	4,200	4,000	3,800	3,700	3,500
Estate \$5 Million Under \$10 Million, Taxable	251	300	100	100	100	100	100	100	100
Estate \$10 Million Under \$20 Million, Total	6,308	5,600	3,200	3,100	2,900	2,800	2,700	2,600	2,400
Estate \$10 Million Under \$20 Million, Taxable	1,684	1,500	800	800	800	700	700	700	600
Estate \$20 Million or More, Total	2,648	2,900	1,700	1,600	1,500	1,500	1,400	1,300	1,300
Estate \$20 Million or More, Taxable	1,414	1,500	900	800	800	800	700	700	700
<b>Gift, Form 709, Total</b>	<b>440,654</b>	<b>403,700</b>	<b>245,400</b>	<b>245,100</b>	<b>244,900</b>	<b>244,700</b>	<b>244,400</b>	<b>244,200</b>	<b>243,600</b>

[1] Includes nonfarm business returns (with No EITC) (Schedule C Present and Schedule C Gross Receipts; Schedule F Gross Receipts).

[2] Includes farm business returns (with No EITC) (Schedule F Present and Schedule F Gross Receipts; Schedule C Gross Receipts).

[3] 1120 "Other" includes Forms 1120-FSC/LND/PC/REIT/RIC/SF.

NOTES: Detail may not add to total due to rounding.

Table does not contain Non-Master File counts.

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, 2023 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 2022 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
<b>Grand Total—Selected Returns *</b>	<b>270,887</b>					
MAPE		2.81%	2.72%	2.26%	2.69%	3.14%
Number of Overprojections		4	2	1	2	2
<b>Grand Total—Paper</b>	<b>57,850</b>					
MAPE		10.97%	14.53%	11.88%	16.51%	19.27%
Number of Overprojections		3	1	3	3	4
<b>Grand Total—E-file</b>	<b>213,037</b>					
MAPE		1.53%	2.59%	3.05%	3.68%	4.15%
Number of Overprojections		3	2	0	0	1
<b>Total Primary—Selected Returns *</b>	<b>232,222</b>					
MAPE		2.59%	1.73%	1.00%	1.82%	2.89%
Number of Overprojections		3	2	3	2	3
<b>Primary Total—Paper</b>	<b>47,061</b>					
MAPE		12.89%	11.46%	14.49%	17.97%	22.73%
Number of Overprojections		4	3	4	4	4
<b>Primary Total—E-file</b>	<b>185,161</b>					
MAPE		1.06%	1.96%	2.88%	3.04%	3.15%
Number of Overprojections		1	0	1	0	1
<b>Individual Total</b>	<b>164,241</b>					
MAPE		1.41%	1.82%	2.76%	2.42%	2.61%
Number of Overprojections		2	0	1	1	1
<b>Individual Total—Paper</b>	<b>14,795</b>					
MAPE		27.83%	24.46%	29.10%	26.13%	16.18%
Number of Overprojections		4	3	3	2	4
<b>Individual Total—E-file</b>	<b>149,446</b>					
MAPE		2.09%	2.78%	4.15%	4.30%	3.83%
Number of Overprojections		1	0	1	1	1
<b>Individual Estimated Tax</b>	<b>12,608</b>					
MAPE		18.28%	36.13%	37.93%	39.94%	48.97%
Number of Overprojections		3	3	4	4	4
<b>Fiduciary Total</b>	<b>3,074</b>					
MAPE		3.51%	3.82%	5.08%	6.07%	5.58%
Number of Overprojections		2	1	3	3	3
<b>Partnership Total</b>	<b>4,886</b>					
MAPE		3.43%	3.75%	4.09%	4.81%	5.68%
Number of Overprojections		3	1	1	1	1
<b>Corporation Total</b>	<b>7,912</b>					
MAPE		3.37%	6.00%	4.09%	5.06%	3.97%
Number of Overprojections		2	1	1	1	1
<b>Employment Total</b>	<b>34,139</b>					
MAPE		5.63%	8.08%	7.27%	7.74%	6.94%
Number of Overprojections		2	1	1	1	1
<b>Exempt Organization Total</b>	<b>1,752</b>					
MAPE		13.89%	15.94%	10.69%	13.26%	16.06%
Number of Overprojections		3	2	2	3	3
<b>Excise Total</b>	<b>1,182</b>					
MAPE		4.35%	5.94%	5.39%	5.35%	6.70%
Number of Overprojections		3	1	1	1	1

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

SOURCE: Internal Revenue Service, Statistics of Income Division, 2023 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 accounts.
- Complete IRS Master File counts for CY 2022 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-SP, 1040-SR, 1040-NR, 1040-NR-EZ, 1040-PR, 1040-SS, and 1040-C. Forms 1040-SP (*Declaración de Impuestos de los Estados Unidos Sobre los Ingresos Personales*) and Form 1040-SR (*U.S. Tax Return for Seniors*) are new individual form types. More information about the forms can be found in Publication 6187, *Calendar Year Projections of Individual Returns by Major Processing Categories*.
- “Forms 1040, 1040-SR, 1040-SP, Total” includes both paper and electronic Forms 1040, 1040-SR, and 1040-SP.
- “Individual Estimated Tax, Form 1040-ES, Total” includes both paper and electronic Form 1040-ES.
- “Fiduciary, Form 1041, Total” includes both 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 both paper and electronic Forms 1065 and 1065-B.
- “Corporation Income Tax, Total” includes 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 the forms for “Political Organizations.” Form 1120-IC-DISC is not included in these corporation projections.
- “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 both 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 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 for One-Participant (Owners and Their Spouses) Retirement 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, which include 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, 1040-SR and 1040-SP”:
  - 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 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 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.
- High income taxpayers is a new category broken out by 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.

## Approved 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 2030. The configurations may change in future updates to Publication 6186.

## Approved 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: The electronic individual campus configurations are the same as last year's Publication 6186 update.

## Approved 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: The business return campus configurations are the same as last year's Publication 6186 update.

## Approved 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	Illinois
New Hampshire	Iowa
New Jersey	Kansas
New York	Louisiana
North Carolina	Minnesota
Ohio	Mississippi
Pennsylvania	Missouri
Rhode Island	Montana
South Carolina	Nebraska
Tennessee	Nevada
Vermont	New Mexico
Virginia	North Dakota
West Virginia	Oklahoma
Wisconsin	Oregon
	South Dakota
	Texas
	Utah
	Washington
	Wyoming

Note: The business return campus configurations are the same as last year's Publication 6186 update.

## 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](http://www.irs.gov/statistics).