STATISTICS OF INCOME DIVISION
RESEARCH, APPLIED ANALYTICS, AND STATISTICS

# Publication 6292

## *Fiscal Year Return Projections for the United States: 2025–2032*

## Fall 2025



**Projections**
of Federal Tax Return Filings

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**Department of the Treasury**
**Internal Revenue Service**

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# Fiscal Year Return Projections for the United States: 2025–2032

# Publication 6292
# Fall 2025

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## Online Availability of Forecasts

Forecasts from the most recent edition of this publication may be found on the IRS Internet pages. The World Wide Web address is: www.irs.gov/statistics. From the webpage, select “Products and Publications” on the left toolbar, then select “Projections Publications.”

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## Overview

The Fall 2025 edition of IRS Publication 6292, Fiscal Year Return Projections for the United States: 2025–2032, provides U.S.-level projections of the number of tax returns expected to be processed in Fiscal Year (FY) 2025 through FY 2032 by: (1) major return categories and (2) business operating divisions (BODs).

Statistics of Income (SOI) staff prepare these projections semiannually to incorporate changes in filing patterns, economic and demographic trends, legislative requirements, and IRS administrative processes.

## Data Sources and Projections Methodology

### *IRS Data Sources*

To develop projections for FY 2025 through FY 2032, SOI staff relied on data from the IRS Master File, which provides the historical number of returns processed and recorded each year. In cases where Master File return counts were unavailable, SOI staff used alternative data sources, including Business Objects Enterprise Data and data provided by program staff in the IRS operating divisions.

### *General Projections Methodology*

SOI staff computed the projections by calendar year of filing and then converted them to the corresponding FY numbers based on the historical quarterly filing patterns. For selected individual return series, projections were developed using quarterly historical data, with FY projections derived by summing the relevant four quarters.

The projections are derived from various statistical models that capture and extrapolate historical filing trends by form types and filing mediums. Most models use time series extrapolation methods, such as trended exponential smoothing. However, the projections for some return types are based on regression models that used the April 2025 economic and demographic variables provided by IHS Global 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.

### *Adjustments Related to Implications from COVID-19 Pandemic*

Previous updates of Publication 6292 addressed issues with the historical tax return data caused by tax return processing delays during the COVID-19 pandemic. These delays affected data from 2020 through 2023. However, the IRS resolved these processing issues in 2023. As a result, starting with data for 2024, SOI no longer needed to adjust estimated volumes to account for prior-year carryover returns, as was necessary in earlier updates of Publication 6292. It is important to note that during the pandemic years (2020-2023), the number of tax returns filed differed from the number of tax returns processed each year due to processing delays. With the return to normal processing operations in 2024, the number of returns filed and processed once again aligned, as was the case prior to the pandemic.

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

Following the passage of the Inflation Reduction Act (IRA) in August 2022, the IRS began implementing new digitalization technologies. On March 8, 2023, the IRS launched the Digital Intake Initiative, which involves scanning paper returns of selected form types, including Forms 940, 941, and 1040. In CY 2024, scanned paper returns accounted for 18.7% of Form 940, 16.9% of Form 941 and 2.9% of Form 1040 paper returns processed. During the first six months of CY 2025, these figures were 8.1%,8.0% and 1.8%, respectively. This digitalization effort is expected to expand to include additional form types.

In August 2023, the IRS announced the Paperless Processing Initiative, which aims to enable fully digital processing of all paper-filed tax returns. The projections in this Fall 2025 update of Publication 6292 do not incorporate the potential effects of either the Digital Intake Initiative or the Paperless Processing Initiative. However, as more data and program details become available, future updates to Publication 6292 will include a methodology for estimating the volume of scanned paper returns.

### *New Executive Order "Modernizing Payments To and From America's Bank Account"*

In March 2025, President Donald Trump signed an Executive Order titled Modernizing Payments To and From America's Bank Account that mandates all payments to and from the federal government be made electronically as soon as practicable, with limited exceptions. This order will phase out the use of paper checks and eliminate Lockbox services, shifting all federal transactions exclusively to electronic payments. Agency leaderships are required to submit compliance plans and implementation reports by specified deadlines in this year. This move signals a broader push toward fully electronic systems for both filing and paying all types of federal taxes. The impact of this Executive Order on tax return volumes will be evaluated once the implementation plans are finalized.

## Summary of Significant Trends

A summary of the major trends for this edition of Publication 6292 are noted below:

### *Trends in the Grand Total Return Filings*

As presented in Table 1, the grand total of income tax returns processed in FY 2024 was 266.6 million, a decrease of 1.8% over FY 2023. This decline is primarily attributed to a significant drop in the number of paper returns. The grand total returned to its normal trend in FY 2024 and is projected to grow at an average annual rate of 0.7% from FY 2025 through FY 2032, reaching 282.2 million by FY 2032.

The grand total of paper returns processed in FY 2024 was 46.4 million, a 19.9% decrease from FY 2023. This sharp decline is primarily due to the unusually high volume of paper returns in FY 2023, driven by an increased number of paper returns processed during the fourth quarter of CY 2022 (the first quarter of FY 2023). The overall volume of paper returns reverted to the pre-pandemic trend and is projected to decline by an average annual rate of 6.4% from FY 2025 through FY 2032.

The grand total of electronic returns processed in FY 2024 was 220.2 million, a 3.1% increase over FY 2023. This upward trend is expected to continue, with the processed number of electronic returns projected to grow at an average annual rate of 1.9%, reaching 255.0 million by FY 2032.

### *Detail by Business Operating Division*

Table 2 presents estimates of selected return filings by the IRS Business Operating Division (BOD). The selected returns include total individual income tax, corporation income tax, partnership tax, employment tax, excise tax and exempt organization returns. As applicable, these volumes are broken out by their operating division components: Taxpayer Services, Small Business/Self-Employed (SB/SE), Large Business and International (LB&I), and Tax Exempt/Government Entities (TE/GE). Table 2 also includes the projected total filings of Employee Plan (EP) returns, including those processed by the Department of Labor, as these returns are filed by a major segment of taxpayers served by the TE/GE operating division.

## Accuracy of Prior Projections

To measure the quality of our products and services, this section, along with Table 3, provides a brief analysis of the accuracy of prior projections. Using four years of actual data, from FY 2021 through FY 2024, Table 3 presents the accuracy of our national-level projections by major return categories. This analysis covers only the major return categories projected on a fiscal year 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 four-year period, regardless of whether the projections were over or under the actual filings in each of the four projection cycles. The number of overprojections can show whether projections are consistently over- or under-projected. 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 2024 made in 2021 would be part of the “3-years-ahead” time horizon.

# Table 1. Fiscal Year Projections of the Number of Returns To Be Filed with IRS, 2025–2032

| Type of Return | Actual— FY 2024 | Projected | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| **Grand Total** | **266,580,671** | **269,568,400** | **271,478,900** | **273,196,900** | **275,054,400** | **276,886,700** | **278,800,000** | **280,635,800** | **282,235,400** |
| **Paper Grand Total** | **46,382,624** | **44,459,600** | **41,550,400** | **38,791,800** | **36,257,800** | **33,891,700** | **31,526,600** | **29,307,200** | **27,255,000** |
| **Electronic Grand Total** | **220,198,047** | **225,108,700** | **229,928,500** | **234,405,100** | **238,796,600** | **242,995,000** | **247,273,300** | **251,328,600** | **254,980,300** |
| **Total Primary Returns** | **228,125,046** | **230,497,100** | **231,733,700** | **232,986,200** | **234,261,800** | **235,480,500** | **236,753,300** | **237,927,600** | **238,733,500** |
| **Individual Income Tax, Total** | **161,052,673** | **163,173,500** | **164,134,900** | **165,041,200** | **165,966,700** | **166,833,600** | **167,751,300** | **168,569,500** | **169,016,400** |
| Forms 1040 and 1040-SR, Total | 159,851,009 | 161,890,200 | 162,838,300 | 163,738,400 | 164,657,600 | 165,518,200 | 166,429,700 | 167,241,600 | 167,682,300 |
| Paper Forms 1040 and 1040-SR | 10,311,272 | 9,649,200 | 8,721,800 | 7,921,500 | 7,195,500 | 6,569,000 | 5,907,100 | 5,370,700 | 4,883,800 |
| Electronic Forms 1040 and 1040-SR | 149,539,737 | 152,240,900 | 154,116,500 | 155,816,900 | 157,462,200 | 158,949,200 | 160,522,600 | 161,870,900 | 162,798,500 |
| Forms 1040-NR, Total | 857,958 | 924,000 | 944,100 | 959,100 | 974,100 | 989,100 | 1,004,200 | 1,019,200 | 1,034,200 |
| Paper Form 1040-NR | 379,309 | 390,500 | 366,600 | 338,300 | 309,900 | 281,500 | 253,100 | 224,700 | 196,400 |
| Electronic Form 1040-NR | 478,649 | 533,500 | 577,400 | 620,800 | 664,200 | 707,600 | 751,100 | 794,500 | 837,900 |
| Forms 1040-PR and 1040-SS, Total | 343,706 | 359,400 | 352,500 | 343,700 | 334,900 | 326,200 | 317,400 | 308,700 | 299,900 |
| Paper Forms 1040-PR and 1040-SS | 94,512 | 96,400 | 95,900 | 95,300 | 94,800 | 94,300 | 93,700 | 93,200 | 92,600 |
| Electronic Forms 1040-PR and 1040-SS | 249,194 | 262,900 | 256,600 | 248,400 | 240,100 | 231,900 | 223,700 | 215,500 | 207,300 |
| **Individual Estimated Tax, Form 1040-ES, Total** | **12,076,801** | **12,041,200** | **12,001,600** | **11,961,900** | **11,922,300** | **11,882,700** | **11,843,100** | **11,803,500** | **11,763,800** |
| Paper Form 1040-ES | 11,800,512 | 11,697,100 | 11,643,900 | 11,596,300 | 11,548,700 | 11,501,100 | 11,453,500 | 11,405,900 | 11,358,300 |
| Electronic (Credit Card) Form 1040-ES | 276,289 | 344,100 | 357,700 | 365,700 | 373,600 | 381,600 | 389,600 | 397,500 | 405,500 |
| **Fiduciary, Form 1041, Total** | **3,165,460** | **3,152,700** | **3,141,000** | **3,128,700** | **3,116,400** | **3,104,300** | **3,092,600** | **3,081,400** | **3,071,000** |
| Paper Form 1041 | 320,201 | 294,700 | 271,400 | 250,400 | 231,400 | 214,100 | 198,600 | 184,500 | 171,700 |
| Electronic Form 1041 | 2,845,259 | 2,858,000 | 2,869,500 | 2,878,300 | 2,885,000 | 2,890,100 | 2,894,000 | 2,897,000 | 2,899,300 |
| **Fiduciary Estimated Tax, Form 1041-ES*** | **588,398** | **583,200** | **583,300** | **583,300** | **583,300** | **583,300** | **583,300** | **583,300** | **583,300** |
| **Partnership, Forms 1065/1065-B, Total** | **5,100,410** | **5,117,300** | **5,199,700** | **5,284,000** | **5,369,500** | **5,455,800** | **5,542,600** | **5,629,600** | **5,716,900** |
| Paper Forms 1065/1065-B | 262,143 | 243,300 | 229,600 | 219,500 | 212,000 | 206,400 | 202,300 | 199,300 | 197,000 |
| Electronic Forms 1065/1065-B | 4,838,267 | 4,874,000 | 4,970,100 | 5,064,600 | 5,157,600 | 5,249,400 | 5,340,300 | 5,430,400 | 5,519,900 |
| **Corporation Income Tax, Total** | **8,281,313** | **8,210,200** | **8,258,900** | **8,304,300** | **8,347,400** | **8,388,100** | **8,426,500** | **8,462,600** | **8,496,400** |
| **Paper Corporation Returns, Total** | **944,939** | **910,100** | **863,800** | **823,800** | **789,900** | **761,000** | **736,300** | **715,300** | **697,400** |
| **Electronic Corporation Returns, Total** | **7,336,374** | **7,300,100** | **7,395,100** | **7,480,500** | **7,557,500** | **7,627,100** | **7,690,100** | **7,747,200** | **7,799,000** |
| Form 1120, Total | 1,801,554 | 1,798,700 | 1,782,600 | 1,767,200 | 1,752,800 | 1,739,300 | 1,726,900 | 1,715,500 | 1,705,100 |
| Paper Form 1120 | 225,975 | 224,300 | 204,600 | 186,900 | 170,800 | 156,300 | 143,100 | 131,200 | 120,500 |
| Electronic Form 1120 | 1,575,579 | 1,574,400 | 1,578,000 | 1,580,300 | 1,582,000 | 1,583,000 | 1,583,800 | 1,584,300 | 1,584,600 |
| Form 1120-C * | 8,685 | 8,700 | 8,800 | 8,800 | 8,800 | 8,800 | 8,800 | 8,800 | 8,800 |
| Form 1120-F, Total | 59,749 | 60,500 | 61,400 | 62,200 | 63,000 | 63,800 | 64,500 | 65,100 | 65,700 |
| Paper Form 1120-F | 13,643 | 13,200 | 12,700 | 12,200 | 11,800 | 11,500 | 11,200 | 11,000 | 10,900 |
| Electronic Form 1120-F | 46,106 | 47,300 | 48,700 | 50,000 | 51,200 | 52,300 | 53,200 | 54,100 | 54,900 |
| Form 1120-H* | 278,538 | 284,500 | 288,200 | 291,100 | 294,000 | 296,900 | 299,800 | 302,700 | 305,700 |
| Forms 1120-FSC/L/ND/PC/REIT/RIC/SF* | 52,417 | 55,000 | 56,000 | 56,900 | 57,800 | 58,800 | 59,700 | 60,600 | 61,600 |
| Form 1120-S, Total | 6,080,370 | 6,002,700 | 6,062,000 | 6,118,100 | 6,171,000 | 6,220,500 | 6,266,800 | 6,309,800 | 6,349,600 |
| Paper Form 1120-S | 365,681 | 324,300 | 293,600 | 268,000 | 246,600 | 228,700 | 213,700 | 200,900 | 190,100 |
| Electronic Form 1120-S | 5,714,689 | 5,678,400 | 5,768,400 | 5,850,200 | 5,924,400 | 5,991,800 | 6,053,100 | 6,108,800 | 6,159,500 |
| **Small Corporation Election, Form 2553*** | **588,118** | **570,400** | **570,400** | **570,400** | **570,400** | **570,400** | **570,400** | **570,400** | **570,400** |
| **"REMIC" Income Tax, Form 1066*** | **47,107** | **48,100** | **48,700** | **49,400** | **50,100** | **50,800** | **51,500** | **52,200** | **52,900** |
| **Estate, Forms 706, 706NA/GS(D)/GS(T), Total*** | **31,516** | **29,000** | **27,400** | **26,100** | **25,100** | **24,300** | **23,700** | **23,200** | **22,800** |
| **Gift, Form 709*** | **313,197** | **279,000** | **276,600** | **275,500** | **274,800** | **274,300** | **273,800** | **273,300** | **272,800** |
| **Employment Tax, Total** | **33,594,141** | **34,063,200** | **34,242,000** | **34,489,900** | **34,739,300** | **34,990,700** | **35,244,700** | **35,501,300** | **35,760,600** |
| **Paper Employment Returns, Total** | **11,667,044** | **10,744,400** | **9,595,900** | **8,523,400** | **7,454,700** | **6,395,500** | **5,327,700** | **4,241,500** | **3,127,500** |
| **Electronic Employment Returns, Total** | **21,927,097** | **23,318,800** | **24,646,100** | **25,966,500** | **27,284,600** | **28,595,200** | **29,917,000** | **31,259,800** | **32,633,100** |
| Forms 940, 940-EZ, and 940-PR, Total | 6,489,705 | 6,588,900 | 6,610,900 | 6,682,700 | 6,755,500 | 6,829,300 | 6,904,000 | 6,979,700 | 7,056,400 |
| Paper Forms 940, 940-EZ, and 940-PR | 2,253,099 | 2,089,100 | 1,847,300 | 1,655,500 | 1,464,600 | 1,274,600 | 1,085,600 | 897,600 | 710,500 |
| Form 940 E-File/Online/XML | 4,236,606 | 4,499,800 | 4,763,500 | 5,027,200 | 5,291,000 | 5,554,700 | 5,818,400 | 6,082,100 | 6,345,800 |
| Forms 941, 941-PR, and 941-SS, Total | 26,828,731 | 27,195,100 | 27,361,100 | 27,546,200 | 27,732,600 | 27,920,300 | 28,109,200 | 28,299,400 | 28,491,000 |
| Paper Form 941, 941-PR/SS | 9,212,183 | 8,464,400 | 7,581,000 | 6,723,000 | 5,867,400 | 5,012,100 | 4,147,000 | 3,262,500 | 2,349,000 |
| Electronic Form 941 E-File/Online/XML | 17,616,548 | 18,730,600 | 19,780,100 | 20,823,300 | 21,865,200 | 22,908,200 | 23,962,200 | 25,037,000 | 26,141,900 |
| Forms 943, 943-PR, and 943-SS, Total | 154,016 | 154,400 | 149,500 | 145,300 | 141,300 | 137,400 | 133,500 | 129,800 | 126,200 |
| Paper Forms 943, 943-PR, and 943-SS | 124,678 | 118,400 | 108,100 | 98,100 | 88,200 | 78,500 | 68,800 | 59,200 | 49,800 |
| Electronic Forms 943, 943-PR, and 943-SS | 29,338 | 35,900 | 41,400 | 47,200 | 53,100 | 58,900 | 64,800 | 70,600 | 76,500 |
| Forms 944, 944-PR, and 944-SS, Total | 69,277 | 70,800 | 68,400 | 64,600 | 60,600 | 56,600 | 52,800 | 49,200 | 45,700 |
| Paper Forms 944, 944-PR, and 944-SS | 34,214 | 29,800 | 21,400 | 11,500 | 2,800 | 2,700 | 2,700 | 2,700 | 2,600 |
| Electronic Form 944 | 35,063 | 41,000 | 47,000 | 53,100 | 57,800 | 53,900 | 50,100 | 46,500 | 43,100 |
| Form 945, Total | 50,669 | 52,300 | 50,400 | 49,200 | 47,500 | 45,300 | 43,300 | 41,400 | 39,500 |
| Paper Form 945 | 41,127 | 40,800 | 36,300 | 33,500 | 29,900 | 25,800 | 21,800 | 17,700 | 13,800 |
| Electronic Form 945 | 9,542 | 11,500 | 14,100 | 15,600 | 17,500 | 19,500 | 21,500 | 23,600 | 25,800 |
| Form CT-1* | 1,743 | 1,700 | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 |
| **Withholding on Foreign Persons, Form 1042, Total** | **68,049** | **69,300** | **71,700** | **73,900** | **76,100** | **78,400** | **80,800** | **83,200** | **85,800** |
| Paper Form 1042 | 39,991 | 19,700 | 12,700 | 8,400 | 5,400 | 4,400 | 4,000 | 3,900 | 3,900 |
| Electronic Form 1042 | 28,058 | 49,600 | 59,000 | 65,500 | 70,700 | 74,000 | 76,800 | 79,400 | 81,900 |
| **Exempt Organizations, Total** | **1,769,766** | **1,750,000** | **1,773,500** | **1,793,000** | **1,811,300** | **1,829,200** | **1,846,500** | **1,863,300** | **1,879,700** |
| **Paper Exempt Organizations, Total** | **65,545** | **44,200** | **36,000** | **22,500** | **17,400** | **16,000** | **15,800** | **15,800** | **15,700** |
| **Electronic Exempt Organizations, Total** | **1,704,221** | **1,705,800** | **1,737,400** | **1,770,600** | **1,794,000** | **1,813,200** | **1,830,700** | **1,847,600** | **1,863,900** |
| Form 990, Total | 362,742 | 368,500 | 370,100 | 368,800 | 368,800 | 368,800 | 368,800 | 368,800 | 368,800 |
| Paper Form 990 | 5,650 | 4,600 | 3,300 | 700 | 0 | 0 | 0 | 0 | 0 |
| Electronic Form 990 | 357,092 | 363,900 | 366,800 | 368,100 | 368,800 | 368,800 | 368,800 | 368,800 | 368,800 |
| Form 990-EZ, Total | 223,061 | 221,400 | 221,000 | 220,600 | 220,600 | 220,600 | 220,600 | 220,600 | 220,600 |
| Paper Form 990-EZ | 11,451 | 8,300 | 5,900 | 1,200 | 0 | 0 | 0 | 0 | 0 |
| Electronic Form 990-EZ | 211,610 | 213,100 | 215,100 | 219,400 | 220,600 | 220,600 | 220,600 | 220,600 | 220,600 |
| Form 990-N** | 740,293 | 718,600 | 732,000 | 750,600 | 768,500 | 785,700 | 802,300 | 818,300 | 833,700 |
| Form 990-PF, Total | 128,888 | 128,900 | 131,400 | 133,500 | 135,700 | 138,000 | 140,300 | 142,800 | 145,300 |
| Paper Form 990-PF | 2,341 | 1,700 | 1,200 | 200 | 0 | 0 | 0 | 0 | 0 |
| Electronic Form 990-PF | 126,547 | 127,200 | 130,200 | 133,300 | 135,700 | 138,000 | 140,300 | 142,800 | 145,300 |
| Form 990-T, Total | 219,716 | 222,300 | 230,500 | 232,600 | 232,600 | 232,600 | 232,600 | 232,600 | 232,600 |
| Paper Form 990-T | 2,803 | 2,600 | 1,900 | 600 | 0 | 0 | 0 | 0 | 0 |
| Electronic Form 990-T | 216,913 | 219,700 | 228,700 | 232,000 | 232,600 | 232,600 | 232,600 | 232,600 | 232,600 |
| Form 4720, Total | 4,119 | 3,900 | 4,000 | 4,100 | 4,100 | 4,100 | 4,100 | 4,100 | 4,100 |
| Paper Form 4720 | 1,222 | 1,000 | 700 | 600 | 500 | 500 | 500 | 500 | 500 |
| Electronic Form 4720 | 2,897 | 2,900 | 3,300 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 |
| Form 5227, Total | 90,947 | 86,400 | 84,500 | 83,000 | 81,200 | 79,500 | 77,800 | 76,200 | 74,700 |
| Paper Form 5227 | 42,078 | 26,100 | 23,100 | 19,200 | 16,800 | 15,500 | 15,300 | 15,200 | 15,200 |
| Electronic Form 5227 | 48,869 | 60,300 | 61,500 | 63,700 | 64,300 | 64,000 | 62,500 | 61,000 | 59,500 |

Footnotes are at end of table.

## Table 1. Fiscal Year Projections of the Number of Returns To Be Filed with IRS, 2025–2032—Continued

| Type of Return | Actual— FY 2024 | Projected | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| **Form 1041-A*** | **6,718** | **6,600** | **6,500** | **6,300** | **6,200** | **6,100** | **6,000** | **5,900** | **5,800** |
| **Government Entity/Bonds, Total** | **29,998** | **28,900** | **27,600** | **26,800** | **26,000** | **25,200** | **24,400** | **23,700** | **23,000** |
| Form 8038* | 2,330 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| Form 8038-CP*** | 5,070 | 5,000 | 4,900 | 4,700 | 4,600 | 4,500 | 4,400 | 4,400 | 4,400 |
| Form 8038-G* | 17,736 | 16,500 | 15,500 | 15,200 | 14,900 | 14,600 | 14,200 | 13,900 | 13,600 |
| Form 8038-GC* | 3,929 | 3,500 | 3,000 | 2,700 | 2,300 | 1,900 | 1,500 | 1,100 | 800 |
| Form 8038-T* | 650 | 1,300 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| Form 8328* | 283 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 |
| **Political Organizations, Total** | **10,046** | **10,100** | **10,600** | **10,200** | **10,700** | **10,100** | **10,700** | **10,100** | **10,600** |
| Form 1120-POL, Total | 3,977 | 4,800 | 4,900 | 4,900 | 4,800 | 4,700 | 4,600 | 4,500 | 4,400 |
| Paper Form 1120-POL | 3,466 | 3,300 | 2,000 | 1,600 | 1,600 | 1,600 | 1,600 | 1,600 | 1,600 |
| Electronic Form 1120-POL | 511 | 1,500 | 2,800 | 3,300 | 3,200 | 3,100 | 3,000 | 2,900 | 2,800 |
| Form 8871** | 3,411 | 2,700 | 2,600 | 2,700 | 2,800 | 2,900 | 3,000 | 3,000 | 3,100 |
| Form 8872, Total | 2,658 | 2,600 | 3,100 | 2,600 | 3,100 | 2,600 | 3,100 | 2,600 | 3,100 |
| Paper Form 8872 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Electronic Form 8872 | 2,654 | 2,600 | 3,100 | 2,600 | 3,100 | 2,600 | 3,100 | 2,600 | 3,100 |
| **Excise, Total** | **1,140,813** | **1,138,800** | **1,146,500** | **1,156,200** | **1,166,500** | **1,177,200** | **1,188,300** | **1,199,800** | **1,211,600** |
| Form 11-C* | 3,824 | 3,900 | 3,900 | 3,800 | 3,800 | 3,800 | 3,600 | 3,600 | 3,600 |
| Form 720, Total | 189,647 | 188,300 | 186,100 | 183,100 | 180,500 | 178,200 | 176,200 | 174,500 | 173,000 |
| Paper Form 720 | 182,048 | 179,500 | 175,200 | 170,200 | 165,400 | 161,100 | 156,800 | 153,100 | 149,200 |
| Electronic Form 720 | 7,599 | 8,800 | 10,900 | 12,900 | 15,100 | 17,100 | 19,400 | 21,400 | 23,800 |
| Form 730* | 18,544 | 18,200 | 18,000 | 17,800 | 17,600 | 17,500 | 17,300 | 17,300 | 17,100 |
| Form 2290, Total | 903,702 | 906,400 | 917,000 | 930,500 | 944,100 | 957,800 | 971,500 | 985,200 | 999,100 |
| Paper Form 2290 | 94,183 | 88,700 | 86,300 | 81,500 | 77,300 | 73,600 | 69,700 | 66,100 | 62,600 |
| Electronic Form 2290 | 809,519 | 817,600 | 830,700 | 849,000 | 866,800 | 884,100 | 901,800 | 919,100 | 936,400 |
| Form 8849, Total | 25,096 | 22,000 | 21,500 | 21,000 | 20,500 | 20,000 | 19,600 | 19,200 | 18,800 |
| Paper Form 8849 | 16,669 | 13,300 | 12,400 | 11,700 | 10,800 | 10,100 | 9,400 | 8,700 | 8,000 |
| Electronic Form 8849 | 8,427 | 8,700 | 9,100 | 9,300 | 9,700 | 9,900 | 10,200 | 10,500 | 10,800 |
| **Excise Taxes re Employee Plans, Form 5330*** | **33,454** | **27,100** | **24,400** | **22,700** | **21,600** | **20,900** | **20,400** | **20,200** | **20,000** |
| **Form 5500-EZ, One-Participant Retirement Plans*** | **209,073** | **181,100** | **172,300** | **167,300** | **164,300** | **162,600** | **161,600** | **161,100** | **160,700** |
| **Payment or Refund Under Sec. 7519, Form 8752*** | **17,995** | **17,400** | **16,100** | **14,900** | **13,700** | **12,400** | **11,200** | **10,000** | **8,900** |
| **Supplemental Documents, Total** | **38,455,625** | **39,071,300** | **39,745,200** | **40,210,700** | **40,792,600** | **41,406,200** | **42,046,600** | **42,708,000** | **43,501,800** |
| Form 1040-X, Total | 5,538,503 | 5,876,200 | 5,639,900 | 5,353,300 | 5,108,500 | 4,898,200 | 4,716,000 | 4,556,700 | 4,415,500 |
| Paper Form 1040-X **** | 3,201,443 | 3,311,800 | 2,911,000 | 2,539,900 | 2,217,500 | 1,937,100 | 1,693,300 | 1,481,200 | 1,296,500 |
| Electronic Form 1040-X | 2,337,060 | 2,564,400 | 2,728,900 | 2,813,400 | 2,891,000 | 2,961,000 | 3,022,600 | 3,075,400 | 3,118,900 |
| Form 4868, Total | 20,081,406 | 19,857,900 | 20,465,300 | 21,007,100 | 21,550,300 | 22,092,000 | 22,633,800 | 23,175,500 | 23,718,700 |
| Paper Form 4868 | 2,201,112 | 1,896,400 | 1,813,600 | 1,730,800 | 1,647,800 | 1,565,000 | 1,482,200 | 1,399,400 | 1,316,400 |
| Electronic Form 4868 | 17,880,294 | 17,961,500 | 18,651,700 | 19,276,300 | 19,902,500 | 20,527,000 | 21,151,600 | 21,776,100 | 22,402,400 |
| Form 1120-X* | 33,229 | 27,700 | 26,600 | 26,200 | 25,800 | 25,900 | 26,700 | 27,400 | 28,100 |
| Form 5558* | 663,055 | 316,500 | 221,900 | 221,100 | 220,200 | 219,300 | 218,300 | 217,200 | 216,100 |
| Form 7004, Total | 10,271,277 | 10,287,200 | 10,660,700 | 11,034,200 | 11,407,700 | 11,781,200 | 12,154,700 | 12,528,200 | 12,901,800 |
| Paper Form 7004 | 1,184,152 | 1,004,500 | 972,400 | 940,300 | 908,200 | 876,100 | 844,000 | 811,900 | 779,800 |
| Electronic Form 7004 | 9,087,125 | 9,282,700 | 9,688,300 | 10,093,900 | 10,499,500 | 10,905,100 | 11,310,700 | 11,716,400 | 12,122,000 |
| Form 8868, Total | 1,297,408 | 1,211,900 | 1,249,300 | 1,291,700 | 1,334,100 | 1,376,500 | 1,418,900 | 1,461,300 | 1,503,700 |
| Paper Form 8868 | 459,106 | 241,500 | 234,600 | 227,700 | 220,900 | 213,800 | 206,900 | 200,000 | 193,000 |
| Electronic Form 8868 | 838,302 | 970,400 | 1,014,700 | 1,064,000 | 1,113,200 | 1,162,800 | 1,212,000 | 1,261,400 | 1,310,700 |
| Form 941-X* | 563,902 | 1,483,200 | 1,470,600 | 1,267,400 | 1,137,300 | 1,005,300 | 871,500 | 735,900 | 712,500 |
| Form 943-X* | 2,960 | 6,700 | 6,900 | 6,000 | 5,100 | 4,300 | 3,500 | 2,700 | 2,500 |
| Form 944-X* | 1,472 | 1,500 | 1,400 | 1,400 | 1,300 | 1,200 | 1,100 | 1,000 | 1,000 |
| Form 945-X* | 2,334 | 2,500 | 2,400 | 2,300 | 2,200 | 2,100 | 2,000 | 1,900 | 1,800 |
| Form CT-1X* | 79 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |

*These forms are all paper. Some will have an electronic filing option in the near future. See "Electronic-Filing Requirements for Specified Returns and Other Documents." 88 Fed. Reg. 11754 (February 23, 2023). Forms 5558 and 1120-X are available to file electronically starting in 2025; however, they are not included in this publication due to limited data.
** Forms 990-N and 8871 are all electronic.
*** Form 8038-CP returns are included in the Paper Grand Total.
**** 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. Since its announcement in 2023, IRS has been implementing the Digital Intake initiative to scan popular paper forms, including Forms 1040, 940 and 941. The projections provided in the Spring 2025 update of Publication 6292 do not separate scanned paper returns from traditional paper returns. In the first 6 months of 2025, about 1.8% paper returns are scanned for Form 1040, 8.1% for Form 940 and 8.0% for Form 941.
2. In March 2025, President Donald Trump signed an Executive Order titled Modernizing Payments To and From America's Bank Account that mandates all payments to and from the federal government to be made electronically as soon as practicable, with limited exceptions. This order signals a broader push toward fully electronic systems for filing and paying all types of federal taxes. The impact of the Executive Order on tax return volumes will be considered once the implementation plans have been finalized.
3. 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 6292.
4. Detail may not add to subtotal/total due to rounding. In addition, actual volumes that are less than 10 have been rounded to the nearest 10.
SOURCE: Internal Revenue Service, Statistics of Income Division, Fall 2025 Publication 6292.

## Table 2. Selected Fiscal Year Return Filing Estimates by Business Operating Division (BOD), 2025–2032

| Type of Return/BOD | Actual—FY 2024 | Projected | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| **Individual Income Tax, Total** | **159,851,009** | **161,890,200** | **162,838,300** | **163,738,400** | **164,657,600** | **165,518,200** | **166,429,700** | **167,241,600** | **167,682,300** |
| Small Business/Self-Employed | 47,421,452 | 47,951,100 | 48,474,600 | 48,746,200 | 49,255,500 | 49,705,000 | 50,085,000 | 50,585,000 | 50,821,500 |
| Wage and Investment | 112,429,557 | 113,939,000 | 114,363,700 | 114,992,200 | 115,402,100 | 115,813,200 | 116,344,700 | 116,656,700 | 116,860,800 |
| **Corporation Income Tax, Total** | **8,281,313** | **8,210,200** | **8,258,900** | **8,304,300** | **8,347,400** | **8,388,100** | **8,426,500** | **8,462,600** | **8,496,400** |
| Small Business/Self-Employed | 8,017,400 | 7,944,800 | 7,992,400 | 8,036,800 | 8,078,900 | 8,118,600 | 8,156,000 | 8,191,200 | 8,224,200 |
| Large Business and International | 252,274 | 253,700 | 254,900 | 255,900 | 257,000 | 258,000 | 258,900 | 259,900 | 260,800 |
| Tax Exempt/Government Entities | 11,639 | 11,700 | 11,600 | 11,600 | 11,600 | 11,500 | 11,500 | 11,500 | 11,500 |
| **Partnership Returns, Total** | **5,100,410** | **5,117,300** | **5,199,700** | **5,284,000** | **5,369,500** | **5,455,800** | **5,542,600** | **5,629,600** | **5,716,900** |
| Small Business/Self-Employed | 4,749,451 | 4,765,200 | 4,842,000 | 4,920,400 | 5,000,000 | 5,080,400 | 5,161,200 | 5,242,300 | 5,323,500 |
| Large Business and International | 350,389 | 351,500 | 357,200 | 363,000 | 368,900 | 374,800 | 380,800 | 386,700 | 392,700 |
| Tax Exempt/Government Entities | 570 | 600 | 600 | 600 | 600 | 600 | 600 | 600 | 600 |
| **Employment Tax, Total** | **33,594,141** | **34,063,200** | **34,242,000** | **34,489,900** | **34,739,300** | **34,990,700** | **35,244,700** | **35,501,300** | **35,760,600** |
| Small Business/Self-Employed | 30,573,913 | 31,008,600 | 31,170,900 | 31,398,000 | 31,626,700 | 31,857,400 | 32,090,400 | 32,325,800 | 32,563,600 |
| Large Business and International | 944,145 | 954,700 | 959,500 | 966,500 | 973,400 | 980,300 | 987,200 | 994,300 | 1,001,500 |
| Tax Exempt/Government Entities | 2,076,083 | 2,099,800 | 2,111,600 | 2,125,400 | 2,139,200 | 2,153,100 | 2,167,100 | 2,181,200 | 2,195,500 |
| **Excise, Total** | **1,140,813** | **1,138,800** | **1,146,500** | **1,156,200** | **1,166,500** | **1,177,200** | **1,188,300** | **1,199,800** | **1,211,600** |
| Small Business/Self-Employed | 988,844 | 997,100 | 1,003,800 | 1,012,200 | 1,021,300 | 1,030,700 | 1,040,300 | 1,050,400 | 1,060,700 |
| Large Business and International | 111,759 | 100,800 | 101,500 | 102,300 | 103,200 | 104,200 | 105,200 | 106,200 | 107,200 |
| Tax Exempt/Government Entities | 40,210 | 41,000 | 41,300 | 41,600 | 42,000 | 42,400 | 42,800 | 43,200 | 43,600 |
| **Exempt Organization, Total** | **1,769,766** | **1,750,000** | **1,773,500** | **1,793,000** | **1,811,300** | **1,829,200** | **1,846,500** | **1,863,300** | **1,879,700** |
| Tax Exempt/Government Entities | 65,545 | 44,200 | 36,000 | 22,500 | 17,400 | 16,000 | 15,800 | 15,800 | 15,700 |
| **Employee Plans, Forms 5500, 5500EZ, and 5500SF** | **1,108,334** | **1,033,800** | **1,032,400** | **1,031,100** | **1,029,900** | **1,028,700** | **1,027,700** | **1,026,700** | **1,025,700** |
| Tax Exempt/Government Entities | 1,108,334 | 1,033,800 | 1,032,400 | 1,031,100 | 1,029,900 | 1,028,700 | 1,027,700 | 1,026,700 | 1,025,700 |

NOTES: Detail may not add to total due to rounding. See Table Notes page for definitions of "Type of Return/BOD."
SOURCE: Internal Revenue Service, Statistics of Income Division, Fall 2025 Publication 6292.

## Table 3. 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 Cycles

| Item | Fiscal Year 2024 Actual * (thousands) | Projection Error on Forecasts for: | | | | |
|---|---|---|---|---|---|---|
| | | 1 Year Ahead N=4 | 2 Years Ahead N=4 | 3 Years Ahead N=4 | 4 Years Ahead N=4 | 5 Years Ahead N=4 |
| | (1) | (2) | (3) | (4) | (5) | (6) |
| **Grand Total—Selected Returns *** | **266,581** | | | | | |
| MAPE | | 1.77% | 1.82% | 2.16% | 1.89% | 2.10% |
| Number of Overprojections | | 3 | 2 | 1 | 1 | 1 |
| **Grand Total—Paper** | **46,383** | | | | | |
| MAPE | | 3.47% | 7.73% | 9.13% | 11.14% | 14.48% |
| Number of Overprojections | | 2 | 3 | 3 | 4 | 4 |
| **Grand Total—E-file** | **220,198** | | | | | |
| MAPE | | 2.16% | 3.49% | 3.59% | 4.59% | 5.47% |
| Number of Overprojections | | 3 | 2 | 1 | 0 | 0 |
| **Total Primary—Selected Returns *** | **228,125** | | | | | |
| MAPE | | 1.68% | 2.43% | 2.43% | 2.78% | 1.82% |
| Number of Overprojections | | 4 | 3 | 3 | 3 | 2 |
| **Primary Total—Paper** | **38,070** | | | | | |
| MAPE | | 6.17% | 12.22% | 16.37% | 23.91% | 29.65% |
| Number of Overprojections | | 2 | 3 | 4 | 4 | 4 |
| **Primary Total—E-file** | **190,055** | | | | | |
| MAPE | | 2.42% | 3.35% | 3.33% | 4.19% | 5.39% |
| Number of Overprojections | | 3 | 2 | 2 | 0 | 0 |
| **Individual Total** | **161,053** | | | | | |
| MAPE | | 2.46% | 3.18% | 2.97% | 2.70% | 2.66% |
| Number of Overprojections | | 3 | 2 | 2 | 1 | 1 |
| **Individual Total—Paper** | **10,785** | | | | | |
| MAPE | | 5.28% | 14.16% | 14.31% | 10.72% | 17.64% |
| Number of Overprojections | | 2 | 2 | 2 | 2 | 2 |
| **Individual Total—E-file** | **150,268** | | | | | |
| MAPE | | 2.95% | 3.61% | 3.40% | 3.03% | 2.43% |
| Number of Overprojections | | 3 | 2 | 2 | 2 | 1 |
| **Individual Estimated Tax Total** | **12,077** | | | | | |
| MAPE | | 11.51% | 31.83% | 52.22% | 63.40% | 67.26% |
| Number of Overprojections | | 3 | 4 | 4 | 4 | 4 |
| **Fiduciary Total** | **3,165** | | | | | |
| MAPE | | 5.68% | 3.90% | 6.65% | 4.85% | 3.64% |
| Number of Overprojections | | 2 | 1 | 1 | 1 | 3 |
| **Partnership Total** | **5,100** | | | | | |
| MAPE | | 1.85% | 4.77% | 2.11% | 4.79% | 6.21% |
| Number of Overprojections | | 2 | 2 | 0 | 2 | 0 |
| **Corporation Total** | **8,281** | | | | | |
| MAPE | | 2.82% | 4.71% | 6.62% | 5.86% | 5.42% |
| Number of Overprojections | | 1 | 0 | 1 | 1 | 0 |
| **Employment Total** | **33,594** | | | | | |
| MAPE | | 2.70% | 7.28% | 5.23% | 6.91% | 6.37% |
| Number of Overprojections | | 2 | 2 | 1 | 1 | 1 |
| **Exempt Organization Total** | **1,770** | | | | | |
| MAPE | | 3.56% | 3.53% | 2.23% | 2.55% | 3.43% |
| Number of Overprojections | | 3 | 3 | 4 | 3 | 3 |
| **Excise Total** | **1,141** | | | | | |
| MAPE | | 5.18% | 6.50% | 6.43% | 7.58% | 8.67% |
| Number of Overprojections | | 0 | 1 | 0 | 0 | 0 |

*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, 2025 Publication 6292.

## Table Notes

- Detail may not add to total due to rounding.
- Projected return counts are rounded to the nearest hundred; therefore, counts of 49 or fewer are rounded to 0. However, some forms may report zero filings because they are associated with only selected areas, or their filing options were recently established or eliminated.
- Actual and projected return 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.

**Table 1*:***

- Grand Total is the sum of Total Primary Returns and Supplemental Documents. The Total Primary Returns category is the sum of all forms shown in the table, excluding Supplemental Documents.
- Individual Income Tax, Total, is the sum of paper and electronic Forms 1040, 1040-SR, 1040-NR, 1040-PR and 1040-SS.
- Individual Estimated Tax, Form 1040-ES, includes paper and electronic Form 1040-ES.
- Fiduciary, Form 1041, Total, includes paper and electronic Form 1041.
- Fiduciary Estimated Tax, Form 1041-ES, is the Estimated Income Tax for Estates and Trusts.
- Partnership, Forms 1065/1065-B, Total, includes 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 includes Forms 706, 706-NA, 706-GS(D), and 706-GS(T).
- Gift, Form 709, is the United States Gift (and Generation-Skipping Transfer) Tax Return.
- Employment Tax, Total, includes paper and electronic Forms 940, 940-EZ, 940-PR, 941, 941-PR, 941-SS, 943, 943-PR, 943-SS, 944, 945, and CT-1. CT-2 is excluded since the return counts were only available on the non-Master File.
- 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 is listed separately in this publication.
- Exempt Organizations, Total, includes Forms 990, 990-EZ, 990-N, 990-PF, 990-T, 4720, and 5227.
- Form 1041-A is the U.S. Information Return, Trust Accumulation of Charitable Amounts.
- Government Entities/Bonds includes Forms 8038, 8038-CP, 8038-G, 8038-GC, 8038-T, and 8328.
- Political Organizations, Total, includes Forms 1120-POL, 8871 and 8872.

- 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 consist 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-1-X.

**Table 2:**

- Individual filers classified as SB/SE reflect those taxpayers filing a Form 1040 return with either a Schedule C, Schedule F, Schedule E, or Form 2106 attached; or those filers with mailing addresses or forms that are considered International. All other individual filers are classified as Taxpayer Services.
- In general, corporation filers (Form 1120 series returns including Form 1120-S) and partnership filers are classified as LB&I if their reported total assets are $10 million or more. Corporation and partnership returns with assets below $10 million are generally classified as SB/SE. However, some partnership and corporation returns are also classified as part of the Tax Exempt/Government Entities operating division.
- Nonprofit organizations, pension plan filers, tribal authorities, and governmental units comprise the TE/GE classification.
- Employee Plans include paper and electronic Forms 5500, 5500-EZ, and 5500-SF. Counts by operating division in this table are based primarily upon the IRS Master File BOD indicator. This indicator is a single, point-in-time, taxpayer-level identifier (in contrast to a return-by-return identifier).

## Projection Publication Series

| Title | IRS Publication Number | Typical Updates |
|---|---|---|
| Fiscal Year Return Projections for the United States | 6292 | September and December |
| Calendar Year Projections of Information and Withholding Documents for the United States and IRS Campuses | 6961 | September |
| Calendar Year Return Projections for the United States and IRS Campuses | 6186 | December |
| Calendar Year Projections of Individual Returns by Major Processing Categories | 6187 | December |
| Calendar Year Return Projections by State | 6149 | December |

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