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*Calendar Year Projections of Individual Returns
by Major Processing Categories*

2023 Update



Projections
of Federal Tax Return Filings

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Online Availability of Forecasts

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

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



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Overview

The 2023 edition of IRS Publication 6187, *Calendar Year Projections of Individual Returns by Major Processing Categories*, contains U.S. and Internal Revenue Service campus-level projections of full-paid and other-than-full-paid categories of individual tax returns. The publication also includes estimates of individual refunds, including split refunds, Forms 1040-NR/NR-EZ/C, 1040-PR and 1040-SS, and various components of individual electronically filed (e-filed) returns. A set of U.S.-level forecasts by the IRS's Business Operating Division (BOD) organizational structure is also included in this product.

The projections presented in this publication are based on the information available as of early-August 2023, including enacted tax law changes and confirmed administrative plans. Legislative or administrative initiatives under consideration are generally not included in the projections due to the uncertain nature of their eventual outcome.

Summary of Significant Trends and Revisions

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

Adjustments Related to Implications from COVID-19 Pandemic

Statistics of Income (SOI) staff extensively researched U.S. laws and the IRS administrative processes that will impact calendar year (CY) 2023 to CY 2026 individual tax return volumes. With the three previous tax seasons impacted by processing delays, the IRS has taken additional steps throughout 2023 to improve service for taxpayers. The Inflation Reduction Act (IRA) of August 2022 apportioned the IRS with the necessary resources to hire and train new staff to assist with the implementation of its multiyear, strategic modernization and digitization initiatives and to better serve and support taxpayers. Although some paper returns filed in 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 became law in August 2022, the IRS has made significant progress digitizing and adopting new technology.

On March 8, 2023, the IRS announced a new Digital Intake Initiative to scan paper returns of select form types and schedules. The IRS had processed approximately 56,000 Forms 1040 and 1040-SR scanned paper returns as of August 2023. Additional individual schedules will be processed through this initiative in the future.

In August 2023, the IRS announced the Paperless Processing Initiative, which aims to digitally process all paper filed tax returns by filing season 2025. The projections provided in the 2023 update of Publication 6187 do not currently account for the Digital Intake Initiative or the Paperless Processing Initiative. As more data and program information become available, future updates will establish a methodology for estimating scanned paper volumes.

Campus Realignment

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

In September 2016, plans were announced to further streamline the campus configuration for individual paper return processing by ceasing submission processing operations at the Fresno

campus in 2021 and at the Austin campus in 2024. However, in February 2022, the IRS announced that it will no longer close the Austin campus in 2024 as planned. Accordingly, SOI staff collaborated with Wage and Investment (W&I) BOD to develop the CY 2023 through CY 2026 campus-level paper volumes for this edition of Publication 6187.

The alignments of e-filed returns to IRS campuses are shown in this publication as unchanged from the current alignments. Individual e-filed returns will continue to be processed at all five individual tax return e-file submission processing campuses in CY 2023 through CY 2030.

Adjustments for Returns with “ITIN” Request

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

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

Developments in Electronic Filing

Since the enactment of the IRS Restructuring and Reform Act of 1998, the total volume of individual returns filed electronically has increased from 24.6 million in CY 1998 to 148.7 million in CY 2022, which represented 91.1 percent of the total number of individual returns filed in CY 2022. It is projected that individual e-filing will continue to increase to 171.5 million returns by CY 2030.

Accuracy of Prior Projections

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

Using 4 years of actual data, from CY 2019 through CY 2022, Table 8 presents the accuracy of our national-level projections by major return categories. This analysis covers only the major return categories projected on a calendar year basis and serves as a general measure for approximating the overall reliability of our U.S.-level return projections.

Table 8 presents two measures of projection accuracy: (1) the mean absolute percent error (MAPE); and (2) the number of overprojections. The MAPE is computed as the average percentage projection error for the 4-year period, regardless of whether the projections were over or under the actual filings during each of the four projection cycles. The number of overprojections can show whether projections are consistently over- or underprojected. A value of “2” indicates balanced forecasts over the four cycles.

These two measures of projection accuracy are grouped by time horizon in Table 8. The time horizon is determined by the calendar year a forecast was made and the calendar year projected. For example, a forecast made in CY 2018 for CY 2021 would be part of the “3-years-ahead” time horizon.

Statement of Methodology

This section summarizes the methods used to generate the various U.S.-, state-, and campus-level forecasts of individual income tax returns presented in this update. These projections incorporate the available year to date 2023 filing volumes through early-August 2023.

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

The Individual Return Series

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

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

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

Schedules 1 Through 3

The forecasts for the revised Form 1040 Schedules 1 through 3 are based on surrogate historical data for base periods prior to CY 2020 and actual IRS Master File data for CY 2020 to CY 2022. The surrogate historical data was used to determine hypothetical volumes of each of the new schedules. More specifically, historical Form 1040 line-item data were used to simulate the new schedules. Once the historical trends were compiled, time series models were used to generate the baseline forecasts.

Form 1040-SR

Form 1040-SR (*U.S. Tax Return for Seniors*) forecast was based on the historical data of individual returns filed by taxpayers 65 years and older. Regression models were generated using IHS Markit data on the age 65 and older population to establish the baseline trends. Estimated participation rates were applied to create the forecasts of Form 1040-SR return volumes. Adjustments were made to the projected volumes based on the CY 2022 actual data and CY 2023 year to date observations

Form 1040-SP

The total Form 1040-SP projected volumes are based on the Limited-English Proficiency ratio and demographics data from the U.S. Census Bureau. The CY 2022 paper Form 1040-SP volumes were estimated based on research of program requirement specifications and the Individual Income Returns Received and Processed – Headquarters (IIRAPHQ) reports. The actual CY 2022 Form 1040-SP electronic data is from the MEF Business Objects Enterprise database. CY 2023 baseline estimates were adjusted based on the CY 2023 year to date experience.

Schedule A

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

Refunds

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

Computer Generated Paper Returns

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

Total and Online Electronically Filed Returns

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

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

Type of return/processing category	Actual	Projected			
	2022	2023	2024	2025	2026
	(1)	(2)	(3)	(4)	(5)
Forms 1040, 1040-SR, and 1040-SP, Total	163,185,237	165,194,100	167,102,000	168,668,700	170,281,100
Full-Paid, Total	1,321,694	1,466,900	1,232,600	1,124,700	1,024,700
Other-Than-Full-Paid, Total	161,863,543	163,727,100	165,869,400	167,543,900	169,256,500
Refund Returns, Total	117,197,159	113,080,800	121,984,500	123,128,200	124,305,200
Electronically Filed, Refund Returns	109,841,729	107,985,700	118,191,700	120,100,100	121,940,500
Schedule A	15,896,682	15,760,400	15,634,900	15,214,600	14,605,900
Schedule C or Schedule F	29,572,722	30,964,800	31,262,200	31,876,600	32,503,000
Paper Forms 1040, 1040-SR, and 1040-SP, Total	14,454,783	11,322,500	9,481,900	8,651,700	7,882,200
Full-Paid, Total	1,321,694	1,466,900	1,232,600	1,124,700	1,024,700
Other-Than-Full-Paid, Total	13,133,089	9,855,600	8,249,300	7,527,000	6,857,500
Form 1040	11,853,861	8,001,000	6,107,600	5,330,400	4,613,700
Full-Paid	871,215	1,153,600	914,500	811,600	716,500
Other-Than-Full-Paid	10,982,646	6,847,300	5,193,200	4,518,900	3,897,200
Form 1040-SR	2,593,909	3,314,700	3,366,200	3,312,000	3,258,000
Full-Paid	450,458	312,100	317,000	311,900	306,800
Other-Than-Full-Paid	2,143,451	3,002,500	3,049,200	3,000,100	2,951,200
Form 1040-SP	7,010	6,800	8,100	9,300	10,500
Full-Paid	20	1,100	1,100	1,300	1,400
Other-Than-Full-Paid	6,990	5,700	7,000	8,000	9,100
Paper Schedule 1	6,452,338	6,603,500	4,616,700	4,387,700	4,157,100
Paper Schedule 2	3,902,281	4,551,900	3,437,300	3,224,500	3,069,300
Paper Schedule 3	3,920,893	5,251,400	4,304,400	4,444,800	4,590,500
Computer Generated Paper Returns, Total	5,677,662	5,271,100	4,665,700	4,129,800	3,655,400
Electronically Filed Forms 1040, 1040-SR and 1040-SP, Total	148,730,454	153,871,500	157,620,100	160,017,000	162,398,900
Practitioner	84,052,866	84,476,100	85,465,700	86,467,200	87,481,000
Online	64,677,588	69,395,400	72,154,400	73,549,700	74,917,900
Electronically Filed, Schedule 1	60,136,886	56,170,000	57,639,900	57,352,000	57,065,600
Electronically Filed, Schedule 2	37,364,932	38,729,900	39,807,300	41,008,700	42,152,500
Electronically Filed, Schedule 3	46,889,541	62,433,200	65,954,900	68,105,700	70,338,100
Electronically Filed, Form 1040-SR	14,672,031	15,282,100	15,943,900	16,592,700	17,241,500
Electronically Filed, Form 1040-SP	71,495	23,200	72,700	86,100	99,600

NOTES:
 On March 8, 2023, the IRS announced a new Digital Intake initiative to scan popular paper forms, including Forms 1040, 940 and 941, beginning in 2023. In August 2023, the IRS announced the Paperless Processing initiative that aims to process all tax returns digitally by 2025. The projections provided in the 2023 update of Publication 6187 do not account for the Digital Intake initiative and the Paperless Processing initiative. Future Publication 6187 updates will consider how to reflect the scanned paper volumes, as more data and program information become available.
 Actual total 2022 Full-Paid volume is slightly larger than indicated because the Full-Paid carryover returns from 2021 were treated as Other-Than-Full-Paid returns in 2022. Full-Paid returns are transcribed in the year they are received. Therefore, any Full-Paid returns which were received, but not transcribed, in 2021 were rebatched as Other-Than-Full-Paid returns in 2022.
 Detail may not add to total due to rounding.
 Projected volumes are rounded to the nearest 100; values of 49 or fewer are rounded to 0.
 See Table Notes section for more information.
 SOURCE: Internal Revenue Service, Statistics of Income Division, 2023 Publication 6187.

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

Type of return/processing category/by business operating division	Actual	Projected							
	2022	2023	2024	2025	2026	2027	2028	2029	2030
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
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
Wage and Investment Returns	116,806,893	118,332,300	119,946,900	121,345,800	122,782,300	124,219,300	125,678,300	127,158,900	128,360,000
Paper Returns	9,484,389	6,069,300	4,241,700	3,550,100	2,911,000	2,332,000	1,795,600	1,296,800	597,000
Electronically Filed Returns	107,322,504	112,263,000	115,705,200	117,795,700	119,871,300	121,887,300	123,882,800	125,862,000	127,763,000
Small Business/Self Employed Returns	46,378,344	46,861,800	47,155,100	47,322,800	47,498,800	47,685,200	47,890,600	48,115,000	48,591,900
Paper Returns	4,970,394	5,253,200	5,240,200	5,101,600	4,971,200	4,851,300	4,750,300	4,668,300	4,838,900
Electronically Filed Returns	41,407,950	41,608,500	41,914,900	42,221,200	42,527,600	42,834,000	43,140,300	43,446,700	43,753,100
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	346,700	333,700	323,400	313,000	307,400
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

NOTES:

Detail may not add to total due to rounding.

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

See Table Notes section for more information.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2023 Publication 6187.

Table 2A. Calendar Year Projections of Paper Individual Returns by Major Processing Categories for the Austin IRS Campus Including International

Type of return/processing category	Actual	Projected			
	2022	2023	2024	2025	2026
	(1)	(2)	(3)	(4)	(5)
Paper Forms 1040, 1040-SR, and 1040-SP, Total	5,666,820	4,419,300	3,437,700	3,136,700	2,857,800
Full-Paid, Total	525,900	888,000	434,900	396,800	361,500
Other-Than-Full-Paid, Total	5,140,920	3,531,300	3,002,900	2,740,000	2,496,300
Form 1040	4,683,860	3,684,100	2,284,500	2,001,200	1,739,900
Full-Paid	340,030	748,100	292,900	257,000	223,800
Other-Than-Full-Paid	4,343,830	2,936,000	1,991,700	1,744,300	1,516,100
Form 1040-SR	977,060	729,600	1,148,000	1,129,500	1,111,100
Full-Paid	185,850	138,800	140,900	138,700	136,400
Other-Than-Full-Paid	791,210	590,800	1,007,000	990,800	974,700
Form 1040-SP	5,900	5,600	5,200	6,000	6,800
Full-Paid	10	1,100	1,000	1,200	1,300
Other-Than-Full-Paid	5,880	4,500	4,200	4,900	5,500

NOTES:

Above figures exclude electronically filed returns.

Detail may not add to total due to rounding.

Actual historical data are rounded to the nearest 10.

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

See Table Notes section for more information.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2023 Publication 6187.

Table 2B. Calendar Year Projections of Paper Individual Returns by Major Processing Categories for the Austin IRS Campus Not Including International

Type of return/processing category	Actual	Projected			
	2022	2023	2024	2025	2026
	(1)	(2)	(3)	(4)	(5)
Paper Forms 1040, 1040-SR, and 1040-SP, Total	5,363,650	4,069,400	3,144,700	2,869,400	2,614,200
Full-Paid, Total	524,200	871,900	421,300	384,400	350,200
Other-Than-Full-Paid, Total	4,839,450	3,197,500	2,723,400	2,485,000	2,264,000
Form 1040	4,384,120	3,339,000	1,996,600	1,739,500	1,502,400
Full-Paid	338,430	733,200	280,400	245,800	213,900
Other-Than-Full-Paid	4,045,690	2,605,800	1,716,100	1,493,700	1,288,600
Form 1040-SR	975,950	728,700	1,146,600	1,128,100	1,109,700
Full-Paid	185,760	138,700	140,900	138,600	136,300
Other-Than-Full-Paid	790,190	590,000	1,005,700	989,500	973,400
Form 1040-SP	3,580	1,700	1,600	1,800	2,000
Full-Paid	10	0	0	0	0
Other-Than-Full-Paid	3,570	1,700	1,500	1,800	2,000

NOTES:

Above figures exclude electronically filed returns.

Detail may not add to total due to rounding.

Actual historical data are rounded to the nearest 10.

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

See Table Notes section for more information.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2023 Publication 6187.

Table 2C. Calendar Year Projections of Paper Individual Returns by Major Processing Categories for the Fresno IRS Campus

Type of return/processing category	Actual	Projected			
	2022	2023	2024	2025	2026
	(1)	(2)	(3)	(4)	(5)
Paper Forms 1040, 1040-SR, and 1040-SP, Total	99,420	700	0	0	0
Full-Paid, Total	560	0	0	0	0
Other-Than-Full-Paid, Total	98,850	700	0	0	0
Form 1040	93,170	700	0	0	0
Full-Paid	270	0	0	0	0
Other-Than-Full-Paid	92,900	700	0	0	0
Form 1040-SR	6,240	0	0	0	0
Full-Paid	290	0	0	0	0
Other-Than-Full-Paid	5,950	0	0	0	0
Form 1040-SP	0	0	0	0	0
Full-Paid	0	0	0	0	0
Other-Than-Full-Paid	0	0	0	0	0

NOTES:
 Above figures exclude electronically filed returns.
 Detail may not add to total due to rounding.
 Actual historical data are rounded to the nearest 10.
 Projected volumes are rounded to the nearest 100; values of 49 or fewer are rounded to 0.
 See Table Notes section for more information.
 SOURCE: Internal Revenue Service, Statistics of Income Division, 2023 Publication 6187.

Table 2D. Calendar Year Projections of Paper Individual Returns by Major Processing Categories for the Kansas City IRS Campus

Type of return/processing category	Actual	Projected			
	2022	2023	2024	2025	2026
	(1)	(2)	(3)	(4)	(5)
Paper Forms 1040, 1040-SR, and 1040-SP, Total	4,503,500	3,892,500	3,411,700	3,113,000	2,836,100
Full-Paid, Total	121,400	80,100	479,800	437,700	398,800
Other-Than-Full-Paid, Total	4,382,100	3,812,400	2,932,000	2,675,200	2,437,300
Form 1040	3,737,020	2,222,000	2,122,000	1,843,800	1,587,300
Full-Paid	86,830	35,900	434,900	393,600	355,400
Other-Than-Full-Paid	3,650,190	2,186,100	1,687,200	1,450,200	1,232,000
Form 1040-SR	765,360	1,669,400	1,288,300	1,267,500	1,246,900
Full-Paid	34,560	44,200	44,900	44,100	43,400
Other-Than-Full-Paid	730,800	1,625,200	1,243,400	1,223,400	1,203,500
Form 1040-SP	1,120	1,100	1,400	1,700	1,900
Full-Paid	10	0	0	0	0
Other-Than-Full-Paid	1,110	1,100	1,400	1,600	1,900

NOTES:
 Above figures exclude electronically filed returns.
 Detail may not add to total due to rounding.
 Actual historical data are rounded to the nearest 10.
 Projected volumes are rounded to the nearest 100; values of 49 or fewer are rounded to 0.
 See Table Notes section for more information.
 SOURCE: Internal Revenue Service, Statistics of Income Division, 2023 Publication 6187.

Table 2E. Calendar Year Projections of Paper Individual Returns by Major Processing Categories for the Ogden IRS Campus

Type of return/processing category	Actual	Projected			
	2022	2023	2024	2025	2026
	(1)	(2)	(3)	(4)	(5)
Paper Forms 1040, 1040-SR, and 1040-SP, Total	4,185,050	3,009,900	2,632,500	2,402,000	2,188,300
Full-Paid, Total	673,840	498,800	318,000	290,200	264,400
Other-Than-Full-Paid, Total	3,511,220	2,511,200	2,314,400	2,111,800	1,924,000
Form 1040	3,339,810	2,094,100	1,701,100	1,485,400	1,286,400
Full-Paid	444,090	369,600	186,700	161,000	137,300
Other-Than-Full-Paid	2,895,720	1,724,600	1,514,300	1,324,400	1,149,200
Form 1040-SR	845,240	915,700	930,000	915,000	900,100
Full-Paid	229,750	129,200	131,200	129,100	127,000
Other-Than-Full-Paid	615,500	786,500	798,700	785,900	773,100
Form 1040-SP	0	100	1,400	1,600	1,800
Full-Paid	0	0	100	100	100
Other-Than-Full-Paid	0	100	1,300	1,500	1,700

NOTES:

Above figures exclude electronically filed returns.

Detail may not add to total due to rounding.

Actual historical data are rounded to the nearest 10.

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

See Table Notes section for more information.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2023 Publication 6187.

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

Item	Actual	Projected			
	2022	2023	2024	2025	2026
	(1)	(2)	(3)	(4)	(5)
United States Refund Returns	117,197,159	113,080,800	121,984,500	123,128,200	124,305,200
Austin	2,883,604	1,988,700	1,375,100	1,097,900	857,300
Fresno	50,589	300	0	0	0
Kansas City	2,291,641	1,751,600	1,364,700	1,089,500	850,800
Ogden	2,129,596	1,354,500	1,053,000	840,700	656,500
Electronically Filed	109,841,729	107,985,700	118,191,700	120,100,100	121,940,500

NOTES:

"Refund Returns" reflect a count of refunds arising from, and issued shortly after, the initial filing of a return.

Detail may not add to total due to rounding.

See Table Notes section for more information.

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

SOURCE: Internal Revenue Service, Statistics of Income Division, 2023 Publication 6187.

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

Item	Actual	Projected			
	2022	2023	2024	2025	2026
	(1)	(2)	(3)	(4)	(5)
United States Split Refund Returns	391,275	351,400	333,100	314,800	296,500
Austin	8,734	8,000	6,400	5,400	4,800
Fresno	153	0	0	0	0
Kansas City	6,941	7,100	6,400	5,400	4,800
Ogden	6,450	5,500	4,900	4,100	3,700
Electronically Filed	368,997	330,800	315,400	299,900	283,200

NOTES:

"Split Refund Returns" reflect a count of refunds for the current tax year.

Figures for IRS Campuses reflect those refunds arising from paper returns.

Form 8888 must accompany refund filings requesting refund postings to multiple accounts.

Detail may not add to total due to rounding.

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

See Table Notes section for more information.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2023 Publication 6187.

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

Item	Actual	Projected			
	2022	2023	2024	2025	2026
	(1)	(2)	(3)	(4)	(5)
United States Refund Returns	116,232,271	112,759,100	121,271,300	122,408,200	123,578,400
Austin	2,393,785	2,575,000	1,674,400	1,310,500	1,034,400
Fresno	89,254	1,700	0	0	0
Kansas City	1,905,541	2,109,100	1,307,800	990,200	759,200
Ogden	1,626,547	1,800,900	1,012,700	768,700	590,700
Electronically Filed	110,217,143	106,272,400	117,276,400	119,338,800	121,194,100

NOTES:

"Refund Returns" reflect a count of refunds arising from, and issued shortly after, the initial filing of a return.

Detail may not add to total due to rounding.

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

See Table Notes section for more information.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2023 Publication 6187.

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

IRS campus	Actual	Projected							
	2022	2023	2024	2025	2026	2027	2028	2029	2030
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
United States	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
Andover	34,745,529	35,666,900	36,537,300	37,093,600	37,646,400	38,185,300	38,719,400	39,249,700	39,761,900
Austin	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
Fresno	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
Kansas City	29,364,754	30,515,400	31,219,000	31,675,400	32,130,000	32,574,200	33,015,500	33,454,700	33,879,400
Philadelphia	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

NOTES:
 Table 6A equals the sum of Tables 6B and 6C.
 Detail may not add to total due to rounding.
 Projected volumes are rounded to the nearest 100; values of 49 or fewer are rounded to 0.
 SOURCE: Internal Revenue Service, Statistics of Income Division, 2023 Publication 6187.

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

IRS campus	Actual	Projected							
	2022	2023	2024	2025	2026	2027	2028	2029	2030
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
United States	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
Andover	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
Austin	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
Fresno	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
Kansas City	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
Philadelphia	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

NOTE:
 Detail may not add to total due to rounding.
 Projected volumes are rounded to the nearest 100; values of 49 or fewer are rounded to 0.
 SOURCE: Internal Revenue Service, Statistics of Income Division, 2023 Publication 6187.

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

IRS campus	Actual	Projected							
	2022	2023	2024	2025	2026	2027	2028	2029	2030
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
United States	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
Andover	13,802,125	14,855,400	15,446,000	15,744,700	16,037,600	16,315,100	16,585,500	16,849,700	17,094,500
Austin	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
Fresno	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
Kansas City	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
Philadelphia	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

NOTE:
 Detail may not add to total due to rounding.
 Projected volumes are rounded to the nearest 100; values of 49 or fewer are rounded to 0.
 SOURCE: Internal Revenue Service, Statistics of Income Division, 2023 Publication 6187.

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

State or area	Actual		Projected						
	2022	2023	2024	2025	2026	2027	2028	2029	2030
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
United States	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
Alabama	2,026,280	2,097,400	2,146,900	2,178,800	2,210,500	2,241,500	2,272,300	2,302,900	2,332,400
Alaska	318,139	343,800	352,600	358,100	363,600	369,000	374,300	379,500	384,600
Arizona	3,134,378	3,104,900	3,182,500	3,231,800	3,280,800	3,328,500	3,375,700	3,422,500	3,467,700
Arkansas	1,236,415	1,273,800	1,301,700	1,320,100	1,338,400	1,356,400	1,374,300	1,392,100	1,409,400
California	17,506,676	18,408,600	18,844,000	19,124,500	19,403,700	19,676,100	19,946,500	20,215,400	20,475,200
Colorado	2,749,556	2,743,400	2,811,100	2,854,300	2,897,100	2,938,900	2,980,300	3,021,300	3,061,000
Connecticut	1,702,385	1,765,100	1,808,700	1,836,500	1,864,100	1,891,000	1,917,700	1,944,100	1,969,600
Delaware	461,280	463,600	475,700	483,300	490,800	498,100	505,300	512,500	519,400
District of Columbia	323,270	347,500	356,500	362,100	367,700	373,200	378,600	383,900	389,100
Florida	10,065,005	10,148,800	10,412,800	10,578,900	10,743,500	10,903,600	11,061,800	11,218,500	11,369,500
Georgia	4,628,438	4,629,200	4,740,300	4,811,600	4,882,500	4,951,700	5,020,300	5,088,500	5,154,300
Hawaii	621,798	667,300	688,500	701,200	713,700	725,800	737,700	749,400	760,500
Idaho	809,240	779,900	798,500	810,500	822,400	834,100	845,600	857,100	868,200
Illinois	5,756,306	6,115,200	6,264,800	6,360,300	6,455,200	6,547,800	6,639,500	6,730,500	6,818,400
Indiana	3,089,626	3,191,800	3,263,000	3,309,600	3,356,100	3,401,600	3,446,900	3,492,000	3,535,600
International	124,001	485,800	552,300	585,900	617,800	647,600	675,800	702,300	727,200
Iowa	1,427,094	1,505,600	1,535,200	1,555,300	1,575,500	1,595,300	1,615,200	1,635,100	1,654,400
Kansas	1,302,292	1,368,100	1,396,300	1,415,200	1,434,100	1,452,600	1,471,100	1,489,600	1,507,600
Kentucky	1,902,691	1,989,700	2,031,500	2,059,300	2,087,100	2,114,400	2,141,600	2,168,800	2,195,100
Louisiana	1,881,988	2,007,800	2,056,400	2,087,600	2,118,600	2,148,800	2,178,800	2,208,500	2,237,200
Maine	661,432	649,500	667,600	678,700	689,800	700,500	711,000	721,400	731,500
Maryland	2,781,512	2,899,400	2,986,300	3,039,200	3,091,300	3,141,800	3,191,300	3,240,100	3,287,000
Massachusetts	3,320,849	3,435,700	3,523,200	3,578,500	3,633,400	3,686,800	3,739,600	3,792,000	3,842,500
Michigan	4,581,670	4,804,800	4,919,200	4,992,700	5,065,900	5,137,300	5,208,100	5,278,500	5,346,500
Minnesota	2,694,147	2,795,300	2,859,400	2,901,100	2,942,600	2,983,200	3,023,500	3,063,600	3,102,400
Mississippi	1,199,652	1,272,600	1,300,600	1,319,000	1,337,300	1,355,300	1,373,200	1,391,000	1,408,300
Missouri	2,726,170	2,845,700	2,911,800	2,954,600	2,997,200	3,038,800	3,080,200	3,121,300	3,161,100
Montana	514,066	517,400	529,200	536,800	544,400	551,800	559,200	566,600	573,700
Nebraska	895,456	932,200	951,100	963,800	976,500	989,000	1,001,500	1,014,000	1,026,100
Nevada	1,455,925	1,463,000	1,497,800	1,520,100	1,542,400	1,564,100	1,585,600	1,607,000	1,627,700
New Hampshire	677,247	698,000	716,100	727,500	738,800	749,800	760,700	771,400	781,800
New Jersey	4,282,704	4,423,800	4,535,100	4,605,600	4,675,700	4,743,900	4,811,400	4,878,300	4,942,900
New Mexico	912,545	926,900	951,300	966,600	981,700	996,500	1,011,000	1,025,500	1,039,400
New York	9,416,225	9,938,700	10,143,200	10,280,200	10,417,200	10,551,800	10,686,100	10,820,400	10,950,700
North Carolina	4,575,118	4,646,300	4,759,900	4,832,500	4,904,600	4,974,900	5,044,500	5,113,700	5,180,500
North Dakota	351,698	372,300	379,900	385,100	390,200	395,300	400,300	405,400	410,300
Ohio	5,436,859	5,721,700	5,847,900	5,930,700	6,013,400	6,094,300	6,174,900	6,255,200	6,333,000
Oklahoma	1,623,294	1,677,100	1,715,000	1,739,700	1,764,300	1,788,400	1,812,300	1,836,200	1,859,300
Oregon	1,911,468	1,969,100	2,017,500	2,048,400	2,079,100	2,109,000	2,138,700	2,168,100	2,196,500
Pennsylvania	5,965,538	6,223,100	6,380,100	6,479,700	6,578,500	6,674,600	6,769,800	6,864,200	6,955,200
Rhode Island	528,922	543,100	555,800	564,100	572,300	580,300	588,200	596,100	603,700
South Carolina	2,284,360	2,283,700	2,338,600	2,373,800	2,408,800	2,442,900	2,476,700	2,510,400	2,542,900
South Dakota	419,997	430,800	439,800	445,800	451,800	457,600	463,500	469,400	475,100
Tennessee	3,057,363	3,102,200	3,172,900	3,218,900	3,264,800	3,309,600	3,354,100	3,398,500	3,441,400
Texas	12,543,512	12,647,600	12,968,600	13,171,800	13,373,300	13,569,500	13,763,600	13,956,100	14,141,700
Utah	1,400,331	1,366,200	1,398,400	1,419,100	1,439,700	1,459,900	1,479,900	1,499,800	1,519,000
Vermont	314,907	326,200	334,200	339,400	344,500	349,400	354,300	359,200	363,900
Virginia	3,841,067	3,953,000	4,054,700	4,118,800	4,182,300	4,244,200	4,305,400	4,366,000	4,424,400
Washington	3,507,710	3,619,100	3,706,100	3,762,000	3,817,500	3,871,600	3,925,300	3,978,700	4,030,200
West Virginia	735,947	777,000	795,900	808,000	820,000	831,800	843,400	854,900	866,000
Wisconsin	2,780,177	2,895,800	2,960,700	3,003,100	3,045,400	3,086,800	3,128,000	3,169,000	3,208,700
Wyoming	265,728	276,600	282,700	286,700	290,800	294,700	298,600	302,500	306,200

NOTES:

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

Detail may not add to total due to rounding.

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

SOURCE: Internal Revenue Service, Statistics of Income Division, 2023 Publication 6187.

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

State or area	Actual	Projected							
	2022	2023	2024	2025	2026	2027	2028	2029	2030
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
United States	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
Alabama	1,174,293	1,175,600	1,188,400	1,201,800	1,215,400	1,229,100	1,243,100	1,257,300	1,271,700
Alaska	145,375	157,000	158,300	160,100	161,900	163,800	165,700	167,600	169,600
Arizona	1,567,576	1,468,200	1,480,700	1,497,100	1,513,800	1,530,900	1,548,300	1,566,000	1,584,200
Arkansas	723,531	728,100	734,400	741,700	749,300	757,100	765,000	773,100	781,400
California	11,403,692	11,744,900	11,915,300	12,061,900	12,209,600	12,357,600	12,506,700	12,657,000	12,807,000
Colorado	1,305,130	1,242,700	1,250,800	1,263,700	1,277,000	1,290,700	1,304,800	1,319,200	1,334,100
Connecticut	989,083	1,008,200	1,021,700	1,034,300	1,047,000	1,059,700	1,072,600	1,085,600	1,098,600
Delaware	237,599	226,400	229,000	231,800	234,700	237,500	240,400	243,400	246,400
District of Columbia	151,712	160,900	162,500	164,400	166,300	168,300	170,300	172,300	174,400
Florida	5,813,271	5,617,100	5,701,000	5,775,900	5,851,200	5,926,600	6,002,300	6,078,400	6,154,800
Georgia	2,488,742	2,357,400	2,378,100	2,403,700	2,429,900	2,456,600	2,483,800	2,511,600	2,540,000
Hawaii	355,211	377,800	387,500	394,400	401,200	407,900	414,500	421,000	427,400
Idaho	433,887	391,900	395,200	399,300	403,600	408,000	412,500	417,000	421,700
Illinois	3,389,536	3,550,800	3,598,400	3,642,400	3,686,700	3,731,400	3,776,400	3,821,800	3,867,500
Indiana	1,610,235	1,599,400	1,607,300	1,621,900	1,636,900	1,652,700	1,669,000	1,685,700	1,703,100
International	38,983	347,000	408,000	438,800	468,000	495,200	520,800	544,900	567,400
Iowa	907,961	941,700	948,900	957,700	966,700	976,100	985,600	995,500	1,005,500
Kansas	725,314	746,100	749,600	756,000	762,600	769,500	776,700	784,200	791,900
Kentucky	1,098,600	1,114,700	1,121,700	1,131,900	1,142,500	1,153,400	1,164,700	1,176,300	1,188,300
Louisiana	1,060,319	1,092,800	1,105,100	1,117,900	1,130,900	1,144,000	1,157,300	1,170,800	1,184,400
Maine	329,522	309,100	313,500	317,900	322,200	326,500	330,900	335,300	339,700
Maryland	1,490,533	1,521,800	1,553,900	1,579,000	1,604,000	1,628,700	1,653,200	1,677,500	1,701,700
Massachusetts	1,992,370	2,000,200	2,030,600	2,057,100	2,083,600	2,110,200	2,136,900	2,163,800	2,190,600
Michigan	2,674,236	2,735,100	2,767,100	2,799,100	2,831,400	2,864,200	2,897,300	2,930,900	2,964,900
Minnesota	1,568,169	1,595,000	1,611,500	1,629,000	1,646,900	1,665,000	1,683,500	1,702,300	1,721,300
Mississippi	697,060	722,700	728,800	736,100	743,600	751,300	759,200	767,200	775,400
Missouri	1,472,472	1,500,300	1,512,900	1,528,700	1,544,800	1,561,300	1,578,100	1,595,300	1,613,000
Montana	290,619	283,300	285,700	288,600	291,600	294,700	297,800	301,000	304,300
Nebraska	507,960	518,000	520,400	524,700	529,300	534,000	539,000	544,100	549,400
Nevada	792,749	754,900	761,500	769,700	777,900	786,400	795,100	803,900	812,900
New Hampshire	317,423	315,500	318,400	322,100	325,900	329,700	333,600	337,600	341,600
New Jersey	2,966,959	2,988,900	3,043,000	3,084,700	3,126,500	3,167,900	3,209,200	3,250,700	3,291,600
New Mexico	445,301	435,800	440,700	446,100	451,600	457,100	462,800	468,400	474,200
New York	6,404,036	6,613,600	6,685,900	6,756,000	6,827,500	6,899,900	6,973,700	7,048,900	7,124,400
North Carolina	2,371,792	2,309,100	2,329,700	2,355,300	2,381,300	2,407,900	2,435,000	2,462,600	2,490,900
North Dakota	206,560	216,200	217,700	219,700	221,800	223,900	226,100	228,400	230,700
Ohio	2,832,000	2,911,000	2,925,400	2,951,700	2,979,000	3,007,400	3,036,800	3,067,100	3,098,600
Oklahoma	870,283	869,600	875,400	883,800	892,500	901,500	910,800	920,300	930,100
Oregon	877,647	869,700	874,500	883,300	892,300	901,700	911,300	921,200	931,500
Pennsylvania	3,322,004	3,384,300	3,428,500	3,471,000	3,513,800	3,557,000	3,600,500	3,644,300	3,688,600
Rhode Island	334,070	331,900	336,300	340,200	344,300	348,300	352,400	356,600	360,700
South Carolina	1,218,008	1,163,000	1,173,300	1,186,000	1,198,900	1,212,100	1,225,500	1,239,200	1,253,300
South Dakota	244,464	244,800	246,400	248,700	251,000	253,400	255,900	258,500	261,100
Tennessee	1,552,520	1,498,700	1,505,700	1,519,400	1,533,600	1,548,500	1,563,900	1,579,700	1,596,200
Texas	6,361,987	6,121,500	6,183,100	6,255,000	6,327,900	6,402,200	6,477,500	6,553,800	6,632,000
Utah	715,977	650,200	653,900	660,200	666,700	673,500	680,400	687,600	695,000
Vermont	164,725	167,400	169,100	171,000	173,000	175,000	177,000	179,100	181,200
Virginia	1,820,179	1,783,400	1,798,800	1,819,300	1,840,100	1,861,400	1,883,100	1,905,100	1,927,800
Washington	1,538,095	1,513,800	1,517,100	1,530,600	1,544,600	1,559,500	1,574,800	1,590,800	1,607,600
West Virginia	360,131	367,300	369,900	373,800	377,700	381,800	385,900	390,200	394,600
Wisconsin	1,552,656	1,588,700	1,601,700	1,617,800	1,634,400	1,651,300	1,668,700	1,686,500	1,704,700
Wyoming	140,312	142,800	143,600	145,000	146,300	147,800	149,200	150,700	152,300

NOTE:

Detail may not add to total due to rounding.

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

SOURCE: Internal Revenue Service, Statistics of Income Division, 2023 Publication 6187.

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

State or area	Actual		Projected						
	2022	2023	2024	2025	2026	2027	2028	2029	2030
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
United States	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
Alabama	851,988	921,800	958,500	977,000	995,200	1,012,400	1,029,200	1,045,600	1,060,800
Alaska	172,763	186,800	194,300	198,000	201,700	205,200	208,600	211,900	215,000
Arizona	1,566,802	1,636,800	1,701,900	1,734,800	1,767,000	1,797,600	1,827,400	1,856,500	1,883,500
Arkansas	512,885	545,700	567,400	578,400	589,100	599,300	609,300	619,000	628,000
California	6,102,984	6,663,800	6,928,700	7,062,700	7,194,100	7,318,600	7,439,900	7,558,400	7,668,200
Colorado	1,444,425	1,500,700	1,560,400	1,590,500	1,620,100	1,648,200	1,675,500	1,702,200	1,726,900
Connecticut	713,302	756,900	787,000	802,200	817,200	831,300	845,100	858,500	871,000
Delaware	223,681	237,300	246,700	251,500	256,100	260,600	264,900	269,100	273,000
District of Columbia	171,558	186,600	194,000	197,800	201,500	204,900	208,300	211,700	214,700
Florida	4,251,735	4,531,700	4,711,800	4,803,000	4,892,300	4,977,000	5,059,400	5,140,100	5,214,700
Georgia	2,139,696	2,271,900	2,362,200	2,407,900	2,452,700	2,495,100	2,536,500	2,576,900	2,614,300
Hawaii	266,587	289,500	301,000	306,800	312,600	318,000	323,200	328,400	333,200
Idaho	375,353	387,900	403,400	411,200	418,800	426,100	433,100	440,000	446,400
Illinois	2,366,770	2,564,400	2,666,400	2,718,000	2,768,500	2,816,400	2,863,100	2,908,700	2,951,000
Indiana	1,479,391	1,592,400	1,655,800	1,687,800	1,719,200	1,748,900	1,777,900	1,806,200	1,832,500
International	85,018	138,800	144,300	147,100	149,900	152,400	155,000	157,400	159,700
Iowa	519,133	563,900	586,300	597,600	608,800	619,300	629,600	639,600	648,900
Kansas	576,977	622,000	646,700	659,200	671,500	683,100	694,400	705,500	715,700
Kentucky	804,091	875,000	909,800	927,400	944,600	961,000	976,900	992,500	1,006,900
Louisiana	821,669	914,900	951,300	969,700	987,700	1,004,800	1,021,500	1,037,700	1,052,800
Maine	331,910	340,500	354,000	360,900	367,600	373,900	380,100	386,200	391,800
Maryland	1,290,979	1,377,700	1,432,500	1,460,200	1,487,300	1,513,100	1,538,100	1,562,600	1,585,300
Massachusetts	1,328,479	1,435,500	1,492,600	1,521,400	1,549,700	1,576,500	1,602,700	1,628,200	1,651,800
Michigan	1,907,435	2,069,700	2,152,000	2,193,600	2,234,400	2,273,100	2,310,800	2,347,600	2,381,700
Minnesota	1,125,978	1,200,200	1,247,900	1,272,100	1,295,700	1,318,100	1,340,000	1,361,300	1,381,100
Mississippi	502,592	550,000	571,800	582,900	593,700	604,000	614,000	623,800	632,900
Missouri	1,253,698	1,345,400	1,398,900	1,425,900	1,452,400	1,477,600	1,502,100	1,526,000	1,548,100
Montana	223,447	234,100	243,500	248,200	252,800	257,200	261,400	265,600	269,400
Nebraska	387,496	414,300	430,800	439,100	447,200	455,000	462,500	469,900	476,700
Nevada	663,176	708,100	736,200	750,500	764,400	777,700	790,500	803,100	814,800
New Hampshire	359,824	382,500	397,700	405,400	413,000	420,100	427,100	433,900	440,200
New Jersey	1,315,745	1,435,000	1,492,000	1,520,900	1,549,200	1,576,000	1,602,100	1,627,600	1,651,300
New Mexico	467,244	491,100	510,600	520,500	530,200	539,400	548,300	557,000	565,100
New York	3,012,189	3,325,100	3,457,300	3,524,200	3,589,700	3,651,800	3,712,400	3,771,500	3,826,300
North Carolina	2,203,326	2,337,300	2,430,200	2,477,200	2,523,300	2,566,900	2,609,500	2,651,000	2,689,500
North Dakota	145,138	156,100	162,300	165,400	168,500	171,400	174,200	177,000	179,600
Ohio	2,604,859	2,810,700	2,922,500	2,979,000	3,034,400	3,086,900	3,138,100	3,188,100	3,234,400
Oklahoma	753,011	807,500	839,600	855,800	871,700	886,800	901,500	915,900	929,200
Oregon	1,033,821	1,099,300	1,143,000	1,165,100	1,186,800	1,207,400	1,227,400	1,246,900	1,265,000
Pennsylvania	2,643,534	2,838,700	2,951,600	3,008,700	3,064,600	3,117,700	3,169,300	3,219,800	3,266,600
Rhode Island	194,852	211,200	219,600	223,800	228,000	231,900	235,800	239,500	243,000
South Carolina	1,066,352	1,120,700	1,165,300	1,187,800	1,209,900	1,230,800	1,251,200	1,271,100	1,289,600
South Dakota	175,532	186,000	193,300	197,100	200,800	204,200	207,600	210,900	214,000
Tennessee	1,504,843	1,603,500	1,667,200	1,699,500	1,731,100	1,761,100	1,790,200	1,818,800	1,845,200
Texas	6,181,525	6,526,100	6,785,600	6,916,800	7,045,500	7,167,400	7,286,100	7,402,200	7,509,700
Utah	684,354	716,000	744,500	758,900	773,000	786,400	799,400	812,200	824,000
Vermont	150,182	158,800	165,100	168,300	171,500	174,400	177,300	180,100	182,800
Virginia	2,020,887	2,169,600	2,255,900	2,299,500	2,342,300	2,382,800	2,422,300	2,460,900	2,496,600
Washington	1,969,616	2,105,300	2,189,000	2,231,300	2,272,800	2,312,200	2,350,500	2,387,900	2,422,600
West Virginia	375,816	409,700	426,000	434,300	442,300	450,000	457,400	464,700	471,500
Wisconsin	1,227,521	1,307,100	1,359,000	1,385,300	1,411,100	1,435,500	1,459,300	1,482,500	1,504,100
Wyoming	125,416	133,800	139,100	141,800	144,400	146,900	149,400	151,700	153,900

NOTE:

Detail may not add to total due to rounding.

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

SOURCE: Internal Revenue Service, Statistics of Income Division, 2023 Publication 6187.

Table 8. Accuracy Measures for U.S. Forecasts of Major Return Categories—Mean Absolute Percent Error (MAPE) and Number of Overprojections for the Four Most Recent Projection Cycle

Item	Projection Error on Forecasts for:					
	Calendar Year 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
Grand Total—Selected Returns *	270,887					
MAPE		2.81%	2.72%	2.26%	2.69%	3.14%
Number of Overprojections		4	2	1	2	2
Grand Total—Paper	57,850					
MAPE		10.97%	14.53%	11.88%	16.51%	19.27%
Number of Overprojections		3	1	3	3	4
Grand Total—E-file	213,037					
MAPE		1.53%	2.59%	3.05%	3.68%	4.15%
Number of Overprojections		3	2	0	0	1
Total Primary—Selected Returns *	232,222					
MAPE		2.59%	1.73%	1.00%	1.82%	2.89%
Number of Overprojections		3	2	3	2	3
Primary Total—Paper	47,061					
MAPE		12.89%	11.46%	14.49%	17.97%	22.73%
Number of Overprojections		4	3	4	4	4
Primary Total—E-file	185,161					
MAPE		1.06%	1.96%	2.88%	3.04%	3.15%
Number of Overprojections		1	0	1	0	1
Individual Total	164,241					
MAPE		1.41%	1.82%	2.76%	2.42%	2.61%
Number of Overprojections		2	0	1	1	1
Individual Total—Paper	14,795					
MAPE		27.83%	24.46%	29.10%	26.13%	16.18%
Number of Overprojections		4	3	3	2	4
Individual Total—E-file	149,446					
MAPE		2.09%	2.78%	4.15%	4.30%	3.83%
Number of Overprojections		1	0	1	1	1
Individual Estimated Tax	12,608					
MAPE		18.28%	36.13%	37.93%	39.94%	48.97%
Number of Overprojections		3	3	4	4	4
Fiduciary Total	3,074					
MAPE		3.51%	3.82%	5.08%	6.07%	5.58%
Number of Overprojections		2	1	3	3	3
Partnership Total	4,886					
MAPE		3.43%	3.75%	4.09%	4.81%	5.68%
Number of Overprojections		3	1	1	1	1
Corporation Total	7,912					
MAPE		3.37%	6.00%	4.09%	5.06%	3.97%
Number of Overprojections		2	1	1	1	1
Employment Total	34,139					
MAPE		5.63%	8.08%	7.27%	7.74%	6.94%
Number of Overprojections		2	1	1	1	1
Exempt Organization Total	1,752					
MAPE		13.89%	15.94%	10.69%	13.26%	16.06%
Number of Overprojections		3	2	2	3	3
Excise Total	1,182					
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 6187.

Table Notes

Data Sources

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

Definitions

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

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

Individual Returns

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

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

Tables 2A through 2E report the projections of individual returns by IRS processing campus. These tables do not include e-filed returns and only represent the historical and projected paper returns. These tables reflect the impact of IRS’s campus alignment plans through 2026. The 2023 update of Publication 6187 includes a break-down by Forms 1040, 1040-SR, and 1040-SP, with full-paid and other-than-full-paid breakouts.

Individual Refunds

Tables 3 and 5 report the calendar year and fiscal year projections, respectively, of individual refunds for the U.S. and IRS campuses. The total electronically filed refund and “even” returns are included in the U.S. total and itemized separately at the bottom of Tables 3 and 5. The IRS campus figures reflect refunds arising from paper returns only. They also reflect the impact of IRS’s most current modernization campus alignment plans through 2026.

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

Electronically Filed Returns

Tables 6A through 6C display the sites where electronically filed individual returns are processed from CY 2022 through CY 2030. **Table 6A** reports historical and projected total individual electronic filing for the U.S. and IRS processing campuses, while **Tables 6B and 6C** show projections of practitioner e-filed and online filed electronic returns, respectively.

Tables 7A through 7C show the individual electronic filing counts by state. **Table 7A** reports historical and projected total individual e-filed returns. **Tables 7B and 7C** display the practitioner e-filed and online filed electronic returns, respectively.

**Configuration of IRS Campuses for Paper
Individual Returns—CY 2023 Alignment**

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

**Configuration of IRS Campuses for Paper
Individual Returns—CY 2024 Alignment Through CY 2026**

Austin IRS Campus	Kansas City IRS Campus	Ogden IRS Campus
Alabama	Connecticut	Alaska
Arkansas	Delaware	California
Arizona	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	

Configuration of IRS Campuses for Electronic Individual Returns—CY 2023 Alignment Through CY 2030

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

Projection Publication Series

Title	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.