



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

# Publication 6292

*Fiscal Year Return Projections for the United States: 2023–2030*

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## Spring 2023



**Projections**  
of Federal Tax Return Filings

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

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# **Fiscal Year Return Projections for the United States: 2023–2030**

## **Publication 6292 Spring 2023**

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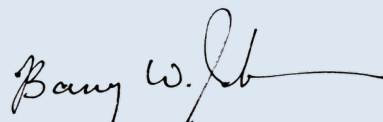
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## Online Availability of Forecasts

Forecasts from the most recent edition of this publication may be found on the IRS Internet pages. The World Wide Web address is: [www.irs.gov/statistics](http://www.irs.gov/statistics). From the webpage, select “Projections Publications” in the “Products and Publications” section.

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## **Overview**

The Spring 2023 edition of IRS Publication 6292, Fiscal Year Return Projections for the United States: 2023–2030, provides U.S.-level projections of the number of tax returns expected to be filed in fiscal year (FY) 2023 through FY 2030 by: (1) major return categories; and (2) business operating divisions.

Statistics of Income (SOI) staff within IRS Research, Applied Analytics, and Statistics (RAAS) 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 2023 through FY 2030, SOI staff relied on data from the IRS Master File, which reports the historical number of returns processed and recorded each year. In cases where Master File return counts were not available, SOI staff relied on other 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 presented here for the calendar year of filing; and then converted them to the corresponding FY numbers based on the historical quarterly filing experience. For some individual return series, SOI staff computed the projections based on quarterly historical data and then derived the FY projections by adding the relevant four quarters.

The projections are derived from various statistical models that capture and extrapolate historical filing trends by unique 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 2023 economic and demographic variables provided by IHS Markit as key input factors. Additionally, where historical data were limited or nonexistent, such as for new e-file products, the filing pattern for a comparable return type was applied.

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

SOI staff extensively researched U.S. laws and the IRS administrative processes that will impact the FY 2023 to FY 2030 tax return volumes. With the three previous tax seasons impacted by processing delays, the IRS has taken additional steps in 2023 to improve service for taxpayers. As part of the August 2022 passage of the Inflation Reduction Act, the IRS hired and trained new staff to help support taxpayers. It is expected that tax return processing will be back to pre-pandemic operations starting in 2023.

Additionally, some paper returns that were filed in CY 2022 were not processed until CY 2023. SOI staff had to determine how to account for these carryover paper volumes in the FY 2023 estimates. Moreover, as has been done in the previous three CYs, a significant portion of some paper-filed returns may be processed in the fourth quarter of the year, which would impact the FY 2024 estimates. Based on the data analysis, staff made appropriate adjustments to some of their modeled forecasts and shifted some paper returns from FY 2023 to FY 2024.

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

On May 28, 2020, the IRS announced that taxpayers could submit an Amended U.S. Individual Income Tax Return (Form 1040-X) electronically using commercial tax filing software.

To develop the initial projections for the new electronic Form 1040-X filing option, SOI staff investigated past scenarios and taxpayer filing behavior patterns following the IRS launch of a new e-file option for other forms. The behavior observed and the number of returns submitted electronically when past e-file options first became available are reflected in the projections of electronic Form 1040-X returns. Since 2021, actual Free File and Modernized e-File (MeF) data significantly contributed to the annual update of the electronic Form 1040-X forecasts.

## ***The Impact of Taxpayer First Act***

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

## ***New Digital Intake Scanning Initiative***

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. The scanned paper returns will be treated as electronic returns for reporting purposes. The projections provided in this document do not account for the Digital Intake initiative. Future Publication 6292 updates will consider how to reflect the scanned paper volumes, as more data becomes available.

## **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 return filings was 260.3 million in FY 2022, a decrease of 3.2 percent over FY 2021. The paper grand total was 54.8 million in FY 2022, a decrease of 12.7 percent from the FY 2021. This is largely due to the higher than usual FY 2021 paper volumes that resulted from carryover due to the paper processing delay.

The Internal Revenue Service has processed all the paper returns that were carried over from CY 2022 and continues to process the tax returns filed in CY 2023. The FY 2023 count of overall paper returns is estimated to be larger than the FY 2022 count of paper returns due to the larger than usual number of paper returns that were processed in the fourth quarter of CY 2022 (the first quarter of FY 2023). However, the volume of overall paper returns is expected to return to its normal trend in FY 2024, with an expected count of 50.8 million. After FY 2024, the paper grand total is projected to decline by an average annual rate of 6.0 percent. Over the same period, the overall grand total is projected to grow at an average annual rate of 0.8 percent, reaching 288.2 million by FY 2030.

The electronic grand total was 205.6 million in FY 2022, a decrease of 0.4 percent over FY 2021. The electronic grand total in FY 2023 is expected to be approximately 220.0 million filings. After FY 2023, the electronic grand total is projected to grow at an average annual rate of 2.0 percent.

### ***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, employment excise tax and exempt organization returns. As applicable, these volumes are broken out by their operating division components: Wage and Investment (W&I), 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 2019 through 2022, 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 calendar 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 2019 made in 2016 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, 2023–2030**

Type of Return	Actual— FY 2022	Projected							
		2023	2024	2025	2026	2027	2028	2029	2030
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>Grand Total</b>	<b>260,325,402</b>	<b>276,967,900</b>	<b>274,714,700</b>	<b>276,543,000</b>	<b>278,681,500</b>	<b>280,927,800</b>	<b>283,271,200</b>	<b>285,728,300</b>	<b>288,184,200</b>
<b>Paper Grand Total</b>	<b>54,774,896</b>	<b>56,971,800</b>	<b>50,769,600</b>	<b>46,731,900</b>	<b>44,106,900</b>	<b>41,730,800</b>	<b>39,437,200</b>	<b>37,246,400</b>	<b>35,088,200</b>
<b>Electronic Grand Total</b>	<b>205,550,506</b>	<b>219,996,100</b>	<b>223,945,100</b>	<b>229,811,100</b>	<b>234,574,500</b>	<b>239,197,000</b>	<b>243,834,000</b>	<b>248,481,900</b>	<b>253,096,000</b>
<b>Total Primary Returns</b>	<b>224,661,442</b>	<b>238,297,200</b>	<b>236,384,600</b>	<b>238,369,400</b>	<b>240,268,300</b>	<b>242,169,900</b>	<b>244,138,700</b>	<b>246,128,100</b>	<b>248,101,500</b>
<b>Individual Income Tax, Total</b>	<b>160,577,401</b>	<b>168,483,100</b>	<b>167,334,600</b>	<b>168,886,500</b>	<b>170,492,700</b>	<b>172,113,800</b>	<b>173,779,700</b>	<b>175,489,700</b>	<b>177,177,100</b>
Forms 1040, 1040-SP, and 1040-SR, Total	159,652,554	167,248,600	166,125,000	167,682,500	169,285,500	170,899,400	172,554,100	174,249,100	175,917,300
Paper Forms 1040, 1040-SP, and 1040-SR	11,748,459	13,426,200	10,732,100	8,767,200	7,902,800	7,201,800	6,562,800	5,980,600	5,450,000
Electronic Forms 1040, 1040-SP, and 1040-SR	147,904,095	153,822,300	155,392,900	158,915,200	161,382,700	163,697,600	165,991,300	168,268,500	170,467,300
Forms 1040-NR/NR-EZ/C Total	582,990	846,400	851,300	871,400	896,400	921,400	946,500	971,500	996,600
Paper Form 1040-NR	231,845	387,400	344,600	333,400	322,200	311,000	299,800	281,300	263,400
Electronic Form 1040-NR	351,145	459,000	506,700	538,000	574,300	610,500	646,700	690,300	733,200
Forms 1040-PR and 1040-SS Total	341,857	388,200	358,300	332,600	310,800	292,900	279,000	269,100	263,200
Paper Forms 1040-PR and 1040-SS	99,713	123,300	113,800	105,600	98,600	92,900	88,400	85,300	83,400
Electronic Forms 1040-PR and 1040-SS	242,144	264,800	244,500	227,000	212,200	200,000	190,600	183,800	179,800
<b>Individual Estimated Tax, Form 1040-ES, Total</b>	<b>12,682,195</b>	<b>12,716,700</b>	<b>13,570,500</b>	<b>14,111,800</b>	<b>14,037,300</b>	<b>13,962,800</b>	<b>13,909,400</b>	<b>13,834,700</b>	<b>13,764,700</b>
Paper Form 1040-ES	12,462,080	12,501,800	13,335,200	13,859,500	13,770,900	13,682,300	13,614,100	13,528,500	13,443,900
Electronic (Credit Card) Form 1040-ES	220,115	214,900	235,200	252,300	266,400	280,500	295,400	306,200	320,800
<b>Fiduciary, Form 1041, Total</b>	<b>2,973,224</b>	<b>3,066,400</b>	<b>3,054,800</b>	<b>3,041,500</b>	<b>3,027,300</b>	<b>3,012,900</b>	<b>2,998,500</b>	<b>2,984,600</b>	<b>2,971,200</b>
Paper Form 1041	282,231	326,200	295,000	266,800	241,100	217,900	196,900	177,900	160,700
Electronic Form 1041	2,690,993	2,740,100	2,759,800	2,774,800	2,786,200	2,794,900	2,801,600	2,806,700	2,810,600
<b>Fiduciary Estimated Tax, Form 1041-ES*</b>	<b>794,141</b>	<b>775,400</b>	<b>773,900</b>	<b>773,900</b>	<b>773,900</b>	<b>773,900</b>	<b>773,900</b>	<b>773,900</b>	<b>773,900</b>
<b>Partnership, Forms 1065/1065-B, Total</b>	<b>4,682,871</b>	<b>5,069,500</b>	<b>5,276,700</b>	<b>5,488,300</b>	<b>5,605,500</b>	<b>5,714,500</b>	<b>5,824,600</b>	<b>5,935,300</b>	<b>6,046,400</b>
Paper Forms 1065/1065-B	149,250	394,600	369,400	350,700	343,700	333,500	320,000	320,400	316,300
Electronic Forms 1065/1065-B	4,433,621	4,674,900	4,907,300	5,137,500	5,261,800	5,381,000	5,498,700	5,615,000	5,730,200
<b>Corporation Income Tax, Total</b>	<b>7,783,235</b>	<b>7,917,400</b>	<b>7,940,600</b>	<b>7,989,400</b>	<b>8,036,500</b>	<b>8,081,900</b>	<b>8,125,200</b>	<b>8,166,500</b>	<b>8,205,600</b>
<b>Paper Corporation Returns, Total</b>	<b>1,158,810</b>	<b>1,116,200</b>	<b>1,024,900</b>	<b>970,600</b>	<b>924,800</b>	<b>886,000</b>	<b>853,300</b>	<b>825,700</b>	<b>802,300</b>
<b>Electronic Corporation Returns, Total</b>	<b>6,624,425</b>	<b>6,801,200</b>	<b>6,915,700</b>	<b>7,018,800</b>	<b>7,111,800</b>	<b>7,195,800</b>	<b>7,271,900</b>	<b>7,340,800</b>	<b>7,403,300</b>
Form 1120, Total	1,775,943	1,773,500	1,753,100	1,733,800	1,715,800	1,699,200	1,683,900	1,669,900	1,657,100
Paper Form 1120	295,595	270,800	246,900	225,300	205,800	188,100	172,100	157,600	144,500
Electronic Form 1120	1,480,348	1,502,700	1,506,200	1,508,500	1,510,100	1,511,100	1,511,800	1,512,300	1,512,700
Form 1120-C*	8,798	11,000	8,900	8,900	8,900	8,900	8,900	8,900	8,900
Form 1120-F Total	57,190	58,200	59,100	60,000	60,900	61,700	62,500	63,200	63,900
Paper Form 1120-F	18,636	17,000	16,100	15,400	14,800	14,400	14,000	13,700	13,400
Electronic Form 1120-F	38,554	41,200	43,000	44,600	46,000	47,300	48,500	49,600	50,500
Form 1120-H*	301,454	283,100	269,100	272,600	276,000	279,500	282,900	286,400	289,800
Forms 1120-FSC/LND/PC/REIT/RIC/SF*	56,013	60,400	54,600	56,200	57,700	59,200	60,700	62,200	63,700
Form 1120-S, Total	5,583,837	5,731,200	5,795,800	5,857,900	5,917,200	5,973,400	6,026,300	6,075,800	6,122,100
Paper Form 1120-S	475,314	474,000	429,200	392,200	361,500	336,000	314,700	296,900	281,900
Electronic Form 1120-S	5,108,523	5,257,300	5,366,600	5,465,700	5,555,700	5,637,400	5,711,500	5,778,900	5,840,200
<b>Small Corporation Election, Form 2553*</b>	<b>621,641</b>	<b>720,400</b>	<b>751,700</b>	<b>765,100</b>	<b>773,200</b>	<b>779,500</b>	<b>785,400</b>	<b>791,100</b>	<b>796,700</b>
<b>*"REMIC" Income Tax, Form 1066*</b>	<b>55,566</b>	<b>61,000</b>	<b>42,400</b>	<b>42,500</b>	<b>42,600</b>	<b>42,600</b>	<b>42,600</b>	<b>42,700</b>	<b>42,700</b>
<b>Estate, Forms 706, 706NA/GS(D)/GS(T), Total*</b>	<b>27,088</b>	<b>47,800</b>	<b>20,500</b>	<b>19,700</b>	<b>18,900</b>	<b>18,200</b>	<b>17,400</b>	<b>16,600</b>	<b>15,800</b>
<b>Gift, Form 709*</b>	<b>247,122</b>	<b>492,300</b>	<b>242,900</b>	<b>242,600</b>	<b>242,400</b>	<b>242,200</b>	<b>241,900</b>	<b>241,700</b>	<b>241,200</b>
<b>Employment Tax, Total</b>	<b>31,120,326</b>	<b>35,675,700</b>	<b>34,190,300</b>	<b>33,790,300</b>	<b>33,966,700</b>	<b>34,144,200</b>	<b>34,322,200</b>	<b>34,500,100</b>	<b>34,679,500</b>
<b>Paper Employment Returns, Total</b>	<b>12,157,738</b>	<b>14,692,100</b>	<b>12,354,400</b>	<b>10,943,600</b>	<b>10,032,100</b>	<b>9,087,000</b>	<b>8,105,400</b>	<b>7,083,300</b>	<b>6,018,700</b>
<b>Electronic Employment Returns, Total</b>	<b>18,962,588</b>	<b>20,983,500</b>	<b>21,835,900</b>	<b>22,846,600</b>	<b>23,934,600</b>	<b>25,057,200</b>	<b>26,216,800</b>	<b>27,416,700</b>	<b>28,660,800</b>
Forms 940, 940-EZ, and 940-PR, Total	6,443,792	6,531,100	6,427,900	6,461,000	6,495,800	6,530,800	6,566,000	6,601,300	6,636,800
Paper Forms 940, 940-EZ, and 940-PR	2,795,292	2,133,100	2,048,200	1,854,200	1,668,800	1,490,900	1,319,600	1,154,500	995,000
Form 940 E-File/Online/XML	3,648,500	4,398,000	4,379,800	4,606,800	4,827,000	5,039,900	5,246,300	5,446,800	5,641,800
Forms 941, 941-PR, and 941-SS, Total	24,275,000	28,817,300	27,475,300	27,064,000	27,216,800	27,369,600	27,522,400	27,675,200	27,827,900
Paper Form 941, 941-PR/SS, Total	9,006,228	12,290,500	10,078,000	8,882,500	8,170,400	7,417,500	6,621,100	5,778,400	4,886,100
Electronic Form 941 E-File/Online/XML	15,268,772	16,526,700	17,397,300	18,181,500	19,046,400	19,952,100	20,901,200	21,896,800	22,941,800
Forms 943, 943-PR, and 943-SS, Total	254,438	179,000	162,500	153,900	149,400	144,900	140,500	135,700	132,000
Paper Forms 943, 943-PR, and 943-SS	234,901	155,500	136,300	125,100	117,900	110,800	103,700	96,200	89,900
Electronic Forms 943, 943-PR, and 943-SS	19,537	23,500	26,200	28,900	31,500	34,200	36,800	39,500	42,100
Forms 944, 944-PR, and 944-SS, Total	87,562	81,600	69,700	61,900	57,700	54,300	50,900	47,500	44,100
Paper Forms 944, 944-PR, and 944-SS	68,428	54,200	46,100	42,600	39,100	35,300	31,500	27,800	24,000
Electronic Form 944	19,134	27,300	23,600	19,300	18,600	19,000	19,400	19,800	20,200
Form 945, Total	58,327	64,400	53,100	47,500	45,100	42,800	40,600	38,600	36,700
Paper Form 945	51,682	56,500	44,100	37,400	34,000	30,700	27,600	24,600	21,800
Electronic Form 945	6,645	7,900	9,000	10,100	11,100	12,100	13,000	14,000	14,900
Form CT-1*	1,207	2,300	1,800	1,800	1,800	1,800	1,800	1,800	1,800

Footnotes are at end of table.

**Table 1. Fiscal Year Projections of the Number of Returns To Be Filed with IRS, 2023–2030—Continued**

Type of Return	Actual— FY 2022	Projected								
		2023	2024	2025	2026	2027	2028	2029	2030	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
<b>Withholding on Foreign Persons, Form 1042**</b>	<b>60,348</b>	<b>63,300</b>	<b>65,800</b>	<b>68,500</b>	<b>71,400</b>	<b>74,400</b>	<b>77,500</b>	<b>80,700</b>	<b>84,100</b>	
<b>Exempt Organizations, Total</b>	<b>1,702,723</b>	<b>1,735,100</b>	<b>1,780,800</b>	<b>1,804,200</b>	<b>1,825,100</b>	<b>1,846,000</b>	<b>1,867,000</b>	<b>1,888,100</b>	<b>1,909,400</b>	
<b>Paper Exempt Organizations, Total</b>	<b>187,612</b>	<b>134,600</b>	<b>73,500</b>	<b>53,900</b>	<b>42,100</b>	<b>36,600</b>	<b>27,200</b>	<b>22,200</b>	<b>16,100</b>	
<b>Electronic Exempt Organizations, Total</b>	<b>1,515,111</b>	<b>1,600,600</b>	<b>1,707,300</b>	<b>1,750,300</b>	<b>1,782,900</b>	<b>1,809,400</b>	<b>1,839,800</b>	<b>1,865,900</b>	<b>1,893,300</b>	
Form 990, Total	343,881	351,800	351,100	346,800	346,800	346,800	346,800	346,800	346,800	
Paper Form 990	20,378	6,000	1,000	0	0	0	0	0	0	
Electronic Form 990	323,503	345,700	350,100	346,800	346,800	346,800	346,800	346,800	346,800	
Form 990-EZ, Total	245,299	250,800	251,000	251,000	251,000	251,000	251,000	251,000	251,000	
Paper Form 990-EZ	58,755	28,800	4,500	0	0	0	0	0	0	
Electronic Form 990-EZ	186,544	222,000	246,500	251,000	251,000	251,000	251,000	251,000	251,000	
Form 990-N***	686,065	681,400	733,100	762,100	783,600	805,100	826,600	848,100	869,600	
Form 990-PF, Total	124,081	133,500	130,100	127,200	129,200	131,300	133,300	135,400	137,400	
Paper Form 990-PF	6,629	2,100	500	0	0	0	0	0	0	
Electronic Form 990-PF	117,452	131,400	129,600	127,200	129,200	131,300	133,300	135,400	137,400	
Form 990-T Total****	217,513	223,900	233,200	237,500	237,500	237,500	237,500	237,500	237,500	
Paper Form 990-T	17,805	8,800	1,300	0	0	0	0	0	0	
Electronic Form 990-T	199,708	215,100	231,900	237,500	237,500	237,500	237,500	237,500	237,500	
Form 4720 Total	5,499	3,800	2,900	3,000	3,000	3,100	3,100	3,200	3,200	
Paper Form 4720	3,660	2,100	1,300	1,100	1,000	900	800	700	700	
Electronic Form 4720	1,839	1,800	1,600	1,800	2,100	2,200	2,400	2,500	2,500	
Form 5227 Total	80,385	89,900	79,500	76,600	73,800	71,200	68,600	66,100	63,800	
Paper Form 5227	80,385	86,800	64,900	52,800	41,200	35,700	26,500	21,500	15,400	
Electronic Form 5227****	N/A	3,100	14,600	23,800	32,600	35,400	42,100	44,600	48,400	
<b>Form 1041-A*</b>	<b>6,900</b>	<b>10,700</b>	<b>6,400</b>	<b>6,000</b>	<b>5,700</b>	<b>5,400</b>	<b>5,100</b>	<b>4,800</b>	<b>4,600</b>	
<b>Government Entity/Bonds</b>	<b>42,471</b>	<b>47,000</b>	<b>43,500</b>	<b>40,600</b>	<b>39,700</b>	<b>38,900</b>	<b>38,000</b>	<b>37,200</b>	<b>36,300</b>	
Form 8038*	2,960	3,500	3,300	3,200	3,000	2,900	2,700	2,600	2,400	
Form 8038-CP**	5,991	5,500	5,600	5,700	5,700	5,700	5,700	5,700	5,700	
Form 8038-G*	26,769	30,500	27,600	25,200	24,800	24,400	24,100	23,700	23,300	
Form 8038-GC*	5,877	6,700	6,400	6,000	5,700	5,300	5,000	4,700	4,300	
Form 8038-T*	430	500	400	400	400	400	400	400	400	
Form 8328*	444	300	200	200	200	200	200	200	200	
<b>Political Organizations, Total</b>	<b>12,281</b>	<b>9,600</b>	<b>10,600</b>	<b>10,100</b>	<b>11,000</b>	<b>10,300</b>	<b>11,300</b>	<b>10,600</b>	<b>11,600</b>	
Form 1120-POL, Total	5,793	3,700	3,900	4,100	4,000	4,000	4,000	4,000	4,000	
Paper Form 1120-POL	5,699	3,600	3,800	3,900	3,900	3,900	3,900	3,900	3,900	
Electronic Form 1120-POL	94	100	100	100	100	100	100	100	100	
Form 8871***	3,813	3,800	3,900	3,900	4,100	4,200	4,300	4,500	4,600	
Form 8872, Total	2,675	2,100	2,800	2,100	2,900	2,100	2,900	2,100	2,900	
Paper Form 8872	33	0	0	0	0	0	0	0	0	
Electronic Form 8872	2,642	2,000	2,800	2,100	2,900	2,100	2,900	2,100	2,900	
<b>Excise, Total</b>	<b>1,145,976</b>	<b>1,164,800</b>	<b>1,146,300</b>	<b>1,157,500</b>	<b>1,169,100</b>	<b>1,180,600</b>	<b>1,192,400</b>	<b>1,204,400</b>	<b>1,216,700</b>	
Form 11-C*	2,567	5,100	3,600	3,500	3,500	3,500	3,500	3,500	3,400	
Form 720, Total	135,903	209,400	178,700	176,700	174,700	172,600	170,600	168,600	166,600	
Paper Form 720	131,905	205,300	174,000	171,700	169,400	167,100	164,800	162,500	160,300	
Electronic Form 720	3,998	4,100	4,700	5,000	5,300	5,500	5,800	6,100	6,300	
Form 730*	22,926	19,100	18,800	18,000	17,200	16,500	15,700	15,100	14,500	
Form 2290, Total	967,958	908,800	922,900	937,100	951,500	965,900	980,600	995,400	1,010,500	
Paper Form 2290	120,094	112,700	111,900	111,100	110,300	109,400	108,600	107,900	105,800	
Electronic Form 2290	847,864	796,200	811,000	826,000	841,200	856,500	872,000	887,500	904,700	
Form 8849, Total	16,622	22,400	22,300	22,200	22,100	22,000	21,900	21,800	21,800	
Paper Form 8849	8,929	15,300	15,000	14,500	14,000	13,500	13,100	12,600	12,100	
Electronic Form 8849	7,693	7,100	7,400	7,700	8,100	8,500	8,900	9,300	9,600	
<b>Excise Taxes re Employee Plans, Form 5330*</b>	<b>20,221</b>	<b>29,700</b>	<b>20,300</b>	<b>20,200</b>	<b>20,200</b>	<b>20,100</b>	<b>20,100</b>	<b>20,000</b>	<b>20,000</b>	
<b>Form 5500-EZ, One-Participant Retirement Plans*</b>	<b>189,220</b>	<b>181,800</b>	<b>93,100</b>	<b>92,800</b>	<b>92,600</b>	<b>92,500</b>	<b>92,400</b>	<b>92,300</b>	<b>92,200</b>	
<b>Payment or Refund Under Sec. 7519, Form 8752*</b>	<b>16,492</b>	<b>29,500</b>	<b>18,900</b>	<b>17,800</b>	<b>16,600</b>	<b>15,400</b>	<b>14,200</b>	<b>13,100</b>	<b>11,900</b>	
<b>Supplemental Documents, Total</b>	<b>35,663,960</b>	<b>38,670,800</b>	<b>38,330,100</b>	<b>38,173,600</b>	<b>38,413,200</b>	<b>38,757,900</b>	<b>39,132,500</b>	<b>39,600,200</b>	<b>40,082,700</b>	
Form 1040-X, Total	6,341,464	4,804,800	4,473,200	4,186,000	3,937,400	3,722,100	3,535,900	3,374,800	3,235,600	
Paper Form 1040-X	4,596,061	2,689,600	2,341,900	2,040,200	1,778,600	1,551,700	1,354,900	1,184,200	1,036,100	
Electronic Form 1040-X	1,745,403	2,115,200	2,131,300	2,145,800	2,158,700	2,170,400	2,181,000	2,190,600	2,199,400	
Form 4868, Total	15,144,456	19,350,400	19,852,800	20,003,000	20,185,000	20,383,800	20,582,600	20,850,200	21,110,700	
Paper Form 4868	3,349,087	3,176,300	3,119,200	2,799,800	2,512,300	2,241,500	1,969,400	1,767,400	1,558,400	
Electronic Form 4868	11,795,369	16,174,000	16,733,500	17,203,100	17,672,700	18,142,300	18,613,200	19,082,800	19,552,300	
Form 1120-X*	21,185	29,700	28,400	28,500	28,500	28,500	28,500	28,600	28,600	
Form 5558*	1,068,205	734,200	735,700	737,200	738,700	740,300	741,800	743,300	744,800	
Form 7004, Total	9,617,886	10,586,100	10,759,600	11,091,700	11,423,700	11,755,800	12,088,800	12,420,900	12,752,900	
Paper Form 7004	1,969,060	1,985,800	1,775,500	1,724,800	1,674,200	1,623,500	1,572,700	1,522,100	1,471,400	
Electronic Form 7004	7,648,826	8,600,400	8,984,200	9,366,900	9,749,600	10,132,300	10,516,100	10,898,800	11,281,500	
Form 8868, Total	1,231,825	1,215,900	1,228,700	1,252,000	1,275,300	1,298,600	1,321,800	1,345,200	1,368,400	
Paper Form 8868	684,258	484,100	467,800	462,100	456,300	450,600	444,800	439,000	433,300	
Electronic Form 8868	547,567	731,700	760,800	789,900	819,000	848,000	877,000	906,100	935,200	
Form 941-X*	2,228,753	1,936,500	1,241,700	867,100	817,000	821,600	826,100	830,700	835,300	
Form 943-X*	5,809	7,700	5,300	4,000	3,800	3,600	3,500	3,400	3,300	
Form 944-X*	1,943	2,600	2,000	1,600	1,500	1,400	1,300	1,200	1,100	
Form 945-X*	2,307	2,800	2,500	2,400	2,300	2,200	2,100	2,000	1,900	
Form CT-1X*	127	100	100	100	100	100	100	100	100	

N/A - Not applicable.

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

\*\* Forms 1042 and 8038-CP returns are included in the Paper Grand Total.

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

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

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

**NOTES:**

1. On March 8, 2023, the IRS announced a new Digital Intake initiative to scan popular paper forms, including Forms 1040, 940 and 941, beginning in 2023. The scanned paper returns will be treated as electronic returns for reporting purposes. The projections provided in the Spring 2023 update of Publication 6292 do not account for the Digital Intake initiative. Future Publication 6292 updates will consider how to reflect the scanned paper volumes, as more data become available.

2. Table does not contain non-master file counts. Each of the forms listed under "Type of Return" is defined in the "Table Notes" of Publication 6292.

3. 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, Spring 2023 Publication 6292.

**Table 2. Selected Fiscal Year Return Filing Estimates by Business Operating Division (BOD), 2023–2030**

Type of Return/BOD	Actual— FY 2022	Projected							
		2023	2024	2025	2026	2027	2028	2029	2030
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>Individual Income Tax, Total</b>	<b>159,652,554</b>	<b>167,248,600</b>	<b>166,125,000</b>	<b>167,682,500</b>	<b>169,285,500</b>	<b>170,899,400</b>	<b>172,554,100</b>	<b>174,249,100</b>	<b>175,917,300</b>
Small Business/Self-Employed	44,586,253	46,933,000	46,750,200	46,916,600	47,091,000	47,275,800	47,479,500	47,701,900	48,174,700
Wage and Investment	115,066,301	120,315,600	119,374,800	120,765,900	122,194,500	123,623,600	125,074,700	126,547,200	127,742,600
<b>Corporation Income Tax, Total</b>	<b>7,783,235</b>	<b>7,917,400</b>	<b>7,940,600</b>	<b>7,989,400</b>	<b>8,036,500</b>	<b>8,081,900</b>	<b>8,125,200</b>	<b>8,166,500</b>	<b>8,205,600</b>
Small Business/Self-Employed	7,547,408	7,674,500	7,701,600	7,749,100	7,795,000	7,839,100	7,881,300	7,921,400	7,959,400
Large Business and International	224,569	231,500	227,900	229,200	230,500	231,700	232,900	234,100	235,300
Tax Exempt/Government Entities	11,258	11,400	11,100	11,100	11,100	11,000	11,000	11,000	11,000
<b>Partnership Returns, Total</b>	<b>4,582,871</b>	<b>5,069,500</b>	<b>5,276,700</b>	<b>5,488,300</b>	<b>5,605,500</b>	<b>5,714,500</b>	<b>5,824,600</b>	<b>5,935,300</b>	<b>6,046,400</b>
Small Business/Self-Employed	4,287,177	4,742,400	4,936,200	5,134,100	5,243,800	5,345,800	5,448,800	5,552,400	5,656,300
Large Business and International	295,254	326,600	340,000	353,600	361,100	368,200	375,300	382,400	389,500
Tax Exempt/Government Entities	440	500	500	500	500	500	600	600	600
<b>Employment Tax, Total</b>	<b>31,120,326</b>	<b>35,675,700</b>	<b>34,190,300</b>	<b>33,790,300</b>	<b>33,966,700</b>	<b>34,144,200</b>	<b>34,322,200</b>	<b>34,500,100</b>	<b>34,679,500</b>
Small Business/Self-Employed	28,384,118	32,479,400	31,139,200	30,782,200	30,943,700	31,106,100	31,268,800	31,431,400	31,595,400
Large Business and International	828,328	924,800	885,600	875,000	879,200	883,500	887,900	892,200	896,600
Tax Exempt/Government Entities	1,907,880	2,271,500	2,165,600	2,133,100	2,143,800	2,154,600	2,165,500	2,176,400	2,187,400
<b>Excise, Total</b>	<b>1,145,976</b>	<b>1,164,800</b>	<b>1,146,300</b>	<b>1,157,500</b>	<b>1,169,100</b>	<b>1,180,600</b>	<b>1,192,400</b>	<b>1,204,400</b>	<b>1,216,700</b>
Small Business/Self-Employed	1,028,494	1,020,700	1,004,500	1,014,300	1,024,400	1,034,500	1,044,900	1,055,400	1,066,200
Large Business and International	84,396	100,400	98,900	99,800	100,800	101,800	102,800	103,900	104,900
Tax Exempt/Government Entities	33,086	43,700	43,000	43,400	43,800	44,300	44,700	45,200	45,600
<b>Exempt Organization, Total</b>	<b>1,702,723</b>	<b>1,735,100</b>	<b>1,780,800</b>	<b>1,804,200</b>	<b>1,825,100</b>	<b>1,846,000</b>	<b>1,867,000</b>	<b>1,888,100</b>	<b>1,909,400</b>
Tax Exempt/Government Entities	1,702,723	1,735,100	1,780,800	1,804,200	1,825,100	1,846,000	1,867,000	1,888,100	1,909,400
<b>Employee Plans, Forms 5500, 5500EZ, and 5500SF</b>	<b>963,206</b>	<b>991,200</b>	<b>961,600</b>	<b>963,600</b>	<b>974,800</b>	<b>976,400</b>	<b>977,700</b>	<b>979,100</b>	<b>980,500</b>
Tax Exempt/Government Entities	963,206	991,200	961,600	963,600	974,800	976,400	977,700	979,100	980,500

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, Spring 2023 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	Projection Error on Forecasts for:					
	Calendar Year 2022 Actual * (thousands)	1 Year Ahead N=4	2 Years Ahead N=4	3 Years Ahead N=4	4 Years Ahead N=4	5 Years Ahead N=4
<b>Grand Total—Selected Returns *</b>	<b>270,887</b>					
MAPE		2.81%	2.72%	2.26%	2.69%	3.14%
Number of Overprojections		4	2	1	2	2
<b>Grand Total—Paper</b>	<b>57,850</b>					
MAPE		10.97%	14.53%	11.88%	16.51%	19.27%
Number of Overprojections		3	1	3	3	4
<b>Grand Total—E-file</b>	<b>213,037</b>					
MAPE		1.53%	2.59%	3.05%	3.68%	4.15%
Number of Overprojections		3	2	0	0	1
<b>Total Primary—Selected Returns *</b>	<b>232,222</b>					
MAPE		2.59%	1.73%	1.00%	1.82%	2.89%
Number of Overprojections		3	2	3	2	3
<b>Primary Total—Paper</b>	<b>47,061</b>					
MAPE		12.89%	11.46%	14.49%	17.97%	22.73%
Number of Overprojections		4	3	4	4	4
<b>Primary Total—E-file</b>	<b>185,161</b>					
MAPE		1.06%	1.96%	2.88%	3.04%	3.15%
Number of Overprojections		1	0	1	0	1
<b>Individual Total</b>	<b>164,241</b>					
MAPE		1.41%	1.82%	2.76%	2.42%	2.61%
Number of Overprojections		2	0	1	1	1
<b>Individual Total—Paper</b>	<b>14,795</b>					
MAPE		27.83%	24.46%	29.10%	26.13%	16.18%
Number of Overprojections		4	3	3	2	4
<b>Individual Total—E-file</b>	<b>149,446</b>					
MAPE		2.09%	2.78%	4.15%	4.30%	3.83%
Number of Overprojections		1	0	1	1	1
<b>Individual Estimated Tax</b>	<b>12,608</b>					
MAPE		18.28%	36.13%	37.93%	39.94%	48.97%
Number of Overprojections		3	3	4	4	4
<b>Fiduciary Total</b>	<b>3,074</b>					
MAPE		3.51%	3.82%	5.08%	6.07%	5.58%
Number of Overprojections		2	1	3	3	3
<b>Partnership Total</b>	<b>4,886</b>					
MAPE		3.43%	3.75%	4.09%	4.81%	5.68%
Number of Overprojections		3	1	1	1	1
<b>Corporation Total</b>	<b>7,912</b>					
MAPE		3.37%	6.00%	4.09%	5.06%	3.97%
Number of Overprojections		2	1	1	1	1
<b>Employment Total</b>	<b>34,139</b>					
MAPE		5.63%	8.08%	7.27%	7.74%	6.94%
Number of Overprojections		2	1	1	1	1
<b>Exempt Organization Total</b>	<b>1,752</b>					
MAPE		13.89%	15.94%	10.69%	13.26%	16.06%
Number of Overprojections		3	2	2	3	3
<b>Excise Total</b>	<b>1,182</b>					
MAPE		4.35%	5.94%	5.39%	5.35%	6.70%
Number of Overprojections		3	1	1	1	1

\*Some actuals shown in this table may differ from official counts reported elsewhere because they exclude certain return series only recently projected and whose accuracy cannot yet be evaluated.  
SOURCE: Internal Revenue Service, Statistics of Income Division, 2023 Publication 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-SP, 1040-SR, 1040-NR, 1040-NR-EZ, 1040-PR, 1040-SS, and 1040-C. Forms 1040-SP (Declaración de Impuestos de los Estados Unidos Sobre los Ingresos Personales) and Form 1040-SR (U.S. Tax Return for Seniors) are new individual form types. More information about the forms can be found in Publication 6187, Calendar Year Projections of Individual Returns by Major Processing Categories
- 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 (paper and electronic), 990-EZ (paper and

electronic), 990-N (only available electronically), 990-PF (paper and electronic), 990-T (paper and electronic), 4720 (paper and electronic), and 5227 (paper and electronic starting in 2022). Beginning in CY 2022, the Form 990 series must be filed electronically. Temporary waivers are available for small business filers.

- Form 1041-A is the U.S. Information Return, Trust Accumulation of Charitable Amounts.
- Government Entities/Bonds includes Forms 8038, 8038-CP, 8038-G, 8038-GC, 8038-T, and 8328.
- Political Organizations, Total includes Forms 1120-POL (paper and electronic), 8871 (only available electronically), and 8872 (paper and electronic). Beginning in CY 2022, Form 8872 must be filed electronically. Temporary waivers are available.
- Excise, Total includes Forms 11-C, 720 (paper and electronic), 730, 2290 (paper and electronic), and 8849 (paper and electronic).
- Form 5330 is the Return of Excise Taxes Related to Employee Benefit Plans.
- Form 5500-EZ is the Annual Return for One-Participant (Owners and Their Spouses) Retirement Plan.
- Form 8752 is the Required Payment or Refund Under Section 7519.
- Supplemental Documents 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 W&I.
- 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 SE/SB. 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.
- EP returns 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	Spring & Fall
Calendar Year Projections of Information and Withholding Documents for the United States and IRS Campuses	6961	Summer
Calendar Year Return Projections for the United States and IRS Campuses	6186	Fall
Calendar Year Projections of Individual Returns by Major Processing Categories	6187	Fall
Calendar Year Return Projections by State	6149	Winter

These publications are available electronically as noted on page iii of this report at [www.irs.gov/statistics](http://www.irs.gov/statistics).