



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

Publication 6292

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

Fall 2023



Projections
of Federal Tax Return Filings

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Department of the Treasury
Internal Revenue Service

Daniel I. Werfel
Commissioner

Jeffrey J. Tribiano
Deputy Commissioner for Operations Support

Melanie R. Krause
Chief Data and Analytics Officer

Barry W. Johnson
Deputy Chief Data and Analytics Officer – Statistics
Director, Statistics of Income Division
Research, Applied Analytics, and Statistics (RAAS)

Laura R. Rasmussen
Chief, Statistical Services Branch

Timothy S. Castle
Chief, Servicewide Support Section

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Principal Contacts

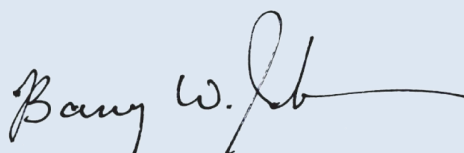
Questions or comments regarding these return forecasts, or related matters, can be directed to the corresponding staff member listed below.

Business Returns	Jeff Matsuo Michelle Chu Derrick Dennis Yan K. Liu	(202) 803-9363 (202) 803-9369 (202) 803-9337 (202) 803-9357
Individual Returns (Estimated Tax, Extensions, and Amended)	Yan K. Liu Derrick Dennis Andy J. Roche	(202) 803-9357 (202) 803-9337 (202) 803-9334
Other Comments or Questions	Yan K. Liu Michelle Chu	(202) 803-9357 (202) 803-9369

Online Availability of Forecasts

Forecasts from the most recent edition of this publication may be found on the IRS Internet pages. The World Wide Web address is: www.irs.gov/statistics. From the webpage, select “Projections” in the “Other IRS Data & Research” 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.



Barry W. Johnson
Deputy Chief Data and Analytics Officer – Statistics
Director Statistics of Income Division, RAAS

Overview

The Fall 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 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 July 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. The tax return processing will be back to pre-pandemic operations starting in 2023. Additionally, some paper returns that were filed in calendar year 2022 were not processed until CY 2023 though the volume was much smaller than the previous two years. SOI staff had to determine how to account for these carryover paper volumes in the FY 2023 estimates.

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 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 and Paperless Processing Initiative

Since the Inflation Reduction Act (IRA) passed into law in August 2022, the IRS has made significant progress adopting new technology of digitalization. On March 8, 2023, the IRS announced a new Digital Intake initiative to scan paper returns of selected form types. In a major step in this initiative, the IRS has scanned 669,000 paper returns of Forms 940 and 941, and a small number of paper versions of Forms 1040 and 1040-SR as of June 2023. This digitalization effort will expand to include the scanning of other form types. In August 2023, the IRS announced the Paperless Processing Initiative that aims to digitally process all tax returns submitted by paper by filing season 2025. The projections provided in the Fall 2023 update of Publication 6292 do not account for the Digital Intake initiative and the Paperless Processing Initiative. However, as more data and program information become available, future Publication 6292 updates will establish a methodology for estimating scanned paper volumes.

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 262.8 million in FY 2022, a decrease of 2.3% over FY 2021. The paper grand total was 51.3 million in FY 2022, a decrease of 18.3% 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 49.4 million. After FY 2024, the paper grand total is projected to decline by an average annual rate of 6.7%. Over the same period, the overall grand total is projected to grow at an average annual rate of 0.7%, reaching 286.7 million by FY 2030.

The electronic grand total was 211.5 million filings in FY 2022, an increase of 2.6% over FY 2021. The electronic grand total in FY 2023 is expected to be approximately 219.1 million filings. After FY 2023, the electronic grand total is projected to grow at an average annual rate of 2.1%.

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 underprojected. A value of “2” indicates balanced forecasts over the four cycles.

The table groups these two measures by time horizon. The time horizon is determined based on the year a forecast was made and the year projected. For example, a forecast for 2019 made in 2016 would be part of the “3-years-ahead” time horizon.

Table 1. 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)
Grand Total	262,830,692	276,986,800	274,419,000	275,366,000	277,395,000	279,595,500	281,871,400	284,273,000	286,673,700
Paper Grand Total	51,282,006	57,858,100	49,358,800	44,903,300	42,025,000	39,463,500	37,020,000	34,720,700	32,497,900
Electronic Grand Total	211,548,686	219,128,700	225,063,300	230,462,700	235,369,900	240,132,100	244,851,300	249,552,300	254,175,800
Total Primary Returns	224,661,442	238,881,400	236,364,800	237,871,000	239,685,000	241,492,500	243,340,300	245,224,300	247,086,500
Individual Income Tax, Total	160,577,401	168,794,800	167,443,900	169,006,900	170,620,400	172,248,100	173,919,400	175,630,800	177,320,300
Forms 1040, 1040-SP, and 1040-SR, Total	159,652,554	167,475,900	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	11,820,841	14,414,800	9,987,200	8,769,700	7,947,600	7,242,700	6,600,100	6,014,500	5,480,900
Electronic Forms 1040, 1040-SP, and 1040-SR	147,831,713	153,061,200	156,137,700	158,912,800	161,337,900	163,656,700	165,954,100	168,234,600	170,436,400
Forms 1040-NR/NR-EZ/C Total	582,990	907,900	934,700	961,500	988,300	1,015,200	1,042,100	1,068,900	1,095,800
Paper Form 1040-NR	231,845	442,100	426,400	416,500	406,700	396,800	387,000	369,600	353,000
Electronic Form 1040-NR	351,145	465,700	508,300	545,000	581,700	618,400	655,100	699,300	742,800
Forms 1040-PR and 1040-SS Total	341,857	411,000	384,300	363,000	346,500	333,500	323,200	312,900	307,200
Paper Forms 1040-PR and 1040-SS	99,713	157,400	147,000	142,800	140,700	139,500	138,300	134,500	132,800
Electronic Forms 1040-PR and 1040-SS	242,144	253,600	237,200	220,200	205,800	194,100	184,900	178,300	174,400
Individual Estimated Tax, Form 1040-ES, Total	12,682,195	12,214,000	12,214,000	12,214,000	12,082,100	11,950,200	11,818,300	11,686,500	11,554,600
Paper Form 1040-ES	12,462,080	12,014,900	12,003,000	11,988,500	11,842,200	11,695,900	11,549,500	11,403,200	11,256,900
Electronic (Credit Card) Form 1040-ES	220,115	199,100	211,000	225,500	239,900	254,300	268,800	283,200	297,700
Fiduciary, Form 1041, Total	2,973,224	3,090,300	3,083,300	3,070,000	3,055,800	3,041,400	3,027,000	3,013,100	2,999,700
Paper Form 1041	282,231	350,200	323,500	295,300	269,600	246,400	225,400	206,400	189,200
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
Fiduciary Estimated Tax, Form 1041-ES*	794,141	775,400	773,900	773,900	773,900	773,900	773,900	773,900	773,900
Partnership, Forms 1065/1065-B, Total	4,582,871	5,069,500	5,276,700	5,488,300	5,605,500	5,714,500	5,824,600	5,935,300	6,046,400
Paper Forms 1065/1065-B	149,250	394,600	369,400	350,700	343,700	333,500	326,000	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
Corporation Income Tax, Total	7,783,235	7,917,400	7,940,600	7,989,400	8,036,500	8,081,900	8,125,200	8,166,500	8,205,600
Paper Corporation Returns, Total	1,155,810	1,116,200	1,024,900	970,600	924,800	886,000	853,300	825,700	802,300
Electronic Corporation Returns, Total	6,627,425	6,801,200	6,915,700	7,018,800	7,111,800	7,195,800	7,271,900	7,340,800	7,403,300
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
Small Corporation Election, Form 2553*	621,641	720,400	751,700	765,100	773,200	779,500	785,400	791,100	796,700
REMIC Income Tax, Form 1066*	55,566	80,300	42,400	42,500	42,600	42,600	42,600	42,700	42,700
Estate, Forms 706, 706NA/GS(D)/GS(T), Total*	27,088	48,700	20,500	19,700	18,900	18,200	17,400	16,600	15,800
Gift, Form 709*	247,122	583,400	242,900	242,600	242,400	242,200	241,900	241,700	241,200
Employment Tax, Total	31,120,326	36,221,200	35,335,500	34,975,900	35,117,700	35,251,800	35,381,900	35,510,200	35,638,100
Paper Employment Returns, Total	12,157,738	15,254,400	13,063,900	11,426,700	10,288,400	9,164,400	8,047,200	6,928,600	5,799,400
Electronic Employment Returns, Total	18,962,588	20,966,800	22,271,600	23,549,200	24,829,200	26,087,400	27,334,700	28,581,600	29,838,600
Forms 940, 940-EZ, and 940-PR, Total	6,443,792	6,542,100	6,622,400	6,686,500	6,739,000	6,784,800	6,826,900	6,867,200	6,906,700
Paper Forms 940, 940-EZ, and 940-PR	2,795,292	2,141,700	2,032,600	1,862,000	1,683,700	1,502,600	1,321,300	1,141,600	964,400
Form 940 E-File/Online/XML	3,648,500	4,400,400	4,589,700	4,824,500	5,055,300	5,282,200	5,505,600	5,725,600	5,942,300
Forms 941, 941-PR, and 941-SS, Total	24,275,000	29,365,000	28,398,700	27,985,200	28,082,900	28,180,500	28,278,100	28,375,700	28,473,400
Paper Form 941, 941-PR/SS, Total	9,006,228	12,857,800	10,785,800	9,336,400	8,391,200	7,463,800	6,543,500	5,619,900	4,682,800
Electronic Form 941 E-File/Online/XML	15,268,772	16,507,200	17,613,000	18,648,800	19,691,700	20,716,700	21,734,600	22,755,900	23,790,600
Forms 943, 943-PR, and 943-SS, Total	254,438	170,800	166,200	157,700	153,700	149,700	145,900	142,200	138,500
Paper Forms 943, 943-PR, and 943-SS	234,901	147,300	137,900	125,400	117,500	109,900	102,500	95,500	88,800
Electronic Forms 943, 943-PR, and 943-SS	19,537	23,500	28,300	32,300	36,200	39,900	43,300	46,600	49,800
Forms 944, 944-PR, and 944-SS, Total	87,562	84,000	92,100	93,100	91,200	88,200	84,500	80,700	77,000
Paper Forms 944, 944-PR, and 944-SS	68,428	56,300	60,800	60,000	56,800	52,400	47,400	42,200	37,100
Electronic Form 944	19,134	27,700	31,300	33,100	34,400	35,800	37,200	38,500	39,900
Form 945, Total	58,327	56,900	54,200	51,600	49,100	46,800	44,600	42,600	40,600
Paper Form 945	51,682	48,900	44,900	41,000	37,400	33,900	30,600	27,500	24,600
Electronic Form 945	6,645	8,000	9,300	10,500	11,700	12,800	14,000	15,000	16,000
Form CT-1*	1,207	2,400	1,900	1,900	1,900	1,900	1,900	1,900	1,900

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)
Withholding on Foreign Persons, Form 1042**	60,348	87,300	94,400	97,200	100,000	103,000	106,100	109,300	112,700
Exempt Organizations, Total	1,702,723	1,752,200	1,803,500	1,838,200	1,859,100	1,880,000	1,901,000	1,922,200	1,943,400
Paper Exempt Organizations, Total	187,612	189,000	62,700	41,800	35,100	28,600	26,700	21,300	20,400
Electronic Exempt Organizations, Total	1,515,111	1,593,200	1,740,900	1,796,500	1,824,000	1,851,400	1,874,300	1,900,900	1,923,000
Form 990, Total	343,881	343,100	343,800	344,700	344,700	344,700	344,700	344,700	344,700
Paper Form 990	20,378	8,100	1,600	0	0	0	0	0	0
Electronic Form 990	323,503	335,100	342,100	344,700	344,700	344,700	344,700	344,700	344,700
Form 990-EZ, Total	245,299	250,900	250,900	251,000	251,000	251,000	251,000	251,000	251,000
Paper Form 990-EZ	58,755	29,900	5,000	0	0	0	0	0	0
Electronic Form 990-EZ	186,544	221,000	245,900	251,000	251,000	251,000	251,000	251,000	251,000
Form 990-N***	686,065	660,100	706,400	735,400	756,900	778,400	799,900	821,400	842,900
Form 990-PF, Total	124,081	122,800	124,900	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	120,700	124,400	127,200	129,200	131,300	133,300	135,400	137,400
Form 990-T Total****	217,513	216,900	221,100	226,300	226,300	226,300	226,300	226,300	226,300
Paper Form 990-T	17,805	7,200	1,000	0	0	0	0	0	0
Electronic Form 990-T	199,708	209,700	220,100	226,300	226,300	226,300	226,300	226,300	226,300
Form 4720 Total	5,499	4,900	4,600	4,600	4,700	4,700	4,800	4,800	4,900
Paper Form 4720	3,660	2,200	1,300	1,100	1,000	900	800	700	700
Electronic Form 4720	1,839	2,700	3,300	3,500	3,700	3,800	4,000	4,100	4,200
Form 5227 Total	80,385	153,400	151,900	149,000	146,200	143,600	141,000	138,500	136,200
Paper Form 5227	80,385	109,400	53,300	40,600	34,100	27,700	26,000	26,600	19,700
Electronic Form 5227*****	N/A	44,000	98,600	108,400	112,100	115,800	115,000	117,900	116,500
Form 1041-A*	6,900	12,000	6,400	6,000	5,700	5,400	5,100	4,800	4,600
Government Entity/Bonds	42,471	47,800	44,800	41,800	41,000	40,100	39,200	38,400	37,600
Form 8038*	2,960	4,300	4,600	4,400	4,300	4,100	4,000	3,800	3,700
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
Political Organizations, Total	12,281	11,700	11,700	11,000	11,900	11,200	12,200	11,500	12,500
Form 1120-POL, Total	5,793	4,900	5,400	5,500	5,500	5,500	5,500	5,500	5,500
Paper Form 1120-POL	5,699	4,800	5,300	5,400	5,400	5,400	5,400	5,400	5,400
Electronic Form 1120-POL	94	100	100	100	100	100	100	100	100
Form 8871***	3,813	3,400	3,300	3,400	3,500	3,600	3,800	3,900	4,000
Form 8872, Total	2,675	3,400	3,000	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	3,400	3,000	2,100	2,900	2,100	2,900	2,100	2,900
Excise, Total	1,145,976	1,169,200	1,146,300	1,157,500	1,169,100	1,180,600	1,192,400	1,204,400	1,216,700
Form 11-C*	2,567	5,400	3,600	3,500	3,500	3,500	3,500	3,500	3,400
Form 720, Total	135,903	212,400	178,700	176,700	174,700	172,600	170,600	168,600	166,600
Paper Form 720	131,905	207,900	174,000	171,700	169,400	167,100	164,800	162,500	160,300
Electronic Form 720	3,998	4,600	4,700	5,000	5,300	5,500	5,800	6,100	6,300
Form 730*	22,926	20,200	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
Excise Taxes re Employee Plans, Form 5330*	20,221	29,800	20,300	20,200	20,200	20,100	20,100	20,000	20,000
Form 5500-EZ, One-Participant Retirement Plans*	189,220	216,300	93,100	92,800	92,600	92,500	92,400	92,300	92,200
Payment or Refund Under Sec. 7519, Form 8752*	16,492	39,800	18,900	17,800	16,600	15,400	14,200	13,100	11,900
Supplemental Documents, Total	38,169,250	38,105,400	38,054,300	37,495,000	37,710,000	38,103,000	38,531,000	39,048,700	39,587,200
Form 1040-X, Total	5,146,975	4,381,100	4,106,000	3,867,800	3,661,600	3,483,300	3,329,000	3,195,700	3,080,400
Paper Form 1040-X*****	3,186,173	2,263,900	1,972,600	1,720,000	1,500,800	1,310,700	1,145,900	1,002,900	878,900
Electronic Form 1040-X	1,960,802	2,117,200	2,133,400	2,147,800	2,160,800	2,172,500	2,183,100	2,192,800	2,201,600
Form 4868, Total	19,379,451	18,904,000	19,411,200	19,598,400	19,813,600	20,043,500	20,273,500	20,563,800	20,848,000
Paper Form 4868	2,589,395	2,790,900	2,740,700	2,460,100	2,207,500	1,969,500	1,730,500	1,552,900	1,369,300
Electronic Form 4868	16,790,056	16,113,100	16,670,500	17,138,300	17,606,100	18,074,000	18,543,000	19,010,900	19,478,700
Form 1120-X*	25,271	33,400	37,100	37,100	37,100	37,100	37,100	37,200	37,200
Form 5558*	591,325	887,000	837,800	797,700	766,600	744,500	731,400	727,400	732,400
Form 7004, Total	9,769,572	10,217,300	10,559,800	10,899,100	11,238,300	11,577,600	11,917,800	12,257,100	12,596,400
Paper Form 7004	1,358,856	1,625,200	1,584,300	1,541,200	1,498,200	1,455,100	1,411,900	1,368,800	1,325,800
Electronic Form 7004	8,410,716	8,592,100	8,975,500	9,357,800	9,740,200	10,122,500	10,505,900	10,888,300	11,270,600
Form 8868, Total	1,017,717	1,283,900	1,294,800	1,317,500	1,340,200	1,362,800	1,385,500	1,408,200	1,430,900
Paper Form 8868	371,564	548,200	529,800	523,300	516,700	510,200	503,700	497,100	490,600
Electronic Form 8868	646,153	735,700	765,000	794,200	823,400	852,600	881,800	911,100	940,300
Form 941-X*	2,228,753	2,380,700	1,792,300	965,400	842,700	845,600	848,600	851,500	854,400
Form 943-X*	5,809	11,700	9,600	6,700	4,900	3,900	3,700	3,600	3,500
Form 944-X*	1,943	3,100	2,900	2,800	2,400	2,200	2,100	2,000	1,900
Form 945-X*	2,307	2,900	2,700	2,600	2,500	2,300	2,200	2,100	2,000
Form CT-1X*	127	200	100	100	100	100	100	100	100

N/A - Not applicable.

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

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

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

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

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

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

NOTES:

1. On March 8, 2023, the IRS announced a new Digital Intake initiative to scan popular paper forms, including Forms 1040, 940 and 941, beginning in 2023. The scanned paper returns will be treated as electronic returns for reporting purposes. The projections provided in the Fall 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 and program information become available.

2. Table does not contain non-master file counts. Each of the forms listed under "Type of Return" is defined in the "Table Notes" of Publication 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, Fall 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)
Individual Income Tax, Total	159,652,554	167,475,900	166,125,000	167,682,500	169,285,500	170,899,400	172,554,100	174,249,100	175,917,300
Small Business/Self-Employed	44,586,253	46,826,900	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	120,649,100	119,374,800	120,765,900	122,194,500	123,623,600	125,074,700	126,547,200	127,742,600
Corporation Income Tax, Total	7,783,235	7,917,400	7,940,600	7,989,400	8,036,500	8,081,900	8,125,200	8,166,500	8,205,600
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
Partnership Returns, Total	4,582,871	5,069,500	5,276,700	5,488,300	5,605,500	5,714,500	5,824,600	5,935,300	6,046,400
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
Employment Tax, Total	31,120,326	36,221,200	35,335,500	34,975,900	35,117,700	35,251,800	35,381,900	35,510,200	35,638,100
Small Business/Self-Employed	28,384,118	32,972,400	32,179,300	31,859,100	31,990,100	32,114,000	32,234,100	32,352,500	32,470,400
Large Business and International	828,328	937,300	914,700	905,400	908,800	912,000	915,200	918,300	921,500
Tax Exempt/Government Entities	1,907,880	2,311,500	2,241,600	2,211,500	2,218,700	2,225,700	2,232,600	2,239,400	2,246,200
Excise, Total	1,145,976	1,169,200	1,146,300	1,157,500	1,169,100	1,180,600	1,192,400	1,204,400	1,216,700
Small Business/Self-Employed	1,028,494	1,016,300	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	100,800	98,900	99,800	100,800	101,800	102,800	103,900	104,900
Tax Exempt/Government Entities	33,086	52,100	43,000	43,400	43,800	44,300	44,700	45,200	45,600
Exempt Organization, Total	1,702,723	1,752,200	1,803,500	1,838,200	1,859,100	1,880,000	1,901,000	1,922,200	1,943,400
Tax Exempt/Government Entities	1,702,723	1,752,200	1,803,500	1,838,200	1,859,100	1,880,000	1,901,000	1,922,200	1,943,400
Employee Plans, Forms 5500, 5500EZ, and 5500SF	963,206	1,009,100	961,600	963,600	974,800	976,400	977,700	979,100	980,500
Tax Exempt/Government Entities	963,206	1,009,100	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, Fall 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 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 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 SB/SE. However, some partnership and corporation returns are also classified as part of the Tax Exempt/Government Entities operating division.
- Nonprofit organizations, pension plan filers, tribal authorities, and governmental units comprise the TE/GE classification.
- Employee Plans include paper and electronic Forms 5500, 5500-EZ, and 5500-SF. Counts by operating division in this table are based primarily upon the IRS Master File BOD indicator. This indicator is a single, point-in-time, taxpayer-level identifier (in contrast to a return-by-return identifier).

Projection Publication Series

Title	IRS Publication Number	Typical Updates
Fiscal Year Return Projections for the United States	6292	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.