



STATISTICS OF INCOME DIVISION
RESEARCH, APPLIED ANALYTICS, AND STATISTICS

Publication 6961

*Calendar Year Projections of Information and
Withholding Documents for the United States
and IRS Campuses*

2022 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 webpage, 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 Statistics of Income (SOI) Division staff within the Research, Applied Analytics, and Statistics organization provides Calendar Year (CY) projections of information and withholding documents on an annual basis to ensure they reflect recent filing experiences. These documents also incorporate current legislative and administrative initiatives, wherever possible, as well as relevant economic and demographic trends. Selected economic/demographic data used to develop some of these projections are provided by IHS Markit.

The information and withholding document projections contained in this publication are used primarily by the IRS operational and resource planning functions to assist in formulating their budget submissions and staffing requirements and to complete other analyses. Enacted tax law changes and confirmed administrative plans are reflected in these projections. However, legislative or administrative initiatives under consideration are not included due to the uncertain nature of their eventual outcomes.

Data Sources and Projection Methodology

Three major sets of projections are included in this publication. Table 2 contains all media grand total projections for withholding and other Information Returns Processing (IRP) documents received by the IRS. Table 3 includes the paper portion of the projections, and Table 4 includes the nonpaper portion. All these projections are at the U.S. level. In compliance with customer requests, Tables 5 A–C present projections of all paper documents, except Currency Transaction Reports (CTRs), for IRS processing campuses.

Data Sources and 2021 Actual Volumes

Actual data on the volume of IRP documents filed are provided by program staff from the operating divisions and the Information Technology Services division. Data sources include: Martinsburg Computing Center (MCC) IRP Reformat Report (405-02-13); IRMF (Information Returns Master File) Report (417-91-40); CAWR (Combined Annual Wage Reporting) W-2 Control Report; IRP Counts for *Social Security and Railroad Retirement Benefit Statements* (1099-SSA/RRB); Paper IRP Production Report from SCRIPS (Service Center Recognition Image Processing System); other campus sources; and the national calendar year Currency Transaction Report receipts. Counts for nonpaper *Foreign Person's U.S. Source Income Subject to Withholding* (Forms 1042-S) were provided by relevant program staff. Nonpaper counts of Foreign Information Returns were provided by operating division program staff.

U.S.-Level Forecasts

The U.S.-level grand total (all media) projections were forecasted through a combination of time series extrapolations and regression analysis, as well as adjustments for law changes and administrative plans. Each form type was forecasted separately. In some instances, regression models were developed using appropriate economic/demographic variables. In other instances, forecasts for grand total volumes were built from historical time trends. Time trend models were used to forecast the paper IRP document volumes by form type. Projections of most IRP nonpaper documents were then derived by subtracting the IRP paper documents from the grand total projections.

Filing Requirements for Form 1098-F

Fines, Penalties, and Other Amounts (Form 1098-F) is submitted by a government entity and certain nongovernmental entities to report each fine, penalty, or other amount that is paid in relation to violation of law or investigation into potential violation of law, pursuant to a court order or agreement. It is expected that government and nongovernmental entities will be required to file Form 1098-F beginning with Tax Year (TY) 2022.

The Taxpayer First Act

Section 2102 of the Taxpayer First Act (TFA), enacted on July 1, 2019, required the IRS to establish an online portal by January 1, 2023, for taxpayers to prepare and electronically file the numerous variants of the information return Form 1099. This provision reduces the number of paper Forms 1099 filed starting with CY 2023. To estimate the impact of this provision on the volume of paper returns, diffusion models or logistic decay curves were derived from appropriate economic covariates for some of the Forms 1099. In addition, adoption rates based on online usage trends of other tax forms were developed and applied.

Section 2301 of the Taxpayer First Act reduced the electronic filing requirement from persons filing more than 250 returns during a calendar year to 100 returns and then to 10 returns. At the time of this publication, the implementation of the proposed regulation was postponed to CY 2024. The electronic filing requirement remains at 250 returns through CY 2023. For the most current information, refer to the Federal Register or [IRS.gov/form1099](https://www.irs.gov/form1099).

The Protecting Americans from Tax Hikes (PATH) Act of 2015

The PATH Act, P.L. 114-113, Div. Q, section 201, accelerated the due date for filing a Form 1099 that includes Nonemployee Compensation (NEC) from February 28 to January 31 and eliminated the automatic 30-day extension for forms that include NEC. Beginning with TY 2020, filers should use Form 1099-NEC to report nonemployee compensation, which was previously filed using the Form 1099-MISC. Projections presented in the 2022 update of Publication 6961 used year-to-date CY 2022 filing observations between the Forms 1099-MISC and 1099-NEC to implement a level shift in their projected volumes.

Infrastructure Investment and Jobs Act

The PATH Act, P.L. 114-113, Div. Q, section 201, accelerated the due date for filing a Form 1099 that includes Nonemployee Compensation (NEC) from February 28 to January 31 and eliminated the automatic 30-day extension for forms that include NEC. Beginning with TY 2020, filers should use Form 1099-NEC to report nonemployee compensation, which was previously filed using the Form 1099-MISC. Projections presented in the 2022 update of Publication 6961 used year-to-date CY 2022 filing observations between the Forms 1099-MISC and 1099-NEC to implement a level shift in their projected volumes.

American Rescue Plan Act

Payment Card and Third Party Network Transactions (Form 1099-K) is filed by a payment settlement entity to report payments made in settlement of reportable payment transactions. The American Rescue Plan Act of 2021 changed the reporting threshold of more than 200 transactions per year and exceeding an aggregate amount of \$20,000 to a new threshold of \$600, regardless of the number of business transactions. Under the law, beginning January 1, 2023, third-party settlement organizations are required to generate 1099-K forms for taxpayers who

were paid more than \$600 in 2022. However, the IRS released guidance in December 2022 to delay the implementation of the lowered threshold to help smooth the transition and ensure clarity for taxpayers, tax professionals, and industry. The requirement of a lower threshold will be enacted for tax returns for CY 2023, resulting in a significant increase in the projected numbers of 1099-K forms starting from CY 2024.

Campus-Level Forecasts and Impact of Modernization Alignment

The SCRIPS enables IRS campuses to optically scan most paper Information Returns Processing (IRP) documents. As a result, the IRS has been consolidating the filing/processing of most of these forms since CY 2007. Starting in CY 2019, the paper *Partner's or Shareholder's Share of Income, Deductions, Credits, etc.* (Schedule K-1 series) documents have been handled exclusively by the Kansas City and Ogden campuses. The Ogden campus processes paper returns submitted from the international area. Processing of all other information return paper documents was performed in the Austin, Kansas City, and Ogden campuses. The CY 2024 and beyond state-to-campus mapping for processing paper information and withholding returns was not finalized as of August 2022. As a result, the campus-level paper returns projections presented in this update of Publication 6961 for CY 2024 and beyond are based on the campus alignments approved in CY 2021 and, therefore, should be used with caution.

Table 6 reflects the campus alignment of states/international for processing paper Schedules K-1 and international documents approved in CY 2021. Tables 7A, 7B, and 7C show the alignment of states by campus for processing all other paper documents.

Significant Trends and Revisions

The major trends and other significant factors embedded in the return forecasts for this edition of Publication 6961 are summarized below.

For calendar year (i.e., filing year) 2023, the grand total number of information and withholding documents projected in this update is about 35.9 percent (1.5 billion forms) more than the total volume projected last year (see Table 1, left side). A major portion of the net increase is driven by the increase in the projections of *Proceeds from Broker and Barter Exchange Transactions* (Form 1099-B) (i.e., 1.5 billion more returns) as well as the increase in the projections of Non-employee Compensation (Form 1099-NEC) (i.e., 89.2 million more returns). The higher projections of Form 1099-B returns are the result of the anticipated impact of the new Infrastructure Investment and Jobs Act. Form 1099-NEC was added to Publication 6961 starting with the 2022 update.

For paper submissions of information and withholding documents, the CY 2023 estimate is about 20.1 percent (i.e., 6.7 million forms) less than the paper volumes projected in last year's update of this publication (see Table 1, right side). Embedded in this net change for paper volumes is a decrease of 21.5 million returns in the forecasted *Miscellaneous Income* (Form 1099-MISC) filed and a decrease of a few other paper forms. These results are also based on actual CY 2021 and year-to-date CY 2022 filing experiences. Adjustments were made to the baseline paper forecasts of Forms 1099 documents to account for the anticipated drop in the forecasts starting with CY 2023 (see Table 3) based on the regulation stated in section 2102 of the Taxpayer First Act.

Table 1. Comparison of Projections Made in 2021 Versus 2022 for Calendar Year 2023: All Media Grand Total and Paper Only

[Data are in thousands]

Form	All Media Grand Total				Paper Only			
	2023 Projections		Net change	Percent change	2023 Projections		Net change	Percent change
	Made in 2021	Made in 2022			Made in 2021	Made in 2022		
Grand Total	4,109,983	5,585,658	1,475,675	35.9%	33,097	26,439	(6,657)	-20.1%
Subtotal	292,962	294,329	1,367	0.5%	48	28	(19)	-40.5%
W-2	276,124	274,721	(1,403)	-0.5%	0	0	0	0.0%
W-2G	16,838	19,608	2,770	16.4%	48	28	(19)	-40.5%
Subtotal	3,817,022	5,291,330	1,474,308	38.6%	33,049	27,273	(5,776)	-17.5%
K-1 (Form 1041)	3,233	3,089	(144)	-4.4%	286	100	(186)	-65.1%
K-1 (Form 1065)	27,967	28,063	96	0.3%	969	868	(102)	-10.5%
K-1 (Form 1120-S)	8,549	8,238	(311)	-3.6%	468	250	(218)	-46.5%
Foreign	1,527	1,527	0	0.0%	0	0	0	0.0%
SSA/RRB-1099	72,640	72,350	(289)	-0.4%	0	0	0	0.0%
1096	5,156	4,122	(1,033)	-20.0%	5,156	4,122	(1,033)	-20.0%
1042-S	8,474	9,197	722	8.5%	152	126	(27)	-17.5%
1097-BTC	2	2	0	0.0%	1	1	0	0.0%
1098	95,488	85,900	(9,588)	-10.0%	314	282	(32)	-10.1%
1098-C	110	116	6	5.0%	5	5	0	1.9%
1098-E	24,203	12,854	(11,349)	-46.9%	1	1	(0)	-7.1%
1098-F	138	138	0	0.0%	0	0	0	0.0%
1098-Q	19	16	(4)	-18.0%	0	0	(0)	-100.0%
1098-T	24,974	24,729	(245)	-1.0%	59	42	(17)	-28.7%
1099-A	384	126	(257)	-67.1%	3	2	(1)	-26.9%
1099-B	2,778,198	4,237,056	1,458,857	52.5%	23	16	(7)	-29.3%
1099-C	3,198	6,101	2,904	90.8%	12	9	(4)	-28.9%
1099-CAP	0	0	0	0.0%	0	0	0	0.0%
1099-DIV	95,260	97,244	1,984	2.1%	142	138	(4)	-2.9%
1099-G	72,838	72,962	124	0.2%	16	12	(4)	-25.0%
1099-H	2	2	(0)	-4.5%	0	0	0	0.0%
1099-INT	170,190	170,190	0	0.0%	365	344	(21)	-5.9%
1099-K	10,400	14,000	3,600	34.6%	12	12	0	2.6%
1099-LS	31	13	(18)	-58.8%	0	0	0	0.0%
1099-LTC	424	352	(72)	-17.1%	0	0	0	0.0%
1099-MISC	104,186	45,784	(58,402)	-56.1%	25,026	3,563	(21,463)	-85.8%
1099-NEC	n.a.	89,176	89,176	N/A	n.a.	16,040	16,040	0.0%
1099-OID	6,052	5,659	(393)	-6.5%	1	1	0	40.0%
1099-PATR	1,504	1,616	112	7.4%	1	17	16	1223.1%
1099-Q	3,550	3,311	(239)	-6.7%	0	0	0	0.0%
1099-R	111,248	104,651	(6,597)	-5.9%	10	140	130	1272.5%
1099-S	4,469	4,987	518	11.6%	18	311	294	1658.2%
1099-SA	17,410	17,133	(278)	-1.6%	0	0	0	0.0%
1099-SB	20	8	(12)	-61.6%	0	0	0	0.0%
3921	325	509	183	56.3%	7	5	(3)	-39.2%
3922	5,556	6,155	600	10.8%	1	1	(1)	-41.7%
5498	132,028	136,176	4,148	3.1%	0	4	4	N/A
5498-ESA	147	170	23	15.5%	0	0	0	0.0%
5498-SA	27,126	27,613	486	1.8%	0	0	0	0.0%

n.a.—Not available. N/A—Not applicable.

NOTES: Negative values (numbers in parentheses) indicate projections that have been lowered.

Detail may not add to total due to rounding.

Table does not contain counts for Forms 5471, 5472, 8027.

Currency Transaction Reports (CTRs) are not included in Table 1.

SOURCE: Internal Revenue Service, Statistics of Income Division, Publication 6961, 2022 Update. The actual FY 2021 volumes are from the Martinsburg Computing Center (MCC) IRP Reformat Report (405-02-13).

IRMF (Information Returns Master File) Report (417-91-40).

Table 2. Projections of Information and Withholding Documents-United States *All Media* Grand Total: Calendar Years 2022–2030

Form	Actual	Projected								
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Grand Total [1]	4,872,844,539	5,447,803,300	5,585,658,400	5,725,349,000	5,851,742,800	5,978,963,900	6,107,060,600	6,235,196,800	6,363,247,700	6,491,051,900
Subtotal	267,674,506	285,804,100	294,328,600	296,046,300	297,088,500	299,276,600	302,573,700	306,463,700	310,353,700	314,149,000
W-2	254,658,860	265,317,800	274,721,000	277,162,100	278,218,500	279,978,600	282,870,000	286,358,200	289,861,900	293,273,600
W-2G	13,015,646	20,486,300	19,607,600	18,884,200	18,870,000	19,298,000	19,703,700	20,105,500	20,491,800	20,875,400
Subtotal	4,605,170,033	5,161,999,200	5,291,329,800	5,429,302,700	5,554,654,300	5,679,687,300	5,804,486,900	5,928,733,100	6,052,894,000	6,176,902,900
K-1 (Form 1041)	2,895,397	3,043,400	3,089,100	3,134,300	3,179,200	3,223,900	3,268,500	3,313,000	3,357,600	3,402,300
K-1 (Form 1065)	28,526,935	27,946,300	28,063,100	28,194,800	28,338,500	28,492,000	28,653,500	28,821,700	28,992,400	29,146,000
K-1 (Form 1120-S)	7,673,031	7,792,300	8,237,700	8,381,100	8,528,600	8,679,800	8,834,400	8,992,500	9,153,500	9,317,000
Foreign	561,364	1,526,900	1,526,900	1,526,900	1,526,900	1,526,900	1,526,900	1,526,900	1,526,900	1,526,900
SSA/RRB-1099	69,878,995	70,549,600	72,350,100	73,290,000	74,229,900	75,169,800	76,109,600	77,049,500	77,996,600	78,964,300
1096	4,467,373	4,982,400	4,122,400	2,965,700	2,265,000	1,853,600	1,570,800	1,287,200	1,069,600	856,500
1042-S	8,761,500	8,964,400	9,196,500	9,428,700	9,661,000	9,893,400	10,361,000	10,877,400	11,195,500	11,522,200
1097-BTC	1,237	1,400	1,500	1,500	1,500	1,600	1,600	1,700	1,700	1,700
1098	84,358,275	84,905,400	85,899,600	86,814,800	87,477,200	87,956,600	88,303,600	88,554,800	88,736,600	88,868,100
1098-C	115,940	144,500	115,900	115,900	115,900	115,900	115,900	115,900	115,900	115,900
1098-E	18,410,979	10,075,800	12,854,200	24,577,600	24,954,500	25,322,500	25,682,000	26,033,700	26,344,600	26,581,300
1098-F	N/A	N/A	137,500	139,100	140,600	142,200	143,800	145,300	146,900	148,500
1098-Q	14,489	15,200	15,900	16,600	17,300	18,000	18,800	19,400	20,100	20,800
1098-T	24,943,557	23,756,200	24,729,400	24,974,300	25,201,900	25,261,700	25,320,600	25,378,800	25,436,300	25,492,900
1099-A	163,627	131,400	126,100	142,500	166,700	184,300	214,200	234,100	254,300	279,200
1099-B	3,573,899,803	4,123,942,700	4,237,055,500	4,334,754,600	4,432,721,300	4,530,420,300	4,628,119,400	4,725,818,400	4,823,785,100	4,921,484,200
1099-C	5,420,149	6,294,000	6,101,200	6,262,000	6,031,600	6,059,600	6,087,000	6,131,600	6,197,800	6,282,500
1099-CAP	120	300	300	300	300	300	300	300	300	300
1099-DIV	93,256,759	95,793,500	97,244,000	99,090,800	100,937,600	102,784,500	104,631,300	106,478,100	108,325,000	110,171,800
1099-G	116,591,951	89,980,400	72,961,500	72,190,600	72,112,800	72,017,700	71,554,300	70,663,000	69,698,800	68,993,400
1099-H	0	2,100	2,100	2,100	2,100	2,000	2,000	2,000	1,900	1,900
1099-INT	160,160,095	167,474,000	170,190,200	172,906,500	175,622,800	178,339,100	181,055,400	183,771,600	186,487,900	189,204,200
1099-K	11,088,745	12,980,900	14,000,000	16,000,000	16,160,000	16,240,800	16,322,000	16,403,600	16,485,600	16,568,100
1099-LS	9,941	10,900	12,600	14,300	16,000	17,700	19,400	21,100	22,800	24,500
1099-LTC	346,169	325,200	351,500	357,600	363,700	369,800	375,900	382,100	388,200	394,300
1099-MISC	40,041,835	42,912,700	45,783,600	48,654,600	51,525,500	54,396,400	57,267,300	60,138,200	63,009,100	65,880,000
1099-NEC	59,816,949	77,198,100	89,176,000	101,154,000	113,132,000	125,110,000	137,087,900	149,065,900	161,043,800	173,021,800
1099-OID	5,665,544	5,477,700	5,658,600	5,658,600	5,658,600	5,658,600	5,658,600	5,658,600	5,658,600	5,658,600
1099-PATR	1,605,237	1,613,500	1,615,700	1,616,300	1,616,500	1,616,500	1,616,500	1,616,500	1,616,500	1,616,500
1099-Q	3,164,117	3,208,800	3,310,900	3,434,900	3,567,200	3,702,600	3,839,200	3,976,300	4,113,500	4,250,800
1099-R	100,812,739	102,732,000	104,651,200	106,570,500	108,489,700	110,409,000	112,328,200	114,247,500	116,166,700	118,086,000
1099-S	4,718,317	4,852,600	4,986,900	5,121,300	5,255,600	5,389,900	5,524,200	5,658,500	5,792,800	5,927,200
1099-SA	15,505,759	16,341,600	17,132,500	17,880,900	18,589,100	19,259,200	19,893,300	20,493,300	21,061,000	21,598,300
1099-SB	4,784	6,200	7,600	9,300	11,400	13,900	16,600	19,700	23,200	27,000
3921	283,021	498,400	508,500	515,500	520,800	524,500	527,400	529,300	530,700	532,100
3922	5,655,883	6,084,300	6,155,300	6,226,300	6,297,400	6,368,300	6,439,300	6,510,300	6,581,300	6,652,300
5498	131,795,773	134,250,600	136,175,900	137,826,400	139,325,500	140,738,800	142,102,900	143,438,700	144,758,100	146,068,200
5498-ESA	206,040	185,600	169,700	157,500	148,000	140,700	135,000	130,600	127,200	124,600
5498-SA	24,347,604	25,997,900	27,612,600	29,194,000	30,744,100	32,264,900	33,758,300	35,226,000	36,669,600	38,090,700
Currency Transaction Report [2]	Actual	Projected								
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Total CTR	340,486	370,000	345,100	387,200	394,800	402,400	410,000	417,600	425,200	432,800
8300	340,486	370,000	345,100	387,200	394,800	402,400	410,000	417,600	425,200	432,800

N/A—Not applicable.

[1] Grand Total includes Form 1096 which is a "payer" transmittal document used to transmit "payee" documents.

[2] *Currency Transaction Report by Casinos* (FinCEN Form 103) and *Currency Transaction Report* (FinCEN Form 104) are no longer processed by IRS.

NOTES: Table does not contain counts for Forms 5471, 5472, 8027.

Detail may not add to total due to rounding.

SOURCE: Internal Revenue Service, Statistics of Income Division, Publication 6961, 2022 Update. The actual FY 2021 volumes are from the Martinsburg Computing Center (MCC) IRP Reformat Report (405-02-13), IRMF (Information Returns Master File) Report (417-91-40).

Table 3. Projections of Information and Withholding Documents-United States *Paper* Total: Calendar Years 2022-2030

Form	Actual	Projected								
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Total, Paper [1]	28,646,818	29,795,400	26,439,200	17,686,400	12,823,300	10,084,500	8,392,500	6,707,200	5,878,400	5,445,600
W-2	0	0	0	0	0	0	0	0	0	0
W-2G	17,159	37,800	28,300	19,700	17,400	13,000	12,500	11,800	10,700	9,400
Subtotal, Schedule K-1	105,217	1,151,600	1,217,500	1,147,100	1,087,600	1,037,100	993,800	956,600	922,800	768,200
K-1 (Form 1041)	0	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
K-1 (Form 1065)	95,252	951,600	867,500	797,100	737,600	687,100	643,800	606,600	572,800	418,200
K-1 (Form 1120-S)	9,965	100,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
Foreign	0	0	0	0	0	0	0	0	0	0
SSA/RRB-1099	0	0	0	0	0	0	0	0	0	0
1096	4,467,373	4,982,400	4,122,400	2,965,700	2,265,000	1,853,600	1,570,800	1,287,200	1,069,600	856,500
Subtotal, Scannable Forms	24,057,069	23,623,600	21,071,000	13,553,900	9,453,300	7,180,800	5,815,400	4,451,600	3,875,300	3,811,500
1042-S	99,079	125,800	125,800	125,800	125,800	125,800	125,800	125,800	125,800	125,800
1097-BTC	553	500	500	500	400	400	400	400	400	300
1098	307,694	300,000	282,000	258,800	235,600	212,400	189,200	165,900	142,700	119,500
1098-C	3,735	6,100	5,300	4,600	4,100	3,500	3,100	2,700	2,400	2,100
1098-E	2,256	1,100	1,300	1,300	1,200	1,100	1,000	900	800	700
1098-F	N/A	N/A	0	0	0	0	0	0	0	0
1098-Q	0	0	0	0	0	0	0	0	0	0
1098-T	49,493	44,700	42,000	37,400	33,300	29,900	26,800	24,200	21,900	19,900
1099-A	3,232	2,600	1,900	700	700	600	600	600	600	600
1099-B	21,854	17,100	16,400	15,600	12,800	12,200	11,700	11,100	10,600	10,000
1099-C	19,059	10,900	8,600	5,400	4,100	2,800	1,800	1,300	800	300
1099-CAP	47	100	100	0	0	0	0	0	0	0
1099-DIV	156,224	154,700	137,600	86,900	59,300	44,100	35,100	26,000	22,200	21,900
1099-G	35,575	13,800	12,300	10,800	9,200	8,000	7,300	6,600	5,600	3,900
1099-H	0	0	0	0	0	0	0	0	0	0
1099-INT	389,017	386,500	343,600	224,500	158,400	121,300	98,400	75,600	64,600	61,500
1099-K	15,372	13,800	12,000	13,000	12,000	11,000	10,000	9,000	8,000	7,000
1099-LS	0	0	0	0	0	0	0	0	0	0
1099-LTC	435	0	0	0	0	0	0	0	0	0
1099-MISC	4,048,359	4,007,900	3,562,900	2,223,600	1,499,400	1,102,700	868,600	634,400	542,400	542,900
1099-NEC	18,411,153	18,042,900	16,039,600	10,081,200	6,847,900	5,070,000	4,014,000	2,958,000	2,529,000	2,508,800
1099-OID	1,926	1,500	1,400	1,300	1,200	1,100	1,000	900	900	800
1099-PATR	17,885	17,900	17,200	16,700	16,100	15,600	15,200	14,800	14,400	14,000
1099-Q	104	100	100	100	100	100	100	100	100	100
1099-R	145,281	145,300	140,000	134,900	130,000	125,400	121,000	116,800	112,800	108,900
1099-S	322,591	322,500	311,200	300,700	291,200	282,400	274,200	266,700	259,800	253,300
1099-SA	127	100	100	100	100	100	100	100	100	100
1099-SB	0	0	0	0	0	0	0	0	0	0
3921	1,910	3,400	4,500	5,300	5,600	5,500	5,200	4,900	4,600	4,300
3922	205	400	700	800	900	900	900	900	900	900
5498	3,772	3,800	3,800	3,800	3,800	3,800	3,800	3,800	3,800	3,800
5498-ESA	0	0	0	0	0	0	0	0	0	0
5498-SA	131	100	100	100	100	100	100	100	100	100
Currency Transaction Report [2]	Actual	Projected								
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Total CTR, Paper	340,486	370,000	345,100	387,200	394,800	402,400	410,000	417,600	425,200	432,800
8300	340,486	370,000	345,100	387,200	394,800	402,400	410,000	417,600	425,200	432,800

N/A—Not applicable.

[1] Total Paper includes Form 1096 which is a "payer" transmittal document used to transmit "payee" documents.

[2] *Currency Transaction Report* volumes are listed separately and not included in Total Paper. *Currency Transaction Report* by Casinos (FinCEN Form 103) and *Currency Transaction Report* (FinCEN Form 104) are no longer processed by IRS.

NOTES: Table does not contain counts for Forms 5471, 5472, 8027.

Actual historical data with values of 9 or fewer were rounded to the nearest 10.

Detail may not add to total due to rounding.

SOURCE: Internal Revenue Service, Statistics of Income Division, Publication 6961, 2022 Update. The actual FY 2021 volumes are from the Martinsburg Computing Center (MCC) IRP Reformat Report (405-02-13). IRMF (Information Returns Master File) Report (417-91-40).

Table 4. Projections of Information and Withholding Documents-United States*Nonpaper* Total: Calendar Years 2022-2030

Form	Actual	Projected								
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Total, Nonpaper [1]	4,844,197,720	5,418,007,900	5,559,219,600	5,707,662,500	5,838,919,500	5,968,879,200	6,098,667,800	6,228,489,500	6,357,369,700	6,485,606,500
W-2	254,658,860	265,317,800	274,721,000	277,162,100	278,218,500	279,978,600	282,870,000	286,358,200	289,861,900	293,273,600
W-2G	12,998,487	20,448,500	19,579,400	18,864,400	18,852,600	19,284,900	19,691,100	20,093,700	20,481,100	20,866,100
K-1 (Form 1041)	2,895,397	2,943,400	2,989,100	3,034,300	3,079,200	3,123,900	3,168,500	3,213,000	3,257,600	3,302,300
K-1 (Form 1065)	28,431,683	26,994,700	27,195,600	27,397,700	27,600,900	27,805,000	28,009,700	28,215,100	28,419,600	28,727,800
K-1 (Form 1120-S)	7,663,066	7,692,300	7,987,700	8,131,100	8,278,600	8,429,800	8,584,400	8,742,500	8,903,500	9,067,000
Foreign	561,364	1,526,900	1,526,900	1,526,900	1,526,900	1,526,900	1,526,900	1,526,900	1,526,900	1,526,900
SSA/RRB-1099	69,878,995	70,549,600	72,350,100	73,290,000	74,229,900	75,169,800	76,109,600	77,049,500	77,996,600	78,964,300
1096	0	0	0	0	0	0	0	0	0	0
1042-S	8,662,421	8,838,600	9,070,700	9,302,900	9,535,200	9,767,600	10,235,200	10,751,600	11,069,700	11,396,400
1097-BTC	684	900	1,000	1,100	1,100	1,200	1,200	1,300	1,400	1,400
1098	84,050,581	84,605,400	85,617,700	86,556,100	87,241,700	87,744,300	88,114,500	88,388,800	88,593,800	88,748,600
1098-C	112,205	138,500	110,600	111,300	111,900	112,400	112,800	113,200	113,600	113,900
1098-E	18,408,723	10,074,700	12,852,900	24,576,300	24,953,300	25,321,400	25,681,000	26,032,800	26,343,800	26,580,600
1098-F	N/A	N/A	137,500	139,100	140,600	142,200	143,800	145,300	146,900	148,500
1098-Q	14,489	15,200	15,900	16,600	17,300	18,000	18,700	19,400	20,100	20,800
1098-T	24,894,064	23,711,500	24,687,400	24,936,900	25,168,500	25,231,800	25,293,800	25,354,700	25,414,400	25,473,000
1099-A	160,395	128,800	124,200	141,800	166,100	183,700	213,600	233,500	253,700	278,700
1099-B	3,573,877,949	4,123,925,600	4,237,039,100	4,334,738,900	4,432,708,500	4,530,408,100	4,628,107,700	4,725,807,300	4,823,774,600	4,921,474,200
1099-C	5,401,090	6,283,000	6,092,600	6,256,600	6,027,600	6,056,800	6,085,200	6,130,300	6,197,000	6,282,200
1099-CAP	73	200	200	200	200	200	200	200	200	200
1099-DIV	93,100,535	95,638,800	97,106,400	99,003,900	100,878,300	102,740,400	104,596,200	106,452,100	108,302,800	110,149,900
1099-G	116,556,376	89,966,600	72,949,200	72,179,800	72,103,600	72,009,700	71,547,000	70,656,400	69,693,200	68,989,500
1099-H	0	2,100	2,100	2,100	2,100	2,000	2,000	2,000	1,900	1,900
1099-INT	159,771,078	167,087,500	169,846,600	172,682,000	175,464,400	178,217,800	180,957,000	183,696,000	186,423,300	189,142,700
1099-K	11,073,373	12,967,100	13,988,000	15,987,000	16,148,000	16,229,800	16,312,000	16,394,600	16,477,600	16,561,100
1099-LS	9,941	10,900	12,600	14,300	16,000	17,700	19,400	21,100	22,800	24,500
1099-LTC	345,734	325,200	351,500	357,600	363,700	369,800	375,900	382,100	388,200	394,300
1099-MISC	35,993,476	38,904,800	42,220,700	46,431,000	50,026,100	53,293,700	56,398,700	59,503,800	62,466,700	65,337,100
1099-NEC	41,405,796	59,155,200	73,136,400	91,072,800	106,284,100	120,039,900	133,073,800	146,107,900	158,514,700	170,513,000
1099-OID	5,663,618	5,476,200	5,657,200	5,657,300	5,657,400	5,657,500	5,657,600	5,657,700	5,657,700	5,657,800
1099-PATR	1,587,352	1,595,600	1,598,500	1,599,700	1,600,400	1,600,900	1,601,400	1,601,800	1,602,200	1,602,500
1099-Q	3,164,013	3,208,700	3,310,800	3,434,800	3,567,100	3,702,500	3,839,100	3,976,200	4,113,400	4,250,800
1099-R	100,667,458	102,586,700	104,511,300	106,435,600	108,359,700	110,283,600	112,207,200	114,130,700	116,054,000	117,977,100
1099-S	4,395,726	4,530,100	4,675,800	4,820,500	4,964,400	5,107,500	5,250,000	5,391,800	5,533,100	5,673,800
1099-SA	15,505,632	16,341,500	17,132,400	17,880,800	18,588,900	19,259,000	19,893,100	20,493,100	21,060,900	21,598,100
1099-SB	4,784	6,200	7,600	9,300	11,400	13,900	16,600	19,700	23,200	27,000
3921	281,111	495,000	504,000	510,200	515,200	519,000	522,200	524,400	526,000	527,800
3922	5,655,678	6,083,900	6,154,600	6,225,500	6,296,400	6,367,400	6,438,400	6,509,400	6,580,500	6,651,500
5498	131,792,001	134,246,800	136,172,100	137,822,600	139,321,700	140,735,000	142,099,100	143,434,900	144,754,400	146,064,400
5498-ESA	206,039	185,600	169,700	157,500	148,000	140,700	135,000	130,600	127,200	124,600
5498-SA	24,347,473	25,997,800	27,612,500	29,193,900	30,744,000	32,264,800	33,758,200	35,225,900	36,669,500	38,090,600
Currency Transaction Report [2]	Actual	Projected								
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Total CTR, Nonpaper	0	0	0	0	0	0	0	0	0	0
8300	0	0	0	0	0	0	0	0	0	0

N/A—Not applicable.

[1] Total Nonpaper includes magnetic tape filing, electronic filing, and diskette filing.

[2] *Currency Transaction Report* volumes are listed separately and not included in Total Nonpaper. *Currency Transaction Report* by Casinos (FinCEN Form 103) and *Currency Transaction Report* (FinCEN Form 104) are no longer processed by IRS.

NOTES: Table does not contain counts for Forms 5471, 5472, 8027.

Actual historical data with values of 9 or fewer were rounded to the nearest 10.

Detail may not add to total due to rounding.

SOURCE: Internal Revenue Service, Statistics of Income Division, Publication 6961, 2022 Update. The actual FY 2021 volumes are from the Martinsburg Computing Center (MCC) IRP Reformat Report (405-02-13). IRMF (Information Returns Master File) Report (417-91-40).

Table 5A. Projections of Information and Withholding Documents-Filed on Paper at the Austin IRS Campus: Calendar Years 2022-2030

Form	Actual	Projected								
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Total, Paper	13,327,880	13,580,700	11,951,900	3,457,600	12,500	9,400	9,000	8,500	7,700	6,700
W-2	0	0	0	0	0	0	0	0	0	0
W-2G	0	27,100	20,300	14,200	12,500	9,400	9,000	8,500	7,700	6,700
K-1 (Form 1041)	0	0	0	0	0	0	0	0	0	0
K-1 (Form 1065)	0	0	0	0	0	0	0	0	0	0
K-1 (Form 1120-S)	0	0	0	0	0	0	0	0	0	0
Foreign	0	0	0	0	0	0	0	0	0	0
SSA/RRB-1099	0	0	0	0	0	0	0	0	0	0
1096	1,978,643	2,314,400	1,914,900	689,700	0	0	0	0	0	0
1042-S	0	0	0	0	0	0	0	0	0	0
1097-BTC	209	300	300	100	0	0	0	0	0	0
1098	125,995	135,000	126,800	57,500	0	0	0	0	0	0
1098-C	0	2,100	1,800	800	0	0	0	0	0	0
1098-E	970	500	600	300	0	0	0	0	0	0
1098-F	N/A	N/A	0	0	0	0	0	0	0	0
1098-Q	0	0	0	0	0	0	0	0	0	0
1098-T	18,381	20,800	19,600	8,200	0	0	0	0	0	0
1099-A	1,280	1,400	1,000	200	0	0	0	0	0	0
1099-B	8,162	12,800	12,300	7,100	0	0	0	0	0	0
1099-C	7,608	5,700	4,500	1,300	0	0	0	0	0	0
1099-CAP	0	0	0	0	0	0	0	0	0	0
1099-DIV	56,258	72,200	64,200	19,700	0	0	0	0	0	0
1099-G	13,210	5,400	4,800	3,000	0	0	0	0	0	0
1099-H	0	0	0	0	0	0	0	0	0	0
1099-INT	127,749	179,200	159,300	53,300	0	0	0	0	0	0
1099-K	5,725	6,700	5,700	2,800	0	0	0	0	0	0
1099-LS	0	0	0	0	0	0	0	0	0	0
1099-LTC	0	0	0	0	0	0	0	0	0	0
1099-MISC	1,423,024	1,846,800	1,641,700	446,900	0	0	0	0	0	0
1099-NEC	9,386,934	8,725,200	7,756,400	2,058,200	0	0	0	0	0	0
1099-OID	496	800	700	400	0	0	0	0	0	0
1099-PATR	5,129	3,900	3,700	1,900	0	0	0	0	0	0
1099-Q	33	100	100	0	0	0	0	0	0	0
1099-R	51,107	67,300	64,900	31,700	0	0	0	0	0	0
1099-S	115,474	150,100	144,900	58,600	0	0	0	0	0	0
1099-SA	0	100	100	0	0	0	0	0	0	0
1099-SB	0	0	0	0	0	0	0	0	0	0
3921	0	1,100	1,500	700	0	0	0	0	0	0
3922	0	100	200	100	0	0	0	0	0	0
5498	1,493	1,600	1,600	800	0	0	0	0	0	0
5498-ESA	0	0	0	0	0	0	0	0	0	0
5498-SA	0	0	0	100	0	0	0	0	0	0

N/A—Not applicable.

NOTES: Projected detail may not add to total due to rounding.

Table does not contain counts for Forms 5471, 5472, 8027.

Actual historical data with values of 9 or fewer were rounded to the nearest 10.

The CY 2024 and beyond state-to-campus mapping for paper information and withholding returns was not finalized at the time of release. The campus alignments approved in CY 2021 was used to generate the projected paper returns presented in this table for CY 2024 and beyond.

SOURCE: Internal Revenue Service, Statistics of Income Division, Publication 6961, 2022 Update. The actual FY 2021 volumes are from the Martinsburg Computing Center (MCC) IRP Reformat Report (405-02-13). IRMF (Information Returns Master File) Report (417-91-40).

Table 5B. Projections of Information and Withholding Documents-Filed on Paper at the Kansas City IRS Campus: Calendar Years 2022-2030

Form	Actual	Projected								
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Total, Paper	8,609,748	9,263,500	8,232,400	7,730,200	7,738,000	6,042,300	4,994,400	3,949,300	3,434,500	3,089,500
W-2	0	0	0	0	0	0	0	0	0	0
W-2G	1,657	3,200	2,400	1,700	1,500	1,100	1,100	1,000	900	800
K-1 (Form 1041)	0	54,100	54,100	54,100	54,100	54,100	54,100	54,100	54,100	54,100
K-1 (Form 1065)	95,252	392,300	357,600	328,600	304,000	283,200	265,400	250,000	236,100	172,400
K-1 (Form 1120-S)	9,965	39,700	99,100	99,000	99,000	98,900	98,900	98,900	98,900	98,900
Foreign	0	0	0	0	0	0	0	0	0	0
SSA/RRB-1099	0	0	0	0	0	0	0	0	0	0
1096	1,444,085	1,622,000	1,342,000	1,334,100	1,494,600	1,223,100	1,036,500	849,400	705,700	565,100
1042-S	0	0	0	0	0	0	0	0	0	0
1097-BTC	226	200	200	200	300	300	300	300	200	200
1098	61,250	99,800	93,700	119,000	154,300	139,100	123,900	108,600	93,500	78,300
1098-C	2,365	2,000	1,700	2,000	2,400	2,100	1,800	1,600	1,400	1,200
1098-E	596	400	500	600	800	700	700	600	500	500
1098-F	N/A	N/A	0	0	0	0	0	0	0	0
1098-Q	0	0	0	0	0	0	0	0	0	0
1098-T	11,206	14,000	13,200	16,600	21,200	19,100	17,100	15,400	13,900	12,600
1099-A	659	800	600	400	500	400	500	500	500	500
1099-B	6,655	2,600	2,500	3,700	8,800	8,300	7,900	7,500	7,200	6,800
1099-C	6,294	2,800	2,200	2,300	2,500	1,700	1,100	800	500	200
1099-CAP	0	0	0	0	0	0	0	0	0	0
1099-DIV	55,336	47,400	42,100	39,200	39,000	28,900	23,000	17,100	14,600	14,400
1099-G	16,876	4,500	4,100	4,400	5,900	5,100	4,700	4,200	3,600	2,500
1099-H	0	0	0	0	0	0	0	0	0	0
1099-INT	146,502	118,400	105,300	97,700	103,500	79,200	64,300	49,400	42,200	40,200
1099-K	4,527	3,900	3,400	5,600	7,400	6,800	6,200	5,600	5,000	4,400
1099-LS	0	0	0	0	0	0	0	0	0	0
1099-LTC	416	0	0	0	0	0	0	0	0	0
1099-MISC	1,439,334	1,253,000	1,113,800	969,100	917,000	674,400	531,200	388,000	331,700	232,300
1099-NEC	5,169,156	5,426,700	4,824,100	4,423,700	4,222,500	3,126,200	2,475,100	1,823,900	1,559,400	1,547,000
1099-OID	363	400	400	500	700	700	600	700	600	500
1099-PATR	8,113	12,900	12,400	12,500	13,700	13,400	13,000	12,700	12,300	12,000
1099-Q	32	100	100	0	0	0	0	0	0	0
1099-R	41,687	48,300	46,600	62,900	87,500	84,500	81,500	78,700	76,000	73,300
1099-S	85,175	111,800	107,900	148,600	191,500	185,700	180,400	175,400	170,900	166,600
1099-SA	126	100	100	100	100	100	100	100	100	100
1099-SB	0	0	0	0	0	0	0	0	0	0
3921	293	700	900	1,500	2,200	2,200	2,100	1,900	1,800	1,700
3922	10	100	100	200	400	400	300	300	300	300
5498	1,516	1,300	1,300	1,800	2,500	2,500	2,500	2,500	2,500	2,500
5498-ESA	0	0	0	0	0	0	0	0	0	0
5498-SA	76	0	0	100	100	100	100	100	100	100

N/A—Not applicable.

NOTES: Projected detail may not add to total due to rounding.

Table does not contain counts for Forms 5471, 5472, 8027.

Actual historical data with values of 9 or fewer were rounded to the nearest 10.

The CY 2024 and beyond state-to-campus mapping for paper information and withholding returns was not finalized at the time of release. The information presented in this table for CY 2024 and beyond reflects campus alignments approved in CY 2021.

SOURCE: Internal Revenue Service, Statistics of Income Division, Publication 6961, 2022 Update. The actual FY 2021 volumes are from the Martinsburg Computing Center (MCC) IRP Reformat Report (405-02-13). IRMF (Information Returns Master File) Report (417-91-40).

Table 5C. Projections of Information and Withholding Documents-Filed on Paper at the Ogden IRS Campus: Calendar Years 2022-2030

Form	Actual	Projected								
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Total, Paper	6,709,187	6,951,200	6,254,300	6,498,900	5,073,100	4,032,900	3,389,000	2,749,600	2,436,100	2,186,100
W-2	0	0	0	0	0	0	0	0	0	0
W-2G	15,502	7,500	5,500	3,800	3,400	2,500	2,400	2,300	2,100	1,800
K-1 (Form 1041)	0	45,900	45,900	45,900	45,900	45,900	45,900	45,900	45,900	45,900
K-1 (Form 1065)	0	559,300	509,900	468,500	433,600	403,900	378,400	356,600	336,700	245,800
K-1 (Form 1120-S)	0	60,300	150,900	151,000	151,000	151,100	151,100	151,100	151,100	151,100
Foreign	0	0	0	0	0	0	0	0	0	0
SSA/RRB-1099	0	0	0	0	0	0	0	0	0	0
1096	1,044,645	1,046,000	865,500	942,000	770,400	630,500	534,300	437,900	363,800	291,300
1042-S	99,079	125,800	125,800	125,800	125,800	125,800	125,800	125,800	125,800	125,800
1097-BTC	118	0	0	100	200	100	100	100	100	100
1098	120,449	65,200	61,400	82,300	81,300	73,300	65,300	57,300	49,300	41,300
1098-C	1,370	2,000	1,700	1,800	1,700	1,500	1,300	1,100	1,000	900
1098-E	690	200	200	400	400	400	300	300	300	200
1098-F	N/A	N/A	0	0	0	0	0	0	0	0
1098-Q	0	0	0	0	0	0	0	0	0	0
1098-T	19,906	9,900	9,200	12,600	12,100	10,800	9,800	8,800	8,000	7,200
1099-A	1,293	400	300	200	200	200	100	100	100	100
1099-B	7,037	1,800	1,700	4,800	4,000	3,900	3,800	3,600	3,400	3,200
1099-C	5,157	2,400	1,900	1,900	1,600	1,100	700	500	300	100
1099-CAP	42	0	0	0	0	0	0	0	0	0
1099-DIV	44,630	35,100	31,200	28,000	20,400	15,200	12,000	9,000	7,600	7,500
1099-G	5,489	3,800	3,400	3,400	3,300	2,900	2,600	2,400	2,000	1,400
1099-H	0	0	0	0	0	0	0	0	0	0
1099-INT	114,766	88,900	78,900	73,500	54,900	42,000	34,100	26,200	22,400	21,300
1099-K	5,120	3,200	2,900	4,600	4,600	4,200	3,800	3,400	3,000	2,600
1099-LS	0	0	0	0	0	0	0	0	0	0
1099-LTC	19	0	0	0	0	0	0	0	0	0
1099-MISC	1,186,001	908,100	807,300	807,600	582,400	428,300	337,300	246,400	210,700	147,500
1099-NEC	3,855,063	3,891,100	3,459,000	3,599,400	2,625,400	1,943,800	1,538,900	1,134,100	969,600	961,800
1099-OID	1,067	400	300	400	500	400	400	300	300	300
1099-PATR	4,643	1,100	1,100	2,300	2,400	2,200	2,200	2,100	2,100	2,000
1099-Q	39	0	0	0	0	0	0	0	0	0
1099-R	52,487	29,600	28,500	40,300	42,500	40,900	39,500	38,100	36,800	35,600
1099-S	121,942	60,600	58,400	93,600	99,700	96,700	93,800	91,300	88,900	86,700
1099-SA	0	0	0	0	0	0	0	0	0	0
1099-SB	0	0	0	0	0	0	0	0	0	0
3921	1,617	1,600	2,200	3,100	3,400	3,300	3,100	2,900	2,800	2,600
3922	198	200	400	400	600	600	600	600	600	600
5498	763	800	800	1,200	1,300	1,300	1,300	1,300	1,300	1,300
5498-ESA	0	0	0	0	0	0	0	0	0	0
5498-SA	55	0	0	0	100	100	100	100	100	100

N/A—Not applicable.

NOTES: Projected detail may not add to total due to rounding.

Table does not contain counts for Forms 5471, 5472, 8027.

Actual historical data with values of 9 or fewer were rounded to the nearest 10.

The CY 2024 and beyond state-to-campus mapping for paper information and withholding returns was not finalized at the time of release. The information presented in this table for CY 2024 and beyond reflects campus alignments approved in CY 2021.

SOURCE: Internal Revenue Service, Statistics of Income Division, Publication 6961, 2022 Update. The actual FY 2021 volumes are from the Martinsburg Computing Center (MCC) IRP Reformat Report (405-02-13). IRMF (Information Returns Master File) Report (417-91-40).

Table 6. Configuration of IRS Campuses for Paper Schedules K-1 and International

Calendar Year 2022 and Beyond					
Kansas City			Ogden		
Connecticut	North Carolina		Alabama	Minnesota	Utah
Delaware	Ohio		Alaska	Mississippi	Washington
District of Columbia	Pennsylvania		Arizona	Missouri	Wyoming
Georgia	Rhode Island		Arkansas	Montana	
Illinois	South Carolina		California	Nebraska	International
Indiana	Tennessee		Colorado	Nevada	
Kentucky	Vermont		Florida	New Mexico	
Maine	Virginia		Hawaii	North Dakota	
Maryland	West Virginia		Idaho	Oklahoma	
Massachusetts	Wisconsin		Iowa	Oregon	
Michigan			Kansas	South Dakota	
New Hampshire			Louisiana	Texas	
New Jersey					
New York					

NOTE: The CY 2024 and beyond state-to-campus mapping for paper information and withholding returns was not finalized at the time of release. The information presented in this table for CY 2024 and beyond reflects campus alignments approved in CY 2021.

SOURCE: Internal Revenue Service, Statistics of Income Division, Publication 6961, 2022 Update. The actual FY 2021 volumes are from the Martinsburg Computing Center (MCC) IRP Reformat Report (405-02-13). IRMF (Information Returns Master File) Report (417-91-40).

**Table 7A. Configuration of IRS Campuses for Most Paper Information & Withholding Documents
(Exclusive of Schedules K-1 and International)**

From Calendar Year 2022-2023				
Austin		Kansas City		Ogden
Alabama	Ohio	Alaska	Oklahoma	California
Arizona	Texas	Colorado	Oregon	Connecticut
Arkansas	Vermont	Hawaii	South Carolina	District of Columbia
Delaware	Virginia	Idaho	South Dakota	Louisiana
Florida		Illinois	Tennessee	Maryland
Georgia		Indiana	Utah	Pennsylvania
Kentucky		Iowa	Washington	Rhode Island
Maine		Kansas	Wisconsin	West Virginia
Massachusetts		Michigan	Wyoming	
Mississippi		Minnesota		
New Hampshire		Missouri		
New Jersey		Montana		
New Mexico		Nebraska		
New York		Nevada		
North Carolina		North Dakota		

SOURCE: Internal Revenue Service, Statistics of Income, Publication 6961, 2022 Update. The actual FY 2021 volumes are from the Martinsburg Computing Center (MCC) IRP Reformat Report (405-02-13). IRMF (Information Returns Master File) Report (417-91-40).

**Table 7B. Configuration of IRS Campuses for Most Paper Information & Withholding Documents
(Exclusive of Schedules K-1 and International)**

Calendar Year 2024				
Austin		Kansas City		Ogden
Alabama		Alaska	Nebraska	Arkansas
Arizona		Colorado	Nevada	California
Kentucky		Delaware	New Hampshire	Connecticut
Maine		Florida	New Jersey	District of Columbia
Mississippi		Georgia	North Dakota	Louisiana
New Mexico		Hawaii	Oklahoma	Maryland
New York		Idaho	Oregon	Massachusetts
North Carolina		Illinois	South Carolina	Pennsylvania
Ohio		Indiana	South Dakota	Rhode Island
Vermont		Iowa	Tennessee	Texas
Virginia		Kansas	Utah	West Virginia
		Michigan	Washington	
		Minnesota	Wisconsin	
		Missouri	Wyoming	
		Montana		

NOTE: The updated state-to-campus mapping for paper information and withholding returns was not finalized at the time of release. The information presented in this table reflects campus alignments approved in CY 2021.

SOURCE: Internal Revenue Service, Statistics of Income, Publication 6961, 2022 Update. The actual FY 2021 volumes are from the Martinsburg Computing Center (MCC) IRP Reformat Report (405-02-13). IRMF (Information Returns Master File) Report (417-91-40).

Table 7C. Configuration of IRS Campuses for Most Paper Information & Withholding Documents (Exclusive of Schedules K-1 and International)

Calendar Year 2025 and Beyond			
Kansas City			Ogden
Alabama	Maine	Ohio	Arizona
Alaska	Michigan	Oklahoma	Arkansas
Colorado	Minnesota	Oregon	California
Delaware	Missouri	South Carolina	Connecticut
Florida	Mississippi	South Dakota	District of Columbia
Georgia	Montana	Tennessee	Louisiana
Hawaii	Nebraska	Utah	Maryland
Idaho	Nevada	Vermont	Massachusetts
Illinois	New Hampshire	Virginia	New Mexico
Indiana	New Jersey	Washington	Pennsylvania
Iowa	New York	Wisconsin	Rhode Island
Kansas	North Carolina	Wyoming	Texas
Kentucky	North Dakota		West Virginia

NOTE: The updated state-to-campus mapping for paper information and withholding returns was not finalized at the time of release. The information presented in this table reflects campus alignments approved in CY 2021.

SOURCE: Internal Revenue Service, Statistics of Income, Publication 6961, 2022 Update. The actual FY 2021 volumes are from the Martinsburg Computing Center (MCC) IRP Reformat Report (405-02-13). IRMF (Information Returns Master File) Report (417-91-40).

Table Notes

Form W-2, *Wage and Tax Statement* is filed by employers for each employee on the payroll, to report wages, tips, other compensation, withheld income taxes, Social Security, and Medicare taxes. W-2 documents are received from the Social Security Administration (SSA).

Form W-2G, *Certain Gambling Winnings* is provided to recipients of gambling winnings of \$600 or more from horse racing, dog racing, jai alai, lotteries, sweepstakes, and drawings; gambling winnings of \$1,200 or more from bingo or slot machines; gambling winnings of \$1,500 or more from keno; and winnings in excess of \$5,000 from a poker tournament. The amount of winnings may be reduced by the wager, depending on the gambling activity.

Schedule K-1, Form 1041, *Beneficiary's Share of Income, Credits, Deductions, etc.* is filed with Form 1041 to report the beneficiary's share of income from an estate or trust.

Schedule K-1, Form 1065, *Partner's Share of Income, Credits, Deductions, etc.* is used by filers of Form 1065 to report each partner's share of the partnership's income, credits, deductions, etc.

Schedule K-1, Form 1120-S, *Shareholder's Share of Income, Credits, Deductions, etc.* is used by filers of Form 1120-S to report each shareholder's pro rata share of corporate income (less taxes the corporation paid on income), credits, deductions, etc.

Foreign Information Returns are filed by foreign corporations that pay interest or dividend income to U.S. citizens. There is no standard format for transmitting such information to the Internal Revenue Service.

Form SSA-1099 (*Social Security Benefit Statement*)/Form RRB-1099 (*Payments by the Railroad Retirement Board*) are filed by the SSA and the Railroad Retirement Board to show the amount of retirement payments made to individual recipients. These documents are received by the IRS from the SSA.

Form 1096, *Annual Summary and Transmittal of U.S. Information Returns* is a "payer" transmittal document used to transmit paper "payee" documents.

Form 1042-S, *Foreign Person's U.S. Source Income Subject to Withholding* is filed for amounts paid to foreign persons that are subject to withholding, even if no amount is withheld or deducted because of a treaty or Internal Revenue Code exception to taxation, or if any amount withheld was repaid to the payee. Amounts subject to withholding are from sources within the U.S. that constitute either fixed or determinable annual or periodic income.

Form 1097-BTC, *Bond Tax Credit* is filed by Regulated Investment Companies (RICs) and Real Estate Investment Trusts (REITs) to report tax credit bond credits distributed to shareholders.

Form 1098, *Mortgage Interest Statement* is filed to report mortgage interest (including reportable points) of \$600 or more received in a trade or business from an individual, including a sole proprietor.

Form 1098-C, *Contributions of Motor Vehicles, Boats, and Airplanes* is to be filed by charitable organizations, which receive donations of such items made by taxpayers.

Form 1098-E, *Student Loan Interest Statement* is to be filed by financial institutions, governmental units, educational institutions, or any other persons who receive (from an individual) student loan interest of \$600 or more during the year.

Form 1098-F, *Fines, Penalties, and Other Amounts* is submitted by a government entity and certain nongovernmental entities to report each fine, penalty, or other amount that is paid in relation to violation of law or investigation into potential violation of law, pursuant to a court order or agreement.

Form 1098-Q, *Qualifying Longevity Annuity Contract Information* is filed by any person who issues a contract intended to be a qualifying longevity annuity contract (QLAC) that is purchased or held under any plan, annuity, or account described in Internal Revenue Code sections 401(a), 403(a), 403(b), 408 (other than a Roth IRA), or eligible governmental plan under section 457(b).

Form 1098-T, *Tuition Statement* is to be filed by educational institutions that received (from an individual) qualified tuition and related expenses in a given year.

Form 1099-A, *Acquisition or Abandonment of Secured Property* is filed for each borrower if money is loaned in connection with a trade or business, and in full or partial satisfaction of the debt, an interest in property is acquired that is security for the debt, or the property has been abandoned.

Form 1099-B, *Proceeds From Broker and Barter Exchange Transactions* is provided to each person for whom a broker has sold stocks, bonds, commodities, regulated futures contracts, foreign currency contracts, forward contracts, debt instruments, digital assets, etc., or who has exchanged property or services through a barter exchange. Also, certain sales proceeds of widely held fixed investment trusts (WHFITs) must now be reported on Form 1099-B.

Form 1099-C, *Cancellation of Debt* is filed by certain financial institutions and federal government agencies to report certain debts of \$600 or more that are forgiven. This form is not required in situations involving bankruptcies unless the debts were incurred for business or investment purposes.

Form 1099-CAP, *Changes in Corporate Control and Capital Structure* is for shareholders of a corporation if control of the corporation was acquired or it underwent a substantial change in capital structure. Form 1099-CAP is furnished to shareholders who receive cash, stock, or other property from an acquisition of control or a substantial change in capital structure.

Form 1099-DIV, *Dividends and Distributions* is provided to each person who: received \$10 or more in gross dividends and other stock distributions; had withheld and paid foreign tax on dividends; had withheld income under the backup withholding rules; or received \$600 or more as part of a liquidation.

Form 1099-G, *Certain Government Payments* is filed when certain payments are made by a unit of federal, state, or local government, such as payments of \$10 or more in unemployment compensation including Railroad Retirement Board payments for unemployment; refunds, credits, or offsets of state or local income tax of \$10 or more; federal income tax withheld (backup withholding); and certain taxable grants.

Form 1099-H, *Health Coverage Tax Credit (HCTC) Advance Payments* is filed by providers of qualified health insurance coverage to report advance payments of the HCTC from the Department of the Treasury on behalf of eligible recipients.

Form 1099-INT, *Interest Income* is provided to each person who received \$10 or more in interest income; had withheld and paid foreign tax on interest; or had withheld income under the backup withholding rules.

Form 1099-K, *Payment Card and Third Party Network Transactions* is filed by entities for payments made in settlement of reportable payment transactions for each calendar year. Reportable payments include those made with a payment card, such as a credit card or gift card, as well as those that are processed and guaranteed by a third party to a transaction.

Form 1099-LS, *Reportable Life Insurance Sale* is used by the acquirer of a life insurance policy to report the acquisition of a life insurance contract, or any interest in a life insurance contract, in a reportable policy sale.

Form 1099-LTC, *Long-Term Care and Accelerated Death Benefits* is filed if payments are made for any long-term care benefits, including accelerated death benefits. Payers include insurance companies, governmental units, and viatical settlement providers.

Form 1099-MISC, *Miscellaneous Income* is provided to each person who: received at least \$10 in royalties or broker payments in lieu of dividends or tax-exempt interest; received at least \$600 in rents, services, prizes, and awards, other income payments, and medical and health care payments; or received any fishing boat proceeds. In addition, Form 1099-MISC is also used to report the direct sales of at least \$5,000 of consumer products to a buyer for resale. Persons with backup withholdings should also receive a copy of the form regardless of the amount of payment. Starting with CY 2013, Form 1099-MISC includes withholding by government entities.

Form 1099-NEC, *Nonemployee Compensation* is filed for each person who is paid at least \$600 during the year for services performed and is not an employee. Discontinued since 1983, Form 1099-NEC is renewed starting TY 2020 to clarify certain reporting deadlines and requirement previously filed under 1099-MISC.

Form 1099-OID, *Original Issue Discount* is provided among others by issuers of outstanding bonds or other evidence of indebtedness in registered or bearer form issued with an original issue discount of at least \$10; issuers of some certificates of deposit of over one year; certain financial institutions having other deposit arrangements such as time deposits or bonus savings plans with a term in excess of one year; issuers of collateralized debt obligation; real estate mortgage investment conduits (REMICs); and trustees or middlemen of widely held fixed investment trusts (WHFITs) and widely held mortgage trusts (WHMTs). It is also filed if there are backup withholdings, even though the amount of the original issue discount is less than \$10.

Form 1099-PATR, *Taxable Distributions Received From Cooperatives* must be filed by cooperatives for each person to whom the cooperative has paid at least \$10 in patronage dividends and other distributions or for backup withholdings regardless of the amount of payment.

Form 1099-Q, *Payments From Qualified Education Programs (Under Sections 529 and 530)* is a result of legislation which expanded the definition of a qualified tuition program to include programs established and maintained by private eligible educational institutions. Reporting of earnings from qualified State tuition programs (as described in the Internal Revenue Code, section 529) was moved from Box 5 of Form 1099-G to Form 1099-Q.

Form 1099-R, *Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.* is provided to each person who has received distributions from profit-sharing or retirement plans, IRAs, annuities, pensions, etc., whether or not any amount of federal income tax was withheld.

Form 1099-S, *Proceeds From Real Estate Transactions* is filed to report the sale or exchange of reportable real estate.

Form 1099-SA, *Distributions From an HSA, Archer MSA, or Medicare Advantage MSA* is filed to report distributions made from a Health Savings Account, Archer Medical Savings Account, or Medicare Advantage MSA. The distribution may have been paid directly to a medical service provider or to the account holder. A separate return must be filed for each plan type.

Form 1099-SB, *Seller's Investment in Life Insurance Contract* is filed by the issuer of a life insurance policy to report the seller's investment in the contract and surrender amount with respect to a life insurance contract transferred in a "reportable policy sale" or transferred to a foreign person.

Form 3921, *Exercise of an Incentive Stock Option Under Section 422(b)* is filed for certain stock transfers occurring after 2009. The filing of this information return is required by section 6039, as amended by the Tax Relief and Health Care Act of 2006 (Public Law 109-432). Use Form 3921 to report a corporation's transfer of stock pursuant to an employee's exercise of an incentive stock option described in section 422(b).

Form 3922, *Transfer of Stock Acquired Through an Employee Stock Purchase Plan Under Section 423(c)* is used to report a transfer of stock by an employee where the stock was acquired pursuant to the exercise of an option described in section 423(c).

Form 5498, *IRA Contribution Information* is filed for each person who had an individual retirement arrangement to report contributions and the fair market value of the account.

Form 5498-ESA, *Coverdell ESA Contribution Information* reports contributions (including rollovers) to a Coverdell ESA (Education Savings Account).

Form 5498-SA, *HSA, Archer MSA, or Medicare Advantage MSA Information* is submitted by the trustee or custodian of a Health Savings Account (HSA), Archer Medical Savings Account (MSA), or Medicare Advantage MSA (MA MSA). Rollovers from one Archer MSA to another Archer MSA and receipt of a rollover from an Archer MSA or an HSA to an HSA must be reported.

Form 8300, *Report of Cash Payments Over \$10,000 Received in a Trade or Business* is a currency transaction report filed by a person engaged in a trade or business who receives more than \$10,000 in cash in one transaction or in two or more related transactions during the course of that trade or business.

Other Projection Publications

Title	IRS Publication Number	Typical Updates
Fiscal Year Return Projections for the United States	6292	Spring & Fall
Calendar Year Projections of Information and Withholding Documents for the United States and IRS Campuses	6961	Summer
Calendar Year Return Projections for the United States and IRS Campuses	6186	Fall
Calendar Year Projections of Individual Returns by Major Processing Categories	6187	Fall
Calendar Year Return Projections by State	6149	Winter

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