



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

Publication 6186

*Calendar Year Projections for the United States
and IRS Campuses: 2020–2027*

2020 Update



Projections
of Federal Tax Return Filings

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Principal Contacts

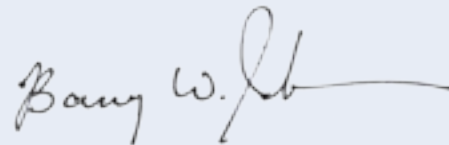
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Online Availability of Forecasts

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

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



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Overview

The 2020 edition of IRS Publication 6186, *Calendar Year Return Projections for the United States and IRS Campuses: 2020–2027*, provides the most recent forecast for the number of tax returns to be filed for the United States and IRS processing campuses by major return categories for Calendar Years (CYs) 2020 through 2027. It also includes projections for the number of returns to be filed by IRS examination classes. These projections provide a foundation for IRS workload estimates and resource requirements contained in the IRS budget and other major planning documents. The Statistics of Income (SOI) staff within the IRS Research, Applied Analytics, and Statistics (RAAS) organization prepare these forecasts annually to incorporate changes in filing patterns, economic and demographic trends, legislative requirements, and IRS administrative processes. These projections are based on the information available as of August 2020 and do not include pending legislative or administrative initiatives under consideration.

Data Sources and Projections Methodology

Data Sources

The reported actual numbers of returns filed in CY 2019 are based on returns processed and recorded in the IRS Master Files. With few exceptions, these data are based on the same Master File reporting systems as those used for the *IRS Data Book* (Publication 55B). However, Master File counts were not available in some instances. In these cases, tallies of actual filings were provided by program staff in the IRS operating divisions, typically from data capture systems located at the IRS processing campuses.

General Projections Methodology

The projections presented here are derived from various statistical models that capture and extrapolate historical filing trends by unique form types and filing mediums. Most of the models used time series extrapolation methods. However, the projections for some return types are based on regression models that used the 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 COVID-19 Pandemic and Economic Uncertainties

The Coronavirus Aid, Relief, and Economic Security (CARES) Act was signed into law on March 27, 2020. Among other provisions, the Act provides a recovery rebate for all eligible individuals and households in the form of a new tax credit. The Recovery Rebate Credit has implications for taxpayers' filing behavior that had to be considered and incorporated into the projections.

SOI staff incorporated off-model adjustments using the information gathered from their research efforts. For example, staff adjusted the modeled individual tax return volumes to account for those taxpayers who traditionally are not required to file a return, but who will file solely to receive the Recovery Rebate Credit. This adjustment was guided, in part, by the filer behavior patterns during the 2008 stimulus package (the Economic Stimulus Act of 2008). Nevertheless, the CY 2020 to CY 2027 projections presented in this publication are valid as of August 2020.

The Impact of Taxpayer First Act

The Taxpayer First Act (TFA), enacted on July 1, 2019, made filing electronically a more widespread practice for business taxpayers. Two of the TFA provisions directly affect the forecasts provided in this publication. First, the TFA lowers the thresholds needed for corporations and

partnerships to file electronically starting in CY 2021. Second, the TFA makes electronic filing mandatory for exempt organizations (Form 990 series) and political organizations (Form 8872) starting in CY 2021, with a temporary waiver for small business filers. Both provisions would increase the number of electronic filings for the various forms and would either decrease, or eliminate all together, the amount of paper filings.

The Impact of Tax Cuts and Jobs Act

The Tax Cuts and Jobs Act (TCJA), enacted on December 22, 2017, changed the way tax is calculated for both individual and business tax return filers. Most of the changes affecting these filers became effective January 2018. While some changes sunset at the end of 2025, others are permanent. Highlights of the tax law changes include revised business expense deductions, increased individual standard deduction, removed personal exemptions, changed tax rates and brackets, increased child tax credit, and limited or discontinued select deductions. As a result, select business form types will return to their pre-TCJA trends starting with CY 2026.

New Electronic Filing Option for Form 1040-X

On May 28, 2020, the IRS announced that taxpayers can submit the *Amended U.S. Individual Income Tax Return* (Form 1040-X) electronically using commercial tax-filing software, beginning August 2020. As e-filing has grown in the past 30 years, the Form 1040-X was one of the last major individual tax forms that was required to be filed on paper.

To develop the initial forecasts for the new electronic filing option for Form 1040-X, SOI staff researched past scenarios and taxpayer filing behavior patterns following the IRS launch of a new e-file option for other form types. The behavior observed and the percentage of returns submitted electronically when past e-file options first became available is reflected in the projections of electronic Form 1040-X returns.

Form 1040-SR

The Bipartisan Budget Act of 2018 directed the IRS to create a new form, a *U.S. Tax Return for Seniors* (Form 1040-SR), for individuals who are at least 65 years of age. The new form became available beginning Filing Year 2020. Form 1040-SR does not have limitations with respect to income. Filers can either itemize deductions or claim the standard deduction, depending on their tax situation. The U.S.-level paper return projections of Form 1040-SR are included in this edition of Publication 6186.

The forecast for Form 1040-SR was based on the historical data of individual income tax returns previously filed by taxpayers who were age 65 or older. The data were pulled from the CDW by the various filing methods. Regression models, using IHS Markit data on the age 65 and older population, were generated to establish the baseline trends. Estimated participation rates were applied to generate the forecasts of Form 1040-SR return volumes. Adjustments were made to the projected volumes based on the CY 2020 actual year-to-date experience.

Form 1040-SP

Under Executive Order 13166, IRS Policy Statement 22-3, and the Commissioner's Multilingual Service Initiative, the IRS is introducing a new *U.S. Individual Income Tax Return* (Form 1040-SP), for Spanish-speaking taxpayers. The form, written in Spanish, will be available beginning Filing Year 2021. Form 1040-SP is part of IRS's initiative to provide language resources to our tax community. The U.S.-level paper return projections of Form 1040-SP are included in this edition of Publication 6186.

The paper Form 1040-SP volumes were estimated using the Limited-English Proficiency (LEP) ratio and demographic data from the U.S. Census Bureau. The LEP ratio application to the historical individual paper income tax returns were used as a proxy to generate the historical paper-filed Form 1040-SP from CY 2012 to CY 2018. Then, a regression model was used to project the volume of paper Form 1040-SP returns.

Reconfiguration of IRS Campus Processing Sites

IRS modernization efforts built in part on the strong growth in electronic filing have, over the years, resulted in a major redistribution and consolidation of returns processing operations among the traditional IRS submission processing campuses. In CY 2002, the IRS began processing most paper-based individual tax returns at eight campuses and transitioned a large portion of paper-based business and exempt organization tax returns to the Ogden and Cincinnati Submission Processing Centers. IRS closed the Brookhaven, New York, Submission Processing Center in December 2003 and moved to a configuration where seven campuses handled all returns associated with individual tax returns. The Ogden and Cincinnati Submission Processing Centers handled virtually all the business (and tax exempt) tax returns. IRS consolidation efforts continued with the closure of the Memphis campus at the end of September 2005. The Philadelphia and Andover campuses ended their paper processing operations of individual tax returns in September 2007 and September 2009, respectively. The Atlanta campus ended paper processing in September 2011.

Plans were announced in September 2016 to further streamline the current four-site configuration for individual paper returns processing and the three-site configuration for business returns processing. The Fresno Campus will cease all submission processing operations in September 2021, followed by the Austin Campus in September 2024. The current consolidation plan envisions that all paper individual income tax returns will be processed in Kansas City and Ogden starting July 2024.

The Cincinnati Campus ceased all processing operations after September 2019, leaving the Ogden and Kansas City campuses to process the paper business tax returns. Submission processing workload from business electronically filed returns will be processed at the two end-state sites in Kansas City and Ogden after 2020.

The campus-level CY 2021 through CY 2027 volumes in this publication reflect our estimates, made in collaboration with Headquarters, Submission Processing, of how the workload might migrate from consolidating submission processing sites to the two end-state sites, Kansas City and Ogden. The alignments may change in future years based on updated return volume projections and other considerations. The alignments of individual e-filed returns to IRS campuses are shown in this publication as not changing from the current alignments. They will continue to be processed at all five-individual e-file processing campuses in CY 2021 through CY 2027.

Summary of Significant Trends

In CY 2019, the share of total returns (individual and business tax returns) filed electronically was 72.6 percent. This percentage is projected to rise to 75.0 percent in CY 2020, and then steadily increase to 81.3 percent by 2027. Individual income tax returns make up over half of the grand total of return filings in any given year. For CY 2020, the projected share of the individual income tax returns that will be filed electronically is 90.6 percent; current forecasts project that this ratio will reach 93.8 percent by 2027.

Accuracy of Prior Projections

To measure the quality of our products and services, this section, along with Table 11, provides a brief analysis of the accuracy of prior projections. Using 4 years of actual data from 2016 through 2019, Table 11 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 4-year period, regardless of whether the projections were over or under actual filings in each of the four projection cycles. In addition, 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 2018 made in 2015 would be part of the “3-years-ahead” time horizon.

Table 1. Historical Perspective by Calendar Year for United States: Total Number of Returns Filed, by Type of Return (in thousands)

Calendar Year	Grand Total	Individual	Individual Estimated Tax	Fiduciary	Fiduciary Estimated Tax	Partnership	Corporation	Form 2553	Form 1066	Estate	Gift
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Actual:											
1989	198,994	110,129	38,059	2,625	643	1,780	4,197	n.a.	n.a.	56	124
1990	203,223	112,596	39,363	2,681	667	1,751	4,320	n.a.	n.a.	61	148
1991	204,264	114,134	38,814	2,779	608	1,652	4,374	n.a.	n.a.	65	157
1992	206,004	115,047	38,911	2,888	647	1,609	4,518	n.a.	n.a.	70	170
1993	203,042	114,116	37,101	2,950	630	1,567	4,516	n.a.	n.a.	73	218
1994	205,781	115,062	36,295	3,088	668	1,558	4,666	n.a.	n.a.	81	216
1995	206,710	116,467	35,944	3,191	591	1,580	4,818	n.a.	n.a.	81	216
1996	212,032	118,784	37,569	3,267	702	1,679	5,006	n.a.	n.a.	91	232
1997	217,916	120,782	39,021	3,315	834	1,755	5,149	n.a.	n.a.	102	256
1998	222,481	123,050	39,881	3,398	957	1,861	5,241	n.a.	n.a.	110	261
1999	224,435	125,390	39,332	3,403	901	1,975	5,398	n.a.	n.a.	116	292
2000	226,564	127,657	39,517	3,529	933	2,067	5,470	n.a.	n.a.	124	309
2001	229,933	130,094	39,023	3,919	933	2,165	5,561	n.a.	n.a.	122	304
2002	227,397	130,978	32,996	3,658	587	2,272	5,728	616	14	114	283
2003	224,071	130,837	28,614	3,705	627	2,405	5,913	611	16	87	285
2004	224,478	131,298	27,669	3,722	664	2,546	6,013	546	20	74	262
2005	226,298	133,023	29,099	3,699	839	2,720	6,159	551	22	55	265
2006	230,896	135,197	30,182	3,751	649	2,935	6,356	530	25	60	264
2007*	238,471	138,471	30,897	3,730	805	3,147	6,620	517	30	47	255
2008**	253,545	154,709	29,218	3,111	929	3,349	6,865	476	34	48	257
2009	239,174	143,526	26,031	3,096	457	3,424	6,783	410	33	42	239
2010	236,267	141,459	23,380	3,051	336	3,435	6,706	385	34	23	226
2011	234,859	143,173	23,309	3,037	382	3,525	6,701	389	36	13	223
2012	239,206	145,601	23,430	3,048	424	3,550	6,671	391	36	28	260
2013	240,545	145,021	23,457	3,179	510	3,649	6,685	396	37	34	372
2014	242,603	147,520	23,608	3,216	609	3,767	6,767	434	38	36	268
2015	245,309	148,650	23,901	3,175	744	3,863	6,823	442	39	36	238
2016	247,596	150,640	23,069	3,188	633	3,978	6,968	464	41	35	245
2017	248,712	150,815	22,229	3,116	547	4,043	6,931	468	42	34	242
2018	254,584	153,445	22,368	3,134	699	4,224	7,236	498	42	33	245
2019	257,065	154,431	22,284	3,158	751	4,315	7,340	472	43	23	250
Estimated:											
2020	261,624	161,001	21,169	3,108	723	4,268	7,075	446	41	18	214
Projected:											
2021	264,555	161,975	21,291	3,182	758	4,442	7,372	472	43	16	215
2022	263,831	160,076	21,413	3,192	763	4,534	7,393	472	43	14	217
2023	267,715	162,843	21,250	3,203	767	4,607	7,452	472	43	13	218
2024	270,992	165,285	21,090	3,213	772	4,679	7,511	472	43	12	220
2025	273,520	166,978	20,929	3,224	776	4,755	7,572	472	44	11	221
2026	275,730	168,240	20,768	3,234	781	4,873	7,633	472	44	11	222
2027	277,804	169,454	20,607	3,245	785	4,992	7,695	472	44	20	224

Footnotes at end of table.

Table 1. Historical Perspective by Calendar Year for United States: Total Number of Returns Filed, by Type of Return (in thousands)—Continued

Calendar Year	Employment	Form 1042	Exempt Organization	Government Entities	Political Organization	Excise	Form 5330	Form 8752	Employee Plans	Supplemental Documents
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Actual:										
1989	28,893	20	491	n.a.	n.a.	887	n.a.	0	1,008	10,082
1990	28,911	22	487	n.a.	n.a.	852	n.a.	0	1,108	10,257
1991	28,465	22	520	n.a.	n.a.	821	n.a.	65	1,126	10,663
1992	28,717	22	538	n.a.	n.a.	832	n.a.	71	1,244	10,720
1993	28,869	23	538	n.a.	n.a.	859	n.a.	69	1,157	10,357
1994	29,274	24	534	n.a.	n.a.	823	n.a.	65	1,219	12,209
1995	28,655	24	573	n.a.	n.a.	789	n.a.	62	1,213	12,507
1996	28,699	24	578	n.a.	n.a.	786	n.a.	58	968	13,589
1997	29,045	26	639	n.a.	n.a.	801	n.a.	56	1,618	14,518
1998	29,106	25	618	n.a.	n.a.	822	n.a.	53	1,515	15,583
1999	28,974	26	693	n.a.	n.a.	822	n.a.	52	1,363	15,698
2000	28,841	25	699	n.a.	n.a.	853	n.a.	49	658	15,834
2001	28,936	26	724	45	8	815	28	47	1,111	17,136
2002	29,514	27	744	67	29	836	26	45	1,222	18,864
2003	30,091	30	818	60	12	845	22	44	1,690	19,047
2004	30,464	31	807	51	10	835	23	42	1,049	19,400
2005	31,058	31	819	51	9	839	26	41	944	16,993
2006	30,804	32	835	48	11	896	25	40	1,084	18,253
2007*	30,717	32	877	47	9	895	24	40	1,089	20,222
2008**	30,503	34	1,135	47	12	935	24	43	1,007	20,809
2009	30,158	35	1,120	42	10	784	23	38	1,035	21,888
2010	29,731	37	1,426	46	13	817	20	36	1,299	23,807
2011	29,371	37	1,326	50	10	676	21	34	1,021	21,580
2012	29,692	39	1,411	53	12	1,027	21	33	903	22,509
2013	29,827	42	1,440	51	9	916	21	31	871	23,925
2014	30,206	43	1,508	46	11	983	20	30	902	23,379
2015	30,088	44	1,541	51	9	994	20	29	897	24,503
2016	30,533	47	1,537	50	11	1,001	20	28	905	24,204
2017	30,584	50	1,552	47	10	1,011	20	27	901	26,041
2018	31,089	51	1,644	44	12	1,043	19	26	926	27,806
2019	31,584	54	1,650	42	9	1,075	22	25	943	28,594
Estimated:										
2020	30,917	56	1,609	39	11	1,049	20	19	935	28,905
Projected:										
2021	31,003	55	1,750	41	9	1,097	21	23	956	29,832
2022	31,412	58	1,802	40	12	1,107	21	22	969	30,269
2023	31,578	60	1,849	39	9	1,117	21	21	981	31,171
2024	31,736	61	1,898	39	12	1,128	21	20	992	31,789
2025	31,895	62	1,947	38	9	1,138	21	20	1,003	32,406
2026	32,117	64	1,997	37	11	1,148	21	19	1,013	33,023
2027	32,372	65	2,046	37	9	1,158	21	18	1,023	33,518

n.a.—Not available.

NOTES: Detail may not add to total/subtotal because of rounding.

Figures include all returns filed from all filing media (paper, electronic and magnetic tape).

Table excludes Non-Master File accounts.

*Includes around 2 million returns from the marginal effects of Telephone Excise Tax Refund on the existing population, but excludes the approximately 800 thousand Forms 1040EZ-T.

** The Individual return volume includes around 15 million returns from the marginal impact of the 2008 Economic Stimulus Package.

Column Definitions:

(1) Sum of (2) through (21).

(2) New streamlined Form 1040, Form 1040-SR, Form 1040-SP, Forms 1040-NR, 1040-NR-EZ, 1040-PR, and 1040-SS; Forms 1040, 1040-A, and 1040-EZ in 2018 and prior years; Forms 1040, 1040-A, and 1040-EZ returns filed for TY 2017 and prior tax years and processed in CY 2019 and CY 2020; 1040-C in 1991 and prior years; 1040-PC in 1992 through 2000; Form 1040-SR in 2020 and beyond; Form 1040-SP in 2021 and beyond.

(3) Number of Form 1040-ES vouchers.

(7) Forms 1120, 1120-A, 1120-F, 1120-H, 1120-S, 1120-L, 1120-PC, 1120-SF; Forms 1120-RIC and 1120-REIT in 1989 and subsequent years; Form 1120-SF replaced Form 1120-DF in 1994. Form 1120-POL in 2001 and prior years; Form 1120-FSC in 1989–2007; Form 1120-C was 990-C prior to 2006; Form 1120-ND from 2006.

(10) Projections reflect provisions of the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010.

(12) Forms 940, 940-PR, 941, 941-E, 941-PR, 941-SS, 943, 943-PR, CT-1 and CT-2; Form 940-EZ in 1990 through 2006; Form 945 in 1995 and subsequent years; Forms 942 and 942-PR in 1995 and prior; Form 944 from 2007.

(14) Forms 990, 990-C, 990-PF, 990-T, 4720, and 5227; Form 990-EZ in 1990 and subsequent years; Excludes 990-C from 2006 when it changes to 1120-C; Includes Form 990-N from 2008 onwards.

(15) Forms 8038, 8038-G, 8038-GC, 8038-T, and 8328; Form 8038-CP from 2009; Forms 8038-B, 8038-TC from 2010.

(16) Forms 1120-POL, 8871 and 8872.

(17) Forms 11-C, 720, 730, and 2290; Form 8849 from 2008.

(19) Form 8752 was introduced in 1991.

(20) Forms 5500 and 5500-EZ; Form 5500-C and Form 5500-R in 1989 and prior years; Form 5500-SF from 2010; IRS and the Dept. of Labor share responsibility for processing employee plan returns.

(21) Forms 1040-X, 1120-X, 2688, 4868 and 7004; Form 1041-A in 1992 and prior years. Form 5558, 8868 in 2002 and subsequent years.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2020 Publication 6186.

Table 2. Total Number of Returns Filed by Type for the United States

Type of Return	Actual		Projected						
	2019	2020	2021	2022	2023	2024	2025	2026	2027
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Grand Total	256,220,411	260,779,600	263,697,900	262,960,500	266,833,300	270,099,100	272,615,900	274,815,800	276,879,200
Paper Grand Total	70,096,701	65,227,700	62,593,400	60,358,900	58,262,500	56,774,800	54,925,100	53,424,900	51,742,700
Electronic Grand Total	186,123,710	195,551,900	201,104,500	202,601,700	208,570,800	213,324,300	217,690,900	221,390,900	225,136,500
Total Primary Returns	227,626,047	231,874,300	233,865,500	232,691,300	235,662,300	238,310,400	240,209,900	241,792,500	243,361,700
Individual Income Tax, Total	154,430,824	161,000,500	161,975,400	160,076,000	162,843,400	165,284,700	166,978,000	168,240,400	169,453,500
Forms 1040, 1040-SR, and 1040-SP, Total *	153,462,978	160,017,200	160,977,100	159,061,800	161,812,500	164,236,300	165,911,200	167,154,300	168,347,300
Total Paper Individual Returns *	15,963,962	15,048,900	14,407,600	13,501,700	12,654,100	12,302,200	11,560,100	11,074,500	10,424,900
Paper Form 1040	15,963,962	13,189,700	12,281,200	11,432,700	10,654,400	10,437,200	9,843,000	9,511,700	9,005,100
Paper Form 1040-SR	N/A	1,859,200	1,820,300	1,781,100	1,731,500	1,623,300	1,484,500	1,346,800	1,220,400
Paper Form 1040-SP	N/A	N/A	306,200	287,900	268,200	241,600	232,600	216,000	199,400
Total Electronic Individual Returns *	137,499,016	144,968,300	146,569,500	145,560,100	149,158,400	151,934,100	154,351,100	156,079,800	157,922,400
Online Filing	57,346,260	64,277,200	65,314,500	63,712,200	66,746,700	68,929,500	70,782,600	71,918,400	73,197,200
Practitioner Electronic Filing	80,152,756	80,691,100	81,255,000	81,847,900	82,411,700	83,004,600	83,568,500	84,161,400	84,725,200
Forms 1040-NR/NR-EZ/C	805,331	826,300	847,800	869,800	892,500	915,700	939,600	964,100	989,200
Electronic Form 1040-NR	275,480	293,400	338,200	385,100	434,200	485,600	539,400	595,700	654,500
Forms 1040-PR and 1040-SS	162,515	157,000	150,600	144,400	138,400	132,700	127,200	122,000	117,000
Electronic Forms 1040-PR and 1040-SS	38,718	38,700	38,700	38,700	38,700	38,700	38,700	38,700	38,700
Individual Estimated Tax, Form 1040-ES, Total	22,284,228	21,169,400	21,291,300	21,413,100	21,250,300	21,089,500	20,928,800	20,768,000	20,607,200
Paper Form 1040-ES	22,034,258	20,920,100	21,029,900	21,139,800	20,965,900	20,793,900	20,621,900	20,450,000	20,278,000
Electronic (Credit Card) Form 1040-ES	249,970	249,400	261,300	273,200	284,400	295,600	306,800	318,000	329,200
Fiduciary, Form 1041, Total	3,158,292	3,107,800	3,181,700	3,192,200	3,202,700	3,213,100	3,223,600	3,234,000	3,244,500
Paper Form 1041	488,191	334,700	387,900	330,000	305,400	285,200	268,800	260,200	254,100
Electronic Form 1041	2,670,101	2,773,100	2,793,800	2,862,200	2,897,300	2,927,900	2,954,800	2,973,900	2,990,400
Fiduciary Estimated Tax, Form 1041-ES	751,141	723,500	758,200	762,700	767,200	771,800	776,300	780,900	785,400
Partnership, Forms 1065/1065-B, Total	4,314,847	4,268,000	4,442,400	4,534,200	4,607,400	4,678,600	4,754,800	4,873,200	4,991,500
Paper Forms 1065/1065-B	479,793	317,200	270,400	234,800	201,900	173,500	149,200	128,300	110,300
Electronic Forms 1065/1065-B	3,835,054	3,950,800	4,171,900	4,299,400	4,405,500	4,505,000	4,605,600	4,744,900	4,881,300
Corporation Income Tax, Total	7,340,356	7,075,400	7,372,400	7,393,000	7,451,700	7,511,400	7,571,700	7,633,300	7,694,800
Total Paper Corporation Returns	1,314,326	1,114,800	1,164,100	1,075,800	1,044,400	1,018,000	995,500	976,400	959,800
Total Electronic Corporation Returns	6,026,030	5,960,600	6,208,200	6,317,200	6,407,300	6,493,400	6,576,200	6,656,900	6,735,000
Form 1120	1,770,905	1,618,800	1,694,300	1,652,300	1,646,200	1,639,800	1,633,300	1,626,700	1,620,000
Paper Form 1120	357,846	215,600	279,900	221,300	212,200	203,800	195,900	188,400	181,200
Electronic Form 1120	1,413,059	1,403,200	1,414,400	1,431,000	1,434,000	1,436,000	1,437,400	1,438,300	1,438,900
Form 1120-F	51,932	50,000	53,200	53,700	54,300	54,900	55,400	56,000	56,600
Paper Form 1120-F	19,893	19,600	19,400	19,200	19,100	19,000	18,900	18,800	18,700
Electronic Form 1120-F	32,039	30,400	33,800	34,500	35,200	35,900	36,600	37,200	37,800
Form 1120-FSC	51	0	0	0	0	0	0	0	0
Form 1120-H	265,525	253,200	272,800	276,500	280,000	283,400	286,700	290,000	293,200
Form 1120-RIC	18,222	17,700	18,600	18,800	18,900	19,000	19,100	19,300	19,400
Form 1120-S, Total	5,196,741	5,099,300	5,295,500	5,352,800	5,412,400	5,473,500	5,535,400	5,598,600	5,661,900
Paper Form 1120-S	615,809	572,200	535,400	501,100	474,400	452,000	433,100	417,200	403,600
Electronic Form 1120-S	4,580,932	4,527,100	4,760,100	4,851,700	4,938,000	5,021,500	5,102,300	5,181,500	5,258,300
Form 1120-L/ND/PC/REIT/SF, Total	27,842	27,200	28,800	29,800	30,700	31,700	32,600	33,600	34,500
Form 1120-C	9,138	9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100
Small Corporation Election, Form 2553	472,066	446,100	472,100	472,100	472,100	472,100	472,100	472,100	472,100

Footnotes at end of table.

Table 2. Total Number of Returns Filed by Type for the United States—Continued

Type of Return	Actual	Estimated	Projected						
	2019	2020	2021	2022	2023	2024	2025	2026	2027
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
"REMIC" Income Tax, Form 1066	42,753	41,100	43,100	43,300	43,400	43,500	43,500	43,600	43,600
Estate, Forms 706, 706-GS(D)/GS(T)/NA, Total	23,083	17,700	15,600	14,000	12,900	12,000	10,900	11,000	20,000
Gift, Form 709	250,100	214,000	215,400	216,800	218,200	219,700	221,100	222,500	223,900
Employment, Total	31,583,611	30,916,800	31,003,300	31,412,400	31,577,700	31,736,200	31,895,400	32,117,500	32,372,000
Total Paper Employment Returns	16,648,844	15,381,000	14,700,200	14,312,200	13,740,200	13,210,700	12,707,100	12,281,600	11,904,000
Total Electronic Employment Returns	14,934,767	15,535,800	16,303,100	17,100,200	17,837,500	18,525,500	19,188,300	19,835,900	20,468,000
Forms 940 and 940-PR, Total	6,079,773	6,130,700	5,904,000	5,994,600	6,052,100	6,059,900	6,087,600	6,150,200	6,219,900
Paper Forms 940 and 940-PR	3,257,899	3,109,900	2,822,600	2,755,900	2,668,200	2,546,000	2,444,800	2,376,500	2,318,600
Form 940 E-File/Online/XML	2,821,874	3,020,800	3,081,300	3,238,700	3,383,900	3,513,900	3,642,800	3,773,700	3,901,300
Forms 941, 941-PR/SS, Total	25,192,715	24,485,800	24,811,600	25,138,900	25,258,600	25,420,200	25,562,400	25,732,500	25,928,000
Paper Forms 941, 941-PR/SS	13,101,585	11,996,000	11,617,500	11,307,800	10,837,900	10,443,800	10,054,600	9,710,300	9,403,500
Form 941 E-File/Online/XML	12,091,130	12,489,800	13,194,000	13,831,200	14,420,700	14,976,300	15,507,900	16,022,300	16,524,600
Forms 943, 943-PR and 943-SS, Total	181,752	176,900	172,200	167,500	162,900	158,300	153,800	149,300	144,800
Paper Forms 943, 943-PR and 943-SS	171,282	164,700	158,200	152,300	146,600	141,000	135,500	130,200	124,900
Electronic Forms 943, 943-PR and 943-SS	10,470	12,200	14,100	15,200	16,300	17,300	18,300	19,100	19,900
Forms 944, 944-PR and 944-SS, Total	66,333	64,100	61,800	59,500	57,300	55,000	52,700	50,400	48,200
Paper Forms 944, 944-PR and 944-SS	58,501	55,600	52,800	49,800	46,900	43,900	40,900	38,000	35,000
Electronic Form 944	7,832	8,400	9,000	9,700	10,400	11,100	11,800	12,500	13,200
Form 945	61,190	57,500	52,000	50,000	45,000	41,000	37,100	33,200	29,200
Paper Form 945	57,729	53,000	47,300	44,600	38,800	34,200	29,500	24,900	20,200
Electronic Form 945	3,461	4,500	4,700	5,400	6,200	6,900	7,600	8,300	9,000
Form CT-1	1,848	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800
Withholding Tax for Foreign Persons, Form 1042	54,092	56,100	54,600	58,000	59,600	60,900	62,300	63,800	65,200
Exempt Organizations, Total	1,649,562	1,608,700	1,750,300	1,802,200	1,848,600	1,898,500	1,947,000	1,996,700	2,046,100
Total Paper Exempt Organizations Returns	510,708	433,800	438,100	121,400	85,900	83,900	82,200	80,800	79,700
Total Electronic Exempt Organizations Returns	1,138,854	1,174,900	1,312,200	1,680,700	1,762,700	1,814,500	1,864,800	1,915,800	1,966,500
Form 990, Total	320,308	307,500	320,300	320,300	320,300	320,300	320,300	320,300	320,300
Paper Form 990	58,698	52,500	24,900	0	0	0	0	0	0
Electronic Form 990	261,610	255,100	295,400	320,300	320,300	320,300	320,300	320,300	320,300
Form 990-EZ, Total	242,603	230,500	254,000	260,700	267,500	274,300	281,100	287,900	294,700
Paper Form 990-EZ	100,845	92,400	76,900	23,300	0	0	0	0	0
Electronic Form 990-EZ	141,758	138,100	177,100	237,400	267,500	274,300	281,100	287,900	294,700
Form 990-N **	660,998	709,200	750,200	795,500	834,900	877,500	918,400	960,200	1,001,500
Form 990-PF, Total	116,886	110,600	121,900	124,400	126,800	129,300	131,800	134,300	136,800
Paper Form 990-PF	42,398	38,000	32,400	9,900	0	0	0	0	0
Electronic Form 990-PF	74,488	72,600	89,400	114,500	126,800	129,300	131,800	134,300	136,800
Form 990-T***	211,015	176,800	213,000	213,000	213,000	213,100	213,100	213,100	213,100
Form 4720	2,631	1,700	2,800	2,800	2,900	2,900	3,000	3,100	3,100
Form 5227	95,121	72,400	88,200	85,400	83,000	81,000	79,200	77,800	76,500
Government Entities/Bonds, Total	42,064	38,900	40,700	40,000	39,400	38,700	38,000	37,400	36,700
Form 8038	2,624	2,200	2,300	2,100	1,900	1,800	1,600	1,400	1,300
Form 8038-CP	9,889	9,400	9,900	9,900	9,900	9,900	9,900	9,900	9,900
Form 8038-G	21,948	20,400	21,500	21,200	21,000	20,700	20,500	20,200	20,000
Form 8038-GC	7,124	6,500	6,700	6,400	6,200	5,900	5,700	5,400	5,200
Form 8038-T	255	100	200	200	200	200	200	200	200

Footnotes at end of table.

Table 2. Total Number of Returns Filed by Type for the United States—Continued

Type of Return	Actual		Projected						
	2019	2020	2021	2022	2023	2024	2025	2026	2027
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Form 8038-TC	0	0	0	0	0	0	0	0	0
Form 8328	224	200	200	200	200	200	200	200	300
Political Organizations, Total	9,404	11,300	9,400	11,700	9,200	11,600	9,000	11,400	8,800
Form 1120-POL, Total	4,161	3,800	4,000	3,900	3,800	3,600	3,500	3,400	3,200
Paper Form 1120-POL	4,121	3,800	4,000	3,900	3,700	3,600	3,400	3,300	3,200
Electronic Form 1120-POL	40	0	0	0	0	0	0	0	0
Form 8871 ****	3,248	3,800	3,300	4,100	3,400	4,200	3,500	4,300	3,600
Form 8872	1,995	3,600	2,000	3,700	2,000	3,700	2,000	3,700	2,000
Paper Form 8872	512	800	0	0	0	0	0	0	0
Electronic Form 8872	1,483	2,900	2,000	3,700	2,000	3,700	2,000	3,700	2,000
Excise, Total	1,074,758	1,048,900	1,096,700	1,107,400	1,117,300	1,127,700	1,137,700	1,147,900	1,158,000
Form 11-C	4,547	4,200	4,100	3,900	3,700	3,500	3,300	3,000	2,800
Form 720	187,632	176,700	183,700	181,000	178,300	175,600	172,900	170,100	167,400
Paper Form 720	185,386	174,200	180,900	178,000	175,000	172,000	169,100	166,100	163,100
Electronic Form 720	2,246	2,500	2,800	3,000	3,300	3,500	3,800	4,100	4,300
Form 730	22,904	20,600	21,300	20,500	19,900	19,200	18,500	17,900	17,200
Form 2290	834,937	824,900	862,900	877,200	890,700	904,700	918,300	932,200	945,900
Paper Form 2290	201,856	184,300	184,100	182,300	182,300	183,700	185,600	188,000	190,500
Electronic Form 2290	633,081	640,600	678,900	695,000	708,300	721,000	732,700	744,200	755,400
Form 8849	24,738	22,500	24,700	24,700	24,700	24,700	24,700	24,700	24,700
Paper Form 8849	19,942	17,400	19,400	19,100	18,900	18,600	18,300	18,100	17,800
Electronic Form 8849	4,796	5,100	5,300	5,600	5,900	6,100	6,400	6,700	7,000
Excise Taxes re Employee Plans, Form 5330	21,729	20,300	21,300	21,300	21,300	21,300	21,300	21,300	21,300
Form 5500-EZ, One-Participant Retirement Plans	98,493	90,900	98,800	98,800	98,800	98,800	98,800	98,800	98,800
Payment or Refund Under Sec.7519, Form 8752	24,644	18,900	22,700	21,900	21,100	20,300	19,600	18,800	18,000
Supplemental Documents, Total	28,594,364	28,905,300	29,832,400	30,269,200	31,171,000	31,788,700	32,406,000	33,023,200	33,517,600
Form 1040-X	3,095,943	3,352,000	3,283,800	3,215,700	3,147,600	3,079,500	3,011,300	2,943,200	2,752,200
Paper Form 1040-X	3,095,943	3,188,600	1,765,800	1,641,300	1,526,900	1,456,400	1,381,000	1,303,600	1,140,700
Electronic Form 1040-X****	N/A	163,400	1,518,000	1,574,400	1,620,700	1,623,100	1,630,300	1,639,600	1,611,500
Form 4868, Total	15,708,339	16,323,200	16,569,500	16,815,800	17,531,400	17,964,300	18,397,100	18,830,000	19,262,800
Paper Form 4868	4,063,775	4,276,200	3,774,800	3,273,300	3,012,200	2,751,200	2,490,100	2,229,100	1,968,800
Electronic Form 4868	11,644,564	12,047,000	12,794,800	13,542,500	14,519,200	15,213,100	15,907,000	16,600,900	17,294,000
Credit Card	123,124	127,400	135,300	143,200	153,500	160,900	168,200	175,500	182,900
E-File	11,521,440	11,919,600	12,659,500	13,399,300	14,365,700	15,052,200	15,738,800	16,425,400	17,111,900
Form 1120-X	12,789	13,800	13,800	13,800	13,800	13,800	13,800	13,800	13,800
Form 5558	524,307	434,500	534,100	543,900	553,700	563,400	573,200	583,000	592,800
Form 7004, Total	8,335,482	8,183,000	8,813,000	9,011,400	9,205,400	9,398,100	9,590,500	9,782,800	9,975,000
Paper Form 7004	1,568,469	869,200	1,167,000	1,240,000	1,237,000	1,211,300	1,181,800	1,154,400	1,130,900
Electronic Form 7004	6,767,013	7,313,800	7,646,000	7,771,300	7,968,400	8,186,800	8,408,800	8,628,400	8,844,100
Form 8868, Total	917,504	598,800	618,200	668,700	719,100	769,600	820,000	870,500	920,900
Paper Form 8868	518,255	171,000	161,800	183,700	205,600	227,400	249,300	271,200	293,100
Electronic Form 8868	399,249	427,800	456,400	485,000	513,600	542,100	570,700	599,300	627,900

N/A—Not applicable.

* A new, streamlined Form 1040 replaced Forms 1040, 1040-A, and 1040-EZ as of January 2019; Form 1040-SR is a new individual form type beginning in Calendar Year 2020; Form 1040-SP is a new individual form type beginning in Calendar Year 2021. Forms 1040, 1040-A, and 1040-EZ returns filed for TY 2017 and prior tax years and processed in CY 2019 and CY 2020 are included in the streamlined Form 1040 volumes.

** Form 990-N must be filed electronically. There is no paper form.

*** Form 990-T must be filed by paper. However, this will change starting with Tax Year 2021 when the form must be filed electronically (see Taxpayer First Act of 2019).

**** Form 8871 must be filed electronically. There is no paper form.

***** The IRS began offering an electronic option for Form 1040-X in August 2020.

NOTES: Table does not contain Non-Master File counts.

Detail may not add to subtotal/total due to rounding.

See Table Notes section for more information.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2020 Publication 6186.

Table 3. Total Number of Returns Filed by Type for Andover IRS Campus

Type of Return	Actual	Estimated	Projected						
	2019	2020	2021	2022	2023	2024	2025	2026	2027
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Grand Total	34,876,703	36,713,700	34,287,200	34,011,200	34,810,600	35,419,600	35,943,200	36,308,500	36,699,000
Total Primary Returns	32,210,987	33,955,800	34,287,200	34,011,200	34,810,600	35,419,600	35,943,200	36,308,500	36,699,000
Individual Income Tax, Total	32,210,987	33,955,800	34,287,200	34,011,200	34,810,600	35,419,600	35,943,200	36,308,500	36,699,000
Total Individual Returns *	32,210,987	33,955,800	34,287,200	34,011,200	34,810,600	35,419,600	35,943,200	36,308,500	36,699,000
Total Paper Individual Returns *	0	0	0	0	0	0	0	0	0
Total Electronic Individual Returns *	32,210,987	33,955,800	34,287,200	34,011,200	34,810,600	35,419,600	35,943,200	36,308,500	36,699,000
Online Filing	12,488,966	14,078,600	14,264,300	13,835,900	14,489,600	14,946,100	15,324,000	15,536,900	15,781,700
Practitioner Electronic Filing	19,722,021	19,877,200	20,022,900	20,175,300	20,321,000	20,473,500	20,619,200	20,771,600	20,917,300
Forms 1040-NR/NR-EZ/C	0	0	0	0	0	0	0	0	0
Electronic Form 1040-NR	0	0	0	0	0	0	0	0	0
Forms 1040-PR and 1040-SS	0	0	0	0	0	0	0	0	0
Electronic Forms 1040-PR and 1040-SS	0	0	0	0	0	0	0	0	0
Individual Estimated Tax, Form 1040-ES, Total	0	0	0	0	0	0	0	0	0
Paper Form 1040-ES	0	0	0	0	0	0	0	0	0
Electronic (Credit Card) Form 1040-ES	0	0	0	0	0	0	0	0	0
Fiduciary, Form 1041, Total	0	0	0	0	0	0	0	0	0
Paper Form 1041	0	0	0	0	0	0	0	0	0
Electronic Form 1041	0	0	0	0	0	0	0	0	0
Fiduciary Estimated Tax, Form 1041-ES	0	0	0	0	0	0	0	0	0
Partnership, Forms 1065/1065-B, Total	0	0	0	0	0	0	0	0	0
Paper Forms 1065/1065-B	0	0	0	0	0	0	0	0	0
Electronic Forms 1065/1065-B	0	0	0	0	0	0	0	0	0
Corporation, Total	0	0	0	0	0	0	0	0	0
Total Paper Corporation Returns	0	0	0	0	0	0	0	0	0
Total Electronic Corporation Returns	0	0	0	0	0	0	0	0	0
Form 1120	0	0	0	0	0	0	0	0	0
Paper Form 1120	0	0	0	0	0	0	0	0	0
Electronic Form 1120	0	0	0	0	0	0	0	0	0
Form 1120-F	0	0	0	0	0	0	0	0	0
Paper Form 1120-F	0	0	0	0	0	0	0	0	0
Electronic Form 1120-F	0	0	0	0	0	0	0	0	0
Form 1120-FSC	0	0	0	0	0	0	0	0	0
Form 1120-H	0	0	0	0	0	0	0	0	0
Form 1120-RIC	0	0	0	0	0	0	0	0	0
Form 1120-S, Total	0	0	0	0	0	0	0	0	0
Paper 1120-S	0	0	0	0	0	0	0	0	0
Electronic 1120-S	0	0	0	0	0	0	0	0	0
Forms 1120-L/ND/PC/REIT/SF, Total	0	0	0	0	0	0	0	0	0
Form 1120-C	0	0	0	0	0	0	0	0	0
Small Corporation Election, Form 2553	0	0	0	0	0	0	0	0	0
"REMIC" Income Tax, Form 1066	0	0	0	0	0	0	0	0	0

Footnotes at end of table.

Table 3. Total Number of Returns Filed by Type for Andover IRS Campus—Continued

Type of Return	Actual	Estimated	Projected						
	2019	2020	2021	2022	2023	2024	2025	2026	2027
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Estate, Forms 706, 706-GS(D)/GS(T)/NA, Total	0	0	0	0	0	0	0	0	0
Gift, Form 709	0	0	0	0	0	0	0	0	0
Employment, Total	0	0	0	0	0	0	0	0	0
Total Paper Employment Returns	0	0	0	0	0	0	0	0	0
Total Electronic Employment Returns	0	0	0	0	0	0	0	0	0
Forms 940 and 940-PR, Total	0	0	0	0	0	0	0	0	0
Paper Forms 940 and 940-PR	0	0	0	0	0	0	0	0	0
Form 940 E-File/Online/XML	0	0	0	0	0	0	0	0	0
Forms 941, 941-PR/SS, Total	0	0	0	0	0	0	0	0	0
Paper Forms 941, 941-PR/SS	0	0	0	0	0	0	0	0	0
Form 941 E-File/Online/XML	0	0	0	0	0	0	0	0	0
Forms 943, 943-PR and 943-SS	0	0	0	0	0	0	0	0	0
Paper Forms 943, 943-PR and 943-SS	0	0	0	0	0	0	0	0	0
Electronic Forms 943, 943-PR and 943-SS	0	0	0	0	0	0	0	0	0
Forms 944, 944-PR and 944-SS, Total	0	0	0	0	0	0	0	0	0
Paper Forms 944, 944-PR and 944-SS	0	0	0	0	0	0	0	0	0
Electronic Form 944	0	0	0	0	0	0	0	0	0
Form 945	0	0	0	0	0	0	0	0	0
Paper Form 945	0	0	0	0	0	0	0	0	0
Electronic Form 945	0	0	0	0	0	0	0	0	0
Form CT-1	0	0	0	0	0	0	0	0	0
Withholding Tax for Foreign Persons, Form 1042	0	0	0	0	0	0	0	0	0
Exempt Organizations, Total	0	0	0	0	0	0	0	0	0
Government Entities/Bonds, Total	0	0	0	0	0	0	0	0	0
Political Organizations, Total	0	0	0	0	0	0	0	0	0
Excise, Total	0	0	0	0	0	0	0	0	0
Excise Taxes re Employee Plans, Form 5330	0	0	0	0	0	0	0	0	0
Payment or Refund Under Sec.7519, Form 8752	0	0	0	0	0	0	0	0	0
Supplemental Documents, Total	2,665,716	2,757,800	0	0	0	0	0	0	0
Form 1040-X	0	0	0	0	0	0	0	0	0
Paper Form 1040-X	0	0	0	0	0	0	0	0	0
Electronic Form 1040-X**	N/A	0	0	0	0	0	0	0	0
Form 4868, Total	2,665,716	2,757,800	0	0	0	0	0	0	0
Paper Form 4868	0	0	0	0	0	0	0	0	0
Electronic Form 4868	2,665,716	2,757,800	0	0	0	0	0	0	0
Credit Card	0	0	0	0	0	0	0	0	0
E-File	2,665,716	2,757,800	0	0	0	0	0	0	0
Form 1120-X	0	0	0	0	0	0	0	0	0
Form 5558	0	0	0	0	0	0	0	0	0
Form 7004	0	0	0	0	0	0	0	0	0
Paper Form 7004	0	0	0	0	0	0	0	0	0
Electronic Form 7004	0	0	0	0	0	0	0	0	0
Form 8868	0	0	0	0	0	0	0	0	0
Paper Form 8868	0	0	0	0	0	0	0	0	0
Electronic Form 8868	0	0	0	0	0	0	0	0	0

N/A—Not applicable.

* Includes Form 1040, Form 1040-SR, and Form 1040-SP. Form 1040-SR is a new individual form type beginning in Calendar Year 2020; Form 1040-SP is a new individual form type beginning in Calendar Year 2021. Forms 1040, 1040-A, and 1040-EZ returns filed for TY 2017 and prior tax years and processed in CY 2019 and CY 2020 are also included.

** The IRS began offering an electronic option for Form 1040-X in August 2020.

NOTES: Table does not contain Non-Master File counts.

See Table Notes section for more information.

Detail may not add to total due to rounding.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2020 Publication 6186.

Table 4. Total Number of Returns Filed by Type for Austin IRS Campus

Type of Return	Actual	Estimated	Projected						
	2019	2020	2021	2022	2023	2024	2025	2026	2027
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Grand Total	38,350,304	39,535,100	38,725,900	38,272,200	37,233,600	31,038,600	28,892,900	29,248,300	29,633,500
Total Primary Returns	34,749,539	35,761,800	34,272,100	33,787,400	33,265,500	29,951,100	28,892,900	29,248,300	29,633,500
Individual Income Tax, Total	29,953,913	31,208,600	31,349,400	30,847,500	30,673,000	29,352,600	28,892,900	29,248,300	29,633,500
Total Individual Returns *	28,986,067	30,225,300	30,351,100	29,833,300	29,865,300	28,828,200	28,314,700	28,613,900	28,940,400
Total Paper Individual Returns *	3,665,092	3,558,500	3,403,100	3,089,800	2,473,300	945,100	0	0	0
Total Electronic Individual Returns *	25,320,975	26,666,900	26,948,100	26,743,400	27,392,000	27,883,200	28,314,700	28,613,900	28,940,400
Online Filing	11,288,827	12,616,900	12,839,900	12,577,100	13,167,500	13,600,500	13,973,900	14,214,900	14,483,100
Practitioner Electronic Filing	14,032,148	14,049,900	14,108,100	14,166,300	14,224,500	14,282,700	14,340,800	14,399,000	14,457,200
Forms 1040-NR/NR-EZ/C	805,331	826,300	847,800	869,800	709,200	485,600	539,400	595,700	654,500
Electronic Form 1040-NR	275,480	293,400	338,200	385,100	434,200	485,600	539,400	595,700	654,500
Forms 1040-PR and 1040-SS	162,515	157,000	150,600	144,400	98,500	38,700	38,700	38,700	38,700
Electronic Forms 1040-PR and 1040-SS	38,718	38,700	38,700	38,700	38,700	38,700	38,700	38,700	38,700
Individual Estimated Tax, Form 1040-ES, Total	4,795,626	4,553,100	2,922,700	2,939,900	2,592,500	598,500	0	0	0
Paper Form 1040-ES	4,795,626	4,553,100	2,875,100	2,890,200	2,540,700	586,100	0	0	0
Electronic (Credit Card) Form 1040-ES	0	0	47,600	49,700	51,800	12,400	0	0	0
Fiduciary, Form 1041, Total	0	0	0	0	0	0	0	0	0
Paper Form 1041	0	0	0	0	0	0	0	0	0
Electronic Form 1041	0	0	0	0	0	0	0	0	0
Fiduciary Estimated Tax, Form 1041-ES	0	0	0	0	0	0	0	0	0
Partnership, Forms 1065/1065-B, Total	0	0	0	0	0	0	0	0	0
Paper Forms 1065/1065-B	0	0	0	0	0	0	0	0	0
Electronic Forms 1065/1065-B	0	0	0	0	0	0	0	0	0
Corporation, Total	0	0	0	0	0	0	0	0	0
Total Paper Corporation Returns	0	0	0	0	0	0	0	0	0
Total Electronic Corporation Returns	0	0	0	0	0	0	0	0	0
Form 1120	0	0	0	0	0	0	0	0	0
Paper Form 1120	0	0	0	0	0	0	0	0	0
Electronic Form 1120	0	0	0	0	0	0	0	0	0
Form 1120-F	0	0	0	0	0	0	0	0	0
Paper Form 1120-F	0	0	0	0	0	0	0	0	0
Electronic Form 1120-F	0	0	0	0	0	0	0	0	0
Form 1120-FSC	0	0	0	0	0	0	0	0	0
Form 1120-H	0	0	0	0	0	0	0	0	0
Form 1120-RIC	0	0	0	0	0	0	0	0	0
Form 1120-S, Total	0	0	0	0	0	0	0	0	0
Paper 1120-S	0	0	0	0	0	0	0	0	0
Electronic 1120-S	0	0	0	0	0	0	0	0	0
Forms 1120-L/ND/PC/REIT/SF, Total	0	0	0	0	0	0	0	0	0
Form 1120-C	0	0	0	0	0	0	0	0	0
Small Corporation Election, Form 2553	0	0	0	0	0	0	0	0	0
"REMIC" Income Tax, Form 1066	0	0	0	0	0	0	0	0	0

Footnotes at end of table.

Table 4. Total Number of Returns Filed by Type for Austin IRS Campus—Continued

Type of Return	Actual	Estimated	Projected						
	2019	2020	2021	2022	2023	2024	2025	2026	2027
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Estate, Forms 706, 706-GS(D)/GS(T)/NA, Total	0	0	0	0	0	0	0	0	0
Gift, Form 709	0	0	0	0	0	0	0	0	0
Employment, Total	0	0	0	0	0	0	0	0	0
Total Paper Employment Returns	0	0	0	0	0	0	0	0	0
Total Electronic Employment Returns	0	0	0	0	0	0	0	0	0
Forms 940 and 940-PR, Total	0	0	0	0	0	0	0	0	0
Paper Forms 940 and 940-PR	0	0	0	0	0	0	0	0	0
Form 940 E-File/Online/XML	0	0	0	0	0	0	0	0	0
Forms 941, 941-PR/SS, Total	0	0	0	0	0	0	0	0	0
Paper Forms 941, 941-PR/SS	0	0	0	0	0	0	0	0	0
Form 941 E-File/Online/XML	0	0	0	0	0	0	0	0	0
Forms 943, 943-PR and 943-SS	0	0	0	0	0	0	0	0	0
Paper Forms 943, 943-PR and 943-SS	0	0	0	0	0	0	0	0	0
Electronic Forms 943, 943-PR and 943-SS	0	0	0	0	0	0	0	0	0
Forms 944, 944-PR and 944-SS, Total	0	0	0	0	0	0	0	0	0
Paper Forms 944, 944-PR and 944-SS	0	0	0	0	0	0	0	0	0
Electronic Form 944	0	0	0	0	0	0	0	0	0
Form 945	0	0	0	0	0	0	0	0	0
Paper Form 945	0	0	0	0	0	0	0	0	0
Electronic Form 945	0	0	0	0	0	0	0	0	0
Form CT-1	0	0	0	0	0	0	0	0	0
Withholding Tax for Foreign Persons, Form 1042	0	0	0	0	0	0	0	0	0
Exempt Organizations, Total	0	0	0	0	0	0	0	0	0
Government Entities/Bonds, Total	0	0	0	0	0	0	0	0	0
Political Organizations, Total	0	0	0	0	0	0	0	0	0
Excise, Total	0	0	0	0	0	0	0	0	0
Excise Taxes re Employee Plans, Form 5330	0	0	0	0	0	0	0	0	0
Payment or Refund Under Sec.7519, Form 8752	0	0	0	0	0	0	0	0	0
Supplemental Documents, Total	3,600,766	3,773,300	4,453,800	4,484,800	3,968,100	1,087,600	0	0	0
Form 1040-X	693,792	751,200	886,500	868,100	602,800	141,600	0	0	0
Paper Form 1040-X	693,792	714,600	476,700	443,100	292,400	67,000	0	0	0
Electronic Form 1040-X**	N/A	36,600	409,800	425,000	310,400	74,600	0	0	0
Form 4868, Total	2,906,974	3,022,100	3,567,300	3,616,700	3,365,300	946,000	0	0	0
Paper Form 4868	829,817	873,200	831,500	721,000	604,300	160,500	0	0	0
Electronic Form 4868	2,077,156	2,148,900	2,735,800	2,895,700	2,760,900	785,500	0	0	0
Credit Card	0	0	25,200	26,700	26,900	17,000	0	0	0
E-File	2,077,156	2,148,900	2,710,600	2,869,000	2,734,000	768,500	0	0	0
Form 1120-X	0	0	0	0	0	0	0	0	0
Form 5558	0	0	0	0	0	0	0	0	0
Form 7004	0	0	0	0	0	0	0	0	0
Paper Form 7004	0	0	0	0	0	0	0	0	0
Electronic Form 7004	0	0	0	0	0	0	0	0	0
Form 8868	0	0	0	0	0	0	0	0	0
Paper Form 8868	0	0	0	0	0	0	0	0	0
Electronic Form 8868	0	0	0	0	0	0	0	0	0

N/A—Not applicable.

* Includes Form 1040, Form 1040-SR, and Form 1040-SP. Form 1040-SR is a new individual form type beginning in Calendar Year 2020; Form 1040-SP is a new individual form type beginning in Calendar Year 2021. Forms 1040, 1040-A, and 1040-EZ returns filed for TY 2017 and prior tax years and processed in CY 2019 and CY 2020 are also included.

** The IRS began offering an electronic option for Form 1040-X in August 2020.

NOTES: Table does not contain Non-Master File counts.

See Table Notes section for more information.

Detail may not add to total due to rounding.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2020 Publication 6186.

Table 5. Total Number of Returns Filed by Type for Cincinnati IRS Campus

Type of Return	Actual	Estimated	Projected						
	2019	2020	2021	2022	2023	2024	2025	2026	2027
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Grand Total	21,358,353	15,558,300	24,700	24,700	24,700	24,700	24,700	24,700	24,700
Total Primary Returns	21,352,378	15,558,300	24,700	24,700	24,700	24,700	24,700	24,700	24,700
Individual Income Tax, Total	0	0	0	0	0	0	0	0	0
Total Individual Returns *	0	0	0	0	0	0	0	0	0
Total Paper Individual Returns *	0	0	0	0	0	0	0	0	0
Total Electronic Individual Returns *	0	0	0	0	0	0	0	0	0
Online Filing	0	0	0	0	0	0	0	0	0
Practitioner Electronic Filing	0	0	0	0	0	0	0	0	0
Forms 1040-NR/NR-EZ/C	0	0	0	0	0	0	0	0	0
Electronic Form 1040-NR	0	0	0	0	0	0	0	0	0
Forms 1040-PR and 1040-SS	0	0	0	0	0	0	0	0	0
Electronic Forms 1040-PR and 1040-SS	0	0	0	0	0	0	0	0	0
Individual Estimated Tax, Form 1040-ES, Total	0	0	0	0	0	0	0	0	0
Paper Form 1040-ES	0	0	0	0	0	0	0	0	0
Electronic (Credit Card) Form 1040-ES	0	0	0	0	0	0	0	0	0
Fiduciary, Form 1041, Total	6,368	0	0	0	0	0	0	0	0
Paper Form 1041	6,368	0	0	0	0	0	0	0	0
Electronic Form 1041	0	0	0	0	0	0	0	0	0
Fiduciary Estimated Tax, Form 1041-ES	220,100	0	0	0	0	0	0	0	0
Partnership, Forms 1065/1065-B, Total	1,443	0	0	0	0	0	0	0	0
Paper Forms 1065/1065-B	1,443	0	0	0	0	0	0	0	0
Electronic Forms 1065/1065-B	0	0	0	0	0	0	0	0	0
Corporation, Total	179,086	0	0	0	0	0	0	0	0
Total Paper Corporation Returns	179,086	0	0	0	0	0	0	0	0
Total Electronic Corporation Returns	0	0	0	0	0	0	0	0	0
Form 1120	81,554	0	0	0	0	0	0	0	0
Paper Form 1120	81,554	0	0	0	0	0	0	0	0
Electronic Form 1120	0	0	0	0	0	0	0	0	0
Form 1120-F	0	0	0	0	0	0	0	0	0
Paper Form 1120-F	0	0	0	0	0	0	0	0	0
Electronic Form 1120-F	0	0	0	0	0	0	0	0	0
Form 1120-FSC	0	0	0	0	0	0	0	0	0
Form 1120-H	87,995	0	0	0	0	0	0	0	0
Form 1120-RIC	135	0	0	0	0	0	0	0	0
Form 1120-S, Total	9,402	0	0	0	0	0	0	0	0
Paper 1120-S	9,402	0	0	0	0	0	0	0	0
Electronic 1120-S	0	0	0	0	0	0	0	0	0
Forms 1120-L/ND/PC/REIT/SF, Total	0	0	0	0	0	0	0	0	0
Form 1120-C	0	0	0	0	0	0	0	0	0
Small Corporation Election, Form 2553	104,415	0	0	0	0	0	0	0	0
"REMIC" Income Tax, Form 1066	0	0	0	0	0	0	0	0	0

Footnotes at end of table.

Table 5. Total Number of Returns Filed by Type for Cincinnati IRS Campus—Continued

Type of Return	Actual	Estimated	Projected						
	2019	2020	2021	2022	2023	2024	2025	2026	2027
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Estate, Forms 706, 706-GS(D)/GS(T)/NA, Total	12,432	0	0	0	0	0	0	0	0
Gift, Form 709	4,275	0	0	0	0	0	0	0	0
Employment, Total	19,958,887	15,535,800	0	0	0	0	0	0	0
Total Paper Employment Returns	5,024,120	0	0	0	0	0	0	0	0
Total Electronic Employment Returns	14,934,767	15,535,800	0	0	0	0	0	0	0
Forms 940 and 940-PR, Total	3,809,067	3,020,800	0	0	0	0	0	0	0
Paper Forms 940 and 940-PR	987,193	0	0	0	0	0	0	0	0
Form 940 E-File/Online/XML	2,821,874	3,020,800	0	0	0	0	0	0	0
Forms 941, 941-PR/SS, Total	16,066,580	12,489,800	0	0	0	0	0	0	0
Paper Forms 941, 941-PR/SS	3,975,450	0	0	0	0	0	0	0	0
Form 941 E-File/Online/XML	12,091,130	12,489,800	0	0	0	0	0	0	0
Forms 943, 943-PR and 943-SS	35,817	12,200	0	0	0	0	0	0	0
Paper Forms 943, 943-PR and 943-SS	25,347	0	0	0	0	0	0	0	0
Electronic Forms 943, 943-PR and 943-SS	10,470	12,200	0	0	0	0	0	0	0
Forms 944, 944-PR and 944-SS, Total	23,994	8,400	0	0	0	0	0	0	0
Paper Forms 944, 944-PR and 944-SS	16,162	0	0	0	0	0	0	0	0
Electronic Form 944	7,832	8,400	0	0	0	0	0	0	0
Form 945	23,429	4,500	0	0	0	0	0	0	0
Paper Form 945	19,968	0	0	0	0	0	0	0	0
Electronic Form 945	3,461	4,500	0	0	0	0	0	0	0
Form CT-1	0	0	0	0	0	0	0	0	0
Withholding Tax for Foreign Persons, Form 1042	0	0	0	0	0	0	0	0	0
Exempt Organizations, Total	0	0	0	0	0	0	0	0	0
Government Entities/Bonds, Total	0	0	0	0	0	0	0	0	0
Political Organizations, Total	0	0	0	0	0	0	0	0	0
Excise, Total	851,207	22,500	24,700	24,700	24,700	24,700	24,700	24,700	24,700
Excise Taxes re Employee Plans, Form 5330	0	0	0	0	0	0	0	0	0
Payment or Refund Under Sec.7519, Form 8752	14,165	0	0	0	0	0	0	0	0
Supplemental Documents, Total	5,975	0	0	0	0	0	0	0	0
Form 1040-X	0	0	0	0	0	0	0	0	0
Paper Form 1040-X	0	0	0	0	0	0	0	0	0
Electronic Form 1040-X**	N/A	0	0	0	0	0	0	0	0
Form 4868, Total	0	0	0	0	0	0	0	0	0
Paper Form 4868	0	0	0	0	0	0	0	0	0
Electronic Form 4868	0	0	0	0	0	0	0	0	0
Credit Card	0	0	0	0	0	0	0	0	0
E-File	0	0	0	0	0	0	0	0	0
Form 1120-X	118	0	0	0	0	0	0	0	0
Form 5558	0	0	0	0	0	0	0	0	0
Form 7004	5,857	0	0	0	0	0	0	0	0
Paper Form 7004	5,857	0	0	0	0	0	0	0	0
Electronic Form 7004	0	0	0	0	0	0	0	0	0
Form 8868	0	0	0	0	0	0	0	0	0
Paper Form 8868	0	0	0	0	0	0	0	0	0
Electronic Form 8868	0	0	0	0	0	0	0	0	0

N/A—Not applicable.

* Includes Form 1040, Form 1040-SR, and Form 1040-SP. Form 1040-SR is a new individual form type beginning in Calendar Year 2020; Form 1040-SP is a new individual form type beginning in Calendar Year 2021. Forms 1040, 1040-A, and 1040-EZ returns filed for TY 2017 and prior tax years and processed in CY 2019 and CY 2020 are also included.

** The IRS began offering an electronic option for Form 1040-X in August 2020.

NOTES: Table does not contain Non-Master File counts.

See Table Notes section for more information.

Detail may not add to total due to rounding.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2020 Publication 6186.

Table 6. Total Number of Returns Filed by Type for Fresno IRS Campus

Type of Return	Actual	Estimated	Projected						
	2019	2020	2021	2022	2023	2024	2025	2026	2027
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Grand Total	49,771,769	49,200,600	37,296,400	30,913,000	31,841,000	32,596,300	33,272,800	33,801,600	34,351,700
Total Primary Returns	44,354,174	43,502,800	35,248,100	30,913,000	31,841,000	32,596,300	33,272,800	33,801,600	34,351,700
Individual Income Tax, Total	35,146,735	34,760,900	33,156,300	30,913,000	31,841,000	32,596,300	33,272,800	33,801,600	34,351,700
Total Individual Returns *	35,146,735	34,760,900	33,156,300	30,913,000	31,841,000	32,596,300	33,272,800	33,801,600	34,351,700
Total Paper Individual Returns *	6,439,975	4,311,500	2,197,400	0	0	0	0	0	0
Total Electronic Individual Returns *	28,706,760	30,449,500	30,958,900	30,913,000	31,841,000	32,596,300	33,272,800	33,801,600	34,351,700
Online Filing	11,492,912	12,993,800	13,272,700	12,985,300	13,682,800	14,196,400	14,642,500	14,929,700	15,249,300
Practitioner Electronic Filing	17,213,848	17,455,600	17,686,200	17,927,700	18,158,200	18,399,800	18,630,300	18,871,900	19,102,400
Forms 1040-NR/NR-EZ/C	0	0	0	0	0	0	0	0	0
Electronic Form 1040-NR	0	0	0	0	0	0	0	0	0
Forms 1040-PR and 1040-SS	0	0	0	0	0	0	0	0	0
Electronic Forms 1040-PR and 1040-SS	0	0	0	0	0	0	0	0	0
Individual Estimated Tax, Form 1040-ES, Total	9,207,439	8,741,900	2,091,800	0	0	0	0	0	0
Paper Form 1040-ES	9,207,439	8,741,900	2,060,200	0	0	0	0	0	0
Electronic (Credit Card) Form 1040-ES	0	0	31,600	0	0	0	0	0	0
Fiduciary, Form 1041, Total	0	0	0	0	0	0	0	0	0
Paper Form 1041	0	0	0	0	0	0	0	0	0
Electronic Form 1041	0	0	0	0	0	0	0	0	0
Fiduciary Estimated Tax, Form 1041-ES	0	0	0	0	0	0	0	0	0
Partnership, Forms 1065/1065-B, Total	0	0	0	0	0	0	0	0	0
Paper Forms 1065/1065-B	0	0	0	0	0	0	0	0	0
Electronic Forms 1065/1065-B	0	0	0	0	0	0	0	0	0
Corporation, Total	0	0	0	0	0	0	0	0	0
Total Paper Corporation Returns	0	0	0	0	0	0	0	0	0
Total Electronic Corporation Returns	0	0	0	0	0	0	0	0	0
Form 1120	0	0	0	0	0	0	0	0	0
Paper Form 1120	0	0	0	0	0	0	0	0	0
Electronic Form 1120	0	0	0	0	0	0	0	0	0
Form 1120-F	0	0	0	0	0	0	0	0	0
Paper Form 1120-F	0	0	0	0	0	0	0	0	0
Electronic Form 1120-F	0	0	0	0	0	0	0	0	0
Form 1120-FSC	0	0	0	0	0	0	0	0	0
Form 1120-H	0	0	0	0	0	0	0	0	0
Form 1120-RIC	0	0	0	0	0	0	0	0	0
Form 1120-S, Total	0	0	0	0	0	0	0	0	0
Paper 1120-S	0	0	0	0	0	0	0	0	0
Electronic 1120-S	0	0	0	0	0	0	0	0	0
Forms 1120-L/ND/PC/REIT/SF, Total	0	0	0	0	0	0	0	0	0
Form 1120-C	0	0	0	0	0	0	0	0	0
Small Corporation Election, Form 2553	0	0	0	0	0	0	0	0	0
"REMIC" Income Tax, Form 1066	0	0	0	0	0	0	0	0	0

Footnotes at end of table.

Table 6. Total Number of Returns Filed by Type for Fresno IRS Campus—Continued

Type of Return	Actual	Estimated	Projected						
	2019	2020	2021	2022	2023	2024	2025	2026	2027
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Estate, Forms 706, 706-GS(D)/GS(T)/NA, Total	0	0	0	0	0	0	0	0	0
Gift, Form 709	0	0	0	0	0	0	0	0	0
Employment, Total	0	0	0	0	0	0	0	0	0
Total Paper Employment Returns	0	0	0	0	0	0	0	0	0
Total Electronic Employment Returns	0	0	0	0	0	0	0	0	0
Forms 940 and 940-PR, Total	0	0	0	0	0	0	0	0	0
Paper Forms 940 and 940-PR	0	0	0	0	0	0	0	0	0
Form 940 E-File/Online/XML	0	0	0	0	0	0	0	0	0
Forms 941, 941-PR/SS, Total	0	0	0	0	0	0	0	0	0
Paper Forms 941, 941-PR/SS	0	0	0	0	0	0	0	0	0
Form 941 E-File/Online/XML	0	0	0	0	0	0	0	0	0
Forms 943, 943-PR and 943-SS	0	0	0	0	0	0	0	0	0
Paper Forms 943, 943-PR and 943-SS	0	0	0	0	0	0	0	0	0
Electronic Forms 943, 943-PR and 943-SS	0	0	0	0	0	0	0	0	0
Forms 944, 944-PR and 944-SS, Total	0	0	0	0	0	0	0	0	0
Paper Forms 944, 944-PR and 944-SS	0	0	0	0	0	0	0	0	0
Electronic Form 944	0	0	0	0	0	0	0	0	0
Form 945	0	0	0	0	0	0	0	0	0
Paper Form 945	0	0	0	0	0	0	0	0	0
Electronic Form 945	0	0	0	0	0	0	0	0	0
Form CT-1	0	0	0	0	0	0	0	0	0
Withholding Tax for Foreign Persons, Form 1042	0	0	0	0	0	0	0	0	0
Exempt Organizations, Total	0	0	0	0	0	0	0	0	0
Government Entities/Bonds, Total	0	0	0	0	0	0	0	0	0
Political Organizations, Total	0	0	0	0	0	0	0	0	0
Excise, Total	0	0	0	0	0	0	0	0	0
Excise Taxes re Employee Plans, Form 5330	0	0	0	0	0	0	0	0	0
Payment or Refund Under Sec.7519, Form 8752	0	0	0	0	0	0	0	0	0
Supplemental Documents, Total	5,417,595	5,697,800	2,048,300	0	0	0	0	0	0
Form 1040-X	1,252,540	1,356,100	242,100	0	0	0	0	0	0
Paper Form 1040-X	1,252,540	1,290,000	130,200	0	0	0	0	0	0
Electronic Form 1040-X**	N/A	66,100	111,900	0	0	0	0	0	0
Form 4868, Total	4,165,055	4,341,700	1,806,200	0	0	0	0	0	0
Paper Form 4868	1,844,270	1,940,700	443,900	0	0	0	0	0	0
Electronic Form 4868	2,320,785	2,401,000	1,362,300	0	0	0	0	0	0
Credit Card	0	0	23,400	0	0	0	0	0	0
E-File	2,320,785	2,401,000	1,338,900	0	0	0	0	0	0
Form 1120-X	0	0	0	0	0	0	0	0	0
Form 5558	0	0	0	0	0	0	0	0	0
Form 7004	0	0	0	0	0	0	0	0	0
Paper Form 7004	0	0	0	0	0	0	0	0	0
Electronic Form 7004	0	0	0	0	0	0	0	0	0
Form 8868	0	0	0	0	0	0	0	0	0
Paper Form 8868	0	0	0	0	0	0	0	0	0
Electronic Form 8868	0	0	0	0	0	0	0	0	0

N/A—Not applicable.

* Includes Form 1040, Form 1040-SR, and Form 1040-SP. Form 1040-SR is a new individual form type beginning in Calendar Year 2020; Form 1040-SP is a new individual form type beginning in Calendar Year 2021. Forms 1040, 1040-A, and 1040-EZ returns filed for TY 2017 and prior tax years and processed in CY 2019 and CY 2020 are also included.

** The IRS began offering an electronic option for Form 1040-X in August 2020.

NOTES: Table does not contain Non-Master File counts.

See Table Notes section for more information.

Detail may not add to total due to rounding.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2020 Publication 6186.

Table 7. Total Number of Returns Filed by Type for Kansas City IRS Campus

Type of Return	Actual	Estimated	Projected						
	2019	2020	2021	2022	2023	2024	2025	2026	2027
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Grand Total	47,731,366	58,921,100	72,566,400	76,645,900	78,607,700	85,482,300	88,104,300	88,190,600	88,128,800
Total Primary Returns	42,480,621	53,622,400	64,525,400	67,445,700	68,457,500	72,209,500	73,503,500	73,348,400	73,127,000
Individual Income Tax, Total	31,668,183	33,128,400	34,162,300	34,723,000	35,410,900	37,220,300	37,963,800	37,803,200	37,552,900
Total Individual Returns *	31,668,183	33,128,400	34,162,300	34,723,000	35,243,500	36,853,500	37,621,700	37,487,000	37,263,800
Total Paper Individual Returns *	4,249,499	4,363,700	5,240,900	6,153,500	6,120,200	7,336,600	7,782,400	7,455,800	7,018,700
Total Electronic Individual Returns *	27,418,684	28,764,700	28,921,400	28,569,500	29,123,300	29,516,900	29,839,300	30,031,200	30,245,000
Online Filing	11,728,060	13,064,100	13,218,900	12,853,900	13,405,800	13,786,200	14,106,800	14,285,500	14,497,500
Practitioner Electronic Filing	15,690,624	15,700,600	15,702,500	15,715,600	15,717,500	15,730,700	15,732,500	15,745,700	15,747,600
Forms 1040-NR/NR-EZ/C	0	0	0	0	137,500	301,100	280,100	257,900	234,300
Electronic Form 1040-NR	0	0	0	0	0	0	0	0	0
Forms 1040-PR and 1040-SS	0	0	0	0	29,900	65,800	62,000	58,300	54,800
Electronic Forms 1040-PR and 1040-SS	0	0	0	0	0	0	0	0	0
Individual Estimated Tax, Form 1040-ES, Total	6,598,980	6,265,300	8,998,200	11,058,900	11,317,600	13,205,900	13,698,800	13,593,100	13,487,400
Paper Form 1040-ES	6,598,980	6,265,300	8,900,500	10,956,800	11,192,300	13,034,300	13,507,700	13,395,100	13,282,400
Electronic (Credit Card) Form 1040-ES	0	0	97,700	102,100	125,300	171,700	191,100	198,000	205,000
Fiduciary, Form 1041, Total	252,007	1,534,200	1,571,100	1,571,100	1,572,800	1,574,800	1,576,900	1,579,500	1,582,300
Paper Form 1041	252,007	181,000	209,700	178,500	165,100	154,200	145,300	140,700	137,400
Electronic Form 1041	0	1,353,200	1,361,400	1,392,600	1,407,700	1,420,500	1,431,600	1,438,800	1,444,900
Fiduciary Estimated Tax, Form 1041-ES	0	0	0	0	0	0	0	0	0
Partnership, Forms 1065/1065-B, Total	149,719	1,873,600	1,952,600	1,995,600	2,030,500	2,064,700	2,101,200	2,156,400	2,211,700
Paper Forms 1065/1065-B	149,719	130,800	111,500	96,800	83,200	71,500	61,500	52,900	45,500
Electronic Forms 1065/1065-B	0	1,742,900	1,841,100	1,898,800	1,947,300	1,993,200	2,039,700	2,103,500	2,166,300
Corporation, Total	383,710	2,888,300	2,994,100	2,978,400	2,985,100	2,991,400	3,000,100	3,008,800	3,018,800
Total Paper Corporation Returns	383,710	449,300	471,100	434,600	421,900	411,300	402,400	394,700	388,100
Total Electronic Corporation Returns	0	2,439,000	2,522,900	2,543,800	2,563,100	2,580,100	2,597,700	2,614,100	2,630,700
Form 1120	72,685	698,600	729,900	701,800	693,700	684,000	675,300	665,500	656,400
Paper Form 1120	72,685	90,800	117,800	93,100	89,300	85,800	82,500	79,300	76,300
Electronic Form 1120	0	607,900	612,100	608,600	604,400	598,200	592,800	586,200	580,100
Form 1120-F	0	0	0	0	0	0	0	0	0
Paper Form 1120-F	0	0	0	0	0	0	0	0	0
Electronic Form 1120-F	0	0	0	0	0	0	0	0	0
Form 1120-FSC	0	0	0	0	0	0	0	0	0
Form 1120-H	57,021	115,500	124,800	126,800	128,700	130,500	132,400	134,100	135,900
Form 1120-RIC	4,750	14,900	15,700	15,800	15,900	16,000	16,100	16,200	16,300
Form 1120-S, Total	249,254	2,059,300	2,123,700	2,134,000	2,146,700	2,160,900	2,176,300	2,192,900	2,210,300
Paper 1120-S	249,254	228,200	212,900	198,900	188,000	179,000	171,500	165,100	159,700
Electronic 1120-S	0	1,831,100	1,910,800	1,935,200	1,958,700	1,981,900	2,004,800	2,027,800	2,050,500
Forms 1120-LND/PC/REIT/SF, Total	0	0	0	0	0	0	0	0	0
Form 1120-C	0	0	0	0	0	0	0	0	0
Small Corporation Election, Form 2553	76,977	175,100	186,600	187,800	188,900	190,100	191,200	192,300	193,400
"REMIC" Income Tax, Form 1066	0	0	0	0	0	0	0	0	0

Footnotes at end of table.

Table 7. Total Number of Returns Filed by Type for Kansas City IRS Campus—Continued

Type of Return	Actual	Estimated	Projected						
	2019	2020	2021	2022	2023	2024	2025	2026	2027
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Estate, Forms 706, 706-GS(D)/GS(T)/NA, Total	10,650	17,700	15,600	14,000	12,900	12,000	10,900	11,000	20,000
Gift, Form 709	245,825	214,000	215,400	216,800	218,200	219,700	221,100	222,500	223,900
Employment, Total	2,548,055	6,950,000	13,786,800	13,882,800	13,865,700	13,850,800	13,838,100	13,855,500	13,888,600
Total Paper Employment Returns	2,548,055	6,950,000	6,592,100	6,373,700	6,082,700	5,806,900	5,543,500	5,316,300	5,111,000
Total Electronic Employment Returns	0	0	7,194,700	7,509,000	7,783,100	8,043,900	8,294,600	8,539,200	8,777,500
Forms 940 and 940-PR, Total	492,115	1,412,600	2,624,700	2,653,800	2,668,600	2,661,700	2,664,300	2,682,900	2,705,000
Paper Forms 940 and 940-PR	492,115	1,412,600	1,275,200	1,245,000	1,204,800	1,148,400	1,101,500	1,069,400	1,041,700
Form 940 E-File/Online/XML	0	0	1,349,500	1,408,800	1,463,900	1,513,300	1,562,800	1,613,600	1,663,400
Forms 941, 941-PR/SS, Total	2,008,957	5,435,000	11,055,000	11,125,500	11,098,800	11,095,300	11,084,600	11,087,900	11,103,400
Paper Forms 941, 941-PR/SS	2,008,957	5,435,000	5,220,800	5,037,300	4,792,700	4,578,800	4,367,900	4,178,200	4,006,100
Form 941 E-File/Online/XML	0	0	5,834,200	6,088,200	6,306,100	6,516,500	6,716,800	6,909,700	7,097,300
Forms 943, 943-PR and 943-SS	26,467	49,500	52,300	50,700	49,200	47,700	46,300	44,800	43,400
Paper Forms 943, 943-PR and 943-SS	26,467	49,500	47,300	45,400	43,500	41,700	39,900	38,200	36,500
Electronic Forms 943, 943-PR and 943-SS	0	0	4,900	5,300	5,700	6,000	6,300	6,600	6,900
Forms 944, 944-PR and 944-SS, Total	9,051	23,900	26,400	25,400	24,400	23,400	22,400	21,300	20,300
Paper Forms 944, 944-PR and 944-SS	9,051	23,900	22,700	21,400	20,100	18,800	17,500	16,200	14,900
Electronic Form 944	0	0	3,700	4,000	4,300	4,600	4,900	5,200	5,500
Form 945	9,617	27,200	26,600	25,600	22,900	20,800	18,800	16,700	14,600
Paper Form 945	9,617	27,200	24,200	22,800	19,800	17,400	15,000	12,600	10,100
Electronic Form 945	0	0	2,400	2,700	3,100	3,400	3,800	4,100	4,500
Form CT-1	1,848	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800
Withholding Tax for Foreign Persons, Form 1042	0	0	0	0	0	0	0	0	0
Exempt Organizations, Total	544,334	560,600	626,000	799,800	839,000	863,200	886,700	910,500	934,200
Government Entities/Bonds, Total	0	0	0	0	0	0	0	0	0
Political Organizations, Total	2,181	3,300	2,500	3,700	2,500	3,800	2,500	3,800	2,600
Excise, Total	0	0	0	0	0	0	0	0	0
Excise Taxes re Employee Plans, Form 5330	0	0	0	0	0	0	0	0	0
Payment or Refund Under Sec.7519, Form 8752	0	11,900	14,300	13,800	13,300	12,800	12,300	11,800	11,300
Supplemental Documents, Total	5,250,745	5,298,700	8,041,000	9,200,200	10,150,200	13,272,800	14,600,900	14,842,300	15,001,800
Form 1040-X	912,620	988,100	1,340,800	1,313,000	1,532,100	1,947,100	2,042,400	1,996,200	1,866,700
Paper Form 1040-X	912,620	939,900	721,000	670,100	743,200	920,800	936,700	884,200	773,700
Electronic Form 1040-X**	N/A	48,200	619,800	642,800	788,900	1,026,200	1,105,800	1,112,100	1,093,000
Form 4868, Total	3,618,616	3,763,900	6,025,800	7,170,900	7,889,300	10,593,100	11,823,500	12,108,000	12,392,400
Paper Form 4868	1,141,863	1,201,600	1,268,800	1,327,100	1,280,400	1,561,000	1,558,100	1,394,800	1,231,400
Electronic Form 4868	2,476,754	2,562,400	4,757,000	5,843,800	6,608,900	9,032,100	10,265,400	10,713,200	11,161,000
Credit Card	0	0	42,900	52,300	57,700	71,700	92,700	96,800	100,800
E-File	2,476,754	2,562,400	4,714,100	5,791,500	6,551,200	8,960,400	10,172,700	10,616,400	11,060,200
Form 1120-X	223	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
Form 5558	0	0	0	0	0	0	0	0	0
Form 7004	527,970	335,000	449,800	477,900	476,700	466,800	455,500	444,900	435,900
Paper Form 7004	527,970	335,000	449,800	477,900	476,700	466,800	455,500	444,900	435,900
Electronic Form 7004	0	0	0	0	0	0	0	0	0
Form 8868	191,316	205,700	218,700	232,400	246,100	259,800	273,500	287,200	300,900
Paper Form 8868	0	0	0	0	0	0	0	0	0
Electronic Form 8868	191,316	205,700	218,700	232,400	246,100	259,800	273,500	287,200	300,900

N/A—Not applicable.

* Includes Form 1040, Form 1040-SR, and Form 1040-SP. Form 1040-SR is a new individual form type beginning in Calendar Year 2020; Form 1040-SP is a new individual form type beginning in Calendar Year 2021. Forms 1040, 1040-A, and 1040-EZ returns filed for TY 2017 and prior tax years and processed in CY 2019 and CY 2020 are also included.

** The IRS began offering an electronic option for Form 1040-X in August 2020.

NOTES: Table does not contain Non-Master File counts.

See Table Notes section for more information.

Detail may not add to total due to rounding.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2020 Publication 6186.

Table 8. Total Number of Returns Filed by Type for Ogden IRS Campus

Type of Return	Actual	Estimated	Projected						
	2019	2020	2021	2022	2023	2024	2025	2026	2027
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Grand Total	38,210,756	33,579,000	55,244,500	57,671,900	58,225,400	58,920,600	59,298,200	59,818,700	60,256,300
Total Primary Returns	28,538,218	24,250,800	39,955,200	41,087,700	41,172,700	41,492,200	41,493,000	41,637,700	41,740,600
Individual Income Tax, Total	1,609,396	2,815,300	3,566,300	4,258,400	4,116,400	4,177,700	3,924,300	3,754,300	3,530,100
Total Individual Returns *	1,609,396	2,815,300	3,566,300	4,258,400	4,060,600	4,020,500	3,777,700	3,618,800	3,406,100
Total Paper Individual Returns *	1,609,396	2,815,300	3,566,300	4,258,400	4,060,600	4,020,500	3,777,700	3,618,800	3,406,100
Total Electronic Individual Returns *	0	0	0	0	0	0	0	0	0
Online Filing	0	0	0	0	0	0	0	0	0
Practitioner Electronic Filing	0	0	0	0	0	0	0	0	0
Forms 1040-NR/NR-EZ/C	0	0	0	0	45,800	129,000	120,000	110,500	100,400
Electronic Form 1040-NR	0	0	0	0	0	0	0	0	0
Forms 1040-PR and 1040-SS	0	0	0	0	10,000	28,200	26,600	25,000	23,500
Electronic Forms 1040-PR and 1040-SS	0	0	0	0	0	0	0	0	0
Individual Estimated Tax, Form 1040-ES, Total	1,682,157	1,609,100	7,278,600	7,414,300	7,340,200	7,285,100	7,230,000	7,174,900	7,119,800
Paper Form 1040-ES	1,432,214	1,359,800	7,194,100	7,292,900	7,232,900	7,173,500	7,114,200	7,054,900	6,995,600
Electronic (Credit Card) Form 1040-ES	249,943	249,300	84,400	121,400	107,300	111,500	115,800	120,000	124,200
Fiduciary, Form 1041, Total	2,899,917	1,573,600	1,610,600	1,621,200	1,629,900	1,638,400	1,646,700	1,654,500	1,662,200
Paper Form 1041	229,816	153,700	178,100	151,600	140,200	131,000	123,400	119,500	116,700
Electronic Form 1041	2,670,101	1,419,800	1,432,500	1,469,600	1,489,600	1,507,400	1,523,200	1,535,000	1,545,500
Fiduciary Estimated Tax, Form 1041-ES	531,041	723,500	758,200	762,700	767,200	771,800	776,300	780,900	785,400
Partnership, Forms 1065/1065-B, Total	4,163,685	2,394,400	2,489,800	2,538,600	2,576,800	2,613,900	2,653,600	2,716,800	2,779,800
Paper Forms 1065/1065-B	328,631	186,500	159,000	138,000	118,600	102,000	87,700	75,400	64,800
Electronic Forms 1065/1065-B	3,835,054	2,208,000	2,330,800	2,400,600	2,458,200	2,511,900	2,565,900	2,641,400	2,715,000
Corporation, Total	6,777,560	4,187,100	4,378,300	4,414,600	4,466,600	4,520,000	4,571,700	4,624,500	4,676,000
Total Paper Corporation Returns	751,530	665,500	693,000	641,200	622,500	606,600	593,200	581,600	571,700
Total Electronic Corporation Returns	6,026,030	3,521,600	3,685,300	3,773,400	3,844,200	3,913,300	3,978,500	4,042,900	4,104,300
Form 1120	1,616,666	920,100	964,300	950,500	952,500	955,900	958,000	961,100	963,700
Paper Form 1120	203,607	124,900	162,100	128,100	122,900	118,000	113,400	109,100	104,900
Electronic Form 1120	1,413,059	795,300	802,300	822,400	829,600	837,800	844,500	852,000	858,800
Form 1120-F	51,932	50,000	53,200	53,700	54,300	54,900	55,400	56,000	56,600
Paper Form 1120-F	19,893	19,600	19,400	19,200	19,100	19,000	18,900	18,800	18,700
Electronic Form 1120-F	32,039	30,400	33,800	34,500	35,200	35,900	36,600	37,200	37,800
Form 1120-FSC	51	0	0	0	0	0	0	0	0
Form 1120-H	120,509	137,700	148,000	149,700	151,300	152,800	154,400	155,900	157,400
Form 1120-RIC	13,337	2,800	3,000	3,000	3,000	3,000	3,000	3,100	3,100
Form 1120-S, Total	4,938,085	3,039,900	3,171,800	3,218,700	3,265,700	3,312,500	3,359,100	3,405,700	3,451,700
Paper 1120-S	357,153	344,000	322,500	302,200	286,300	273,000	261,700	252,100	243,900
Electronic 1120-S	4,580,932	2,695,900	2,849,300	2,916,500	2,979,300	3,039,600	3,097,400	3,153,600	3,207,700
Forms 1120-L/ND/PC/REIT/SF, Total	27,842	27,200	28,800	29,800	30,700	31,700	32,600	33,600	34,500
Form 1120-C	9,138	9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100
Small Corporation Election, Form 2553	290,674	271,000	285,500	284,300	283,100	282,000	280,900	279,800	278,700
"REMIC" Income Tax, Form 1066	42,753	41,100	43,100	43,300	43,400	43,500	43,500	43,600	43,600

Footnotes at end of table.

Table 8. Total Number of Returns Filed by Type for Ogden IRS Campus—Continued

Type of Return	Actual	Estimated	Projected						
	2019	2020	2021	2022	2023	2024	2025	2026	2027
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Estate, Forms 706, 706-GS(D)/GS(T)/NA, Total	0	0	0	0	0	0	0	0	0
Gift, Form 709	0	0	0	0	0	0	0	0	0
Employment, Total	9,076,669	8,431,000	17,216,600	17,529,700	17,711,900	17,885,400	18,057,300	18,262,000	18,483,400
Total Paper Employment Returns	9,076,669	8,431,000	8,108,100	7,938,500	7,657,500	7,403,800	7,163,600	6,965,300	6,793,000
Total Electronic Employment Returns	0	0	9,108,500	9,591,200	10,054,400	10,481,600	10,893,700	11,296,700	11,690,500
Forms 940 and 940-PR, Total	1,778,591	1,697,300	3,279,300	3,340,900	3,383,500	3,398,200	3,423,300	3,467,300	3,514,900
Paper Forms 940 and 940-PR	1,778,591	1,697,300	1,547,400	1,511,000	1,463,400	1,397,600	1,343,300	1,307,200	1,277,000
Form 940 E-File/Online/XML	0	0	1,731,900	1,829,900	1,920,100	2,000,600	2,080,000	2,160,100	2,237,900
Forms 941, 941-PR/SS, Total	7,117,178	6,561,000	13,756,600	14,013,400	14,159,800	14,324,800	14,477,800	14,644,700	14,824,600
Paper Forms 941, 941-PR/SS	7,117,178	6,561,000	6,396,700	6,270,400	6,045,300	5,865,000	5,686,700	5,532,100	5,397,400
Form 941 E-File/Online/XML	0	0	7,359,800	7,743,000	8,114,600	8,459,800	8,791,100	9,112,600	9,427,300
Forms 943, 943-PR and 943-SS	119,468	115,200	119,900	116,800	113,700	110,600	107,500	104,500	101,400
Paper Forms 943, 943-PR and 943-SS	119,468	115,200	110,800	106,900	103,000	99,300	95,600	92,000	88,400
Electronic Forms 943, 943-PR and 943-SS	0	0	9,100	9,900	10,600	11,300	11,900	12,500	13,000
Forms 944, 944-PR and 944-SS, Total	33,288	31,700	35,400	34,100	32,900	31,600	30,400	29,100	27,800
Paper Forms 944, 944-PR and 944-SS	33,288	31,700	30,100	28,500	26,800	25,100	23,500	21,800	20,100
Electronic Form 944	0	0	5,300	5,700	6,100	6,500	6,900	7,300	7,700
Form 945	28,144	25,800	25,400	24,400	22,100	20,200	18,300	16,500	14,600
Paper Form 945	28,144	25,800	23,000	21,700	19,000	16,700	14,500	12,300	10,100
Electronic Form 945	0	0	2,400	2,700	3,100	3,400	3,800	4,200	4,500
Form CT-1	0	0	0	0	0	0	0	0	0
Withholding Tax for Foreign Persons, Form 1042	54,092	56,100	54,600	58,000	59,600	60,900	62,300	63,800	65,200
Exempt Organizations, Total	1,105,228	1,048,100	1,124,300	1,002,300	1,009,600	1,035,300	1,060,300	1,086,100	1,111,900
Government Entities/Bonds, Total	42,064	38,900	40,700	40,000	39,400	38,700	38,000	37,400	36,700
Political Organizations, Total	7,223	8,000	6,900	8,000	6,700	7,800	6,500	7,600	6,300
Excise, Total	223,551	1,026,400	1,072,000	1,082,700	1,092,500	1,102,900	1,112,900	1,123,200	1,133,300
Excise Taxes re Employee Plans, Form 5330	21,729	20,300	21,300	21,300	21,300	21,300	21,300	21,300	21,300
Payment or Refund Under Sec.7519, Form 8752	10,479	7,000	8,400	8,100	7,800	7,600	7,300	7,000	6,700
Supplemental Documents, Total	9,672,538	9,328,200	15,289,300	16,584,200	17,052,700	17,428,400	17,805,100	18,181,000	18,515,700
Form 1040-X	236,991	256,600	814,400	1,034,600	1,012,700	990,800	968,900	947,000	885,500
Paper Form 1040-X	236,991	244,100	437,900	528,100	491,300	468,600	444,300	419,400	367,000
Electronic Form 1040-X**	N/A	12,500	376,500	506,600	521,500	522,200	524,500	527,500	518,500
Form 4868, Total	370,949	388,200	5,170,200	6,028,200	6,276,800	6,425,200	6,573,600	6,722,000	6,870,400
Paper Form 4868	247,825	260,800	1,230,600	1,225,200	1,127,400	1,029,700	932,000	834,300	736,600
Electronic Form 4868	123,124	127,400	3,939,600	4,803,000	5,149,400	5,395,500	5,641,600	5,887,700	6,133,800
Credit Card	123,124	127,400	43,800	64,200	68,900	72,200	75,500	78,800	82,000
E-File	0	0	3,895,900	4,738,800	5,080,500	5,323,300	5,566,100	5,808,900	6,051,700
Form 1120-X	12,448	7,800	7,800	7,800	7,800	7,800	7,800	7,800	7,800
Form 5558	524,307	434,500	534,100	543,900	553,700	563,400	573,200	583,000	592,800
Form 7004	7,801,655	7,848,000	8,363,200	8,533,500	8,728,700	8,931,300	9,135,100	9,337,900	9,539,200
Paper Form 7004	1,034,642	534,200	717,200	762,100	760,200	744,500	726,300	709,500	695,000
Electronic Form 7004	6,767,013	7,313,800	7,646,000	7,771,300	7,968,400	8,186,800	8,408,800	8,628,400	8,844,100
Form 8868	726,188	393,200	399,500	436,300	473,000	509,800	546,500	583,300	620,100
Paper Form 8868	518,255	171,000	161,800	183,700	205,600	227,400	249,300	271,200	293,100
Electronic Form 8868	207,933	222,200	237,700	252,600	267,500	282,400	297,200	312,100	327,000

N/A—Not applicable.

* Includes Form 1040, Form 1040-SR, and Form 1040-SP. Form 1040-SR is a new individual form type beginning in Calendar Year 2020; Form 1040-SP is a new individual form type beginning in Calendar Year 2021. Forms 1040, 1040-A, and 1040-EZ returns filed for TY 2017 and prior tax years and processed in CY 2019 and CY 2020 are also included.

** The IRS began offering an electronic option for Form 1040-X in August 2020.

NOTES: Table does not contain Non-Master File counts.

See Table Notes section for more information.

Detail may not add to total due to rounding.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2020 Publication 6186.

Table 9. Total Number of Returns Filed by Type for Philadelphia IRS Campus

Type of Return	Actual		Projected						
	2019	2020	2021	2022	2023	2024	2025	2026	2027
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Grand Total	25,822,639	27,180,900	25,453,900	25,323,000	25,991,400	26,518,200	26,981,000	27,324,600	27,686,300
Total Primary Returns	23,841,609	25,131,400	25,453,900	25,323,000	25,991,400	26,518,200	26,981,000	27,324,600	27,686,300
Individual Income Tax, Total	23,841,609	25,131,400	25,453,900	25,323,000	25,991,400	26,518,200	26,981,000	27,324,600	27,686,300
Total Individual Returns *	23,841,609	25,131,400	25,453,900	25,323,000	25,991,400	26,518,200	26,981,000	27,324,600	27,686,300
Total Paper Individual Returns *	0	0	0	0	0	0	0	0	0
Total Electronic Individual Returns *	23,841,609	25,131,400	25,453,900	25,323,000	25,991,400	26,518,200	26,981,000	27,324,600	27,686,300
Online Filing	10,347,494	11,523,600	11,718,600	11,460,000	12,000,900	12,400,200	12,735,500	12,951,500	13,185,600
Practitioner Electronic Filing	13,494,115	13,607,800	13,735,400	13,862,900	13,990,500	14,118,000	14,245,600	14,373,200	14,500,700
Forms 1040-NR/NR-EZ/C	0	0	0	0	0	0	0	0	0
Electronic Form 1040-NR	0	0	0	0	0	0	0	0	0
Forms 1040-PR and 1040-SS	0	0	0	0	0	0	0	0	0
Electronic Forms 1040-PR and 1040-SS	0	0	0	0	0	0	0	0	0
Individual Estimated Tax, Form 1040-ES, Total	0	0	0	0	0	0	0	0	0
Paper Form 1040-ES	0	0	0	0	0	0	0	0	0
Electronic (Credit Card) Form 1040-ES	0	0	0	0	0	0	0	0	0
Fiduciary, Form 1041, Total	0	0	0	0	0	0	0	0	0
Paper Form 1041	0	0	0	0	0	0	0	0	0
Electronic Form 1041	0	0	0	0	0	0	0	0	0
Fiduciary Estimated Tax, Form 1041-ES	0	0	0	0	0	0	0	0	0
Partnership, Forms 1065/1065-B, Total	0	0	0	0	0	0	0	0	0
Paper Forms 1065/1065-B	0	0	0	0	0	0	0	0	0
Electronic Forms 1065/1065-B	0	0	0	0	0	0	0	0	0
Corporation, Total	0	0	0	0	0	0	0	0	0
Total Paper Corporation Returns	0	0	0	0	0	0	0	0	0
Total Electronic Corporation Returns	0	0	0	0	0	0	0	0	0
Form 1120	0	0	0	0	0	0	0	0	0
Paper Form 1120	0	0	0	0	0	0	0	0	0
Electronic Form 1120	0	0	0	0	0	0	0	0	0
Form 1120-F	0	0	0	0	0	0	0	0	0
Paper Form 1120-F	0	0	0	0	0	0	0	0	0
Electronic Form 1120-F	0	0	0	0	0	0	0	0	0
Form 1120-FSC	0	0	0	0	0	0	0	0	0
Form 1120-H	0	0	0	0	0	0	0	0	0
Form 1120-RIC	0	0	0	0	0	0	0	0	0
Form 1120-S, Total	0	0	0	0	0	0	0	0	0
Paper 1120-S	0	0	0	0	0	0	0	0	0
Electronic 1120-S	0	0	0	0	0	0	0	0	0
Forms 1120-L/ND/PC/REIT/SF, Total	0	0	0	0	0	0	0	0	0
Form 1120-C	0	0	0	0	0	0	0	0	0
Small Corporation Election, Form 2553	0	0	0	0	0	0	0	0	0
"REMIC" Income Tax, Form 1066	0	0	0	0	0	0	0	0	0

Footnotes at end of table.

Table 9. Total Number of Returns Filed by Type for Philadelphia IRS Campus—Continued

Type of Return	Actual	Estimated	Projected						
	2019	2020	2021	2022	2023	2024	2025	2026	2027
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Estate, Forms 706, 706-GS(D)/GS(T)/NA, Total	0	0	0	0	0	0	0	0	0
Gift, Form 709	0	0	0	0	0	0	0	0	0
Employment, Total	0	0	0	0	0	0	0	0	0
Total Paper Employment Returns	0	0	0	0	0	0	0	0	0
Total Electronic Employment Returns	0	0	0	0	0	0	0	0	0
Forms 940 and 940-PR, Total	0	0	0	0	0	0	0	0	0
Paper Forms 940 and 940-PR	0	0	0	0	0	0	0	0	0
Form 940 E-File/Online/XML	0	0	0	0	0	0	0	0	0
Forms 941, 941-PR/SS, Total	0	0	0	0	0	0	0	0	0
Paper Forms 941, 941-PR/SS	0	0	0	0	0	0	0	0	0
Form 941 E-File/Online/XML	0	0	0	0	0	0	0	0	0
Forms 943, 943-PR and 943-SS	0	0	0	0	0	0	0	0	0
Paper Forms 943, 943-PR and 943-SS	0	0	0	0	0	0	0	0	0
Electronic Forms 943, 943-PR and 943-SS	0	0	0	0	0	0	0	0	0
Forms 944, 944-PR and 944-SS, Total	0	0	0	0	0	0	0	0	0
Paper Forms 944, 944-PR and 944-SS	0	0	0	0	0	0	0	0	0
Electronic Form 944	0	0	0	0	0	0	0	0	0
Form 945	0	0	0	0	0	0	0	0	0
Paper Form 945	0	0	0	0	0	0	0	0	0
Electronic Form 945	0	0	0	0	0	0	0	0	0
Form CT-1	0	0	0	0	0	0	0	0	0
Withholding Tax for Foreign Persons, Form 1042	0	0	0	0	0	0	0	0	0
Exempt Organizations, Total	0	0	0	0	0	0	0	0	0
Government Entities/Bonds, Total	0	0	0	0	0	0	0	0	0
Political Organizations, Total	0	0	0	0	0	0	0	0	0
Excise, Total	0	0	0	0	0	0	0	0	0
Excise Taxes re Employee Plans, Form 5330	0	0	0	0	0	0	0	0	0
Payment or Refund Under Sec.7519, Form 8752	0	0	0	0	0	0	0	0	0
Supplemental Documents, Total	1,981,030	2,049,500	0	0	0	0	0	0	0
Form 1040-X	0	0	0	0	0	0	0	0	0
Paper Form 1040-X	0	0	0	0	0	0	0	0	0
Electronic Form 1040-X**	N/A	0	0	0	0	0	0	0	0
Form 4868, Total	1,981,030	2,049,500	0	0	0	0	0	0	0
Paper Form 4868	0	0	0	0	0	0	0	0	0
Electronic Form 4868	1,981,030	2,049,500	0	0	0	0	0	0	0
Credit Card	0	0	0	0	0	0	0	0	0
E-File	1,981,030	2,049,500	0	0	0	0	0	0	0
Form 1120-X	0	0	0	0	0	0	0	0	0
Form 5558	0	0	0	0	0	0	0	0	0
Form 7004	0	0	0	0	0	0	0	0	0
Paper Form 7004	0	0	0	0	0	0	0	0	0
Electronic Form 7004	0	0	0	0	0	0	0	0	0
Form 8868	0	0	0	0	0	0	0	0	0
Paper Form 8868	0	0	0	0	0	0	0	0	0
Electronic Form 8868	0	0	0	0	0	0	0	0	0

N/A—Not applicable.

* Includes Form 1040, Form 1040-SR, and Form 1040-SP. Form 1040-SR is a new individual form type beginning in Calendar Year 2020; Form 1040-SP is a new individual form type beginning in Calendar Year 2021. Forms 1040, 1040-A, and 1040-EZ returns filed for TY 2017 and prior tax years and processed in CY 2019 and CY 2020 are also included.

** The IRS began offering an electronic option for Form 1040-X in August 2020.

NOTES: Table does not contain Non-Master File counts.

See Table Notes section for more information.

Detail may not add to total due to rounding.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2020 Publication 6186.

Table 10. Total Number of Returns Filed by Type of Return and Examination Class for the United States

Type of return	Actual		Estimated		Projected					
	2019	2020	2021	2022	2023	2024	2025	2026	2027	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Individual, Forms 1040, 1040-SR, and 1040-SP, Total [1]	153,462,978	160,017,200	160,977,100	159,061,800	161,812,500	164,236,300	165,911,200	167,154,300	168,347,300	
Forms 1040-PR/SS	162,515	157,000	150,600	144,400	138,400	132,700	127,200	122,000	117,000	
EITC Classes (with TPI<\$200,000), Total	25,952,959	26,148,600	26,220,300	26,251,900	26,310,800	26,351,200	26,404,100	26,448,600	26,498,700	
TPI Under \$200,000 and TGR<\$25,000	23,842,290	24,025,600	24,025,400	24,025,400	24,025,400	24,025,400	24,025,400	24,025,400	24,025,400	
TPI Under \$200,000 and TGR>=\$25,000	2,110,669	2,123,000	2,194,900	2,226,500	2,285,300	2,325,800	2,378,700	2,423,100	2,473,300	
Nonbusiness (with No EITC), Total	99,761,163	106,337,200	106,912,400	104,540,800	106,776,200	108,693,700	109,847,000	110,576,000	111,248,800	
TPI Under \$200,000 and No Schedule E or Form 2106	89,154,768	96,384,300	96,958,800	94,587,300	96,822,700	98,740,100	99,893,400	100,622,400	101,295,200	
TPI Under \$200,000 and Schedule E or Form 2106 Are Okay	10,606,395	9,952,900	9,953,600	9,953,600	9,953,600	9,953,600	9,953,600	9,953,600	9,953,600	
Nonfarm Business, Total [2]	17,338,600	16,801,600	16,741,100	16,792,000	16,874,700	16,966,700	17,061,700	17,157,600	17,253,800	
TGR Under \$25,000	11,877,068	11,529,100	11,492,700	11,534,800	11,596,800	11,663,700	11,731,900	11,800,400	11,868,900	
TGR \$25,000 Under \$100,000	3,709,481	3,588,700	3,557,000	3,558,100	3,571,200	3,588,700	3,607,800	3,627,500	3,647,500	
TGR \$100,000 Under \$200,000	978,048	948,100	953,000	958,000	962,900	967,800	972,800	977,700	982,700	
TGR \$200,000 or More	774,003	735,700	738,400	741,100	743,800	746,500	749,300	752,000	754,700	
Farm Business & TPI<\$200,000, Total [3]	1,186,671	1,127,500	1,108,000	1,088,500	1,069,000	1,049,500	1,030,000	1,010,500	991,000	
High-Income Taxpayers, Total	9,223,584	9,602,400	9,995,300	10,388,600	10,781,900	11,175,200	11,568,400	11,961,700	12,355,000	
No Schedule C or F present & TPI \$200,000 Under \$1 Million	6,128,951	6,410,100	6,690,100	6,970,100	7,250,200	7,530,200	7,810,200	8,090,200	8,370,300	
Schedule C or F present & TPI \$200,000 Under \$1 Million	2,457,421	2,530,300	2,623,300	2,716,300	2,809,300	2,902,300	2,995,300	3,088,300	3,181,200	
TPI \$1 Million or More	637,212	662,100	682,000	702,200	722,500	742,700	763,000	783,200	803,500	
Fiduciary, Form 1041, Total	3,158,292	3,107,800	3,181,700	3,192,200	3,202,700	3,213,100	3,223,600	3,234,000	3,244,500	
Income Distribution Deduction with Tax	608,470	313,100	313,400	313,400	313,400	313,400	313,400	313,400	313,400	
Income Distribution Deduction > \$0 with No Tax	790,792	887,100	887,000	887,000	887,000	887,000	887,000	887,000	887,000	
All Other	1,759,029	1,907,600	1,981,300	1,991,800	2,002,300	2,012,800	2,023,200	2,033,700	2,044,100	
Partnership, Form 1065/1065-B, Total	4,314,847	4,268,000	4,442,400	4,534,200	4,607,400	4,678,600	4,754,800	4,873,200	4,991,500	
10 or Fewer Partners, Total	4,086,356	4,040,500	4,209,800	4,297,100	4,365,800	4,432,600	4,504,500	4,618,500	4,732,500	
Gross Receipts Under \$100,000	3,251,602	3,213,500	3,364,200	3,430,200	3,476,500	3,520,400	3,569,200	3,660,100	3,750,900	
Gross Receipts \$100,000 or More	834,753	826,900	845,600	866,900	889,300	912,200	935,300	958,400	981,500	
11 or More Partners	228,491	227,600	232,600	237,100	241,600	245,900	250,300	254,700	259,100	
Corporation, Forms 1120 and Other [4], Total	1,817,020	1,663,800	1,741,700	1,700,900	1,695,900	1,690,500	1,685,100	1,679,500	1,673,900	
No Balance Sheet	440,193	396,200	424,300	428,600	436,000	444,000	452,600	461,600	471,000	
Returns with Assets, Total	1,376,827	1,267,500	1,317,500	1,272,200	1,259,900	1,246,500	1,232,500	1,217,900	1,203,000	
Under \$250,000	785,079	726,500	747,800	709,400	690,600	671,900	652,700	632,800	612,300	
\$250,000 Under \$1 Million	295,613	275,800	288,900	281,500	282,400	283,000	283,500	284,100	284,700	
\$1 Million Under \$5 Million	175,600	156,000	166,700	167,200	171,700	175,400	178,900	182,500	186,300	
\$5 Million Under \$10 Million	36,310	31,100	32,200	33,600	34,600	35,600	36,700	37,800	39,000	
\$10 Million Under \$50 Million	44,832	41,700	43,600	42,700	42,700	42,700	42,700	42,700	42,700	
\$50 Million Under \$100 Million	10,508	9,600	10,200	10,200	10,200	10,100	10,000	9,900	9,700	
\$100 Million Under \$250 Million	10,088	9,300	9,800	9,700	9,700	9,700	9,700	9,800	9,800	
\$250 Million Under \$500 Million	5,886	5,500	5,700	5,500	5,400	5,400	5,300	5,200	5,200	
\$500 Million Under \$1 Billion	4,547	4,200	4,400	4,400	4,500	4,500	4,500	4,600	4,600	
\$1 Billion Under \$5 Billion	5,784	5,400	5,600	5,600	5,700	5,800	5,900	6,000	6,000	

Footnotes at end of table.

Table 10. Total Number of Returns Filed by Type of Return and Examination Class for the United States—Continued

Type of Return	Actual	Estimated	Projected						
	2019	2020	2021	2022	2023	2024	2025	2026	2027
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
\$5 Billion Under \$20 Billion	1,826	1,600	1,800	1,800	1,800	1,800	1,900	1,900	1,900
\$20 Billion or More	755	600	700	700	700	700	700	700	700
Corporation, Form 1120-C, Total	9,138	9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100
Corporation, Form 1120-F, Total	51,932	50,000	53,200	53,700	54,300	54,900	55,400	56,000	56,600
No Balance Sheet and Assets Under \$10 Million	48,619	46,800	49,800	50,300	50,800	51,400	51,900	52,400	53,000
Assets \$10 Million Under \$250 Million	2,711	2,600	2,800	2,800	2,800	2,900	2,900	2,900	3,000
Assets \$250 Million or More	602	600	600	600	600	600	600	600	700
Corporation, Form 1120-S, Total	5,196,741	5,099,300	5,295,500	5,352,800	5,412,400	5,473,500	5,535,400	5,598,600	5,661,900
Assets Under \$200,000	3,801,809	3,668,500	3,829,400	3,851,500	3,876,000	3,902,000	3,928,900	3,957,200	3,985,400
Assets \$200,000 Under \$10 Million	1,338,642	1,372,700	1,406,300	1,439,700	1,473,000	1,506,200	1,539,500	1,572,700	1,606,000
Assets \$10 Million or More	56,290	58,100	59,800	61,600	63,400	65,200	67,000	68,700	70,500
Estate, Forms 706, 706GS(D), 706GS(T), and 706-NA, Total	23,083	17,700	15,600	14,000	12,900	12,000	10,900	11,000	20,000
Estate Under \$1.5 Million, Total	5,905	5,000	4,200	3,500	3,000	2,500	2,100	1,800	1,500
Estate Under \$1.5 Million, Taxable	80	0	0	0	0	0	0	0	0
Estate \$1.5 Million Under \$5 Million, Total	7,492	3,700	3,200	2,800	2,500	2,300	2,200	2,100	2,100
Estate \$1.5 Million Under \$5 Million, Taxable	97	100	0	0	0	0	0	0	0
Estate \$5 Million Under \$10 Million, Total	5,001	4,600	4,300	4,000	3,800	3,700	3,400	3,700	8,500
Estate \$5 Million Under \$10 Million, Taxable	599	600	500	500	500	400	400	400	1,000
Estate \$10 Million Under \$20 Million, Total	2,954	2,700	2,500	2,300	2,300	2,200	2,000	2,200	5,000
Estate \$10 Million Under \$20 Million, Taxable	1,039	1,000	900	800	800	800	700	800	1,800
Estate \$20 Million or More, Total	1,731	1,600	1,500	1,400	1,300	1,300	1,200	1,300	2,900
Estate \$20 Million or More, Taxable	922	900	800	700	700	700	600	700	1,600
Gift, Form 709, Total	250,100	214,000	215,400	216,800	218,200	219,700	221,100	222,500	223,900

[1] Does not include Forms 1040-PR/SS, 1040-NR, 1040-NR-EZ; includes new Form 1040-SR beginning in Calendar Year 2020 and Form 1040-SP beginning in Calendar Year 2021.

[2] Includes nonfarm business returns (with No EITC) (Schedule C Present and Schedule C Gross Receipts ≥ Schedule F Gross Receipts).

[3] Includes farm business returns (with No EITC) (Schedule F Present and Schedule F Gross Receipts ≥ Schedule C Gross Receipts).

[4] 1120 "Other" includes Forms 1120-FSC/L/ND/PC/REIT/RIC/SF.

NOTES: Detail may not add to total due to rounding.

Table does not contain Non-Master File counts.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2020 Publication 6186.

Table 11. Accuracy Measures for U.S. Forecasts of Major Return Categories—Mean Absolute Percent Error (MAPE) and Number of Overprojections for the Four Most Recent Projection Cycles

Item	Projection Error on Forecasts for:					
	Calendar Year 2019 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
	(1)	(2)	(3)	(4)	(5)	(6)
Grand Total—Selected Returns*	256,216					
MAPE		0.70%	1.30%	1.41%	1.64%	1.68%
Number of Overprojections		3	2	3	4	4
Grand Total—Paper	72,766					
MAPE		3.66%	5.05%	5.24%	6.19%	9.68%
Number of Overprojections		2	3	4	4	4
Grand Total—E-file	183,450					
MAPE		0.98%	1.37%	1.49%	0.79%	1.87%
Number of Overprojections		1	2	1	1	1
Total Primary—Selected Returns*	227,622					
MAPE		0.54%	1.08%	1.43%	1.95%	2.03%
Number of Overprojections		2	3	4	4	4
Primary Total—Paper	60,312					
MAPE		1.50%	2.74%	4.73%	7.54%	11.07%
Number of Overprojections		3	2	4	4	4
Primary Total—E-file	167,309					
MAPE		0.51%	0.61%	0.65%	0.57%	1.63%
Number of Overprojections		1	2	3	1	1
Individual Total	153,463					
MAPE		0.64%	0.73%	1.33%	1.93%	2.48%
Number of Overprojections		3	3	4	4	4
Individual Total—Paper	15,964					
MAPE		2.11%	3.11%	5.01%	9.19%	15.19%
Number of Overprojections		3	2	2	2	4
Individual Total—E-file	137,499					
MAPE		0.44%	1.10%	1.50%	1.65%	1.71%
Number of Overprojections		1	3	3	3	3
Individual Estimated Tax	22,280					
MAPE		3.03%	5.25%	7.43%	9.74%	8.70%
Number of Overprojections		2	3	4	4	4
Fiduciary Total	3,158					
MAPE		1.39%	2.72%	3.72%	4.05%	4.62%
Number of Overprojections		2	3	4	3	3
Partnership Total	4,315					
MAPE		0.81%	1.38%	2.47%	5.21%	5.81%
Number of Overprojections		2	1	0	0	0
Corporation Total	7,340					
MAPE		1.41%	0.64%	2.55%	4.10%	6.86%
Number of Overprojections		2	1	1	0	1
Employment Total	31,584					
MAPE		0.65%	1.17%	1.73%	1.49%	2.45%
Number of Overprojections		1	1	1	2	1
Exempt Organization Total	1,650					
MAPE		3.13%	3.98%	3.92%	6.71%	5.23%
Number of Overprojections		3	3	3	4	3
Excise Total	1,075					
MAPE		0.51%	1.41%	2.32%	1.94%	8.03%
Number of Overprojections		2	2	1	0	0

* Some actuals shown in this table may differ from official counts reported elsewhere because they exclude certain return series only recently projected and whose accuracy cannot yet be evaluated.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2020 Publication 6186.

Table Notes

- Detail may not add to total due to rounding.
- Projected volumes are rounded to the nearest 100, therefore counts of 49 or fewer are rounded to 0. However, some forms show zero filings because the data are associated either with selected areas only or recently established or eliminated filing options.
- Actual and forecasted 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*. The tax return counts presented in this document do not include Non-Master File accounts.
- Complete IRS Master File counts for CY 2019 were not available for Forms 8849 and 5558. IRS operating division staff members supplied these counts at the national level; some data were derived from secondary sources.

Notes for Tables 1–9

- “Grand Total” is the sum of “Total Primary Returns” and “Supplemental Documents, Total.” “Total Primary Returns” category is the sum of all forms shown in the tables, excluding all “Supplemental Documents.”
- “Individual Income Tax, Total” includes both paper and electronic Forms 1040, 1040-SR, 1040-SP, 1040-NR, 1040NR-EZ, 1040-PR, 1040-SS and 1040-C. Starting with CY 2019, Forms 1040, 1040-A, and 1040-EZ were replaced with a new, streamlined Form 1040; Form 1040-SR is a new individual form type beginning in CY 2020; Form 1040-SP is a new individual form type beginning in CY 2021.
- “Forms 1040, 1040-SR, 1040-SP, Total” includes both paper and electronic Forms 1040, 1040-SR, and 1040-SP. Starting with CY 2019, Forms 1040, 1040-A, and 1040-EZ were replaced with a new, streamlined Form 1040; Form 1040-SR is a new individual form type beginning in CY 2020; Form 1040-SP is a new individual form type beginning in CY 2021.
- “Individual Estimated Tax, Form 1040-ES, Total” includes both paper and electronic Form 1040-ES. Various return categories, such as Form 1040-ES and other business and individual tax returns, include line items to account for alternative tax-filing methods.
- “Fiduciary, Form 1041, Total” includes both paper and electronic Form 1041.
- “Fiduciary Estimated Tax, Form 1041-ES” is the *Estimated Income Tax for Estate and Trust*.
- “Partnership, Forms 1065/1065-B, Total” includes both paper and electronic Forms 1065 and 1065-B.
- “Corporation Income Tax, Total” includes both paper and electronic Forms 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-L, 1120-ND, 1120-PC, 1120-REIT, 1120-RIC, 1120-S, and 1120-SF. As a result of the Foreign Sales Corporation (FSC) Repeal and Extraterritorial Income Act of 2000, which repealed provisions in the U.S. Internal Revenue Code relating to the taxation of foreign sales corporations, the volume of Forms 1120-FSC is declining. Form 1120-POL volumes are reported separately under the forms for “Political Organizations.” Form 1120-IC-DISC is not included in these corporation projections.
- “Grand Total” is the sum of “Total Primary Returns” and “Supplemental Documents, Total.” The “Form 2553” is the *Election (to file Form 1120-S) by a Small Business Corporation*.

- “Form 1066” is the *U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return*.
- “Estate, Total” includes Forms 706, 706-NA, 706-GS(D), and 706-GS(T).
- “Gift, Form 709” is the *U.S. Gift (and Generation-Skipping Transfer) Tax Return*.
- “Employment Tax, Total” includes both paper and electronic Forms 940, 940-PR, 941, 941-PR, 941-SS, 943, 943-PR, 943-SS, 944, 944-PR, 944-SS, 945, and CT-1. Form CT-2 returns are excluded.
- “Form 1042” is the *Annual Withholding Tax Return for U.S. Source Income of Foreign Persons*. It is sometimes considered an employment tax return but listed separately here. This form is assigned to the International area.
- “Exempt Organizations, Total” includes both paper and electronic Forms 990, 990-EZ, 990-N (only available electronically starting in CY 2008), 990-PF, 990-T, 4720, and 5227. Beginning in Calendar Year 2021, the Form 990 series must be filed electronically. Temporary waivers will be available for small business filers. Form 990-T returns must currently be filed by paper. However, starting with Tax Year 2021, the form must be filed electronically.
- “Government Entities/Bonds, Total” includes paper Forms 8038, 8038-CP, 8038-G, 8038-GC, 8038-T, 8038-TC, and 8328.
- “Political Organizations, Total” includes both paper and electronic Forms 1120-POL, and 8872 and Form 8871 (only available electronically). Beginning in Calendar Year 2021, Form 8872 must be filed electronically. Temporary waivers will be available for small business filers.
- “Excise, Total” includes both paper and electronic Forms 11-C, 720, 730, 2290, and 8849.
- “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 amended tax returns, which include both paper and electronic Forms 1040-X, 1120-X, 4868, 5558, 7004, and 8868. An electronic option for Form 1040-X began in August 2020.

Notes for Table 10

- Return volumes presented in Table 10 reflect additional detail for certain form types by “examination class,” as defined by IRS staff who use them for internal compliance planning purposes. While most of the examination class categories are self-explanatory, a few require a bit more clarification.
- Examination class definitions for Individual “Forms 1040, 1040-SR and 1040-SP”:
 - Earned Income Tax Credit (EITC) returns with Total Positive Income (TPI) reflects total income less than \$200,000 excluding losses and Schedule C/F with Total Gross Receipts (TGR) less than \$25,000 and \$25,000 or more.
 - Nonbusiness returns (with no EITC) having 1) TPI less than \$200,000 and no Schedule C, E, F, or Form 2106 and 2) TPI less than \$200,000 with only Schedule E or Form 2106.

- All nonfarm business returns (no EITC) and TPI less than \$200,000 and Schedule C/F present with 1) TGR less than \$25,000, 2) TGR at \$25,000 or under \$100,000, 3) TGR at \$100,000 or under \$200,000, and 4) TGR \$200,000 or more.
- Farm business returns with no EITC, Schedule F present with TGR greater than Schedule C TGR (if any) and TPI less than \$200,000.
- High income taxpayers is a new category broken out by 1) no Schedule C or F but with TPI \$200,000 or more and less than \$1,000,000, 2) Schedule C or F returns present with TPI \$200,000 or more and less than \$1,000,000, and 3) TPI \$1,000,000 or more.

Approved Configuration of IRS Campuses for Most Paper Individual Returns—CY 2021

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

*Returns for this state will be processed at the Ogden IRS Campus starting June 2021. Please contact a staff member (see Page iii) if you are interested in additional details.

**Approved Configuration of IRS Campuses for
Most Paper Individual Returns—CY 2022**

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

*A portion of International returns will be processed at Kansas City IRS Campus and Ogden IRS Campus. Please contact a staff member (see Page iii) if you are interested in additional details.

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

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

*Kansas City IRS Campus and Ogden IRS Campus will process International returns. Please contact a staff member (see Page iii) if you are interested in additional details.

**Approved Configuration of IRS Campuses for
Electronic Individual Returns—CY 2021 Alignment Through CY 2027**

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

Approved Configuration of IRS Campuses for Most Paper Business Returns—CY 2021

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

Please contact a staff member (see Page iii) if you are interested in alignments for CY 2022 and beyond.

Approved Configuration of IRS Campuses for Electronic Employment Returns—CY 2021

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

Please contact a staff member (see Page iii) if you are interested in alignments for CY 2022 and beyond.

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.