



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

Publication 6187

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

2019 Update

Publication 6187 (revised 10-2019) is a product of the IRS Statistics of Income Division within the Research, Applied Analytics, and Statistics organization.

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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 Web site, 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.



David P. Paris
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Overview

The Calendar Year Projections of Individual Returns by Major Processing Categories is published annually and contains U.S. and IRS campus-level projections of full-paid and other-than-full-paid categories of individual tax returns. The publication also includes estimates of individual refunds, Forms 1040-NR/NR-EZ/C, 1040-PR and 1040-SS, and various components of individual electronically filed (e-filed) returns. A set of U.S.-level forecasts by the IRS's business operating division organizational structure is also included in this product. In addition, estimates of the new Form 1040-SR and the redesigned Form 1040 Schedules 1 through 3, were added to the 2019 update. The projections are based on the information available as of mid-August 2019, including enacted tax law changes and confirmed administrative plans. Legislative or administrative initiatives under consideration are generally not included in the projections due to the uncertain nature of their eventual outcome.

Summary of Significant Trends and Revisions

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

The Impact of Tax Cuts and Jobs Act

The Tax Cuts and Jobs Act, enacted on December 22, 2017, changed the way tax is calculated for both individual and business tax return filers. Most of the changes affecting the individual tax and business return filers became effective January 2018. While some changes sunset at the end of 2025, others are permanent. Highlights of the tax law changes for the individual taxpayers include increases in the standard deduction, removal of personal exemptions, changes to the tax rates and brackets, increases in the child tax credit, and limits on or discontinuance of selected deductions. As a result of the increase in the standard deduction, the Form 1040 Schedule A (itemized deductions) volumes are estimated to decrease in 2019 by almost 65 percent from CY 2018. Adjustments were also made to the refund and balance due returns as analysis indicated more balance due returns may be expected in CY 2019. The total refund volumes are projected to decrease by around 2 percent in CY 2019 from CY 2018. However, as individual taxpayers adjust to these tax law changes over time, the projected refund volumes are expected to return to the historically observed trend.

Form 1040-SR

The Bipartisan Budget Act of 2018 directed the agency to create a new form, Form 1040-SR (*U.S. Tax Return for Seniors*), to be used by individuals who are at least 65 years of age by the end of the taxable year. The new form will be available beginning with the filing year 2020. Form 1040-SR does not have limitations with respect to income. Filers can itemize their deductions or claim the standard deduction, depending on their tax situation. The U.S.-level return projections of Form 1040-SR are included in this edition of Publication 6187.

The Redesigned Form 1040 and Schedules 1 Through 3

To improve the tax filing experience for individual taxpayers, the Service announced in June 2018 plans to streamline the Form 1040 into a simpler form resembling a "postcard." Starting with the 2019 filing season, the new Form 1040 replaced the Form 1040, Form 1040-A, and Form 1040-EZ. The new Form 1040 could be filed alone or it could be accompanied by one or more schedules based on the tax situation of the taxpayer. Schedule 1 was filed to report additional income and adjustments; Schedule 2 was used to report taxes such as the alternative minimum tax; and Schedule 3 was for claiming nonrefundable credits such as credit for

child care expenses. Further, Schedule 4 was filed for other taxes including self-employment tax; Schedule 5 was used for other payments such as the amount applied from the previous tax return; and Schedule 6 was for indicating a foreign address and/or to designate a third party to discuss the tax return with the IRS.

The Service further refined the Form 1040 and consolidated some of the new schedules that were introduced during the 2019 filing season. Starting with the 2020 filing season, Schedules 2 and 4 will be consolidated into one Schedule 2 (*Additional Taxes*). In addition, Schedules 3 and 5 will be consolidated into one Schedule 3 (*Additional Credits and Payments*). Schedule 1 will remain essentially unchanged from the version introduced during the 2019 filing season. However, Schedule 6 will be eliminated and the foreign address and/or third-party designee information that were provided on Schedule 6 will instead be indicated on the Form 1040. In addition to these schedules, individual taxpayers can continue to file other existing Form 1040 schedules such as Schedule A to itemize their deductions. Projections of these schedules can be found in Table 1A.

Campus Realignment

IRS modernization efforts, built in part on the strong growth in electronic filing, have resulted in a major redistribution and consolidation of returns processing operations, over the years, among the traditional IRS submission processing campuses. The latest plans were announced in September 2016 to further streamline the current configuration for individual paper return processing. The Fresno Campus will cease submission processing operations in September 2021 followed by the Austin Campus in September 2024. The campus-level CY 2020 through CY 2022 volumes in this update of Publication 6187 reflect our estimates made in collaboration with Headquarters, Submission Processing, of how workloads might migrate from consolidating submission processing sites. The alignments may change in future years based on updated return volume projections and other considerations. The current submission processing consolidation plan envisions that all individual returns will be processed in Kansas City and Ogden at end-state in CY 2025. The alignments of e-filed returns to IRS campuses are shown in this publication as not changing from the current alignments. Individual e-filed returns will continue to be processed at all five individual e-file submission processing campuses in CY 2020 through CY 2026. In future publications, those alignments will likely change; however, the changes have not yet been determined.

Adjustments for Returns with "ITIN" Request

Individuals who are ineligible to obtain valid Social Security numbers (SSNs) but need to comply with their Federal tax obligations file Form W-7 (*Application for IRS Individual Taxpayer Identification Number*) to request an Individual Taxpayer Identification Number (ITIN) from the IRS. The ITIN is a 9-digit number that begins with the number 9 and is used in lieu of an SSN on tax returns. Starting in CY 2004, IRS required new ITIN applicants to attach their Federal individual income tax return to their Form W-7. Under the current campus realignment plans, Austin 2022. Although the Form W-7 instructions direct filers to send in their completed forms to the Austin campus, some individuals mail their forms to the IRS campus specified on the Form 1040 instructions. Therefore, adjustments were made to the other-than-full-paid returns to ensure ITIN returns are properly aligned.

Developments in Electronic Filing

Since the enactment of the IRS Restructuring and Reform Act of 1998, the total number of individual returns filed electronically has increased in volume from 24.6 million in CY 1998 to 134.7

million in CY 2018, which represents 88 percent of the total number of individual returns filed. It is projected that individual e-filing will continue to grow at about 1.8 percent in CY 2019 to around 137.2 million returns, reaching 152.4 million returns by CY 2026 (almost 93 percent of all individual returns filed).

Accuracy of Prior Projections

To measure the quality of our products and services, this section, along with Table 10, provides a brief analysis of the accuracy of prior projections. Using 4 years of actual data from 2015 through 2018, Table 10 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 the actual filings in each of the 4 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 4 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 2017 made in 2014 would be part of the “3-years-ahead” time horizon.

Statement of Methodology

This section summarizes the methods used to generate the various U.S.-, campus-, and State-level forecasts of individual income tax returns as presented in this update. These projections incorporate the available year-to-date 2019 filing volumes through August. The published campus volumes are aligned to the latest official IRS campus configurations.

The projected return volumes reflect updated forecasts of economic variables that are used as leading indicators of future individual return filings as well as current tax laws and administrative plans. In addition to the methodologies described below, proportional adjustments were applied at various steps in the process to preserve accounting identities.

The Individual Return Series

The U.S. and IRS campus forecasts of the total individual series are based on regression models. Specifically, the total series forecasts were the result of regression models using total employment, lagged one year, and step dummy variables. The U.S.-level returns are projected independently from the former IRS district offices. Once all models are run to generate baseline projections, the district office level baseline projections are forced to the U.S.-level estimates. The base periods used in the models were generally CY 1973 through CY 2018. IHS Markit provided the forecasts of economic variables used in our forecasting models. Additional adjustments are made to account for administrative and legislative developments.

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

The U.S. and IRS campus-level projections by full-paid versus other-than-full-paid dimensions, were first prepared on an “adjusted” level. “Adjusted” means that the detailed historical data components were decomposed and reconfigured to negate the impact of e-filing. In effect, the adjusted-level data reflect the historical trends as if e-filing never existed.

The adjusted-level trends for CY 2019 paper returns were extrapolated using year-to-date return data and prior-year experience. The CY 2019 U.S.-level, adjusted-level, full-paid and other-than-full-paid categories were also estimated at the U.S. level using year-to-date return data. The State-level projections for these categories were extrapolated and forced to the U.S. level.

The IRS campus level paper-return volumes for these classifications (as presented in Tables 2A through 2E) were derived by summing the respective projected State volumes per their pre-defined IRS campus alignments. However, some additional adjustments were applied at the district office level to account for the unique "ITIN" returns processed centrally at the Austin campus from CY 2020 through CY 2022.

Schedules 1 Through 3

The forecasts for the revised Form 1040 Schedules 1 through 3, were based on the forecasts of Schedules 1 through 6 as they were available in CY 2019. These forecasts were based on the historical data from the Compliance Data Warehouse (CDW) by determining hypothetical volumes of each new schedule. More specifically, historical Form 1040 data from the CDW Individual Returns Transaction File (IRTF) were used to simulate the new schedules. Once the historical trends were compiled, regression models were used to generate the baseline forecasts. The forecasts for the new combined Schedule 2 were the result of combining the forecasts of the original Schedules 2 and 4. The forecasts for the new combined Schedule 3 were the result of combining the forecasts of the original Schedules 3 and 5. Adjustments were then made to account for taxpayers that previously had to file both Schedules 2 and 4 and/or Schedules 3 and 5 but can now file the new combined Schedule 2 and/or 3.

Form 1040-SR

The forecast of Forms 1040-SR (*U.S. Tax Return for Seniors*) was based on the historical data of individual returns filed by taxpayers 65 years and older. The data were pulled from the CDW by the various filing methods. Regression models, using IHS Markit data on the 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.

Schedule A

Regression analysis was used to generate projections of U.S.-level Schedule A return volumes. The historical data used in the analysis are from the CDW. Baseline projections were based on regression analysis using Calendar Years 2011 to 2018 historical Schedule A data. The increases in the individual standard deduction will continue to result in a decrease in the number of individual taxpayers needing to file Schedule A to itemize deductions. Based on the CDW data analysis of total itemized deduction amounts reported on historical Schedule A returns, adjustments were made to the baseline projections to account for the anticipated decline in those returns.

Refunds

The calendar year and fiscal year refund volumes in Tables 3 and 5 reflect a count of refunds arising from the initial filing of a return. Regression analysis with time and dummy variables was used to derive the baseline U.S.-level refund projections. Comparable campus-level refund projections were derived using the ratio of refunds to total other-than-full-paid returns based on historical experience. Adjustments were made to the baseline forecasts based on CDW data analysis of balance due amounts and refund amounts reported on historical returns to account

for the anticipated increase in balance due returns and a decrease in refund returns. However, as taxpayers adjust their withholdings, the refund volumes will return to the historical trend over time. Fiscal year refunds were derived from the calendar year forecasts based on historical quarterly filing experiences.

Computer Generated Paper Returns

Computer generated paper returns are tax returns that are prepared using tax preparation software and are submitted on paper. The historical data used in the forecasting model are from the Compliance Data Warehouse and the IRS master file. Computer generated individual returns from the IRS master file were inadvertently undercounted from January 2017 to mid-March 2017. Hence, CY 2017 data were not used in the regression analysis.

Total and Online Electronically Filed Returns

The U.S.-level total and online electronic volumes are based on regression analysis. The practitioner return volumes represent the difference between the total electronically filed returns and the online filed returns. The district office level projections were also derived by using regression analysis. Once all models are run to generate baseline projections, the district office level projections are forced to the U.S.-level estimates. These district office level volumes were then summed to the appropriate IRS campus alignments.

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

Type of return/processing category	Actual	Projected			
	2018	2019	2020	2021	2022
	(1)	(2)	(3)	(4)	(5)
Forms 1040, 1040-A, and 1040-EZ, Total*	152,461,288	153,631,200	155,100,700	156,570,100	158,039,600
Full-Paid, Total	2,428,165	2,367,500	2,261,700	2,159,000	2,059,300
Other-Than-Full-Paid, Total	150,033,123	151,263,600	152,839,000	154,411,100	155,980,300
Refund Returns, Total	116,041,380	113,378,400	114,674,300	117,400,600	118,696,500
Electronically Filed, Refund Returns	109,077,880	106,891,900	108,211,400	111,126,900	113,437,300
Schedule A	47,698,738	16,753,400	17,503,400	18,003,400	18,983,986
Schedule C or Schedule F	27,971,550	28,451,300	28,861,200	29,271,000	29,680,900
Paper Forms 1040, 1040-A, and 1040-EZ, Total	17,760,665	N/A	N/A	N/A	N/A
Form 1040	12,506,336	N/A	N/A	N/A	N/A
Full-Paid	2,046,719	N/A	N/A	N/A	N/A
Other-Than-Full-Paid	10,459,617	N/A	N/A	N/A	N/A
Form 1040-A	2,728,176	N/A	N/A	N/A	N/A
Full-Paid	263,698	N/A	N/A	N/A	N/A
Other-Than-Full-Paid	2,464,478	N/A	N/A	N/A	N/A
Form 1040-EZ	2,526,145	N/A	N/A	N/A	N/A
Full-Paid	117,748	N/A	N/A	N/A	N/A
Other-Than-Full-Paid	2,408,397	N/A	N/A	N/A	N/A
Paper Form 1040, Total**	N/A	16,448,500	15,260,500	14,216,400	13,464,200
Full-Paid, Total	N/A	2,367,500	2,261,700	2,159,000	2,059,300
Other-Than-Full-Paid, Total	N/A	14,080,900	12,998,800	12,057,300	11,404,800
Paper Schedule 1	N/A	6,910,400	6,532,700	6,188,100	5,843,500
Paper Schedule 2	N/A	581,800	2,704,900	2,548,500	2,392,200
Paper Schedule 3	N/A	1,781,900	2,598,800	2,412,000	2,225,100
Paper Schedule 4	N/A	2,705,600	N/A	N/A	N/A
Paper Schedule 5	N/A	1,470,800	N/A	N/A	N/A
Paper Schedule 6	N/A	422,400	N/A	N/A	N/A
Paper Form 1040-SR	N/A	N/A	2,481,300	2,429,400	2,377,100
Computer Generated Paper Returns, Total	9,565,258	8,539,600	7,932,500	7,438,100	7,013,300
Electronically Filed Forms 1040, 1040-A, and 1040-EZ, Total*	134,700,623	137,182,700	139,840,200	142,353,800	144,575,400
Practitioner	79,799,745	79,820,400	80,652,000	81,483,500	82,315,000
Online	54,900,878	57,362,300	59,188,200	60,870,300	62,260,400
Electronically Filed, Schedule 1	N/A	71,466,200	72,483,300	73,556,700	74,630,100
Electronically Filed, Schedule 2	N/A	7,145,100	32,455,900	32,936,600	33,417,300
Electronically Filed, Schedule 3	N/A	30,517,400	37,738,600	38,297,500	38,856,500
Electronically Filed, Schedule 4	N/A	29,435,600	N/A	N/A	N/A
Electronically Filed, Schedule 5	N/A	12,678,000	N/A	N/A	N/A
Electronically Filed, Schedule 6	N/A	863,300	N/A	N/A	N/A
Electronically Filed, Form 1040-SR	N/A	N/A	19,458,400	21,276,000	23,101,600

N/A—Not applicable.

* Forms 1040, 1040-A, and 1040-EZ for Calendar Year 2018; a new, streamlined Form 1040 replaced Forms 1040, 1040-A, and 1040-EZ starting with Calendar Year 2019 and beyond.

** Streamlined Form 1040 replaced Forms 1040, 1040-A, and 1040-EZ starting with Calendar Year 2019. Forms 1040, 1040-A, and 1040-EZ returns filed for TY 2017 and prior tax years and processed in CY 2019 are included in the streamlined Form 1040 volumes.

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

See Table Notes section for more information.

Schedules 1 through 6 are new schedules that accompanied the streamlined Form 1040 in Calendar Year 2019. Schedules 1 through 6 will be consolidated into Schedules 1 through 3 starting with Calendar Year 2020.

Form 1040-SR is a new form for seniors starting with Calendar Year 2020.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2019 Publication 6187.

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

Type of return/processing category	Actual		Projected						
	2018	2019	2020	2021	2022	2023	2024	2025	2026
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Forms 1040, Total*	152,461,288	153,631,200	155,100,700	156,570,100	158,039,600	159,509,000	160,978,500	162,448,000	163,917,400
Wage and Investment Returns	104,212,852	110,211,900	111,141,000	111,966,800	112,789,200	113,608,300	114,424,100	115,236,500	116,045,600
Paper Returns	11,478,668	11,259,300	10,562,900	10,012,500	9,768,500	9,694,800	9,715,500	9,795,800	9,975,900
Electronically Filed Returns	92,734,184	98,952,600	100,578,200	101,954,300	103,020,800	103,913,600	104,708,700	105,440,700	106,069,700
Small Business/Self Employed Returns	48,248,436	43,419,300	43,959,600	44,603,300	45,250,300	45,900,700	46,554,400	47,211,400	47,871,800
Paper Returns	6,281,997	5,189,200	4,697,600	4,203,800	3,695,700	3,173,200	2,636,100	2,084,400	1,518,000
Electronically Filed Returns	41,966,439	38,230,100	39,262,000	40,399,500	41,554,600	42,727,500	43,918,300	45,127,000	46,353,800
Forms 1040-NR/NR-EZ/C	820,034	860,300	900,500	940,700	980,900	1,021,100	1,061,300	1,101,600	1,141,800
Electronic Form 1040-NR	242,254	350,000	439,400	512,300	570,700	618,500	659,500	696,700	732,200
Forms 1040-PR and 1040-SS	163,652	157,100	150,700	144,300	137,900	131,500	125,200	118,800	112,400
Electronic Forms 1040-PR and 1040-SS	35,980	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000

* Forms 1040, 1040-A, and 1040-EZ for Calendar Year 2018; a new, streamlined Form 1040 replaced Forms 1040, 1040-A, and 1040-EZ starting with Calendar Year 2019 and beyond.

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

See Table Notes section for more information.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2019 Publication 6187.

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

Type of return/processing category	Actual		Projected			
	2018	2019	2020	2021	2022	
	(1)	(2)	(3)	(4)	(5)	
Paper Returns, Total*	3,782,764	3,757,400	3,813,600	3,682,800	3,617,500	
Full-Paid, Total	445,738	361,600	411,800	392,800	374,300	
Other-Than-Full-Paid, Total	3,337,026	3,395,800	3,401,800	3,290,000	3,243,200	
Form 1040*	2,711,822	N/A	N/A	N/A	N/A	
Full-Paid	379,152	N/A	N/A	N/A	N/A	
Other-Than-Full-Paid	2,332,670	N/A	N/A	N/A	N/A	
Form 1040-A*	620,917	N/A	N/A	N/A	N/A	
Full-Paid	49,160	N/A	N/A	N/A	N/A	
Other-Than-Full-Paid	571,757	N/A	N/A	N/A	N/A	
Form 1040-EZ*	450,025	N/A	N/A	N/A	N/A	
Full-Paid	17,426	N/A	N/A	N/A	N/A	
Other-Than-Full-Paid	432,599	N/A	N/A	N/A	N/A	

N/A—Not applicable.

* Forms 1040, 1040-A, and 1040-EZ were replaced with a new, streamlined Form 1040 starting with Calendar Year 2019. Forms 1040, 1040-A, and 1040-EZ returns filed for TY 2017 and prior tax years and processed in CY 2019 are included in the streamlined Form 1040 volumes.

NOTES: Above figures exclude electronically filed returns.

Detail may not add to total due to rounding.

See Table Notes section for more information.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2019 Publication 6187.

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

Type of return/processing category	Actual		Projected		
	2018	2019	2020	2021	2022
	(1)	(2)	(3)	(4)	(5)
Paper Returns, Total*	3,376,982	3,355,500	3,423,100	3,303,700	3,249,100
Full-Paid, Total	433,697	353,500	404,500	386,300	368,400
Other-Than-Full-Paid, Total	2,943,285	3,002,000	3,018,600	2,917,500	2,880,700
Form 1040*	2,335,890	N/A	N/A	N/A	N/A
Full-Paid	367,328	N/A	N/A	N/A	N/A
Other-Than-Full-Paid	1,968,562	N/A	N/A	N/A	N/A
Form 1040-A*	599,787	N/A	N/A	N/A	N/A
Full-Paid	48,983	N/A	N/A	N/A	N/A
Other-Than-Full-Paid	550,804	N/A	N/A	N/A	N/A
Form 1040-EZ*	441,305	N/A	N/A	N/A	N/A
Full-Paid	17,386	N/A	N/A	N/A	N/A
Other-Than-Full-Paid	423,919	N/A	N/A	N/A	N/A

N/A—Not applicable.

* Forms 1040, 1040-A, and 1040-EZ were replaced with a new, streamlined Form 1040 starting with Calendar Year 2019. Forms 1040, 1040-A, and 1040-EZ returns filed for TY 2017 and prior tax years and processed in CY 2019 are included in the streamlined Form 1040 volumes.

NOTES: Above figures exclude electronically filed returns.

Detail may not add to total due to rounding.

See Table Notes section for more information.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2019 Publication 6187.

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

Type of return/processing category	Actual		Projected		
	2018	2019	2020	2021	2022
	(1)	(2)	(3)	(4)	(5)
Paper Returns, Total*	7,510,861	6,568,700	4,274,500	1,946,700	0
Full-Paid, Total	1,103,884	1,045,000	699,600	343,200	0
Other-Than-Full-Paid, Total	6,406,977	5,523,700	3,575,000	1,603,400	0
Form 1040*	5,128,255	N/A	N/A	N/A	N/A
Full-Paid	918,823	N/A	N/A	N/A	N/A
Other-Than-Full-Paid	4,209,432	N/A	N/A	N/A	N/A
Form 1040-A*	1,184,318	N/A	N/A	N/A	N/A
Full-Paid	121,861	N/A	N/A	N/A	N/A
Other-Than-Full-Paid	1,062,457	N/A	N/A	N/A	N/A
Form 1040-EZ*	1,198,288	N/A	N/A	N/A	N/A
Full-Paid	63,200	N/A	N/A	N/A	N/A
Other-Than-Full-Paid	1,135,088	N/A	N/A	N/A	N/A

N/A—Not applicable.

* Forms 1040, 1040-A, and 1040-EZ were replaced with a new, streamlined Form 1040 starting with Calendar Year 2019. Forms 1040, 1040-A, and 1040-EZ returns filed for TY 2017 and prior tax years and processed in CY 2019 are included in the streamlined Form 1040 volumes.

NOTES: Above figures exclude electronically filed returns.

Detail may not add to total due to rounding.

See Table Notes section for more information.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2019 Publication 6187.

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

Type of return/processing category	Actual	Projected			
	2018	2019	2020	2021	2022
	(1)	(2)	(3)	(4)	(5)
Paper Returns, Total*	5,242,333	4,438,400	4,313,200	5,434,900	5,768,300
Full-Paid, Total	650,447	622,400	675,100	875,200	960,400
Other-Than-Full-Paid, Total	4,591,886	3,816,000	3,638,100	4,559,700	4,807,800
Form 1040*	3,783,547	N/A	N/A	N/A	N/A
Full-Paid	551,993	N/A	N/A	N/A	N/A
Other-Than-Full-Paid	3,231,554	N/A	N/A	N/A	N/A
Form 1040-A*	752,590	N/A	N/A	N/A	N/A
Full-Paid	70,348	N/A	N/A	N/A	N/A
Other-Than-Full-Paid	682,242	N/A	N/A	N/A	N/A
Form 1040-EZ*	706,196	N/A	N/A	N/A	N/A
Full-Paid	28,106	N/A	N/A	N/A	N/A
Other-Than-Full-Paid	678,090	N/A	N/A	N/A	N/A

N/A—Not applicable.

* Forms 1040, 1040-A, and 1040-EZ were replaced with a new, streamlined Form 1040 starting with Calendar Year 2019. Forms 1040, 1040-A, and 1040-EZ returns filed for TY 2017 and prior tax years and processed in CY 2019 are included in the streamlined Form 1040 volumes.

NOTES: Above figures exclude electronically filed returns.

Detail may not add to total due to rounding.

See Table Notes section for more information.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2019 Publication 6187.

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

Type of return/processing category	Actual	Projected			
	2018	2019	2020	2021	2022
	(1)	(2)	(3)	(4)	(5)
Paper Returns, Total*	1,224,699	1,684,000	2,859,200	3,152,000	4,078,500
Full-Paid, Total	228,096	338,600	475,200	547,800	724,700
Other-Than-Full-Paid, Total	996,603	1,345,400	2,383,900	2,604,200	3,353,800
Form 1040*	882,712	N/A	N/A	N/A	N/A
Full-Paid	196,751	N/A	N/A	N/A	N/A
Other-Than-Full-Paid	685,961	N/A	N/A	N/A	N/A
Form 1040-A*	170,351	N/A	N/A	N/A	N/A
Full-Paid	22,329	N/A	N/A	N/A	N/A
Other-Than-Full-Paid	148,022	N/A	N/A	N/A	N/A
Form 1040-EZ*	171,636	N/A	N/A	N/A	N/A
Full-Paid	9,016	N/A	N/A	N/A	N/A
Other-Than-Full-Paid	162,620	N/A	N/A	N/A	N/A

N/A—Not applicable.

* Forms 1040, 1040-A, and 1040-EZ were replaced with a new, streamlined Form 1040 starting with Calendar Year 2019. Forms 1040, 1040-A, and 1040-EZ returns filed for TY 2017 and prior tax years and processed in CY 2019 are included in the streamlined Form 1040 volumes.

NOTES: Above figures exclude electronically filed returns.

Detail may not add to total due to rounding.

See Table Notes section for more information.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2019 Publication 6187.

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

Item	Estimated	Projected			
	2018	2019	2020	2021	2022
	(1)	(2)	(3)	(4)	(5)
United States Refund Returns	116,041,380	113,378,400	114,674,300	117,400,600	118,696,500
Austin	1,515,564	1,564,300	1,691,300	1,711,900	1,495,600
Fresno	2,909,833	2,544,500	1,777,500	834,300	0
Kansas City	2,085,480	1,757,900	1,808,800	2,372,500	2,217,100
Ogden	452,623	619,800	1,185,300	1,355,000	1,546,600
Electronically Filed	109,077,880	106,891,900	108,211,400	111,126,900	113,437,300

N/A—Not applicable.

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

See Table Notes section for more information.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2019 Publication 6187.

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

Item	Actual	Projected			
	2018	2019	2020	2021	2022
	(1)	(2)	(3)	(4)	(5)
United States Split Refund Returns	382,632	356,300	342,100	331,000	316,800
Austin	5,767	5,800	5,900	6,000	5,900
Fresno	8,782	8,700	7,300	3,100	0
Kansas City	7,405	7,300	7,300	10,500	10,500
Ogden	1,335	1,300	2,700	3,600	6,700
Electronically Filed	359,343	333,100	318,900	307,700	293,700

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

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

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

Detail may not add to total due to rounding.

See Table Notes section for more information.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2019 Publication 6187.

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

Item	Estimated	Projected			
	2018	2019	2020	2021	2022
	(1)	(2)	(3)	(4)	(5)
United States Refund Returns	115,826,500	113,182,100	114,479,900	117,216,300	118,556,800
Austin	1,451,621	1,498,300	1,619,900	1,639,700	1,432,500
Fresno	2,787,063	2,437,100	1,702,500	799,100	0
Kansas City	1,997,490	1,683,700	1,732,500	2,272,400	2,123,600
Ogden	433,527	593,600	1,135,300	1,297,800	1,481,300
Electronically Filed	109,156,800	106,969,200	108,289,700	111,207,300	113,519,400

N/A—Not applicable.

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

Detail may not add to total due to rounding.

See Table Notes section for more information.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2019 Publication 6187.

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

IRS campus	Actual	Projected							
	2018	2019	2020	2021	2022	2023	2024	2025	2026
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
United States	134,700,623	137,182,700	139,840,200	142,353,800	144,575,400	146,641,100	148,626,900	150,567,700	152,423,500
Andover	31,658,734	32,168,300	32,670,100	33,144,800	33,557,400	33,940,300	34,307,900	34,669,100	35,014,300
Austin	24,764,857	25,270,800	25,785,000	26,268,900	26,692,800	27,084,900	27,458,600	27,822,200	28,166,600
Fresno	28,002,637	28,625,300	29,375,400	30,088,900	30,747,500	31,368,500	31,975,600	32,569,500	33,147,900
Kansas City	26,997,903	27,366,000	27,793,400	28,191,900	28,528,700	28,834,100	29,121,600	29,400,000	29,659,000
Philadelphia	23,276,492	23,752,200	24,216,300	24,659,300	25,049,200	25,413,300	25,763,300	26,106,900	26,435,700

NOTES: Table 6A equals the sum of Tables 6B and 6C.

Detail may not add to total due to rounding.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2019 Publication 6187.

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

IRS campus	Actual	Projected							
	2018	2019	2020	2021	2022	2023	2024	2025	2026
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
United States	79,799,745	79,820,400	80,652,000	81,483,500	82,315,000	83,146,600	83,978,100	84,809,700	85,641,200
Andover	19,595,655	19,676,300	19,843,900	20,012,800	20,183,100	20,354,400	20,526,800	20,700,200	20,874,600
Austin	13,995,684	13,977,300	14,112,800	14,247,500	14,384,200	14,522,000	14,660,700	14,800,300	14,940,800
Fresno	17,099,890	17,126,900	17,413,600	17,695,500	17,972,800	18,246,000	18,515,500	18,781,500	19,044,600
Kansas City	15,704,041	15,633,800	15,733,400	15,834,100	15,935,700	16,038,000	16,141,100	16,244,800	16,348,200
Philadelphia	13,404,475	13,406,200	13,548,200	13,693,600	13,839,300	13,986,100	14,134,000	14,282,900	14,433,000

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

SOURCE: Internal Revenue Service, Statistics of Income Division, 2019 Publication 6187.

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

IRS campus	Actual	Projected							
	2018	2019	2020	2021	2022	2023	2024	2025	2026
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
United States	54,900,878	57,362,300	59,188,200	60,870,300	62,260,400	63,494,500	64,648,800	65,758,000	66,782,300
Andover	12,063,079	12,492,000	12,826,200	13,131,900	13,374,300	13,585,900	13,781,000	13,968,900	14,139,600
Austin	10,769,173	11,293,500	11,672,200	12,021,500	12,308,500	12,562,900	12,797,800	13,021,900	13,225,800
Fresno	10,902,747	11,498,500	11,961,800	12,393,400	12,774,700	13,122,500	13,460,100	13,788,000	14,103,300
Kansas City	11,293,862	11,732,200	12,059,900	12,357,800	12,593,000	12,796,000	12,980,500	13,155,300	13,310,800
Philadelphia	9,872,017	10,346,100	10,668,000	10,965,600	11,209,900	11,427,200	11,629,300	11,823,900	12,002,700

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

SOURCE: Internal Revenue Service, Statistics of Income Division, 2019 Publication 6187.

Table 7. Calendar Year Projections of Total Electronically Filed Individual Returns by Return Type Taxpayer Could Use by Processing IRS Campus

Return type by IRS campus	Estimated	Projected							
	2018	2019	2020	2021	2022	2023	2024	2025	2026
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total Electronic Filings*	134,700,623	137,182,700	139,840,200	142,353,800	144,575,400	146,641,100	148,626,900	150,567,700	152,423,500
Andover	31,658,734	32,168,300	32,670,100	33,144,800	33,557,400	33,940,300	34,307,900	34,669,100	35,014,300
Austin	24,764,857	25,270,800	25,785,000	26,268,900	26,692,800	27,084,900	27,458,600	27,822,200	28,166,600
Fresno	28,002,637	28,625,300	29,375,400	30,088,900	30,747,500	31,368,500	31,975,600	32,569,500	33,147,900
Kansas City	26,997,903	27,366,000	27,793,400	28,191,900	28,528,700	28,834,100	29,121,600	29,400,000	29,659,000
Philadelphia	23,276,492	23,752,200	24,216,300	24,659,300	25,049,200	25,413,300	25,763,300	26,106,900	26,435,700
Approximate Could Use Form 1040 Filings*	64,316,472	N/A							
Andover	15,986,461	N/A							
Austin	11,135,376	N/A							
Fresno	13,982,359	N/A							
Kansas City	12,663,776	N/A							
Philadelphia	10,548,501	N/A							
Approximate Could Use Form 1040-A Filings*	39,672,465	N/A							
Andover	8,626,793	N/A							
Austin	7,809,682	N/A							
Fresno	7,790,514	N/A							
Kansas City	8,094,732	N/A							
Philadelphia	7,350,744	N/A							
Approximate Could Use Form 1040-EZ Filings*	30,711,686	N/A							
Andover	7,045,480	N/A							
Austin	5,819,799	N/A							
Fresno	6,229,763	N/A							
Kansas City	6,239,396	N/A							
Philadelphia	5,377,247	N/A							

N/A—Not applicable.

* Forms 1040, 1040-A, and 1040-EZ were replaced with a new, streamlined Form 1040 starting with Calendar Year 2019. Forms 1040, 1040-A, and 1040-EZ returns filed for TY 2017 and prior tax years and processed in CY 2019 are included in the streamlined Form 1040 volumes.

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

The above distribution is an approximation based on master file analysis of electronically filed returns.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2019 Publication 6187.

Table 8A. Calendar Year Projections of Total Electronically Filed Individual Returns by State

State or area	Actual	Projected							
	2018	2019	2020	2021	2022	2023	2024	2025	2026
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
United States	134,700,623	137,182,700	139,840,200	142,353,800	144,575,400	146,641,100	148,626,900	150,567,700	152,423,500
Alabama	1,839,516	1,858,100	1,876,400	1,892,700	1,905,100	1,915,400	1,924,400	1,932,700	1,939,700
Alaska	299,069	303,800	307,200	310,200	312,500	314,400	316,100	317,700	319,200
Arizona	2,624,430	2,716,200	2,793,000	2,869,700	2,942,500	3,014,800	3,088,000	3,163,100	3,238,900
Arkansas	1,111,475	1,124,100	1,143,000	1,160,900	1,176,400	1,190,700	1,204,300	1,217,500	1,230,000
California	15,866,151	16,124,500	16,540,500	16,939,200	17,305,200	17,652,700	17,988,100	18,316,100	18,632,100
Colorado	2,368,443	2,443,000	2,520,100	2,594,100	2,661,300	2,724,900	2,786,400	2,846,600	2,904,500
Connecticut	1,564,228	1,584,700	1,605,700	1,625,200	1,641,400	1,656,100	1,669,900	1,683,200	1,695,700
Delaware	404,785	414,100	422,000	429,400	435,700	441,500	446,900	452,100	457,000
District of Columbia	300,838	305,900	314,000	322,200	329,800	337,200	344,800	352,500	360,300
Florida	8,730,679	8,946,700	9,126,200	9,297,900	9,451,700	9,597,000	9,738,100	9,877,600	10,012,600
Georgia	4,032,782	4,101,300	4,163,100	4,224,500	4,277,400	4,327,500	4,376,700	4,426,200	4,474,700
Hawaii	580,940	588,300	601,900	614,500	625,300	635,000	644,000	652,500	660,300
Idaho	679,115	703,500	723,300	742,500	759,900	776,400	792,400	808,100	823,200
Illinois	5,409,102	5,463,100	5,528,200	5,588,300	5,637,400	5,681,000	5,721,900	5,761,300	5,796,800
Indiana	2,838,491	2,882,600	2,940,100	2,994,100	3,040,700	3,083,200	3,123,400	3,162,200	3,198,500
Iowa	1,356,860	1,365,300	1,384,800	1,403,100	1,418,900	1,433,500	1,447,300	1,460,700	1,473,400
Kansas	1,225,384	1,237,400	1,250,900	1,263,000	1,272,100	1,279,800	1,286,500	1,292,700	1,298,000
Kentucky	1,752,434	1,772,300	1,804,000	1,833,900	1,859,900	1,883,900	1,906,700	1,928,800	1,949,600
Louisiana	1,740,931	1,754,200	1,778,900	1,801,700	1,820,700	1,837,900	1,854,000	1,869,500	1,884,000
Maine	571,250	586,900	599,800	612,100	622,900	633,100	642,800	652,300	661,400
Maryland	2,523,522	2,560,900	2,599,800	2,635,900	2,666,000	2,693,100	2,718,500	2,743,000	2,765,800
Massachusetts	3,065,190	3,127,200	3,203,300	3,276,500	3,343,500	3,407,400	3,469,600	3,531,100	3,590,900
Michigan	4,233,675	4,303,100	4,367,100	4,426,900	4,477,700	4,523,800	4,567,400	4,609,700	4,649,200
Minnesota	2,499,105	2,545,200	2,601,300	2,655,200	2,703,800	2,749,900	2,794,600	2,838,600	2,881,100
Mississippi	1,109,496	1,112,400	1,120,200	1,124,800	1,128,100	1,130,200	1,131,500	1,132,500	1,132,700
Missouri	2,509,264	2,543,600	2,589,700	2,633,000	2,670,200	2,704,300	2,736,500	2,767,600	2,796,800
Montana	456,719	463,800	473,100	481,900	489,600	496,700	503,400	510,000	516,200
Nebraska	839,673	846,800	860,700	873,700	884,900	895,100	904,700	914,000	922,700
Nevada	1,233,338	1,279,800	1,317,300	1,345,500	1,377,500	1,402,700	1,431,700	1,456,500	1,483,600
New Hampshire	616,501	630,300	641,300	651,500	659,900	667,500	674,500	681,300	687,600
New Jersey	3,936,701	3,991,400	4,037,400	4,081,700	4,120,900	4,158,100	4,194,600	4,231,200	4,267,000
New Mexico	808,604	822,300	837,200	851,200	863,000	873,800	883,900	893,700	902,900
New York	8,956,634	9,077,700	9,191,900	9,301,000	9,396,800	9,486,900	9,574,200	9,660,600	9,744,100
North Carolina	4,056,497	4,134,600	4,220,600	4,301,700	4,372,300	4,437,300	4,498,800	4,558,300	4,614,200
North Dakota	332,121	336,300	341,900	347,100	351,600	355,800	359,700	363,500	367,100
Ohio	5,023,579	5,089,100	5,170,000	5,244,900	5,307,300	5,363,300	5,415,700	5,466,400	5,513,300
Oklahoma	1,466,546	1,488,000	1,513,700	1,537,800	1,558,400	1,577,200	1,594,900	1,612,000	1,628,100
Oregon	1,710,284	1,752,000	1,802,400	1,850,100	1,892,500	1,931,900	1,969,200	2,005,300	2,039,300
Pennsylvania	5,462,778	5,555,700	5,646,200	5,731,200	5,804,000	5,871,100	5,935,000	5,997,500	6,056,900
Rhode Island	482,018	492,300	500,900	509,100	516,300	522,900	529,300	535,500	541,300
South Carolina	1,993,529	2,039,700	2,086,500	2,130,900	2,170,000	2,206,300	2,240,800	2,274,200	2,305,700
South Dakota	383,686	388,600	392,100	395,100	397,500	399,500	401,300	403,100	404,700
Tennessee	2,710,571	2,757,600	2,815,800	2,870,500	2,917,800	2,961,200	3,002,200	3,041,800	3,078,900
Texas	10,820,477	11,104,900	11,357,600	11,596,300	11,805,100	11,998,200	12,181,900	12,360,300	12,528,900
Utah	1,186,758	1,233,400	1,276,700	1,320,100	1,362,000	1,403,700	1,446,100	1,489,500	1,533,500
Vermont	289,880	294,700	298,700	302,400	305,500	308,100	310,600	313,000	315,200
Virginia	3,484,409	3,546,600	3,608,900	3,666,600	3,714,400	3,757,200	3,797,200	3,835,700	3,871,200
Washington	3,121,785	3,212,000	3,292,600	3,368,500	3,434,200	3,494,500	3,551,400	3,606,300	3,657,600
West Virginia	678,157	685,800	690,900	695,200	697,700	699,300	700,400	701,300	701,700
Wisconsin	2,581,146	2,616,100	2,655,000	2,691,300	2,721,700	2,749,300	2,775,200	2,800,200	2,823,600
Wyoming	244,048	247,800	247,300	246,800	246,200	245,600	245,100	244,500	243,800
International	587,029	626,700	658,500	690,400	721,600	752,800	784,200	816,000	848,100

NOTES: Table 8A equals the sum of Tables 8B and 8C.

Detail may not add to total due to rounding.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2019 Publication 6187.

Table 8B. Calendar Year Projections of Practitioner Electronically Filed Individual Returns by State

State or area	Actual	Projected							
	2018	2019	2020	2021	2022	2023	2024	2025	2026
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
United States	79,799,745	79,820,400	80,652,000	81,483,500	82,315,000	83,146,600	83,978,100	84,809,700	85,641,200
Alabama	1,135,766	1,121,500	1,119,100	1,116,700	1,114,200	1,111,600	1,108,900	1,106,100	1,103,100
Alaska	145,945	145,700	146,700	147,700	148,600	149,600	150,600	151,600	152,600
Arizona	1,420,682	1,431,700	1,450,000	1,468,500	1,487,200	1,506,000	1,525,000	1,544,100	1,563,400
Arkansas	704,759	694,100	698,800	703,500	708,200	712,900	717,700	722,500	727,300
California	10,764,542	10,752,700	10,959,800	11,161,800	11,359,000	11,552,200	11,741,200	11,926,300	12,108,400
Colorado	1,205,378	1,206,800	1,231,900	1,257,200	1,282,900	1,308,800	1,334,900	1,361,300	1,388,000
Connecticut	953,717	955,000	961,300	967,600	974,000	980,400	986,900	993,300	999,800
Delaware	214,729	217,600	219,000	220,500	221,900	223,400	224,800	226,300	227,700
District of Columbia	147,457	148,000	149,000	149,900	150,900	151,900	152,900	153,900	154,900
Florida	5,196,152	5,244,400	5,333,400	5,423,300	5,514,200	5,606,000	5,698,700	5,792,200	5,886,700
Georgia	2,294,553	2,279,800	2,293,800	2,309,800	2,325,000	2,340,200	2,355,500	2,370,800	2,386,200
Hawaii	347,829	346,400	353,400	359,900	365,900	371,500	376,700	381,700	386,300
Idaho	381,288	387,800	394,900	402,200	409,500	416,900	424,400	432,000	439,600
Illinois	3,305,607	3,289,400	3,304,900	3,320,800	3,336,900	3,353,300	3,369,900	3,386,700	3,402,600
Indiana	1,540,799	1,532,400	1,542,600	1,552,900	1,563,200	1,573,600	1,584,000	1,594,400	1,604,900
Iowa	898,281	889,500	895,500	901,500	907,500	913,600	919,700	925,800	932,000
Kansas	717,372	709,500	707,700	705,800	703,900	701,900	699,900	697,800	695,600
Kentucky	1,078,883	1,067,600	1,074,800	1,082,000	1,089,200	1,096,400	1,103,700	1,111,000	1,118,400
Louisiana	1,020,299	1,013,800	1,020,500	1,027,300	1,034,200	1,041,000	1,047,900	1,054,800	1,061,800
Maine	303,688	306,100	310,500	315,000	319,600	324,300	329,000	333,700	338,600
Maryland	1,413,127	1,417,000	1,426,400	1,435,800	1,445,200	1,454,800	1,464,300	1,473,900	1,483,500
Massachusetts	1,872,127	1,894,200	1,932,100	1,970,600	2,009,400	2,048,600	2,088,200	2,128,200	2,168,600
Michigan	2,579,197	2,573,000	2,590,000	2,607,100	2,624,300	2,641,600	2,659,000	2,676,400	2,693,900
Minnesota	1,526,497	1,527,700	1,553,400	1,579,400	1,605,700	1,632,200	1,658,900	1,686,000	1,713,200
Mississippi	683,610	670,600	668,400	664,000	660,700	657,200	653,600	650,000	646,200
Missouri	1,444,315	1,431,800	1,441,400	1,451,000	1,460,600	1,470,400	1,480,100	1,489,900	1,499,700
Montana	272,812	271,200	273,000	274,800	276,700	278,500	280,400	282,200	284,100
Nebraska	500,438	493,700	497,000	500,400	503,700	507,100	510,500	513,900	517,300
Nevada	709,727	718,700	734,000	749,500	765,100	780,900	796,900	813,100	829,400
New Hampshire	299,809	302,000	303,900	305,900	307,900	310,000	312,000	314,000	316,100
New Jersey	2,781,803	2,795,200	2,813,600	2,832,100	2,850,800	2,869,500	2,888,300	2,907,100	2,926,100
New Mexico	435,668	429,900	432,800	435,700	438,600	441,500	444,400	447,400	450,400
New York	6,286,365	6,294,800	6,331,200	6,367,800	6,404,700	6,441,700	6,478,700	6,515,700	6,552,900
North Carolina	2,243,413	2,233,100	2,248,000	2,262,900	2,277,900	2,293,000	2,308,200	2,323,400	2,338,600
North Dakota	205,851	204,200	205,600	207,000	208,300	209,700	211,100	212,500	213,900
Ohio	2,724,637	2,717,200	2,735,200	2,753,400	2,771,600	2,789,900	2,808,300	2,826,700	2,845,300
Oklahoma	845,953	839,500	845,100	850,800	856,400	862,100	867,800	873,600	879,300
Oregon	851,491	851,300	856,900	862,500	868,100	873,800	879,500	885,200	890,900
Pennsylvania	3,155,061	3,164,500	3,200,400	3,236,600	3,273,200	3,310,000	3,347,200	3,384,600	3,422,400
Rhode Island	312,035	314,900	316,900	319,000	321,100	323,200	325,300	327,400	329,500
South Carolina	1,137,773	1,137,400	1,144,900	1,152,500	1,160,100	1,167,800	1,175,500	1,183,200	1,190,900
South Dakota	233,236	231,600	233,200	234,700	236,300	237,800	239,400	241,000	242,600
Tennessee	1,453,701	1,443,800	1,453,400	1,463,100	1,472,900	1,482,600	1,492,500	1,502,300	1,512,200
Texas	5,755,193	5,774,600	5,832,800	5,891,600	5,950,700	6,010,300	6,070,500	6,130,900	6,191,900
Utah	627,665	638,800	653,500	668,500	683,500	698,800	714,200	729,800	745,500
Vermont	159,778	159,400	160,500	161,500	162,600	163,700	164,800	165,900	166,900
Virginia	1,695,959	1,707,800	1,719,100	1,730,400	1,741,700	1,753,100	1,764,600	1,776,100	1,787,600
Washington	1,442,047	1,448,400	1,457,700	1,467,000	1,476,300	1,485,800	1,495,200	1,504,700	1,514,200
West Virginia	350,850	346,800	342,100	337,600	333,100	328,600	324,200	319,900	315,600
Wisconsin	1,514,767	1,506,100	1,516,100	1,526,200	1,536,300	1,546,500	1,556,700	1,567,000	1,577,300
Wyoming	135,862	134,200	133,700	133,200	132,600	132,000	131,500	130,900	130,200
International	371,252	407,500	432,200	457,200	482,600	508,200	534,200	560,500	587,000

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

SOURCE: Internal Revenue Service, Statistics of Income Division, 2019 Publication 6187.

Table 8C. Calendar Year Projections of Online Filed Individual Returns by State

State or area	Actual	Projected							
	2018	2019	2020	2021	2022	2023	2024	2025	2026
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
United States	54,900,878	57,362,300	59,188,200	60,870,300	62,260,400	63,494,500	64,648,800	65,758,000	66,782,300
Alabama	703,750	736,600	757,300	776,000	790,900	803,800	815,500	826,600	836,500
Alaska	153,124	158,100	160,500	162,600	163,900	164,800	165,500	166,100	166,600
Arizona	1,203,748	1,284,500	1,343,000	1,401,200	1,455,400	1,508,800	1,563,000	1,618,900	1,675,500
Arkansas	406,716	430,000	444,200	457,400	468,200	477,800	486,700	495,100	502,700
California	5,101,609	5,371,900	5,580,800	5,777,400	5,946,100	6,100,600	6,247,100	6,389,700	6,523,800
Colorado	1,163,065	1,236,200	1,288,200	1,336,800	1,378,400	1,416,200	1,451,500	1,485,200	1,516,500
Connecticut	610,511	629,700	644,400	657,500	667,400	675,700	683,000	689,900	695,800
Delaware	190,056	196,500	203,000	208,900	213,800	218,100	222,100	225,800	229,300
District of Columbia	153,381	157,900	165,100	172,200	178,800	185,300	191,900	198,600	205,400
Florida	3,534,527	3,702,300	3,792,800	3,874,500	3,937,400	3,991,000	4,039,400	4,085,400	4,126,000
Georgia	1,738,229	1,821,500	1,869,400	1,914,600	1,952,400	1,987,300	2,021,200	2,055,400	2,088,500
Hawaii	233,111	241,800	248,500	254,600	259,400	263,600	267,300	270,900	274,000
Idaho	297,827	315,700	328,400	340,300	350,300	359,500	368,000	376,100	383,600
Illinois	2,103,495	2,173,800	2,223,400	2,267,600	2,300,500	2,327,800	2,352,000	2,374,700	2,394,200
Indiana	1,297,692	1,350,100	1,397,500	1,441,200	1,477,400	1,509,600	1,539,400	1,567,700	1,593,600
Iowa	458,579	475,800	489,300	501,600	511,400	519,900	527,600	534,900	541,400
Kansas	508,012	527,900	543,200	557,100	568,200	577,800	586,600	594,900	602,400
Kentucky	673,551	704,600	729,200	751,900	770,700	787,500	803,000	817,700	831,200
Louisiana	720,632	740,500	758,300	774,400	786,600	796,900	806,000	814,700	822,200
Maine	267,562	280,900	289,300	297,100	303,300	308,800	313,800	318,500	322,800
Maryland	1,110,395	1,143,900	1,173,500	1,200,100	1,220,800	1,238,400	1,254,200	1,269,200	1,282,300
Massachusetts	1,193,063	1,233,100	1,271,100	1,306,000	1,334,200	1,358,800	1,381,400	1,402,900	1,422,300
Michigan	1,654,478	1,730,000	1,777,100	1,819,800	1,853,300	1,882,200	1,908,400	1,933,200	1,955,300
Minnesota	972,608	1,017,500	1,047,900	1,075,800	1,098,100	1,117,700	1,135,600	1,152,600	1,167,900
Mississippi	425,886	441,800	451,800	460,800	467,400	473,000	477,900	482,500	486,500
Missouri	1,064,949	1,111,800	1,148,400	1,182,000	1,209,600	1,233,900	1,256,400	1,277,700	1,297,100
Montana	183,907	192,600	200,000	207,000	212,900	218,200	223,100	227,800	232,100
Nebraska	339,235	353,100	363,700	373,400	381,200	388,000	394,200	400,100	405,400
Nevada	523,611	561,200	583,300	596,000	612,400	621,800	634,700	643,500	654,300
New Hampshire	316,692	328,300	337,300	345,500	352,000	357,500	362,500	367,300	371,500
New Jersey	1,154,898	1,196,100	1,223,800	1,249,600	1,270,200	1,288,600	1,306,300	1,324,100	1,341,000
New Mexico	372,936	392,400	404,500	415,500	424,400	432,300	439,500	446,300	452,500
New York	2,670,269	2,782,800	2,860,800	2,933,200	2,992,200	3,045,400	3,095,600	3,144,900	3,191,000
North Carolina	1,813,084	1,901,500	1,972,700	2,038,800	2,094,400	2,144,200	2,190,600	2,234,900	2,275,500
North Dakota	126,270	132,100	136,300	140,100	143,300	146,000	148,600	151,000	153,200
Ohio	2,298,942	2,371,900	2,434,800	2,491,600	2,535,800	2,573,400	2,607,500	2,639,600	2,668,000
Oklahoma	620,593	648,500	668,600	687,100	702,000	715,100	727,100	738,500	748,700
Oregon	858,793	900,700	945,500	987,700	1,024,400	1,058,100	1,089,800	1,120,100	1,148,400
Pennsylvania	2,307,717	2,391,300	2,445,800	2,494,600	2,530,900	2,561,100	2,587,800	2,613,000	2,634,500
Rhode Island	169,983	177,400	184,000	190,100	195,200	199,700	204,000	208,000	211,700
South Carolina	855,756	902,300	941,600	978,400	1,009,900	1,038,600	1,065,400	1,091,100	1,114,800
South Dakota	150,450	157,000	158,900	160,400	161,200	161,600	161,900	162,100	162,100
Tennessee	1,256,870	1,313,800	1,362,400	1,407,400	1,445,000	1,478,600	1,509,700	1,539,500	1,566,700
Texas	5,065,284	5,330,400	5,524,800	5,704,800	5,854,400	5,987,900	6,111,400	6,229,300	6,337,000
Utah	559,093	594,700	623,200	651,700	678,400	704,900	731,900	759,700	788,000
Vermont	130,102	135,300	138,300	140,900	142,800	144,400	145,900	147,200	148,300
Virginia	1,788,450	1,838,700	1,889,800	1,936,200	1,972,700	2,004,100	2,032,600	2,059,600	2,083,600
Washington	1,679,738	1,763,600	1,835,000	1,901,500	1,957,900	2,008,800	2,056,200	2,101,600	2,143,400
West Virginia	327,307	339,100	348,800	357,600	364,700	370,700	376,200	381,500	386,100
Wisconsin	1,066,379	1,110,000	1,138,900	1,165,100	1,185,400	1,202,800	1,218,400	1,233,200	1,246,300
Wyoming	108,186	113,600	113,600	113,600	113,600	113,600	113,600	113,600	113,600
International	215,777	219,300	226,300	233,100	239,000	244,600	250,000	255,600	261,000

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

SOURCE: Internal Revenue Service, Statistics of Income Division, 2019 Publication 6187.

Table 9. Calendar Year Projections of Total Electronically Filed Individual Returns by Form Type Coded by Transmitter, by Processing IRS Campus

Item	Estimated 2018	Projected 2019	Projected 2020
	(1)	(2)	(3)
Total Electronic Filings*	134,700,623	137,182,700	139,840,200
Andover	31,658,734	32,168,300	32,670,100
Austin	24,764,857	25,270,800	25,785,000
Fresno	28,002,637	28,625,300	29,375,400
Kansas City	26,997,903	27,366,000	27,793,400
Philadelphia	23,276,492	23,752,200	24,216,300
Approximate Coded Form 1040 Filings*	90,923,385	N/A	N/A
Andover	22,102,160	N/A	N/A
Austin	16,187,334	N/A	N/A
Fresno	19,210,151	N/A	N/A
Kansas City	18,043,482	N/A	N/A
Philadelphia	15,380,258	N/A	N/A
Approximate Coded Form 1040-A Filings*	26,692,476	N/A	N/A
Andover	5,694,511	N/A	N/A
Austin	5,299,549	N/A	N/A
Fresno	5,261,844	N/A	N/A
Kansas City	5,454,920	N/A	N/A
Philadelphia	4,981,652	N/A	N/A
Approximate Coded Form 1040-EZ Filings*	17,084,762	N/A	N/A
Andover	3,862,063	N/A	N/A
Austin	3,277,974	N/A	N/A
Fresno	3,530,642	N/A	N/A
Kansas City	3,499,501	N/A	N/A
Philadelphia	2,914,582	N/A	N/A

N/A—Not applicable.

* Forms 1040, 1040-A, and 1040-EZ were replaced with a new, streamlined Form 1040 starting with Calendar Year 2019. Forms 1040, 1040-A, and 1040-EZ returns filed for TY 2017 and prior tax years and processed in CY 2019 are included in the streamlined Form 1040 volumes.

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

SOURCE: Internal Revenue Service, Statistics of Income Division, 2019 Publication 6187.

Table 10. 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 2018 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 *	253,407					
MAPE		0.74%	1.20%	1.55%	1.72%	1.59%
Number of Overprojections		3	3	4	4	4
Grand Total—Paper	73,242					
MAPE		3.45%	4.46%	5.18%	8.35%	13.52%
Number of Overprojections		3	4	4	4	4
Grand Total—E-file	180,165					
MAPE		0.71%	1.32%	0.94%	1.78%	3.91%
Number of Overprojections		1	1	1	1	0
Total Primary—Selected Returns *	225,960					
MAPE		0.67%	0.96%	1.59%	1.83%	1.66%
Number of Overprojections		3	4	4	4	4
Primary Total—Paper	63,205					
MAPE		1.85%	3.03%	5.29%	8.62%	12.70%
Number of Overprojections		3	3	4	4	4
Primary Total—E-file	162,755					
MAPE		0.50%	0.42%	0.67%	1.37%	3.11%
Number of Overprojections		2	2	2	1	0
Individual Total	152,461					
MAPE		0.57%	0.91%	1.53%	2.24%	2.36%
Number of Overprojections		3	4	4	4	4
Individual Total—Paper	17,761					
MAPE		1.68%	3.45%	7.94%	14.75%	23.71%
Number of Overprojections		3	2	2	3	4
Individual Total—E-file	134,701					
MAPE		0.46%	0.93%	1.28%	1.48%	1.75%
Number of Overprojections		2	4	3	2	2
Individual Estimated Tax	22,368					
MAPE		2.47%	4.40%	7.24%	7.05%	5.91%
Number of Overprojections		2	4	3	3	3
Fiduciary Total	3,134					
MAPE		1.57%	3.00%	3.52%	4.45%	4.11%
Number of Overprojections		3	4	3	2	2
Partnership Total	4,224					
MAPE		0.92%	1.61%	3.64%	4.68%	4.36%
Number of Overprojections		1	1	0	1	0
Corporation Total	7,236					
MAPE		1.37%	0.73%	3.19%	5.30%	7.03%
Number of Overprojections		2	1	1	1	2
Employment Total	31,089					
MAPE		1.13%	0.78%	1.78%	1.46%	2.34%
Number of Overprojections		2	2	2	2	1
Exempt Organization Total	1,644					
MAPE		2.46%	3.91%	5.33%	5.48%	4.60%
Number of Overprojections		3	2	4	3	3
Excise Total	1,043					
MAPE		0.30%	1.70%	1.60%	6.96%	9.51%
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, 2019 Publication 6187.

Table Notes

Data Sources

The primary sources for actual calendar year filing counts for individual full-paid and other-than-full-paid Forms 1040, 1040-A, and 1040-EZ, refund returns, and total electronic filings, as presented in this publication, are the IRS individual master files. Data from these sources are tallied by IRS IT staff and then sent electronically to members of the Statistics of Income Division staff who use this information for projection and report purposes. Individual return counts by IRS business operating division are also secured from the master file tallies. Additional detailed electronic filing data were collected from the master file report titled *Counts of Electronic Filings—Type of Individual Return (Form) Taxpayer Could Have Filed*.

Definitions

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

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

Individual Returns

Table 1A reports calendar year projections of individual returns by major processing categories for the United States. This table reports some total categories that include both paper and electronic returns, plus separate subsets that distinguish between these media. The respective lines for Form 1040, Form 1040-A, and Form 1040-EZ in Table 1A reflect paper returns and do not include electronically filed returns. However, electronically filed refund returns are included in the U.S. refund return figures and the U.S. total for other-than-full-paid. Starting with Calendar Year 2019, Forms 1040, 1040-A, and 1040-EZ were replaced with a new, streamlined Form 1040. Also included in Table 1A are computer generated paper returns, new Form 1040-SR (*U.S. Tax Return for Seniors*), Schedule A (itemized deductions) returns, Schedule C and/or Schedule F (business returns) returns, and revised Schedules 1 through 3. In addition, Table 1A presents counts of practitioner e-filed versus online filed returns.

Table 1B reports national level calendar year projections of individual return volumes associated with the IRS’s Wage and Investment and Small Business/Self Employed business operating divisions (BODs). This table reports total return volumes for these two categories, plus

separate counts for their respective paper and electronic return subsets. In addition, Table 1B presents total U.S.-level volumes for Form 1040-NR/NR-EZ/C (*U.S. Nonresident Alien Income Tax Return*), and Forms 1040-PR (Spanish version) and 1040-SS (English version) (*U.S. Self-Employment Tax Return from Puerto Rico and other International areas*). These volumes are essentially associated with the IRS's Small Business/Self Employed Division and are only included in Table 1B.

Tables 2A through 2E report the projections of individual returns by IRS processing campus. These tables do not include e-filed returns and only represent the historical and projected paper returns. These tables reflect the impact of IRS's most current modernization campus alignment plans through 2022.

Individual Refunds

Tables 3 and 5 report the calendar year and fiscal year projections, respectively, of individual refunds for the U.S. and IRS campuses. The total electronically filed refund and "even" returns are included in the U.S. total and itemized separately at the bottom of Tables 3 and 5. The IRS campus figures reflect refunds arising from paper returns only. They also reflect the impact of IRS's most current modernization campus alignment plans through 2022.

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

Electronically Filed Returns

Tables 6A through 6C display the sites where electronically filed individual returns are processed from CY 2018 through CY 2026. **Table 6A** reports historical and projected total individual electronic filing for the U.S. and IRS processing campuses, while **Tables 6B and 6C** show projections of practitioner e-filed and online filed electronic returns, respectively.

Table 7 shows the historical and projected electronic filings by the simplest form type the taxpayer could have used for the U.S. and IRS processing campuses.

Tables 8A through 8C show the individual electronic filing counts by State. **Table 8A** reports historical and projected total individual e-filed returns. **Tables 8B and 8C** display the practitioner e-filed and online filed electronic returns, respectively.

Table 9 shows historical and projected individual electronic filings by estimated form type as coded by e-file transmitter for the U.S. and IRS processing campuses.

**Approved Configuration of IRS Campuses for Paper
Individual Returns—CY 2020**

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

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

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

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

Austin IRS Campus	Kansas City IRS Campus	Ogden IRS Campus
<p align="center"> Florida International Louisiana Mississippi Texas </p>	<p align="center"> Alabama Arkansas Delaware District of Columbia Georgia Illinois Indiana Iowa Kentucky Maine Maryland Massachusetts Minnesota Missouri Montana 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 Connecticut Hawaii Idaho Kansas Michigan Nebraska Nevada New Mexico North Dakota Ohio Oregon South Dakota Utah Washington Wyoming </p>

Approved Configuration of IRS Campuses for Electronic Individual Returns—CY 2020 Alignment Through CY 2026

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	

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 Return Projections by State	6149	Winter

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Attn: Chief, Servicewide Support Section
1111 Constitution Avenue, NW, K-4100
Washington, D.C. 20224**

