



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

Publication 6187

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

2020 Update



Projections
of Federal Tax Return Filings

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Calendar Year Projections of Individual Returns by Major Processing Categories

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Principal Contacts

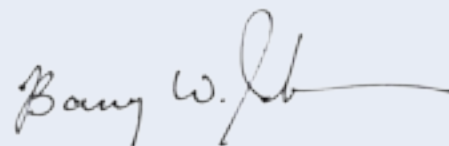
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Online Availability of Forecasts

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.



Barry W. Johnson
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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 income tax returns. This publication includes estimates of individual refunds, Forms 1040-NR/NR-EZ/C, 1040-PR, and 1040-SS, and various components of returns filed electronically (e-filed). A set of U.S.-level forecasts by the IRS's business operating division organizational structure is also included. In addition, estimates of the new Form 1040-SR, the redesigned Form 1040 Schedules 1 through 3, and soon to be available Form 1040-SP, were added to the 2020 Update. These projections are based on the information available as of mid-August 2020, 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

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

The Coronavirus Aid, Relief, and Economic Security Act

The Coronavirus Aid, Relief, and Economic Security (CARES) Act was signed into law on March 27, 2020. Amongst other provisions, the Act provides a recovery rebate for all eligible individuals and households in the form of a new tax credit. This recovery rebate has implications for taxpayers' filing behavior (e.g. a surge in filings from the nonfiler population to take advantage of the rebate).

To accommodate tax filer behavior in response to the recovery rebate in the CARES Act, we performed an off-model adjustment to our baseline forecast based on economic variables. This adjustment led to a larger than expected 6.6 million increase in total Form 1040 series in 2020, this includes an influx of 3.2 million additional filers due to the rebate. We estimate that a majority of these additional filers will file again in 2021 for a plurality of reasons, including a chance that there might be further refundable credits. We further estimate that almost all the additional filers will drop off in 2022, hence the approximately 1.9 million decline in the number of filers from 2022 to 2023. After 2023, we default to our baseline forecast.

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 became effective January 2018. While some changes sunset at the end of 2025, others are permanent. Highlights of the tax law changes for 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 higher standard deduction, only a 2.0 percent increase in the volume of Form 1040, Schedule A (itemized deductions) that will be filed with the IRS is projected between CY 2019 and CY 2020.

Adjustments were also made to the refund and balance due returns as analysis indicated more balance due returns may be expected in CY 2020. The total refund volumes are projected to decrease by around 2.2 percent in CY 2020 from CY 2019. 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 IRS (the “Service”) 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 by the end of the taxable year. The new form was 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 return projections of Form 1040-SR are included in this edition of Publication 6187.

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 for providing language resources to our tax community. The U.S.-level return projections of Form 1040-SP 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 its plans to streamline Form 1040 into a simpler form resembling a “postcard.” Starting with the 2019 filing season, the newly revised form replaced Form 1040, Form 1040-A, and Form 1040-EZ. The new Form 1040 can be filed alone or accompanied by one or more schedules based on the tax situation of the taxpayer. Schedule 1 is filed to report additional income and adjustments; Schedule 2 is used to report taxes, such as the alternative minimum tax; and Schedule 3 is for claiming nonrefundable credits, such as childcare expenses. Further, Schedule 4 is filed for other taxes, including self-employment tax; Schedule 5 is used for other payments, such as the amount applied from the previous tax return; and Schedule 6 is for indicating a foreign address and/or to designate a third party to discuss the tax return with the IRS.

The Service further refined Form 1040 and consolidated some of the new schedules introduced during the 2019 filing season. Starting with the 2020 filing season, Schedules 2 and 4 have been consolidated into one Schedule 2 (*Additional Taxes*). In addition, Schedules 3 and 5 have been consolidated into one Schedule 3 (*Additional Credits and Payments*). Schedule 1 remains mostly unchanged from the version introduced during the 2019 filing season. However, Schedule 6 has been eliminated and the foreign address and/or third-party designee information that was provided on Schedule 6 is now indicated on 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 and 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 2023 volumes in this update of Publication 6187 reflect our estimates made in collaboration with IRS 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 paper income tax returns will be processed in Kansas City and Ogden at end of CY 2024. 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 tax return e-file submission processing campuses in CY 2020 through CY 2027. 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 must file an *Application for IRS Individual Taxpayer Identification Number* (Form W-7) 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. 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 in 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 income tax returns filed electronically has increased in volume from 24.6 million for CY 1998 to 137.5 million for CY 2019, which represents 89.6 percent of the total number of individual returns filed. It is projected that individual e-filing will continue to grow at about 5.3 percent in CY 2020 to around 145.0 million returns, reaching 157.9 million returns by CY 2027 (almost 93.8 percent of all individual returns filed).

Accuracy of Prior Projections

To measure the quality of our products and services, this section along with Table 8 provides a brief analysis of the accuracy of prior projections. Using 4 years of actual data, from 2016 through 2019, Table 8 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 four projection cycles. In addition, the number of overprojections can show whether projections are consistently overprojected 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.

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 2020 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. We also performed extensive research into U.S. laws and the IRS administrative processes and incorporated their impact in our forecasts. 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-level 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 1 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 scaled up to the U.S.-level estimates. The base periods used in the models were generally CY 1973 through CY 2019. IHS Markit provided the forecasts of economic variables used in our forecasting models.

Additional adjustments were made to account for administrative and legislative developments. For example, in this publication, our forecasts incorporate impacts of the tax provisions of the CARES Act of 2020 (e.g., the effect of Recovery Rebate Credits on filer behavior). We adjusted our 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).

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 deconfigured and then 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 2020 paper-filed returns were extrapolated using year-to-date return data and prior-year experience. The CY 2020 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 volumes for paper-filed returns for these classifications (as presented in Tables 2A through 2C) were derived by summing the respective projected State volumes per their predefined IRS-campus alignments.

Schedules 1 Through 3

The forecasts for the revised Form 1040 Schedules 1 through 3 are based on historical data from the Compliance Data Warehouse (CDW). These data were used to determine hypothetical volumes of each of the new schedules. More specifically, historical data on Form 1040 from the CDW Individual Returns Transaction File (IRTF) were used to simulate the new schedules. Once the historical trends were compiled, time series models were used to generate the baseline forecasts. Forecasts of the new Schedule 1 remains mostly unchanged from the old Schedule 1. 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 who previously filed both Schedules 2 and 4 and/or Schedules 3 and 5, but who can now file the newly combined Schedules 2 and/or 3.

Form 1040-SR

The forecast for *U.S. Tax Return for Seniors* (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

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 paper-filed Form 1040, which is found in our Publication 6292, was used as a proxy to estimate the historical time series for paper-filed Forms 1040-SP from 2012 to 2018. A regression model was deployed on the constructed time series to project the volume for Form 1040-SP. The forecast for the volume of electronically-filed Form 1040-SP was based on the Spanish free file data. Projections of electronically-filed Form 1040-SP were estimated as the difference between regression models of Total and the English free file series.

Schedule A

The historical data from the CDW for Calendar Years 2008 to 2019 were used in the analysis of Schedule A. These projections were based on average yearly increases that were experienced before TCJA passed in December 2017. The increases in the individual standard deduction resulted in a huge decrease in the number of individual taxpayers who itemized their deductions using Schedule A for Calendar Year 2019. However, the volume of Schedule A is expected to level off and start rising again slowly in the coming years.

Refunds

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. Time series analysis 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. Fiscal year refunds were derived from the calendar year forecasts based on historical filing experiences

Computer Generated Paper Returns

Computer generated paper returns are tax returns that are prepared using tax preparation software and paper-filed with the IRS. The historical data used in the forecasting model are from the CDW 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 time series analysis. The analysis was conducted using quarterly volumes and the quarter forecast subsequently rolled to an annual forecast. 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 time series analysis. Once all models were run to generate the baseline projections, the district office-level projections were 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			
	2019	2020	2021	2022	2023
	(1)	(2)	(3)	(4)	(5)
Forms 1040, Total*	153,462,978	160,017,200	160,977,100	159,061,900	161,812,500
Full-Paid, Total	2,215,340	2,071,100	1,930,800	1,800,100	1,678,100
Other-Than-Full-Paid, Total	151,247,638	157,946,100	159,046,300	157,261,800	160,134,400
Refund Returns, Total	111,811,006	114,254,100	117,158,600	118,961,400	119,662,400
Electronically Filed, Refund Returns	105,427,018	108,939,500	111,170,800	113,244,700	114,205,900
Schedule A	18,249,923	18,614,900	18,987,200	19,367,000	19,754,300
Schedule C or Schedule F	28,761,565	29,469,800	30,169,200	30,868,500	31,567,800
Paper Form, Total	15,963,962	15,048,900	14,407,600	13,501,700	12,654,100
Full-Paid	2,215,340	2,071,100	1,930,800	1,800,100	1,678,100
Other-Than-Full-Paid	13,748,622	12,977,800	12,476,800	11,701,700	10,976,000
Paper Schedule 1**	8,157,718	6,998,200	6,510,600	5,944,500	5,456,900
Paper Schedule 2**	373,077	4,305,500	4,095,000	3,884,400	3,673,800
Paper Schedule 3**	2,192,984	3,084,200	2,777,500	2,470,900	2,164,200
Paper Schedule 4**	4,190,370	N/A	N/A	N/A	N/A
Paper Schedule 5**	1,636,975	N/A	N/A	N/A	N/A
Paper Schedule 6**	2,519,926	N/A	N/A	N/A	N/A
Paper Form 1040-SR‡	N/A	1,859,200	1,820,300	1,781,100	1,731,500
Paper Form 1040-SP‡‡	N/A	N/A	306,200	287,900	268,200
Computer Generated Paper Returns, Total	8,770,639	8,123,200	7,754,700	7,403,000	7,067,200
Electronically Filed Forms, Total*	137,499,016	144,968,300	146,569,500	145,560,100	149,158,400
Practitioner	80,152,756	80,691,100	81,255,000	81,847,900	82,411,700
Online	57,346,260	64,277,200	65,314,500	63,712,200	66,746,700
Electronically Filed, Schedule 1	71,240,733	64,050,700	64,751,900	65,524,100	66,237,300
Electronically Filed, Schedule 2	2,850,911	31,702,200	32,687,600	33,698,400	34,728,400
Electronically Filed, Schedule 3	30,593,450	39,717,100	40,425,500	41,134,000	41,842,400
Electronically Filed, Schedule 4	29,598,408	N/A	N/A	N/A	N/A
Electronically Filed, Schedule 5	12,695,342	N/A	N/A	N/A	N/A
Electronically Filed, Schedule 6	52,913,522	N/A	N/A	N/A	N/A
Electronically Filed, Form 1040-SR‡	N/A	14,467,000	15,818,400	17,175,800	18,554,800
Electronic Filed 1040-SP‡‡	N/A	N/A	17,100	25,800	35,900

N/A—Not applicable.

* 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.

**Schedules 1 through 6 are the estimated new schedules that accompanied the streamlined Form 1040 in Calendar Year 2019. Schedules 1 through 6 are consolidated into Schedules 1 through 3 starting from Calendar Year 2020.

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

‡‡Form 1040-SP is a new form for Spanish speakers starting with Calendar Year 2021.

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, 2020 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						
	2019	2020	2021	2022	2023	2024	2025	2026	2027
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Form 1040, Total*	153,462,978	160,017,200	160,977,100	159,061,900	161,812,500	164,236,300	165,911,200	167,154,300	168,347,200
Wage and Investment Returns	110,121,297	112,348,700	112,368,700	110,481,300	111,893,500	113,108,300	113,830,200	114,276,000	114,704,800
Paper Returns	10,774,061	10,601,700	10,580,100	10,317,400	9,864,000	9,818,000	9,313,400	9,012,200	8,505,500
Electronically Filed Returns	99,347,236	101,747,000	101,788,600	100,163,900	102,029,500	103,290,300	104,516,800	105,263,800	106,199,300
Small Business/Self Employed Returns	43,341,681	47,668,500	48,608,500	48,580,500	49,919,000	51,128,000	52,081,000	52,878,300	53,642,400
Paper Returns	5,189,901	4,447,200	3,827,500	3,184,400	2,790,100	2,484,100	2,246,700	2,062,400	1,919,400
Electronically Filed Returns	38,151,780	43,221,300	44,781,000	45,396,100	47,128,900	48,643,900	49,834,300	50,815,900	51,723,000
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

*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, 2020 Publication 6187.

Table 2A. Calendar Year Projections of Total Paper Individual Returns

Type of return/processing category	Actual	Projected			
	2019	2020	2021	2022	2023
	(1)	(2)	(3)	(4)	(5)
Austin (including International)	3,665,092	3,558,500	3,403,100	3,089,800	2,473,300
Austin (excluding International)	3,553,751	3,453,200	3,302,400	2,995,500	2,384,900
Fresno	6,439,975	4,311,500	2,197,400	N/A	N/A
Kansas	4,249,499	4,363,700	5,240,900	6,153,500	6,120,200
Ogden	1,609,396	2,815,300	3,566,300	4,258,400	4,060,600

N/A—Not applicable.

NOTES:

1. Above figures exclude electronically filed returns.
2. Totals include streamlined Form 1040, Form 1040-SR, and Form 1040-SP
3. Detail may not add to total due to rounding.

See Table Notes section for more information.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2020 Publication 6187.

Table 2B. Calendar Year Projections of Full-Paid Paper Individual Returns

Type of return/processing category	Actual	Projected			
	2019	2020	2021	2022	2023
	(1)	(2)	(3)	(4)	(5)
Austin (including International)	298,181	375,800	350,300	322,000	264,200
Austin (excluding International)	284,135	362,700	338,100	310,600	253,600
Fresno	995,270	632,900	315,400	N/A	N/A
Kansas	599,835	625,300	736,300	870,300	844,900
Ogden	322,054	437,100	528,800	607,700	569,000

N/A—Not applicable.

NOTES:

1. Above figures exclude electronically filed returns.
2. Totals include streamlined Form 1040, Form 1040-SR, and Form 1040-SP
3. Detail may not add to total due to rounding.

See Table Notes section for more information.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2020 Publication 6187.

Table 2C. Calendar Year Projections of Other-Than-Full-Paid Paper Individual Returns

Type of return/processing category	Actual	Projected			
	2019	2020	2021	2022	2023
	(1)	(2)	(3)	(4)	(5)
Austin (including International)	3,366,911	3,182,700	3,052,700	2,767,800	2,209,100
Austin (excluding International)	3,269,616	3,090,600	2,964,400	2,684,900	2,131,300
Fresno	5,444,705	3,678,600	1,882,000	N/A	N/A
Kansas	3,649,664	3,738,400	4,504,600	5,283,200	5,275,300
Ogden	1,287,342	2,378,200	3,037,500	3,650,700	3,491,600

N/A—Not applicable.

NOTES:

1. Above figures exclude electronically filed returns.
2. Totals include streamlined Form 1040, Form 1040-SR, and Form 1040-SP
3. Detail may not add to total due to rounding.

See Table Notes section for more information.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2020 Publication 6187.

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

Item	Estimated	Projected			
	2019	2020	2021	2022	2023
	(1)	(2)	(3)	(4)	(5)
United States Refund Returns	111,811,006	114,254,100	117,158,600	118,961,400	119,662,400
Austin	1,465,670	1,256,700	1,414,300	1,308,200	1,066,500
Fresno	2,575,346	1,522,600	913,200	N/A	N/A
Kansas City	1,699,375	1,541,100	2,178,100	2,605,400	2,639,000
Ogden	643,597	994,200	1,482,100	1,803,000	1,750,900
Electronically Filed	105,427,018	108,939,500	111,170,800	113,244,700	114,205,900

N/A—Not applicable.

NOTES:

1. "Refund Returns" reflect a count of refunds arising from, and issued shortly after, the initial filing of a return.
2. Detail may not add to total due to rounding.
- See Table Notes section for more information.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2020 Publication 6187.

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

Item	Actual	Projected			
	2019	2020	2021	2022	2023
	(1)	(2)	(3)	(4)	(5)
United States Split Refund Returns	406,538	361,100	333,000	307,100	282,200
Austin	5,647	5,400	5,200	4,900	4,000
Fresno	9,922	6,600	3,400	N/A	N/A
Kansas City	6,547	6,700	8,000	9,700	9,900
Ogden	2,480	4,300	5,500	6,700	6,600
Electronically Filed	381,942	338,200	310,900	285,900	261,800

NOTES:

1. "Split Refund Returns" reflect a count of refunds for the current tax year.
2. Figures for IRS Campuses reflect those refunds arising from paper returns.
3. Form 8888 must accompany refund filings requesting refund postings to multiple accounts.
4. Detail may not add to total due to rounding.
- See Table Notes section for more information.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2020 Publication 6187.

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

Item	Estimated	Projected			
	2019	2020	2021	2022	2023
	(1)	(2)	(3)	(4)	(5)
United States Refund Returns	111,677,383	114,110,900	117,005,100	118,798,600	119,491,800
Austin	1,463,919	1,255,100	1,412,500	1,306,500	1,065,000
Fresno	2,572,268	1,520,700	912,100	N/A	N/A
Kansas City	1,697,344	1,539,100	2,175,200	2,601,800	2,635,300
Ogden	642,828	993,000	1,480,200	1,800,600	1,748,400
Electronically Filed	105,301,024	108,803,000	111,025,100	113,089,800	114,043,100

N/A—Not applicable.

NOTES:

1. "Refund Returns" reflect a count of refunds issued shortly after the initial filing of a return.
2. Detail may not add to total due to rounding.
- See Table Notes section for more information.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2020 Publication 6187.

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

IRS campus	Actual	Projected							
	2019	2020	2021	2022	2023	2024	2025	2026	2027
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
United States	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
Andover	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
Austin	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
Fresno	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
Kansas City	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
Philadelphia	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

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, 2020 Publication 6187.

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

IRS campus	Actual	Projected							
	2019	2020	2021	2022	2023	2024	2025	2026	2027
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
United States	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
Andover	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
Austin	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
Fresno	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
Kansas City	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
Philadelphia	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

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

SOURCE: Internal Revenue Service, Statistics of Income Division, 2020 Publication 6187.

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

IRS campus	Actual	Projected							
	2019	2020	2021	2022	2023	2024	2025	2026	2027
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
United States	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
Andover	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
Austin	11,288,827	12,617,000	12,840,000	12,577,100	13,167,500	13,600,500	13,973,900	14,214,900	14,483,200
Fresno	11,492,912	12,993,900	13,272,700	12,985,300	13,682,800	14,196,500	14,642,500	14,929,700	15,249,300
Kansas City	11,728,060	13,064,100	13,218,900	12,853,900	13,405,800	13,786,200	14,106,800	14,285,500	14,497,400
Philadelphia	10,347,494	11,523,600	11,718,500	11,460,100	12,000,900	12,400,200	12,735,400	12,951,400	13,185,600

NOTES:

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

2. Detail may not add to total due to rounding.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2020 Publication 6187.

Table 7A. Calendar Year Projections of Total Electronically Filed Individual Returns by State

State or area	Actual	Projected							
	2019	2020	2021	2022	2023	2024	2025	2026	2027
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
United States	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
Alabama	1,865,116	1,942,600	1,943,900	1,911,300	1,939,500	1,956,900	1,969,700	1,973,800	1,979,500
Alaska	303,970	311,700	309,500	301,900	304,000	304,300	304,000	302,300	300,900
Arizona	2,724,422	2,879,600	2,935,300	2,938,100	3,033,400	3,112,200	3,183,600	3,240,700	3,299,800
Arkansas	1,127,773	1,177,900	1,180,800	1,163,100	1,182,400	1,195,100	1,204,900	1,209,400	1,214,900
California	16,176,566	17,172,400	17,446,800	17,408,700	17,919,200	18,332,400	18,701,400	18,987,300	19,285,400
Colorado	2,451,191	2,612,700	2,667,900	2,674,800	2,765,700	2,841,800	2,911,000	2,967,100	3,025,100
Connecticut	1,586,737	1,665,700	1,674,900	1,654,700	1,686,900	1,709,900	1,728,700	1,740,000	1,752,500
Delaware	415,136	439,300	445,500	443,800	456,000	465,800	474,400	481,000	487,800
District of Columbia	306,658	326,300	332,200	332,100	342,500	351,000	358,600	364,700	371,000
Florida	8,973,554	9,470,300	9,630,400	9,617,700	9,908,000	10,144,500	10,356,600	10,522,600	10,695,300
Georgia	4,122,156	4,326,100	4,367,400	4,331,300	4,432,200	4,508,800	4,574,600	4,620,300	4,669,100
Hawaii	590,338	625,400	634,200	631,600	648,900	662,700	674,900	684,100	693,700
Idaho	704,561	747,400	762,600	764,000	789,400	810,600	829,800	845,300	861,300
Illinois	5,477,143	5,738,900	5,761,200	5,682,400	5,784,000	5,853,700	5,909,300	5,939,000	5,973,300
Indiana	2,885,390	3,028,500	3,046,400	3,010,700	3,070,500	3,113,300	3,148,700	3,170,200	3,194,100
Iowa	1,368,989	1,431,600	1,434,100	1,411,600	1,434,000	1,448,400	1,459,300	1,463,800	1,469,500
Kansas	1,239,637	1,293,900	1,294,500	1,272,700	1,291,200	1,302,700	1,310,900	1,313,500	1,317,200
Kentucky	1,775,636	1,862,400	1,870,900	1,846,500	1,880,800	1,904,700	1,923,900	1,934,800	1,947,100
Louisiana	1,756,711	1,830,300	1,827,500	1,793,000	1,815,500	1,828,000	1,836,100	1,836,200	1,837,800
Maine	587,243	618,900	626,600	623,100	639,300	652,000	663,200	671,400	680,000
Maryland	2,568,952	2,713,600	2,744,700	2,727,000	2,795,500	2,848,700	2,895,000	2,928,600	2,964,200
Massachusetts	3,126,594	3,308,700	3,351,700	3,335,000	3,423,600	3,493,500	3,555,000	3,600,800	3,649,000
Michigan	4,309,582	4,516,600	4,541,900	4,487,300	4,575,000	4,637,500	4,688,800	4,719,600	4,753,800
Minnesota	2,553,198	2,694,100	2,723,700	2,705,000	2,771,800	2,823,400	2,868,200	2,900,400	2,934,500
Mississippi	1,115,594	1,161,100	1,157,900	1,134,600	1,147,500	1,153,900	1,157,600	1,156,300	1,155,900
Missouri	2,548,754	2,675,700	2,692,500	2,661,900	2,715,600	2,754,300	2,786,500	2,806,400	2,828,400
Montana	465,943	490,200	494,500	490,000	501,100	509,400	516,500	521,300	526,400
Nebraska	850,545	892,100	896,300	884,900	901,400	913,000	922,400	927,800	933,900
Nevada	1,282,067	1,356,600	1,382,700	1,383,900	1,428,600	1,465,600	1,499,100	1,525,900	1,553,600
New Hampshire	630,708	661,300	667,300	661,400	676,400	687,700	697,400	704,000	711,100
New Jersey	3,998,741	4,221,900	4,266,300	4,235,000	4,337,500	4,416,300	4,484,500	4,532,900	4,584,500
New Mexico	823,802	861,600	866,600	856,500	873,400	885,600	895,600	901,700	908,500
New York	9,091,614	9,591,700	9,689,000	9,614,500	9,844,000	10,019,600	10,171,100	10,277,800	10,391,500
North Carolina	4,157,604	4,394,600	4,450,000	4,426,200	4,542,200	4,633,400	4,713,400	4,772,600	4,834,900
North Dakota	336,980	352,900	354,100	349,200	355,300	359,400	362,700	364,400	366,400
Ohio	5,095,564	5,349,500	5,379,000	5,313,800	5,417,100	5,490,700	5,550,900	5,586,900	5,627,000
Oklahoma	1,491,813	1,558,100	1,560,200	1,535,100	1,558,800	1,573,800	1,585,100	1,589,500	1,595,100
Oregon	1,756,389	1,875,900	1,914,400	1,918,300	1,982,500	2,035,900	2,084,500	2,123,800	2,164,300
Pennsylvania	5,560,793	5,838,300	5,875,400	5,809,200	5,926,900	6,012,100	6,082,800	6,126,900	6,175,300
Rhode Island	492,673	518,400	523,800	519,800	532,300	541,900	550,200	556,100	562,300
South Carolina	2,048,695	2,167,000	2,197,200	2,188,200	2,248,300	2,296,100	2,338,400	2,370,300	2,403,700
South Dakota	389,890	405,700	406,100	399,400	405,500	409,300	412,100	413,100	414,400
Tennessee	2,763,964	2,911,100	2,938,000	2,913,000	2,980,000	3,030,700	3,074,200	3,104,100	3,136,200
Texas	11,117,378	11,767,800	11,950,800	11,919,900	12,264,700	12,542,900	12,790,900	12,982,100	13,181,600
Utah	1,235,469	1,313,100	1,341,300	1,345,300	1,391,600	1,430,400	1,465,700	1,494,500	1,524,100
Vermont	295,428	310,500	312,700	309,400	315,800	320,600	324,600	327,100	329,900
Virginia	3,549,710	3,741,200	3,777,200	3,746,300	3,833,800	3,900,400	3,957,600	3,997,400	4,039,900
Washington	3,218,254	3,422,800	3,487,900	3,490,200	3,602,200	3,694,800	3,778,500	3,845,300	3,914,500
West Virginia	686,146	713,100	710,500	695,700	703,100	706,500	708,200	706,900	706,100
Wisconsin	2,623,270	2,754,500	2,771,700	2,740,000	2,795,100	2,834,900	2,867,800	2,888,200	2,910,600
Wyoming	248,781	254,300	249,800	241,100	240,200	237,900	235,000	231,100	227,500
International	625,193	672,500	701,700	710,100	748,400	775,000	807,500	828,600	857,800

NOTES:

1. Table 7A equals the sum of Tables 7B and 7C.

2. Detail may not add to total due to rounding.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2020 Publication 6187.

Table 7B. Calendar Year Projections of Practitioner Electronically Filed Individual Returns by State

State or area	Actual	Projected							
	2019	2020	2021	2022	2023	2024	2025	2026	2027
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
United States	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
Alabama	1,128,172	1,115,700	1,105,800	1,095,900	1,085,900	1,076,000	1,066,000	1,056,100	1,046,100
Alaska	146,013	144,300	143,300	142,200	141,200	140,100	139,100	138,000	137,000
Arizona	1,440,570	1,448,200	1,463,500	1,478,900	1,494,300	1,509,600	1,525,000	1,540,300	1,555,700
Arkansas	697,947	693,400	688,700	684,000	679,300	674,600	669,900	665,200	660,500
California	10,806,589	10,981,300	11,143,800	11,306,400	11,469,000	11,631,600	11,794,200	11,956,800	12,119,400
Colorado	1,215,823	1,231,000	1,245,900	1,260,700	1,275,500	1,290,400	1,305,200	1,320,000	1,334,900
Connecticut	957,116	966,500	969,900	979,200	982,600	992,000	995,300	1,004,700	1,008,100
Delaware	218,764	223,100	227,300	231,600	235,900	240,200	244,500	248,800	253,100
District of Columbia	148,710	150,300	151,800	153,300	154,800	156,400	157,900	159,400	161,000
Florida	5,270,311	5,377,000	5,493,500	5,610,100	5,726,600	5,843,200	5,959,800	6,076,300	6,192,900
Georgia	2,299,132	2,306,500	2,317,200	2,327,900	2,338,700	2,349,400	2,360,100	2,370,800	2,381,500
Hawaii	348,448	353,700	358,500	363,400	368,200	373,000	377,900	382,700	387,500
Idaho	389,111	394,800	400,700	406,600	412,500	418,400	424,300	430,200	436,100
Illinois	3,303,611	3,310,800	3,317,200	3,323,600	3,330,000	3,336,500	3,342,900	3,349,300	3,355,700
Indiana	1,536,252	1,528,600	1,522,200	1,515,700	1,509,300	1,502,800	1,496,400	1,489,900	1,483,500
Iowa	893,369	889,500	885,800	882,100	878,400	874,700	871,000	867,300	863,500
Kansas	711,961	704,700	698,500	692,400	686,200	680,000	673,900	667,700	661,500
Kentucky	1,071,172	1,065,400	1,059,500	1,053,700	1,047,800	1,042,000	1,036,100	1,030,300	1,024,400
Louisiana	1,016,733	1,002,000	994,000	986,000	978,000	970,000	962,000	954,000	946,000
Maine	306,623	309,100	311,700	314,200	316,700	319,300	321,800	324,400	326,900
Maryland	1,424,266	1,438,400	1,452,300	1,466,200	1,480,200	1,494,100	1,508,000	1,521,900	1,535,800
Massachusetts	1,894,328	1,914,800	1,937,100	1,959,400	1,981,700	2,004,000	2,026,300	2,048,600	2,070,900
Michigan	2,580,506	2,581,600	2,585,000	2,588,400	2,591,700	2,595,100	2,598,500	2,601,900	2,605,300
Minnesota	1,535,963	1,550,000	1,563,500	1,577,100	1,590,700	1,604,300	1,617,900	1,631,500	1,645,100
Mississippi	673,912	666,300	658,500	650,700	643,000	635,200	627,400	619,600	611,800
Missouri	1,437,230	1,434,600	1,431,700	1,428,800	1,425,900	1,423,000	1,420,100	1,417,200	1,414,300
Montana	273,455	271,700	271,300	270,800	270,400	269,900	269,500	269,000	268,500
Nebraska	497,503	496,700	495,500	494,200	492,900	491,700	490,400	489,100	487,900
Nevada	721,622	732,600	745,000	757,300	769,600	781,900	794,300	806,600	818,900
New Hampshire	302,704	304,800	306,800	308,900	311,000	313,100	315,100	317,200	319,300
New Jersey	2,803,028	2,837,100	2,869,100	2,901,000	2,932,900	2,964,800	2,996,800	3,028,700	3,060,600
New Mexico	431,726	427,300	424,500	421,600	418,700	415,900	413,000	410,100	407,200
New York	6,310,328	6,357,100	6,399,000	6,440,900	6,482,800	6,524,700	6,566,600	6,608,500	6,650,400
North Carolina	2,256,024	2,257,900	2,260,100	2,262,300	2,264,500	2,266,700	2,268,900	2,271,100	2,273,300
North Dakota	205,050	203,800	202,700	201,500	200,300	199,100	198,000	196,800	195,600
Ohio	2,724,455	2,726,100	2,727,800	2,729,500	2,731,200	2,732,900	2,734,600	2,736,300	2,738,000
Oklahoma	843,750	830,100	822,500	814,900	807,300	799,800	792,200	784,600	777,100
Oregon	855,912	865,200	871,900	878,700	885,500	892,200	899,000	905,800	912,500
Pennsylvania	3,169,842	3,180,900	3,192,400	3,204,000	3,215,500	3,227,000	3,238,600	3,250,100	3,261,700
Rhode Island	315,393	314,700	316,100	317,500	318,900	320,300	321,700	323,100	324,500
South Carolina	1,146,476	1,148,400	1,151,000	1,153,600	1,156,100	1,158,700	1,161,300	1,163,800	1,166,400
South Dakota	232,922	233,700	234,300	234,900	235,500	236,100	236,700	237,300	237,900
Tennessee	1,451,000	1,452,700	1,454,000	1,455,400	1,456,800	1,458,100	1,459,500	1,460,900	1,462,300
Texas	5,789,738	5,838,700	5,906,800	5,974,900	6,043,100	6,111,200	6,179,300	6,247,500	6,315,600
Utah	641,568	648,500	658,300	668,100	677,900	687,700	697,500	707,300	717,100
Vermont	160,212	161,500	162,100	163,400	163,900	165,300	165,800	167,100	167,700
Virginia	1,710,707	1,719,000	1,727,400	1,735,700	1,744,000	1,752,400	1,760,700	1,769,000	1,777,400
Washington	1,455,214	1,483,700	1,500,200	1,527,800	1,544,300	1,571,800	1,588,300	1,615,900	1,632,400
West Virginia	347,248	339,600	332,500	325,300	318,100	310,900	303,700	296,500	289,300
Wisconsin	1,513,398	1,524,500	1,524,000	1,534,800	1,534,300	1,545,100	1,544,600	1,555,400	1,554,900
Wyoming	135,346	131,700	129,600	127,600	125,500	123,400	121,300	119,200	117,100
International	405,503	421,600	443,300	464,900	486,500	508,200	529,800	551,400	573,100

NOTES:

1. Detail may not add to total due to rounding.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2020 Publication 6187.

Table 7C. Calendar Year Projections of Online Filed Individual Returns by State

State or area	Actual	Projected							
	2019	2020	2021	2022	2023	2024	2025	2026	2027
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
United States	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
Alabama	736,944	826,900	838,100	815,400	853,600	880,900	903,700	917,700	933,400
Alaska	157,957	167,400	166,200	159,700	162,800	164,200	164,900	164,300	163,900
Arizona	1,283,852	1,431,400	1,471,800	1,459,200	1,539,100	1,602,600	1,658,600	1,700,400	1,744,100
Arkansas	429,826	484,500	492,100	479,100	503,100	520,500	535,000	544,200	554,400
California	5,369,977	6,191,100	6,303,000	6,102,300	6,450,200	6,700,800	6,907,200	7,030,500	7,166,000
Colorado	1,235,368	1,381,700	1,422,000	1,414,100	1,490,200	1,551,400	1,605,800	1,647,100	1,690,200
Connecticut	629,621	699,200	705,000	675,500	704,300	717,900	733,400	735,300	744,400
Delaware	196,372	216,200	218,200	212,200	220,100	225,600	229,900	232,200	234,700
District of Columbia	157,948	176,000	180,400	178,800	187,700	194,600	200,700	205,300	210,000
Florida	3,703,243	4,093,300	4,136,900	4,007,600	4,181,400	4,301,300	4,396,800	4,446,300	4,502,400
Georgia	1,823,024	2,019,600	2,050,200	2,003,400	2,093,500	2,159,400	2,214,500	2,249,500	2,287,600
Hawaii	241,890	271,700	275,700	268,200	280,700	289,700	297,000	301,400	306,200
Idaho	315,450	352,600	361,900	357,400	376,900	392,200	405,500	415,100	425,200
Illinois	2,173,532	2,428,100	2,444,000	2,358,800	2,454,000	2,517,200	2,566,400	2,589,700	2,617,600
Indiana	1,349,138	1,499,900	1,524,200	1,495,000	1,561,200	1,610,500	1,652,300	1,680,300	1,710,600
Iowa	475,620	542,100	548,300	529,500	555,600	573,700	588,300	596,500	606,000
Kansas	527,676	589,200	596,000	580,300	605,000	622,700	637,000	645,800	655,700
Kentucky	704,464	797,000	811,400	792,800	833,000	862,700	887,800	904,500	922,700
Louisiana	739,978	828,300	833,500	807,000	837,500	858,000	874,100	882,200	891,800
Maine	280,620	309,800	314,900	308,900	322,600	332,700	341,400	347,000	353,100
Maryland	1,144,686	1,275,200	1,292,400	1,260,800	1,315,300	1,354,600	1,387,000	1,406,700	1,428,400
Massachusetts	1,232,266	1,393,900	1,414,600	1,375,600	1,441,900	1,489,500	1,528,700	1,552,200	1,578,100
Michigan	1,729,076	1,935,000	1,956,900	1,898,900	1,983,300	2,042,400	2,090,300	2,117,700	2,148,500
Minnesota	1,017,235	1,144,100	1,160,200	1,127,900	1,181,100	1,219,100	1,250,300	1,268,900	1,289,400
Mississippi	441,682	494,800	499,400	483,900	504,500	518,700	530,200	536,700	544,100
Missouri	1,111,524	1,241,100	1,260,800	1,233,100	1,289,700	1,331,300	1,366,400	1,389,200	1,414,100
Montana	192,488	218,500	223,200	219,200	230,700	239,500	247,000	252,300	257,900
Nebraska	353,042	395,400	400,800	390,700	408,500	421,300	432,000	438,700	446,000
Nevada	560,445	624,000	637,700	626,600	659,000	683,700	704,800	719,300	734,700
New Hampshire	328,004	356,500	360,500	352,500	365,400	374,600	382,300	386,800	391,800
New Jersey	1,195,713	1,384,800	1,397,200	1,334,000	1,404,600	1,451,500	1,487,700	1,504,200	1,523,900
New Mexico	392,076	434,300	442,100	434,900	454,700	469,700	482,600	491,600	501,300
New York	2,781,286	3,234,600	3,290,000	3,173,600	3,361,200	3,494,900	3,604,500	3,669,200	3,741,000
North Carolina	1,901,580	2,136,700	2,189,900	2,163,900	2,277,700	2,366,700	2,444,500	2,501,500	2,561,600
North Dakota	131,930	149,100	151,400	147,700	155,000	160,300	164,700	167,600	170,800
Ohio	2,371,109	2,623,400	2,651,200	2,584,300	2,685,900	2,757,800	2,816,300	2,850,600	2,889,000
Oklahoma	648,063	728,000	737,700	720,200	751,500	774,000	792,900	804,900	818,000
Oregon	900,477	1,010,700	1,042,500	1,039,600	1,097,000	1,143,700	1,185,500	1,218,000	1,251,800
Pennsylvania	2,390,951	2,657,400	2,683,000	2,605,200	2,711,400	2,785,100	2,844,200	2,876,800	2,913,600
Rhode Island	177,280	203,700	207,700	202,300	213,400	221,600	228,500	233,000	237,800
South Carolina	902,219	1,018,600	1,046,200	1,034,600	1,092,200	1,137,400	1,177,100	1,206,500	1,237,300
South Dakota	156,968	172,000	171,800	164,500	170,000	173,200	175,400	175,800	176,500
Tennessee	1,312,964	1,458,400	1,484,000	1,457,600	1,523,200	1,572,600	1,614,700	1,643,200	1,673,900
Texas	5,327,640	5,929,100	6,044,000	5,945,000	6,221,600	6,431,700	6,611,600	6,734,600	6,866,000
Utah	593,901	664,600	683,000	677,200	713,700	742,700	768,200	787,200	807,000
Vermont	135,216	149,000	150,600	146,000	151,900	155,300	158,800	160,000	162,200
Virginia	1,839,003	2,022,200	2,049,800	2,010,600	2,089,800	2,148,000	2,196,900	2,228,400	2,262,500
Washington	1,763,040	1,939,100	1,987,700	1,962,400	2,057,900	2,123,000	2,190,200	2,229,400	2,282,100
West Virginia	338,898	373,500	378,000	370,400	385,000	395,600	404,500	410,400	416,800
Wisconsin	1,109,872	1,230,000	1,247,700	1,205,200	1,260,800	1,289,800	1,323,200	1,332,800	1,355,700
Wyoming	113,435	122,600	120,200	113,500	114,700	114,500	113,700	111,900	110,400
International	219,690	250,900	258,400	245,200	261,900	266,800	277,700	277,200	284,700

NOTES:

1. Detail may not add to total due to rounding.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2020 Publication 6187.

Table 8. 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 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, 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 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*), new Form 1040-SP (*U.S. Individual Income Tax Return, for Spanish-speaking taxpayers*), 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 oper-

ating 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 2C 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 2023.

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 2023.

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 2019 through CY 2027. **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.

Tables 7A through 7C show the individual electronic filing counts by State. **Table 7A** reports historical and projected total individual e-filed returns. **Tables 7B and 7C** display the practitioner e-filed and online filed electronic returns, respectively.

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

* Forms for this state will be processed at the Ogden campus starting June 19, 2020.

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

Austin IRS Campus	Kansas City IRS Campus	Ogden IRS Campus
Florida International* Louisiana Mississippi Texas	Alabama Arkansas Delaware Connecticut 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

* A portion of International will be processed at Kansas City and Ogden.

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

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

* A portion of International will be processed at Kansas City and Ogden.

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	

Projection Publication Series

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

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