



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

Publication 6187

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

2021 Update



Projections
of Federal Tax Return Filings

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Online Availability of Forecasts

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

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



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Overview

The 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, the 2021 update to this publication includes projections for the redesigned Form 1040 Schedules 1 through 3, as well as the new Forms 1040-SR and 1040-SP.

This publication's projections are based on the information available as of mid-August 2021, 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

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

Implications from the COVID-19 Pandemic

The impact of the COVID-19 pandemic led to the temporary closures of the IRS processing centers in 2020. As a result, processing of some paper returns received in 2020 was delayed. This is evident in most of the 2020 actual paper volumes presented in this publication, which are lower than expected based on historical trends. Thus, SOI staff extensively researched how to account for these 2020 paper returns and made appropriate adjustments to their modeled forecasts based on the research results and the available 2021 filing season data.

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 became available beginning with 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 as well as the campus-level paper 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, IRS introduced a Spanish version of the individual tax form (Form 1040-SP). This new form, which became available beginning with filing year 2021, is part of IRS's initiative for providing language resources to reach underserved communities. The U.S.-level return projections as well as the campus-level paper 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 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 childcare expenses. Further, Schedule 4 was filed for other taxes including self-employment tax; Schedule 5 was used for other payments such as an amount applied from a 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.

Starting with the 2020 filing season, the Service consolidated some of the new schedules that were introduced during the 2019 filing season. Schedules 2 and 4 were consolidated into one Schedule 2 (Additional Taxes). In addition, Schedules 3 and 5 were 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 was eliminated and the foreign address and/or third-party designee information that was provided on Schedule 6 is now 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 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 2024 volumes in this update of Publication 6187 reflect our estimates made in collaboration with IRS Headquarters, Submission Processing, of how workstreams might migrate due to 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 unchanged 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 2028. 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. 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 individuals returns filed electronically has increased in volume from 24.6 million in CY 1998 to 149.5 million in CY 2020, which represents 93.4 percent of the total number of individual returns filed. It is projected that individual e-filing will decline by 2.4 percent in CY 2021 to around 145.9 million. This decrease can be attributed to the surge in electronic filing the IRS experienced in 2020 due to economic impact payments. The e-file trend is expected to return to its steadily-increasing trend in CY 2022, reaching 153.9 million returns by CY 2028.

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 2017 through 2020, 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 over-projections. 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 over-projections can show whether projections are consistently over- or under-projected. 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.-, state-, and campus-level forecasts of individual income tax returns as presented in this update. These projections incorporate the available year-to-date 2021 filing volumes through August 2021. 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 perform extensive research into U.S. laws and the IRS administrative processes and incorporated their impact the 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 forecasts of the total individual series are based on regression models. Specifically, the total series forecasts were the result of regression models using real GDP, 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 scaled-up to the U.S.-level estimates. The base periods used in the models were generally CY 2000 through CY 2020. IHS Markit provided the forecasts of economic variables used in our forecasting models.

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

The CY U.S.-level full-paid and other-than-full-paid categories were extrapolated using year-to-date return data and time series models. 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 2F) were derived by summing the respective projected State volumes per their pre-defined IRS campus alignments.

Schedules 1 Through 3

The forecasts for the revised Form 1040 Schedules 1 through 3 are based on surrogate historical data. The surrogate historical data was used to determine hypothetical volumes of each of the new schedules. More specifically, historical Form 1040 line item data were used to simulate the new schedules. Once the historical trends were compiled, timeseries 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.

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. 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. Adjustments were made to the projected volumes based on the CY 2020 actual data and CY 2021 year-to-date experience.

Form 1040-SP

The total Form 1040-SP volumes were estimated using the Limited-English Proficiency (LEP) ratio and demographic data from the Census Bureau. Since this is a new form for 2021 filing season, a proxy historical time series was constructed and used to estimate the 2021–2028 forecasts for Form 1040-SP.

To develop the proxy historical time series, the LEP ratio was applied to the historical paper and electronic Form 1040 data and used to calculate the historical Spanish LEP volume time series from 2012 to 2018. A regression model was deployed on the constructed time series to forecast the paper and electronic LEP volumes, which in turn were used to develop estimates for paper and electronic Form 1040-SP. The adoption rate for the Spanish Free File Program, which is separate from the introduction of Form 1040-SP, was used to estimate the adoption rate for this new Spanish-language tax form.

Schedule A

The historical data for calendar years 2008 to 2020 was used in the analysis of Schedule A. The projections were based on average yearly increases that were experienced before the Tax Cut and Jobs Act (TCJA) passed in December 2017. As part of the TCJA, the standard deduction for individual taxpayers was increased. The increase in individual standard deduction resulted in a large decrease in the number of taxpayers who filed Schedule A from 2018 to 2019 followed by small decrease from 2019 to 2020. However, the volume of Schedule A is expected to level off and start rising again slowly in the coming years.

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. Time series analysis was used to derive the baseline U.S.-level refund projections. Comparable campus-level refund projections were derived using projected distributions of total U.S. paper to campuses based on pre-defined IRS campus alignments. 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 are submitted on paper. The historical data used in the forecasting model is from the IRS master file.

Total and Online Electronically Filed Returns

The U.S.-level total forecast is based on a regression model and the online electronic volume forecast is based on a time series. The analyses for both categories were conducted using annual return volumes. The practitioner return volumes represent the difference between the total electronically-filed returns and the online-filed returns.

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

Type of return/processing category	Actual	Projected			
	2020	2021	2022	2023	2024
	(1)	(2)	(3)	(4)	(5)
Forms 1040, 1040-SR, and 1040-SP, Total	160,077,451	164,339,300	160,749,100	163,810,500	165,444,000
Full-Paid, Total	371,310	2,175,400	1,999,800	1,871,600	1,751,200
Other-Than-Full-Paid, Total	159,706,141	162,163,900	158,749,300	161,938,900	163,692,800
Refund Returns, Total	114,358,797	117,338,300	117,200,200	118,223,700	119,247,100
Electronically Filed, Refund Returns	106,901,449	108,104,200	110,336,400	112,111,000	113,803,300
Schedule A	17,094,343	17,436,200	17,785,000	18,140,700	18,503,500
Schedule C or Schedule F	28,037,253	29,119,300	29,590,900	30,062,500	30,534,000
Paper Forms 1040, 1040-SR, and 1040-SP, Total	10,608,427	18,468,100	13,177,900	12,330,900	11,538,300
Full-Paid, Total	371,310	2,175,400	1,999,800	1,871,600	1,751,200
Other-Than-Full-Paid, Total	10,237,117	16,292,700	11,178,000	10,459,200	9,787,100
Form 1040	9,094,774	16,316,600	11,237,100	10,450,400	9,722,300
Full-Paid	215,323	1,953,800	1,800,000	1,678,100	1,564,400
Other-Than-Full-Paid	8,879,451	14,362,800	9,437,000	8,772,300	8,157,900
Form 1040-SR	1,513,653	2,150,000	1,938,700	1,877,600	1,812,300
Full-Paid	155,987	221,600	199,800	193,500	186,800
Other-Than-Full-Paid	1,357,666	1,928,500	1,738,900	1,684,100	1,625,600
Form 1040-SP	N/A	1,400	2,100	2,900	3,600
Full-Paid	N/A	0	0	0	0
Other-Than-Full-Paid	N/A	1,400	2,100	2,900	3,600
Paper Schedule 1	3,980,863	6,156,200	5,493,600	4,898,400	4,303,300
Paper Schedule 2	2,163,176	3,844,800	3,543,500	3,242,200	2,940,900
Paper Schedule 3	3,136,459	5,115,100	5,012,800	4,912,600	4,814,300
Computer Generated Paper Returns, Total	4,996,495	8,314,500	8,018,100	7,721,700	7,425,300
Electronically Filed Forms 1040,1040-SR and 1040-SP, Total	149,469,024	145,871,300	147,571,200	151,479,700	153,905,700
Practitioner	78,955,196	81,333,500	81,904,800	82,476,000	83,047,300
Online	70,513,828	64,537,700	65,666,400	69,003,600	70,858,400
Electronically Filed, Schedule 1	56,194,799	63,477,100	64,370,000	65,195,400	66,020,800
Electronically Filed, Schedule 2	32,201,243	32,776,300	33,384,300	33,992,200	34,600,200
Electronically Filed, Schedule 3	58,713,273	62,919,600	63,702,200	64,489,600	65,281,900
Electronically Filed, Form 1040-SR	13,352,950	14,615,900	15,293,500	15,994,600	16,695,800
Electronically Filed, Form 1040-SP	N/A	15,100	22,800	31,800	40,100

N/A—Not applicable.

Form 1040-SR is a new form for Seniors starting in Tax Year 2019 and Calendar Year 2020. CY 2020 Full-Paid and Other-Than-Full-Paid volumes were estimated.

Form 1040-SP is a new Spanish version of Form 1040 starting in Tax Year 2020 and Calendar Year 2021.

Forms 1040, 1040-A, and 1040-EZ returns filed for TY 2017 and prior tax years and processed in CY 2020 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.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2021 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							
	2020	2021	2022	2023	2024	2025	2026	2027	2028
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Forms 1040, 1040-SR, and 1040-SP, Total	160,077,451	164,339,300	160,749,000	163,810,600	165,444,100	167,067,500	168,813,900	170,618,600	172,464,900
Wage and Investment Returns	118,807,586	117,860,500	115,518,400	117,770,800	118,988,800	120,197,100	121,492,000	122,826,900	124,189,800
Paper Returns	7,700,147	12,464,100	8,893,700	8,322,100	7,787,200	7,286,700	6,818,300	6,380,100	5,970,000
Electronically Filed Returns	111,107,439	105,396,400	106,624,700	109,448,700	111,201,600	112,910,400	114,673,700	116,446,800	118,219,900
Small Business/Self Employed Returns	41,269,865	46,478,800	45,230,600	46,039,800	46,455,300	46,870,400	47,321,900	47,791,700	48,275,100
Paper Returns	2,908,280	6,004,000	4,284,100	4,008,800	3,751,100	3,510,000	3,284,400	3,073,300	2,875,800
Electronically Filed Returns	38,361,585	40,474,800	40,946,500	42,031,000	42,704,100	43,360,400	44,037,500	44,718,400	45,399,300
Forms 1040-NR/NR-EZ/C	692,490	793,700	830,900	868,100	895,600	922,000	948,500	974,900	1,001,400
Electronic Form 1040-NR	298,032	431,800	474,100	516,400	558,700	601,100	643,400	685,700	728,000
Forms 1040-PR and 1040-SS	114,478	137,400	131,700	126,000	120,300	114,600	108,800	103,100	97,400
Electronic Forms 1040-PR and 1040-SS	45,948	44,500	43,700	42,900	42,200	41,400	40,600	39,900	39,100

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, 2021 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			
	2020	2021	2022	2023	2024
	(1)	(2)	(3)	(4)	(5)
Paper Forms 1040, 1040-SR, and 1040-SP, Total	3,100,999	4,273,600	3,494,300	2,836,800	887,200
Full-Paid, Total	102,667	401,200	425,700	361,700	120,400
Other-Than-Full-Paid, Total	2,998,332	3,872,400	3,068,600	2,475,100	766,800
Form 1040	2,752,787	3,838,200	3,042,100	2,443,100	839,000
Full-Paid	71,128	356,400	379,200	321,200	115,500
Other-Than-Full-Paid	2,681,659	3,481,800	2,662,800	2,121,900	723,600
Form 1040-SR	348,212	434,500	450,900	392,800	47,900
Full-Paid	31,539	44,800	46,500	40,500	4,900
Other-Than-Full-Paid	316,673	389,700	404,500	352,300	43,000
Form 1040-SP	N/A	800	1,300	900	300
Full-Paid	N/A	0	0	0	0
Other-Than-Full-Paid	N/A	800	1,300	900	300

N/A—Not applicable.

Form 1040-SR is a new form for Seniors starting in Tax Year 2019 and Calendar Year 2020. CY 2020 Full-Paid and Other-Than-Full-Paid volumes were estimated.

Form 1040-SP is a new Spanish version of Form 1040 starting in Tax Year 2020 and Calendar Year 2021.

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, 2021 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			
	2020	2021	2022	2023	2024
	(1)	(2)	(3)	(4)	(5)
Paper Forms 1040, 1040-SR, and 1040-SP, Total	2,895,070	3,833,500	3,180,300	2,600,600	887,200
Full-Paid, Total	101,402	390,000	415,400	354,100	120,400
Other-Than-Full-Paid, Total	2,793,668	3,443,500	2,764,900	2,246,500	766,800
Form 1040	2,547,485	3,399,500	2,729,600	2,207,100	839,000
Full-Paid	69,928	345,400	369,100	313,600	115,500
Other-Than-Full-Paid	2,477,557	3,054,200	2,360,600	1,893,500	723,600
Form 1040-SR	347,585	433,600	450,100	392,700	47,900
Full-Paid	31,474	44,700	46,400	40,500	4,900
Other-Than-Full-Paid	316,111	388,900	403,800	352,300	43,000
Form 1040-SP	NA	400	600	800	300
Full-Paid	NA	0	0	0	0
Other-Than-Full-Paid	NA	400	600	800	300

N/A—Not applicable.

Form 1040-SR is a new form for Seniors starting in Tax Year 2019 and Calendar Year 2020. CY 2020 Full-Paid and Other-Than-Full-Paid volumes were estimated.

Form 1040-SP is a new Spanish version of Form 1040 starting in Tax Year 2020 and Calendar Year 2021.

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, 2021 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			
	2020	2021	2022	2023	2024
	(1)	(2)	(3)	(4)	(5)
Paper Forms 1040, 1040-SR, and 1040-SP, Total	3,515,632	2,839,200	0	0	0
Full-Paid, Total	172,996	354,200	0	0	0
Other-Than-Full-Paid, Total	3,342,636	2,485,000	0	0	0
Form 1040	2,993,827	2,760,300	0	0	0
Full-Paid	123,012	346,000	0	0	0
Other-Than-Full-Paid	2,870,815	2,414,300	0	0	0
Form 1040-SR	521,805	78,900	0	0	0
Full-Paid	49,984	8,100	0	0	0
Other-Than-Full-Paid	471,821	70,700	0	0	0
Form 1040-SP	N/A	0	0	0	0
Full-Paid	N/A	0	0	0	0
Other-Than-Full-Paid	N/A	0	0	0	0

N/A—Not applicable.

Form 1040-SR is a new form for Seniors starting in Tax Year 2019 and Calendar Year 2020. CY 2020 Full-Paid and Other-Than-Full-Paid volumes were estimated.

Form 1040-SP is a new spanish version of Form 1040 starting in Tax Year 2020 and Calendar Year 2021.

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, 2021 Publication 6187.

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

Type of return/processing category	Actual	Projected			
	2020	2021	2022	2023	2024
	(1)	(2)	(3)	(4)	(5)
Paper Forms 1040, 1040-SR, and 1040-SP, Total	2,479,561	6,702,400	5,929,000	5,986,800	6,978,100
Full-Paid, Total	67,470	821,200	955,900	931,200	1,039,400
Other-Than-Full-Paid, Total	2,412,091	5,881,200	4,973,100	5,055,600	5,938,700
Form 1040	2,112,172	5,937,600	5,049,700	5,090,300	5,835,400
Full-Paid	1,664	742,400	865,300	839,000	922,000
Other-Than-Full-Paid	2,110,508	5,195,200	4,184,400	4,251,200	4,913,500
Form 1040-SR	367,389	764,500	878,700	894,900	1,139,800
Full-Paid	65,806	78,800	90,600	92,200	117,500
Other-Than-Full-Paid	301,583	685,700	788,100	802,600	1,022,300
Form 1040-SP	N/A	300	500	1,700	2,900
Full-Paid	N/A	0	0	0	0
Other-Than-Full-Paid	N/A	300	500	1,700	2,800

N/A—Not applicable.

Form 1040-SR is a new form for Seniors starting in Tax Year 2019 and Calendar Year 2020. CY 2020 Full-Paid and Other-Than-Full-Paid volumes were estimated.

Form 1040-SP is a new Spanish version of Form 1040 starting in Tax Year 2020 and Calendar Year 2021.

Kansas City will start processing international returns in June 2023.

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, 2021 Publication 6187.

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

Type of return/processing category	Actual	Projected			
	2020	2021	2022	2023	2024
	(1)	(2)	(3)	(4)	(5)
Paper Forms 1040, 1040-SR, and 1040-SP, Total	2,479,561	6,702,400	5,929,000	5,929,300	6,703,200
Full-Paid, Total	67,470	821,200	955,900	929,300	1,030,500
Other-Than-Full-Paid, Total	2,412,091	5,881,200	4,973,100	4,999,900	5,672,700
Form 1040	2,112,172	5,937,600	5,049,700	5,034,300	5,562,500
Full-Paid	1,664	742,400	865,300	837,200	913,100
Other-Than-Full-Paid	2,110,508	5,195,200	4,184,400	4,197,100	4,649,400
Form 1040-SR	367,389	764,500	878,700	894,200	1,139,000
Full-Paid	65,806	78,800	90,600	92,100	117,400
Other-Than-Full-Paid	301,583	685,700	788,100	802,000	1,021,700
Form 1040-SP	N/A	300	500	800	1,600
Full-Paid	N/A	0	0	0	0
Other-Than-Full-Paid	N/A	300	500	800	1,600

N/A—Not applicable.

Form 1040-SR is a new form for Seniors starting in Tax Year 2019 and Calendar Year 2020. CY 2020 Full-Paid and Other-Than-Full-Paid volumes were estimated.

Form 1040-SP is a new Spanish version of Form 1040 starting in Tax Year 2020 and Calendar Year 2021.

Kansas City will start processing international returns in June 2023.

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, 2021 Publication 6187.

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

Type of return/processing category	Actual	Projected			
	2020	2021	2022	2023	2024
	(1)	(2)	(3)	(4)	(5)
Paper Forms 1040, 1040-SR, and 1040-SP, Total	1,512,235	4,652,900	3,754,600	3,507,200	3,673,000
Full-Paid, Total	28,177	598,900	618,200	578,600	591,400
Other-Than-Full-Paid, Total	1,484,058	4,054,100	3,136,400	2,928,600	3,081,600
Form 1040	1,235,988	3,780,500	3,145,300	2,917,000	3,047,800
Full-Paid	19,519	509,000	555,500	517,900	527,000
Other-Than-Full-Paid	1,216,469	3,271,500	2,589,800	2,399,200	2,520,800
Form 1040-SR	276,247	872,200	609,100	589,900	624,700
Full-Paid	8,658	89,900	62,800	60,800	64,400
Other-Than-Full-Paid	267,589	782,300	546,300	529,100	560,300
Form 1040-SP	NA	300	200	300	500
Full-Paid	NA	0	0	0	0
Other-Than-Full-Paid	NA	300	200	300	500

N/A—Not applicable.

Form 1040-SR is a new form for Seniors starting in Tax Year 2019 and Calendar Year 2020. CY 2020 Full-Paid and Other-Than-Full-Paid volumes were estimated.

Form 1040-SP is a new Spanish version of Form 1040 starting in Tax Year 2020 and Calendar Year 2021.

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, 2021 Publication 6187.

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

Item	Actual	Projected			
	2020	2021	2022	2023	2024
	(1)	(2)	(3)	(4)	(5)
United States Refund Returns	114,358,797	117,338,300	117,200,100	118,223,700	119,247,100
Austin	2,179,892	2,136,800	1,820,000	1,406,300	418,600
Fresno	2,471,365	1,419,600	0	0	0
Kansas City	1,743,043	3,351,200	3,088,100	2,967,800	3,292,300
Ogden	1,063,048	2,326,500	1,955,600	1,738,600	1,732,900
Electronically Filed	106,901,449	108,104,200	110,336,400	112,111,000	113,803,300

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, 2021 Publication 6187.

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

Item	Actual	Projected			
	2020	2021	2022	2023	2024
	(1)	(2)	(3)	(4)	(5)
United States Split Refund Returns	449,710	434,200	390,800	364,400	339,700
Austin	5,331	4,200	4,300	3,400	1,000
Fresno	6,044	2,800	0	0	0
Kansas City	4,263	6,600	7,300	7,200	8,200
Ogden	2,600	4,600	4,600	4,200	4,300
Electronically Filed	431,472	415,900	374,700	349,500	326,100

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, 2021 Publication 6187.

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

Item	Actual	Projected			
	2020	2021	2022	2023	2024
	(1)	(2)	(3)	(4)	(5)
United States Refund Returns	111,860,318	116,681,500	116,331,000	117,346,200	118,362,300
Austin	1,740,086	2,095,200	2,165,300	1,414,200	420,900
Fresno	1,972,752	1,391,900	0	0	0
Kansas City	1,391,374	3,285,900	3,674,000	2,984,500	3,310,800
Ogden	848,571	2,281,200	2,326,600	1,748,400	1,742,700
Electronically Filed	105,907,534	107,627,300	108,165,100	111,199,200	112,887,900

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, 2021 Publication 6187.

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

IRS campus	Actual	Projected							
	2020	2021	2022	2023	2024	2025	2026	2027	2028
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
United States	149,469,024	145,871,300	147,571,200	151,479,700	153,905,700	156,270,800	158,711,300	161,165,300	163,619,200
Andover	34,835,418	34,619,700	35,023,200	35,950,800	36,526,500	37,087,800	37,667,000	38,249,400	38,831,800
Austin	27,316,637	26,531,700	26,637,900	27,869,300	30,125,100	31,316,600	31,644,000	31,982,300	32,328,400
Fresno	31,684,350	32,382,300	33,256,100	33,760,600	33,593,100	33,848,700	34,132,600	34,431,700	34,742,600
Kansas City	29,706,334	27,475,200	27,502,000	28,080,800	27,429,300	27,382,800	28,216,800	29,032,800	29,829,100
Philadelphia	25,926,285	24,862,300	25,152,000	25,818,200	26,231,700	26,634,800	27,050,800	27,469,000	27,887,300

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, 2021 Publication 6187.

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

IRS campus	Actual	Projected							
	2020	2021	2022	2023	2024	2025	2026	2027	2028
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
United States	78,955,196	81,333,500	81,904,800	82,476,000	83,047,300	83,618,500	84,189,800	84,761,000	85,332,300
Andover	19,796,601	20,391,200	20,534,400	20,677,600	20,820,800	20,964,000	21,107,300	21,250,500	21,393,700
Austin	13,477,285	14,108,700	14,207,800	14,306,900	14,406,000	14,505,000	14,604,100	14,703,200	14,802,300
Fresno	17,010,133	17,381,600	17,503,700	17,625,700	17,747,800	17,869,900	17,992,000	18,114,100	18,236,100
Kansas City	15,691,734	16,172,900	16,286,500	16,400,100	16,513,700	16,627,200	16,740,800	16,854,400	16,968,000
Philadelphia	12,979,443	13,279,200	13,372,500	13,465,800	13,559,000	13,652,300	13,745,600	13,838,800	13,932,100

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

SOURCE: Internal Revenue Service, Statistics of Income Division, 2021 Publication 6187.

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

IRS campus	Actual	Projected							
	2020	2021	2022	2023	2024	2025	2026	2027	2028
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
United States	70,513,828	64,537,700	65,666,400	69,003,600	70,858,400	72,652,200	74,521,500	76,404,200	78,286,900
Andover	15,038,817	14,228,500	14,488,800	15,273,100	15,705,700	16,123,800	16,559,800	16,999,000	17,438,100
Austin	13,839,352	12,423,000	12,430,200	13,562,400	15,719,200	16,811,600	17,039,900	17,279,100	17,526,000
Fresno	14,674,217	15,000,800	15,752,400	16,134,900	15,845,300	15,978,800	16,140,700	16,317,700	16,506,500
Kansas City	14,014,600	11,302,300	11,215,500	11,680,800	10,915,600	10,755,500	11,476,000	12,178,300	12,861,100
Philadelphia	12,946,842	11,583,100	11,779,500	12,352,400	12,672,700	12,982,500	13,305,200	13,630,200	13,955,200

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

SOURCE: Internal Revenue Service, Statistics of Income Division, 2021 Publication 6187.

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

State or area	Actual	Projected							
	2020	2021	2022	2023	2024	2025	2026	2027	2028
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
United States	149,469,024	145,871,300	147,571,200	151,479,700	153,905,700	156,270,800	158,711,300	161,165,300	163,619,200
Alabama	2,084,098	1,954,300	1,962,100	2,052,800	2,219,000	2,306,700	2,330,900	2,355,800	2,381,300
Alaska	330,746	342,900	352,100	357,500	355,700	358,400	361,400	364,600	367,900
Arizona	3,127,324	3,073,300	3,156,200	3,204,100	3,188,200	3,212,400	3,239,400	3,267,800	3,297,300
Arkansas	1,269,326	1,181,700	1,186,400	1,241,300	1,341,700	1,394,800	1,409,400	1,424,500	1,439,900
California	17,768,971	18,247,800	18,740,200	19,024,500	18,930,100	19,074,100	19,234,100	19,402,700	19,577,800
Colorado	2,694,194	2,568,400	2,578,700	2,697,900	2,916,300	3,031,600	3,063,300	3,096,000	3,129,500
Connecticut	1,689,887	1,705,400	1,725,300	1,771,000	1,799,300	1,827,000	1,855,500	1,884,200	1,912,900
Delaware	454,530	446,200	451,400	463,300	470,800	478,000	485,500	493,000	500,500
District of Columbia	340,580	329,600	333,400	342,300	347,700	353,100	358,600	364,100	369,700
Florida	9,848,293	9,357,700	9,466,800	9,717,500	9,873,100	10,024,900	10,181,400	10,338,800	10,496,300
Georgia	4,625,814	4,298,600	4,348,700	4,463,900	4,535,400	4,605,100	4,677,000	4,749,300	4,821,600
Hawaii	644,344	665,900	683,900	694,300	690,800	696,100	701,900	708,100	714,500
Idaho	771,537	794,800	816,200	828,600	824,500	830,800	837,700	845,100	852,700
Illinois	5,836,072	5,488,400	5,493,800	5,609,400	5,479,300	5,470,000	5,636,600	5,799,600	5,958,700
Indiana	3,106,984	2,891,300	2,894,200	2,955,100	2,886,500	2,881,600	2,969,400	3,055,200	3,139,100
Iowa	1,453,351	1,434,400	1,440,200	1,506,800	1,628,700	1,693,100	1,710,800	1,729,100	1,747,800
Kansas	1,319,009	1,242,200	1,243,400	1,269,600	1,240,100	1,238,000	1,275,700	1,312,600	1,348,600
Kentucky	1,980,231	1,851,700	1,873,200	1,922,800	1,953,600	1,983,700	2,014,600	2,045,800	2,076,900
Louisiana	1,988,000	1,840,700	1,848,100	1,933,500	2,090,000	2,172,700	2,195,400	2,218,900	2,242,900
Maine	629,251	631,200	638,500	655,400	665,900	676,200	686,700	697,300	707,900
Maryland	2,780,512	2,761,100	2,793,200	2,867,200	2,913,100	2,957,900	3,004,100	3,050,500	3,097,000
Massachusetts	3,280,549	3,360,400	3,399,600	3,489,600	3,545,500	3,600,000	3,656,200	3,712,700	3,769,300
Michigan	4,630,138	4,318,500	4,322,700	4,413,700	4,311,200	4,303,900	4,435,000	4,563,300	4,688,400
Minnesota	2,700,654	2,558,500	2,561,000	2,614,900	2,554,200	2,549,900	2,627,500	2,703,500	2,777,700
Mississippi	1,250,490	1,168,900	1,173,600	1,227,900	1,327,300	1,379,800	1,394,200	1,409,100	1,424,300
Missouri	2,767,742	2,554,000	2,556,500	2,610,300	2,549,700	2,545,400	2,622,900	2,698,800	2,772,800
Montana	505,592	525,600	539,800	548,000	545,300	549,400	554,000	558,900	563,900
Nebraska	898,817	891,200	894,800	936,100	1,011,900	1,051,900	1,062,900	1,074,300	1,085,900
Nevada	1,473,720	1,446,200	1,485,200	1,507,800	1,500,300	1,511,700	1,524,400	1,537,700	1,551,600
New Hampshire	667,221	677,900	685,800	703,900	715,200	726,200	737,500	748,900	760,300
New Jersey	4,264,634	4,297,800	4,347,800	4,463,000	4,534,500	4,604,200	4,676,100	4,748,400	4,820,700
New Mexico	923,553	863,200	866,600	906,700	980,100	1,018,900	1,029,500	1,040,500	1,051,800
New York	9,664,904	9,771,500	9,885,400	10,147,200	10,309,700	10,468,100	10,631,600	10,796,000	10,960,400
North Carolina	4,583,203	4,335,600	4,386,100	4,502,300	4,574,400	4,644,700	4,717,200	4,790,200	4,863,100
North Dakota	359,430	353,100	354,500	370,900	400,900	416,800	421,100	425,600	430,200
Ohio	5,521,832	5,106,100	5,111,000	5,218,600	5,097,500	5,088,900	5,243,900	5,395,500	5,543,500
Oklahoma	1,678,338	1,563,100	1,569,400	1,642,000	1,774,900	1,845,100	1,864,300	1,884,300	1,904,700
Oregon	1,955,521	1,981,300	2,034,700	2,065,600	2,055,400	2,071,000	2,088,400	2,106,700	2,125,700
Pennsylvania	5,960,097	5,976,600	6,046,300	6,206,400	6,305,800	6,402,700	6,502,700	6,603,300	6,703,800
Rhode Island	524,056	529,500	535,700	549,900	558,700	567,300	576,100	585,000	593,900
South Carolina	2,266,867	2,136,400	2,161,300	2,218,500	2,254,100	2,288,700	2,324,500	2,360,400	2,396,300
South Dakota	420,155	408,500	410,200	429,100	463,900	482,200	487,300	492,500	497,800
Tennessee	3,055,503	2,882,300	2,915,900	2,993,100	3,041,000	3,087,800	3,136,000	3,184,500	3,233,000
Texas	12,388,210	11,648,900	11,695,600	12,236,200	13,226,700	13,749,800	13,893,600	14,042,100	14,194,000
Utah	1,350,467	1,393,700	1,431,300	1,453,000	1,445,800	1,456,800	1,469,000	1,481,900	1,495,200
Vermont	310,561	317,500	321,200	329,700	335,000	340,200	345,500	350,800	356,200
Virginia	3,836,013	3,815,200	3,859,600	3,961,800	4,025,300	4,087,100	4,151,000	4,215,200	4,279,300
Washington	3,544,868	3,630,300	3,728,300	3,784,800	3,766,100	3,794,700	3,826,500	3,860,100	3,894,900
West Virginia	765,194	687,600	688,200	702,700	686,400	685,200	706,100	726,500	746,500
Wisconsin	2,769,831	2,628,700	2,631,200	2,686,600	2,624,300	2,619,800	2,699,600	2,777,700	2,853,900
Wyoming	265,743	280,600	288,200	292,600	291,100	293,300	295,800	298,400	301,100
International	142,067	655,100	657,700	688,100	743,800	773,200	781,300	789,700	798,200

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

Detail may not add to total due to rounding.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2021 Publication 6187.

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

State or area	Actual	Projected							
	2020	2021	2022	2023	2024	2025	2026	2027	2028
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
United States	78,955,196	81,333,500	81,904,800	82,476,000	83,047,300	83,618,500	84,189,800	84,761,000	85,332,300
Alabama	1,114,422	1,134,300	1,142,300	1,150,300	1,158,200	1,166,200	1,174,200	1,182,100	1,190,100
Alaska	141,788	147,400	148,500	149,500	150,500	151,600	152,600	153,600	154,700
Arizona	1,449,324	1,454,600	1,464,800	1,475,000	1,485,300	1,495,500	1,505,700	1,515,900	1,526,100
Arkansas	695,540	701,800	706,700	711,600	716,500	721,500	726,400	731,300	736,300
California	10,711,651	10,911,900	10,988,500	11,065,200	11,141,800	11,218,400	11,295,100	11,371,700	11,448,400
Colorado	1,207,353	1,222,500	1,231,000	1,239,600	1,248,200	1,256,800	1,265,400	1,274,000	1,282,600
Connecticut	937,409	989,600	996,500	1,003,500	1,010,400	1,017,400	1,024,300	1,031,300	1,038,200
Delaware	217,537	226,200	227,800	229,400	231,000	232,500	234,100	235,700	237,300
District of Columbia	146,633	153,800	154,800	155,900	157,000	158,100	159,200	160,200	161,300
Florida	5,261,930	5,186,400	5,222,800	5,259,200	5,295,700	5,332,100	5,368,500	5,404,900	5,441,400
Georgia	2,292,427	2,262,500	2,278,400	2,294,300	2,310,200	2,326,100	2,342,000	2,357,900	2,373,800
Hawaii	344,746	351,800	354,300	356,800	359,300	361,700	364,200	366,700	369,100
Idaho	391,492	392,900	395,700	398,400	401,200	403,900	406,700	409,500	412,200
Illinois	3,236,571	3,405,100	3,429,100	3,453,000	3,476,900	3,500,800	3,524,700	3,548,600	3,572,600
Indiana	1,515,317	1,583,500	1,594,600	1,605,700	1,616,800	1,628,000	1,639,100	1,650,200	1,661,300
Iowa	883,696	898,200	904,500	910,900	917,200	923,500	929,800	936,100	942,400
Kansas	700,768	733,800	739,000	744,200	749,300	754,500	759,600	764,800	769,900
Kentucky	1,053,398	1,054,100	1,061,500	1,068,900	1,076,300	1,083,700	1,091,100	1,098,500	1,105,900
Louisiana	1,001,545	1,022,300	1,029,500	1,036,600	1,043,800	1,051,000	1,058,200	1,065,400	1,072,500
Maine	300,069	317,000	319,300	321,500	323,700	325,900	328,200	330,400	332,600
Maryland	1,400,207	1,472,600	1,482,900	1,493,300	1,503,600	1,514,000	1,524,300	1,534,600	1,545,000
Massachusetts	1,863,460	1,958,600	1,972,400	1,986,100	1,999,900	2,013,600	2,027,400	2,041,100	2,054,900
Michigan	2,515,605	2,659,800	2,678,500	2,697,200	2,715,900	2,734,500	2,753,200	2,771,900	2,790,600
Minnesota	1,506,930	1,583,200	1,594,300	1,605,400	1,616,500	1,627,600	1,638,800	1,649,900	1,661,000
Mississippi	669,415	677,600	682,300	687,100	691,900	696,600	701,400	706,100	710,900
Missouri	1,410,834	1,481,400	1,491,800	1,502,200	1,512,600	1,523,000	1,533,400	1,543,800	1,554,200
Montana	272,584	276,100	278,100	280,000	281,900	283,900	285,800	287,800	289,700
Nebraska	491,956	500,200	503,700	507,200	510,800	514,300	517,800	521,300	524,800
Nevada	731,493	728,700	733,800	738,900	744,000	749,100	754,200	759,400	764,500
New Hampshire	297,216	313,000	315,200	317,400	319,600	321,800	324,000	326,200	328,400
New Jersey	2,788,189	2,898,100	2,918,500	2,938,800	2,959,200	2,979,600	2,999,900	3,020,300	3,040,600
New Mexico	419,625	434,100	437,100	440,200	443,200	446,300	449,300	452,400	455,400
New York	6,188,187	6,524,400	6,570,300	6,616,100	6,661,900	6,707,700	6,753,600	6,799,400	6,845,200
North Carolina	2,230,779	2,220,100	2,235,700	2,251,300	2,266,900	2,282,500	2,298,100	2,313,700	2,329,300
North Dakota	202,965	206,200	207,600	209,100	210,500	212,000	213,400	214,900	216,300
Ohio	2,689,431	2,808,200	2,827,900	2,847,600	2,867,400	2,887,100	2,906,800	2,926,500	2,946,300
Oklahoma	836,647	848,400	854,300	860,300	866,200	872,200	878,100	884,100	890,100
Oregon	837,998	864,300	870,300	876,400	882,500	888,500	894,600	900,700	906,700
Pennsylvania	3,122,293	3,277,400	3,300,400	3,323,400	3,346,400	3,369,500	3,392,500	3,415,500	3,438,500
Rhode Island	311,621	326,100	328,400	330,700	333,000	335,300	337,500	339,800	342,100
South Carolina	1,137,751	1,128,200	1,136,100	1,144,100	1,152,000	1,159,900	1,167,800	1,175,800	1,183,700
South Dakota	236,404	234,200	235,800	237,500	239,100	240,800	242,400	244,100	245,700
Tennessee	1,438,098	1,427,900	1,437,900	1,448,000	1,458,000	1,468,000	1,478,000	1,488,100	1,498,100
Texas	5,819,950	5,821,300	5,862,200	5,903,100	5,944,000	5,984,900	6,025,700	6,066,600	6,107,500
Utah	649,532	647,800	652,400	656,900	661,500	666,000	670,600	675,100	679,700
Vermont	156,524	165,600	166,800	168,000	169,100	170,300	171,500	172,600	173,800
Virginia	1,685,222	1,768,700	1,781,200	1,793,600	1,806,000	1,818,400	1,830,900	1,843,300	1,855,700
Washington	1,441,746	1,469,400	1,479,700	1,490,000	1,500,400	1,510,700	1,521,000	1,531,300	1,541,600
West Virginia	339,950	357,900	360,400	362,900	365,500	368,000	370,500	373,000	375,500
Wisconsin	1,487,490	1,559,900	1,570,900	1,581,800	1,592,800	1,603,700	1,614,700	1,625,600	1,636,600
Wyoming	134,187	136,700	137,600	138,600	139,500	140,500	141,500	142,400	143,400
International	37,291	407,700	410,600	413,400	416,300	419,200	422,000	424,900	427,800

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

SOURCE: Internal Revenue Service, Statistics of Income Division, 2021 Publication 6187.

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

State or area	Actual	Projected							
	2020	2021	2022	2023	2024	2025	2026	2027	2028
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
United States	70,513,828	64,537,700	65,666,400	69,003,600	70,858,400	72,652,200	74,521,500	76,404,200	78,286,900
Alabama	969,676	820,000	819,800	902,600	1,060,800	1,140,600	1,156,700	1,173,700	1,191,200
Alaska	188,958	195,500	203,700	208,000	205,200	206,800	208,800	210,900	213,200
Arizona	1,678,000	1,618,600	1,691,400	1,729,000	1,702,900	1,717,000	1,733,700	1,751,800	1,771,100
Arkansas	573,786	479,900	479,700	529,700	625,200	673,300	683,000	693,100	703,600
California	7,057,320	7,335,900	7,751,600	7,959,300	7,788,300	7,855,700	7,939,000	8,030,900	8,129,500
Colorado	1,486,841	1,345,900	1,347,600	1,458,300	1,668,000	1,774,800	1,797,900	1,822,100	1,847,000
Connecticut	752,478	715,800	728,700	767,500	788,900	809,600	831,200	852,900	874,600
Delaware	236,993	220,000	223,600	234,000	239,800	245,400	251,300	257,200	263,200
District of Columbia	193,947	175,800	178,600	186,300	190,700	195,000	199,400	203,900	208,400
Florida	4,586,363	4,171,300	4,244,000	4,458,300	4,577,500	4,692,800	4,812,900	4,933,900	5,054,900
Georgia	2,333,387	2,036,100	2,070,300	2,169,600	2,225,200	2,279,000	2,335,000	2,391,500	2,447,900
Hawaii	299,598	314,100	329,600	337,500	331,600	334,400	337,700	341,400	345,300
Idaho	380,045	401,900	420,600	430,200	423,300	426,800	431,000	435,600	440,500
Illinois	2,599,501	2,083,300	2,064,700	2,156,400	2,002,400	1,969,200	2,111,900	2,250,900	2,386,100
Indiana	1,591,667	1,307,900	1,299,600	1,349,400	1,269,700	1,253,700	1,330,300	1,405,000	1,477,700
Iowa	569,655	536,200	535,600	595,900	711,600	769,700	781,100	793,000	805,400
Kansas	618,241	508,300	504,400	525,400	490,800	483,600	516,100	547,800	578,700
Kentucky	926,833	797,500	811,700	853,900	877,300	899,900	923,500	947,300	971,000
Louisiana	986,455	818,400	818,600	896,900	1,046,200	1,121,700	1,137,200	1,153,500	1,170,300
Maine	329,182	314,100	319,300	333,900	342,200	350,200	358,600	366,900	375,300
Maryland	1,380,305	1,288,500	1,310,300	1,373,900	1,409,500	1,443,900	1,479,800	1,515,900	1,552,000
Massachusetts	1,417,089	1,401,800	1,427,200	1,503,500	1,545,600	1,586,300	1,628,800	1,671,600	1,714,400
Michigan	2,114,533	1,658,600	1,644,200	1,716,500	1,595,400	1,569,400	1,681,800	1,791,400	1,897,900
Minnesota	1,193,724	975,300	966,700	1,009,400	937,700	922,200	988,800	1,053,600	1,116,600
Mississippi	581,075	491,300	491,300	540,800	635,400	683,100	692,800	702,900	713,400
Missouri	1,356,908	1,072,600	1,064,700	1,108,100	1,037,100	1,022,400	1,089,500	1,155,000	1,218,600
Montana	233,008	249,500	261,700	268,000	263,300	265,500	268,200	271,100	274,200
Nebraska	406,861	391,000	391,100	428,900	501,200	537,700	545,200	553,000	561,100
Nevada	742,227	717,600	751,500	768,900	756,300	762,600	770,100	778,400	787,200
New Hampshire	370,005	364,900	370,600	386,600	395,600	404,400	413,600	422,800	432,000
New Jersey	1,476,445	1,399,600	1,429,400	1,524,200	1,575,300	1,624,600	1,676,200	1,728,100	1,780,000
New Mexico	503,928	429,100	429,500	466,500	536,900	572,600	580,200	588,200	596,400
New York	3,476,717	3,247,000	3,315,100	3,531,100	3,647,800	3,760,400	3,878,000	3,996,600	4,115,200
North Carolina	2,352,424	2,115,500	2,150,400	2,251,000	2,307,500	2,362,200	2,419,200	2,476,500	2,533,900
North Dakota	156,465	146,900	146,900	161,800	190,400	204,800	207,700	210,800	213,900
Ohio	2,832,401	2,297,900	2,283,100	2,371,000	2,230,200	2,201,800	2,337,100	2,469,000	2,597,300
Oklahoma	841,691	714,800	715,100	781,700	908,600	972,900	986,200	1,000,200	1,014,600
Oregon	1,117,523	1,117,000	1,164,400	1,189,200	1,172,900	1,182,500	1,193,800	1,206,000	1,218,900
Pennsylvania	2,837,804	2,699,200	2,745,900	2,883,000	2,959,400	3,033,200	3,110,200	3,187,700	3,265,300
Rhode Island	212,435	203,400	207,300	219,200	225,700	232,000	238,600	245,200	251,800
South Carolina	1,129,116	1,008,200	1,025,200	1,074,500	1,102,100	1,128,800	1,156,600	1,184,600	1,212,600
South Dakota	183,751	174,300	174,300	191,600	224,700	241,400	244,800	248,400	252,100
Tennessee	1,617,405	1,454,400	1,478,000	1,545,200	1,583,100	1,619,800	1,658,000	1,696,400	1,734,900
Texas	6,568,260	5,827,600	5,833,400	6,333,200	7,282,700	7,765,000	7,867,800	7,975,500	8,086,500
Utah	700,935	745,800	778,900	796,100	784,300	790,700	798,400	806,700	815,600
Vermont	154,037	151,900	154,400	161,800	165,900	169,900	174,000	178,200	182,400
Virginia	2,150,791	2,046,400	2,078,400	2,168,200	2,219,300	2,268,700	2,320,100	2,371,900	2,423,600
Washington	2,103,122	2,160,900	2,248,600	2,294,800	2,265,700	2,284,000	2,305,500	2,328,800	2,353,300
West Virginia	425,244	329,600	327,800	339,800	320,900	317,300	335,600	353,500	370,900
Wisconsin	1,282,341	1,068,800	1,060,400	1,104,800	1,031,500	1,016,100	1,084,900	1,152,000	1,217,300
Wyoming	131,556	144,000	150,600	154,000	151,600	152,800	154,300	156,000	157,700
International	104,776	247,400	247,100	274,700	327,500	354,100	359,300	364,800	370,500

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

SOURCE: Internal Revenue Service, Statistics of Income Division, 2021 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 2020 Actual * (thousands)	1 Year Ahead N=4	2 Years Ahead N=4	3 Years Ahead N=4	4 Years Ahead N=4	5 Years Ahead N=4
Grand Total—Selected Returns *	246,507					
MAPE		1.76%	2.22%	1.86%	2.37%	2.74%
Number of Overprojections		3	2	3	4	4
Grand Total—Paper	51,890					
MAPE		8.21%	11.69%	10.70%	14.84%	15.85%
Number of Overprojections		2	3	4	4	4
Grand Total—E-file	194,618					
MAPE		0.94%	1.84%	2.13%	1.85%	1.54%
Number of Overprojections		2	2	1	1	1
Total Primary—Selected Returns *	223,206					
MAPE		1.18%	1.43%	1.50%	2.50%	2.84%
Number of Overprojections		2	3	4	4	4
Primary Total—Paper	45,144					
MAPE		5.83%	8.62%	10.04%	13.78%	17.07%
Number of Overprojections		3	2	4	4	4
Primary Total—E-file	178,062					
MAPE		0.69%	1.52%	1.67%	1.20%	1.56%
Number of Overprojections		1	2	3	1	1
Individual Total	145,211					
MAPE		2.84%	2.46%	2.57%	3.44%	3.94%
Number of Overprojections		3	3	4	4	4
Individual Total—Paper	9,095					
MAPE		12.90%	19.60%	21.41%	20.40%	19.34%
Number of Overprojections		3	2	2	2	4
Individual Total—E-file	136,116					
MAPE		2.03%	1.67%	1.83%	2.66%	2.58%
Number of Overprojections		2	3	4	4	4
Individual Estimated Tax	17,565					
MAPE		6.98%	9.07%	10.12%	16.11%	18.86%
Number of Overprojections		2	3	4	4	4
Fiduciary Total	2,831					
MAPE		3.66%	4.60%	5.32%	7.38%	7.19%
Number of Overprojections		2	3	4	4	4
Partnership Total	4,115					
MAPE		1.73%	2.73%	2.58%	4.63%	6.62%
Number of Overprojections		3	2	1	1	1
Corporation Total	6,721					
MAPE		2.38%	3.73%	3.80%	5.05%	5.11%
Number of Overprojections		3	1	2	1	1
Employment Total	27,541					
MAPE		3.44%	4.66%	4.72%	4.58%	3.70%
Number of Overprojections		2	1	2	2	2
Exempt Organization Total	1,245					
MAPE		9.00%	13.01%	12.46%	12.99%	16.97%
Number of Overprojections		3	3	3	4	4
Excise Total	1,020					
MAPE		1.17%	3.12%	2.63%	2.09%	2.45%
Number of Overprojections		2	2	2	1	1

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

SOURCE: Internal Revenue Service, Statistics of Income Division, 2021 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 reporting purposes. Individual return counts by IRS business operating division are also secured from the master file tallies.

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 July 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 SmallBusiness/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. It includes total Form 1040 which now includes, Forms 1040-SR and 1040-SP. It includes Schedule A (i.e. itemized deduction), Schedule C (i.e. profit and loss from business) or Schedule F (i.e. profit or loss from farming) and the new Schedules 1 through 3 that can be filed together with the new Form 1040. The paper volumes include Forms 1040, 1040-SR,1040-SP with full-paid and other-than-full paid breakouts.

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 2F 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 2024. The 2021 update includes a break down by Forms 1040, 1040-SR and 1040-SP, with full-paid and other-than-full-paid breakouts.

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 2024.

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 2020 through CY 2028. **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 2022**

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

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

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

*Beginning June 2023, International returns will switch from being processed at the Austin campus to being processed at the Kansas City campus. Please contact a staff member (see Page iii) if you are interested in additional details.

**Approved Configuration of IRS Campuses for Paper
Individual Returns—CY 2024**

Austin IRS Campus	Kansas City IRS Campus	Ogden IRS Campus
Texas*	Alabama Arkansas Connecticut Delaware District of Columbia Florida Georgia Illinois Indiana International Iowa Kentucky Louisiana Maine Maryland Massachusetts Minnesota Mississippi Missouri New Hampshire New Jersey New York North Carolina Oklahoma Pennsylvania Rhode Island South Carolina Tennessee Texas* Vermont Virginia West Virginia Wisconsin	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

*Beginning June 2024, Texas returns will switch from being processed at the Austin campus to being processed at the Kansas City campus. Please contact a staff member (see Page iii) if you are interested in additional details.

Approved Configuration of IRS Campuses for Electronic Individual Returns—CY 2022 Alignment Through CY 2028

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.