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RESEARCH, APPLIED ANALYTICS, AND STATISTICS**

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

2022 Update



Projections
of Federal Tax Return Filings

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Principal Contacts


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Online Availability of Forecasts

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

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



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Overview

The 2022 edition of IRS Publication 6187, *Calendar Year Projections of Individual Returns by Major Processing Categories*, 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, projections for Forms 1040-SR and 1040-SP (described below) are included in this update.

This publication's projections are based on the information available as of early-August 2022, 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:

Adjustments Related to Implications from COVID-19 Pandemic

SOI staff extensively researched U.S. laws and the IRS administrative processes that will impact the individual tax return volumes. Of particular concern, was the higher than usual number of unprocessed returns as of July 2022, which could result in carryover work for CY 2023. However, after consultation with the Wage and Investment business operating division, SOI staff's CY 2022 estimates assume that all returns from 2022 filing season will be processed by the end of the calendar year.

Form 1040-SR

The Bipartisan Budget Act of 2018 directed the agency to create 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 form became available beginning with filing year 2020. Use of the Form 1040-SR is not restricted 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 form, which became available beginning with filing year 2021, is part of IRS's initiative to provide 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.

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. In September 2016, plans were announced to further streamline the campus configuration for individual paper return processing by ceasing submission processing operations at the Fresno campus in 2021 and the Austin campus in 2024. However, in February 2022, the IRS announced that it will no longer close the Austin campus in 2024. Accordingly, SOI staff collaborated with Wage and Investment business operating division to develop the CY 2022 through CY 2025 campus-level paper volumes for this edition of Publication 6187.

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 2022 through CY 2029.

The paper and e-file alignments will likely change in future years based on updated return volume projections and other considerations; 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 individual returns filed electronically has increased in volume from 24.6 million in CY 1998 to 150.4 million in CY 2021, which represents 91.5 percent of the total number of individual returns filed. It is projected that individual e-filing will increase about 1.6 percent in CY 2022 to around 152.7 million returns and will reach 168.6 million returns by CY 2029.

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 2018 through 2021, 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. The number of overprojections can show whether projections are consistently over- or underprojected. A value of “2” indicates balanced forecasts over the four cycles.

The table groups these two measures by time horizon. The time horizon is determined based on the year a forecast was made and the year projected. For example, a forecast for 2021 made in 2018 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 2022 filing volumes through early-August 2022.

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 incorporate their impact in our forecasts.

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 2001 through CY 2021. IHS Markit provided the forecasts of economic variables used in the forecasting models.

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

The calendar year 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 volumes for these classifications (as presented in Tables 2A through 2E) were derived by summing the respective projected state volumes per their pre-defined IRS campus alignments.

Schedules 1 Through 3

The forecasts for the revised Form 1040 Schedules 1 through 3 are based on surrogate historical data for base periods prior to CY 2020 and actual IRS master file data for CY 2020 and CY 2021. 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, time series models were used to generate the baseline forecasts.

Form 1040-SR

Forms 1040-SR (*U.S. Tax Return for Seniors*) forecast was based on the historical data of individual returns filed by taxpayers 65 years and older. Regression models were generated using IHS Markit data on the 65 and older population to establish the baseline trends. Estimated participation rates were applied to create the forecasts of Form 1040-SR return volumes. Adjustments were made to the projected volumes based on the CY 2021 actual data and CY 2022 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. Short-term projections were adjusted using CY 2021 actual data and CY 2022 monthly volumes for both paper and electronic versions of the new form.

Schedule A

The Tax Cuts and Jobs Act (TCJA) of 2017, passed in December 2017, increased the standard deduction for individual taxpayers. The higher standard deduction meant that many individual taxpayers no longer needed to report itemized deductions using a Schedule A. As a result, the number of Schedules A that were attached to individual returns decreased approximately 62.0 percent between CY 2018 to CY 2019 and has continued to decline ever since. A time series analysis was used to project the U.S.-level volumes.

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. A time series regression model was used to forecast the U.S.-level projections.

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 analysis. 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 total 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			
	2021**	2022	2023	2024	2025
	(1)	(2)	(3)	(4)	(5)
Forms 1040, 1040-SR, and 1040-SP, Total	164,399,235	170,729,300	167,260,900	168,557,700	169,858,200
Full-Paid, Total	1,517,824	1,738,700	1,640,600	1,502,000	1,374,700
Other-Than-Full-Paid, Total	162,881,411	168,990,600	165,620,300	167,055,700	168,483,500
Refund Returns, Total	122,929,525	125,526,000	123,781,300	124,894,500	125,999,000
Electronically Filed, Refund Returns	114,382,003	114,541,700	116,529,400	118,255,100	119,922,500
Schedule A	16,324,362	15,545,100	14,660,000	13,774,900	12,889,900
Schedule C or Schedule F	27,872,093	29,651,900	30,011,200	30,370,600	30,729,900
Paper Forms 1040, 1040-SR, and 1040-SP, Total	14,029,088	18,007,100	11,888,400	10,884,300	9,961,600
Full-Paid, Total	1,517,824	1,738,700	1,640,600	1,502,000	1,374,700
Other-Than-Full-Paid, Total	12,511,264	16,268,400	10,247,800	9,382,300	8,586,900
Form 1040***	12,133,361	16,506,600	10,434,600	9,480,400	8,605,500
Full-Paid	1,312,723	1,593,800	1,440,000	1,308,300	1,187,600
Other-Than-Full-Paid	10,820,638	14,912,800	8,994,600	8,172,100	7,417,900
Form 1040-SR	1,894,400	1,498,700	1,451,500	1,401,000	1,352,500
Full-Paid	204,957	144,700	200,300	193,300	186,700
Other-Than-Full-Paid	1,689,443	1,354,000	1,251,200	1,207,600	1,165,900
Form 1040-SP*	1,327	1,700	2,400	3,000	3,600
Full-Paid	144	200	300	400	500
Other-Than-Full-Paid	1,183	1,600	2,100	2,600	3,100
Paper Schedule 1	5,978,152	5,340,100	4,686,500	4,319,300	3,970,200
Paper Schedule 2	3,228,845	3,004,200	2,797,300	2,608,200	2,434,300
Paper Schedule 3	3,952,019	4,252,900	4,061,500	3,877,500	3,700,100
Computer Generated Paper Returns, Total	5,743,308	9,593,300	6,788,000	6,265,500	5,777,900
Electronically Filed Forms 1040, 1040-SR and 1040-SP, Total	150,370,147	152,722,200	155,372,500	157,673,400	159,896,600
Practitioner	83,953,681	83,760,200	84,473,800	85,380,400	86,058,300
Online	66,416,466	68,962,000	70,898,700	72,293,000	73,838,300
Electronically Filed, Schedule 1	70,933,245	67,617,400	66,108,400	66,569,600	67,012,600
Electronically Filed, Schedule 2	32,190,532	32,168,800	32,114,300	32,061,300	32,009,900
Electronically Filed, Schedule 3	60,555,361	61,552,800	62,985,400	64,359,200	65,679,800
Electronically Filed, Form 1040-SR	14,535,392	15,143,800	15,838,000	16,532,400	17,226,700
Electronically Filed, Form 1040-SP*	14,284	81,300	113,500	143,100	192,700

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

** The 2021 Full-Paid and Other-Than-Full-Paid volumes were estimated.

*** Forms 1040, 1040-A, and 1040-EZ returns filed for TY 2017 and prior tax years and processed in CY 2021 are included in the streamlined Form 1040 volumes.

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

Projected volumes have been rounded to the nearest 100; therefore, values of 49 or fewer were rounded to 0.

See Table Notes section for more information.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2022 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/by business operating division	Actual	Projected							
	2021	2022	2023	2024	2025	2026	2027	2028	2029
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Forms 1040, 1040-SR, and 1040-SP, Total	164,399,235	170,729,300	167,260,900	168,557,700	169,858,200	171,230,100	172,603,200	174,037,800	175,532,300
Wage and Investment Returns	120,185,398	122,511,100	120,022,400	120,953,000	121,886,100	122,870,500	123,855,800	124,885,300	125,957,800
Paper Returns	9,751,206	10,504,000	6,071,500	5,314,500	4,617,200	3,973,600	3,380,400	2,832,500	2,326,400
Electronically Filed Returns	110,434,192	112,007,200	113,950,900	115,638,400	117,268,900	118,896,900	120,475,400	122,052,700	123,631,400
Small Business/Self Employed Returns	44,213,837	48,218,100	47,238,500	47,604,800	47,972,100	48,359,600	48,747,400	49,152,500	49,574,600
Paper Returns	4,277,882	7,503,100	5,816,900	5,569,800	5,344,400	5,140,100	4,954,100	4,785,900	4,634,100
Electronically Filed Returns	39,935,955	40,715,000	41,421,600	42,035,000	42,627,700	43,219,500	43,793,300	44,366,600	44,940,500
Forms 1040-NR/NR-EZ/C	680,364	712,300	744,100	767,700	790,400	813,100	835,800	858,500	881,200
Electronic Form 1040-NR	302,069	421,900	459,600	497,300	534,900	572,600	610,200	647,900	693,200
Forms 1040-PR and 1040-SS	145,932	271,500	245,300	222,200	202,200	185,300	171,400	160,600	152,900
Electronic Forms 1040-PR and 1040-SS	46,175	152,800	135,500	120,100	106,900	95,700	86,500	79,400	74,300

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

Projected volumes have been rounded to the nearest 100; therefore, values of 49 or fewer were rounded to 0.

See Table Notes section for more information.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2022 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			
	2021**	2022	2023	2024	2025
	(1)	(2)	(3)	(4)	(5)
Paper Forms 1040, 1040-SR, and 1040-SP, Total	5,100,109	4,806,700	3,348,400	3,081,800	2,835,400
Full-Paid, Total	551,787	278,300	345,600	316,400	289,600
Other-Than-Full-Paid, Total	4,548,322	4,528,400	3,002,800	2,765,300	2,545,800
Form 1040	4,562,063	4,233,800	2,793,100	2,545,200	2,316,800
Full-Paid	493,575	223,000	269,000	242,400	218,000
Other-Than-Full-Paid	4,068,488	4,010,900	2,524,100	2,302,800	2,098,800
Form 1040-SR	536,975	571,500	553,400	534,200	515,700
Full-Paid	58,096	55,200	76,400	73,700	71,200
Other-Than-Full-Paid	478,879	516,300	477,100	460,500	444,600
Form 1040-SP*	1,071	1,400	1,900	2,400	2,900
Full-Paid	116	100	300	300	400
Other-Than-Full-Paid	955	1,300	1,700	2,100	2,500

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

** The 2021 Full-Paid and Other-Than-Full-Paid volumes were estimated.

NOTES: Above figures exclude electronically filed returns.

Detail may not add to total due to rounding.

Projected volumes have been rounded to the nearest 100; therefore, values of 49 or fewer were rounded to 0.

See Table Notes section for more information.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2022 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			
	2021**	2022	2023	2024	2025
	(1)	(2)	(3)	(4)	(5)
Paper Forms 1040, 1040-SR, and 1040-SP, Total	4,656,767	4,298,800	3,013,100	2,774,800	2,554,500
Full-Paid, Total	543,212	268,400	336,400	308,000	281,800
Other-Than-Full-Paid, Total	4,113,555	4,030,400	2,676,800	2,466,800	2,272,600
Form 1040	4,120,389	3,727,600	2,459,700	2,240,500	2,038,400
Full-Paid	485,180	213,300	260,000	234,200	210,600
Other-Than-Full-Paid	3,635,209	3,514,300	2,199,700	2,006,200	1,827,800
Form 1040-SR	536,036	570,800	552,800	533,600	515,100
Full-Paid	57,994	55,100	76,300	73,600	71,100
Other-Than-Full-Paid	478,042	515,700	476,500	459,900	444,000
Form 1040-SP*	342	400	600	800	900
Full-Paid	37	0	100	100	100
Other-Than-Full-Paid	305	400	500	700	800

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

** The 2021 Full-Paid and Other-Than-Full-Paid volumes were estimated.

NOTES: Above figures exclude electronically filed returns.

Detail may not add to total due to rounding.

Projected volumes have been rounded to the nearest 100; therefore, values of 49 or fewer were rounded to 0.

See Table Notes section for more information.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2022 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			
	2021**	2022	2023	2024	2025
	(1)	(2)	(3)	(4)	(5)
Paper Forms 1040, 1040-SR, and 1040-SP, Total	2,719,785	0	0	0	0
Full-Paid, Total	294,257	0	0	0	0
Other-Than-Full-Paid, Total	2,425,528	0	0	0	0
Form 1040	2,425,587	0	0	0	0
Full-Paid	262,427	0	0	0	0
Other-Than-Full-Paid	2,163,160	0	0	0	0
Form 1040-SR	294,198	0	0	0	0
Full-Paid	31,830	0	0	0	0
Other-Than-Full-Paid	262,368	0	0	0	0
Form 1040-SP*	0	0	0	0	0
Full-Paid	0	0	0	0	0
Other-Than-Full-Paid	0	0	0	0	0

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

** The 2021 Full-Paid and Other-Than-Full-Paid volumes were estimated.

NOTES: Above figures exclude electronically filed returns.

Detail may not add to total due to rounding.

Projected volumes have been rounded to the nearest 100; therefore, values of 49 or fewer were rounded to 0.

See Table Notes section for more information.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2022 Publication 6187.

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

Type of return/processing category	Actual	Projected			
	2021**	2022	2023	2024	2025
	(1)	(2)	(3)	(4)	(5)
Paper Forms 1040, 1040-SR, and 1040-SP, Total	3,906,603	8,000,200	5,234,800	4,783,500	4,369,400
Full-Paid, Total	422,660	806,000	788,700	722,100	660,900
Other-Than-Full-Paid, Total	3,483,943	7,194,200	4,446,100	4,061,400	3,708,600
Form 1040	3,256,207	7,433,700	4,686,000	4,253,700	3,857,800
Full-Paid	352,293	751,300	713,000	649,000	590,300
Other-Than-Full-Paid	2,903,914	6,682,400	3,973,100	3,604,700	3,267,500
Form 1040-SR	650,140	566,100	548,300	529,200	510,900
Full-Paid	70,339	54,700	75,700	73,000	70,500
Other-Than-Full-Paid	579,801	511,500	472,600	456,200	440,400
Form 1040-SP*	256	300	500	600	700
Full-Paid	28	0	100	100	100
Other-Than-Full-Paid	228	300	400	500	600

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

** The 2021 Full-Paid and Other-Than-Full-Paid volumes were estimated.

NOTES: Above figures exclude electronically filed returns.

Detail may not add to total due to rounding.

Projected volumes have been rounded to the nearest 100; therefore, values of 49 or fewer were rounded to 0.

See Table Notes section for more information.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2022 Publication 6187.

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

Type of return/processing category	Actual	Projected			
	2021**	2022	2023	2024	2025
	(1)	(2)	(3)	(4)	(5)
Paper Forms 1040, 1040-SR, and 1040-SP, Total	2,302,591	5,200,200	3,305,200	3,019,100	2,756,700
Full-Paid, Total	249,120	654,400	506,300	463,500	424,200
Other-Than-Full-Paid, Total	2,053,471	4,545,800	2,798,900	2,555,600	2,332,500
Form 1040	1,889,504	4,839,100	2,955,400	2,681,500	2,430,800
Full-Paid	204,428	619,600	458,000	416,900	379,200
Other-Than-Full-Paid	1,685,076	4,219,500	2,497,400	2,264,600	2,051,600
Form 1040-SR	413,087	361,100	349,700	337,600	325,900
Full-Paid	44,692	34,900	48,300	46,600	45,000
Other-Than-Full-Paid	368,395	326,200	301,500	291,000	280,900
Form 1040-SP*	0	0	0	0	0
Full-Paid	0	0	0	0	0
Other-Than-Full-Paid	0	0	0	0	0

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

** The 2021 Full-Paid and Other-Than-Full-Paid volumes were estimated.

NOTES: Above figures exclude electronically filed returns.

Detail may not add to total due to rounding.

Projected volumes have been rounded to the nearest 100; therefore, values of 49 or fewer were rounded to 0.

See Table Notes section for more information.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2022 Publication 6187.

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

Item	Actual	Projected			
	2021	2022	2023	2024	2025
	(1)	(2)	(3)	(4)	(5)
United States Refund Returns	122,929,525	125,526,000	123,781,300	124,894,500	125,999,000
Austin	3,107,351	2,932,100	2,042,500	1,879,900	1,729,600
Fresno	1,657,087	0	0	0	0
Kansas City	2,380,181	4,880,100	3,193,200	2,917,900	2,665,400
Ogden	1,402,903	3,172,100	2,016,100	1,841,600	1,681,600
Electronically Filed	114,382,003	114,541,700	116,529,400	118,255,100	119,922,500

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.

Projected volumes have been rounded to the nearest 100; therefore, values of 49 or fewer were rounded to 0.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2022 Publication 6187.

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

Item	Actual	Projected			
	2021	2022	2023	2024	2025
	(1)	(2)	(3)	(4)	(5)
United States Split Refund Returns	344,373	390,700	350,900	332,600	314,300
Austin	8,209	5,000	4,800	4,600	3,900
Fresno	4,378	0	0	0	0
Kansas City	6,288	8,200	7,600	7,100	5,900
Ogden	3,706	5,400	4,800	4,500	3,800
Electronically Filed	321,793	372,100	333,700	316,500	300,800

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.

Projected volumes have been rounded to the nearest 100; therefore, values of 49 or fewer were rounded to 0.

See Table Notes section for more information.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2022 Publication 6187.

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

Item	Actual	Projected			
	2021	2022	2023	2024	2025
	(1)	(2)	(3)	(4)	(5)
United States Refund Returns	122,901,382	122,023,400	125,138,600	124,106,500	125,373,900
Austin	3,106,639	2,043,000	2,884,300	2,102,600	1,745,600
Fresno	1,656,708	0	0	0	0
Kansas City	2,379,637	3,400,400	4,509,200	3,263,600	2,690,100
Ogden	1,402,582	2,210,300	2,847,000	2,059,800	1,697,200
Electronically Filed	114,355,817	114,369,800	114,898,000	116,680,600	119,241,000

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.

Projected volumes have been rounded to the nearest 100; therefore, values of 49 or fewer were rounded to 0.

See Table Notes section for more information.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2022 Publication 6187.

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

IRS campus	Actual	Projected							
	2021	2022	2023	2024	2025	2026	2027	2028	2029
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
United States	150,370,147	152,722,200	155,372,500	157,673,400	159,896,600	162,116,400	164,268,700	166,419,400	168,571,900
Andover	35,076,759	36,005,100	36,544,600	37,070,100	37,578,500	38,087,100	38,580,800	39,075,000	39,570,300
Austin	27,139,914	27,920,600	28,579,300	29,034,500	29,473,000	29,908,900	30,330,400	30,749,800	31,168,000
Fresno	32,052,680	31,718,700	32,337,100	32,828,500	33,302,800	33,775,500	34,233,500	34,690,400	35,147,100
Kansas City	29,798,651	30,844,200	31,215,300	31,647,400	32,066,200	32,486,200	32,894,500	33,304,100	33,715,500
Philadelphia	26,302,143	26,233,600	26,696,200	27,092,900	27,476,100	27,858,700	28,229,600	28,600,200	28,970,900

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

Detail may not add to total due to rounding.

Projected volumes have been rounded to the nearest 100; therefore, values of 49 or fewer were rounded to 0.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2022 Publication 6187.

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

IRS campus	Actual	Projected							
	2021	2022	2023	2024	2025	2026	2027	2028	2029
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
United States	83,953,681	83,760,200	84,473,800	85,380,400	86,058,300	86,719,500	87,365,200	87,996,200	88,615,900
Andover	20,866,177	21,143,300	21,265,300	21,490,400	21,665,700	21,838,400	22,007,500	22,174,100	22,339,200
Austin	14,108,462	14,321,100	14,597,800	14,778,100	14,911,800	15,040,400	15,164,700	15,284,500	15,400,400
Fresno	18,431,033	17,756,500	17,982,900	18,191,900	18,353,300	18,510,500	18,663,400	18,812,700	18,959,100
Kansas City	16,550,979	16,914,800	16,894,800	17,045,300	17,151,900	17,257,100	17,361,100	17,463,700	17,565,600
Philadelphia	13,997,030	13,624,500	13,733,000	13,874,800	13,975,500	14,073,100	14,168,500	14,261,200	14,351,700

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

Projected volumes have been rounded to the nearest 100; therefore, values of 49 or fewer were rounded to 0.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2022 Publication 6187.

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

IRS campus	Actual	Projected							
	2021	2022	2023	2024	2025	2026	2027	2028	2029
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
United States	66,416,466	68,962,000	70,898,700	72,293,000	73,838,300	75,396,900	76,903,500	78,423,200	79,956,000
Andover	14,210,582	14,861,900	15,279,200	15,579,700	15,912,800	16,248,600	16,573,300	16,900,800	17,231,200
Austin	13,031,452	13,599,600	13,981,500	14,256,400	14,561,200	14,868,500	15,165,600	15,465,300	15,767,600
Fresno	13,621,647	13,962,200	14,354,300	14,636,600	14,949,400	15,265,000	15,570,000	15,877,700	16,188,000
Kansas City	13,247,672	13,929,400	14,320,500	14,602,200	14,914,300	15,229,100	15,533,400	15,840,400	16,150,000
Philadelphia	12,305,113	12,609,100	12,963,200	13,218,100	13,500,600	13,785,600	14,061,100	14,338,900	14,619,200

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

Projected volumes have been rounded to the nearest 100; therefore, values of 49 or fewer were rounded to 0.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2022 Publication 6187.

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

State or area	Actual	Projected							
	2021	2022	2023	2024	2025	2026	2027	2028	2029
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
United States	150,370,147	152,722,200	155,372,500	157,673,400	159,896,600	162,116,400	164,268,700	166,419,400	168,571,900
Alabama	2,064,590	2,094,000	2,121,300	2,151,000	2,179,800	2,208,700	2,236,700	2,264,800	2,293,100
Alaska	323,326	347,100	354,700	360,300	365,600	370,900	376,100	381,200	386,300
Arizona	3,154,281	2,951,700	3,019,700	3,067,500	3,113,600	3,159,400	3,203,700	3,247,700	3,291,700
Arkansas	1,252,306	1,259,300	1,274,000	1,291,500	1,308,600	1,325,600	1,342,200	1,358,900	1,375,600
California	17,982,889	18,005,300	18,358,700	18,638,100	18,907,800	19,176,600	19,436,900	19,696,600	19,956,200
Colorado	2,703,454	2,680,700	2,734,600	2,776,400	2,816,800	2,857,000	2,896,000	2,934,800	2,973,700
Connecticut	1,710,893	1,782,300	1,812,100	1,838,800	1,864,500	1,890,200	1,915,200	1,940,100	1,965,100
Delaware	461,513	459,100	468,300	475,400	482,300	489,200	495,800	502,500	509,100
District of Columbia	322,237	342,600	351,700	357,400	363,000	368,500	373,800	379,100	384,400
Florida	10,142,934	9,760,800	10,004,700	10,166,500	10,322,300	10,477,100	10,626,600	10,775,300	10,923,400
Georgia	4,655,685	4,550,800	4,620,700	4,687,500	4,752,100	4,816,700	4,879,400	4,942,100	5,004,900
Hawaii	626,957	664,300	687,900	700,300	712,200	724,000	735,300	746,500	757,500
Idaho	802,507	759,900	770,500	781,500	792,100	802,700	813,000	823,300	833,600
Illinois	5,815,297	6,236,000	6,329,300	6,420,300	6,508,300	6,596,400	6,681,900	6,767,400	6,853,200
Indiana	3,115,443	3,220,200	3,250,600	3,294,000	3,336,200	3,378,600	3,419,900	3,461,400	3,503,100
Iowa	1,448,753	1,513,300	1,522,900	1,542,400	1,561,400	1,580,500	1,599,100	1,617,900	1,636,900
Kansas	1,327,315	1,392,500	1,400,100	1,417,800	1,435,000	1,452,400	1,469,400	1,486,500	1,503,800
Kentucky	1,950,658	1,989,800	2,003,900	2,029,900	2,055,100	2,080,500	2,105,300	2,130,300	2,155,400
Louisiana	1,910,761	1,977,500	2,017,100	2,048,000	2,077,800	2,107,400	2,136,200	2,164,800	2,193,400
Maine	646,083	652,600	666,200	676,500	686,400	696,300	705,800	715,400	724,900
Maryland	2,806,073	2,875,200	2,970,100	3,022,400	3,072,500	3,122,100	3,169,800	3,217,100	3,264,000
Massachusetts	3,356,669	3,481,800	3,538,000	3,589,700	3,639,600	3,689,500	3,737,900	3,786,300	3,834,700
Michigan	4,658,761	4,821,700	4,892,400	4,962,400	5,030,200	5,098,100	5,163,900	5,229,900	5,296,000
Minnesota	2,707,677	2,851,500	2,875,600	2,913,500	2,950,300	2,987,400	3,023,500	3,059,800	3,096,400
Mississippi	1,231,445	1,260,600	1,276,900	1,294,700	1,312,100	1,329,400	1,346,300	1,363,200	1,380,100
Missouri	2,782,350	2,853,200	2,891,000	2,931,600	2,971,000	3,010,400	3,048,800	3,087,200	3,125,700
Montana	513,352	517,600	523,000	530,100	537,000	543,900	550,600	557,400	564,100
Nebraska	900,497	949,900	953,600	965,400	976,800	988,400	999,800	1,011,200	1,022,800
Nevada	1,473,287	1,390,600	1,419,300	1,441,100	1,462,200	1,483,200	1,503,500	1,523,800	1,544,000
New Hampshire	680,106	705,100	718,000	728,800	739,200	749,500	759,600	769,600	779,600
New Jersey	4,316,048	4,471,900	4,543,900	4,610,100	4,674,200	4,738,200	4,800,300	4,862,400	4,924,700
New Mexico	909,928	917,300	936,400	950,900	964,800	978,700	992,100	1,005,500	1,018,900
New York	9,604,148	10,161,800	10,195,000	10,319,700	10,441,300	10,564,300	10,684,500	10,806,100	10,929,000
North Carolina	4,653,933	4,601,400	4,669,300	4,736,200	4,801,000	4,865,800	4,928,700	4,991,700	5,054,900
North Dakota	354,143	380,800	383,100	388,000	392,800	397,600	402,300	407,000	411,800
Ohio	5,499,733	5,739,600	5,808,100	5,888,400	5,966,300	6,044,300	6,120,200	6,196,400	6,272,900
Oklahoma	1,648,419	1,670,900	1,690,600	1,713,900	1,736,600	1,759,200	1,781,300	1,803,400	1,825,600
Oregon	1,931,530	1,927,100	1,963,400	1,993,000	2,021,500	2,050,000	2,077,600	2,105,200	2,132,800
Pennsylvania	5,999,233	6,238,100	6,360,300	6,457,100	6,550,500	6,643,500	6,733,700	6,823,700	6,913,500
Rhode Island	537,229	547,000	553,400	561,000	568,400	575,800	583,000	590,200	597,500
South Carolina	2,311,264	2,258,100	2,286,500	2,318,300	2,349,200	2,380,200	2,410,200	2,440,400	2,470,700
South Dakota	416,558	436,900	439,300	444,800	450,200	455,600	461,000	466,300	471,700
Tennessee	3,092,015	3,072,700	3,111,100	3,154,400	3,196,400	3,238,500	3,279,400	3,320,400	3,361,600
Texas	12,479,646	12,171,500	12,471,700	12,672,700	12,866,300	13,058,600	13,244,400	13,429,200	13,613,400
Utah	1,396,996	1,335,800	1,353,200	1,372,200	1,390,500	1,409,000	1,426,800	1,444,800	1,462,800
Vermont	317,150	332,900	337,500	342,300	346,900	351,600	356,100	360,600	365,100
Virginia	3,877,617	3,954,700	4,030,000	4,090,900	4,149,800	4,208,400	4,265,200	4,321,900	4,378,600
Washington	3,550,658	3,537,800	3,602,300	3,656,200	3,708,300	3,760,200	3,810,600	3,860,900	3,911,200
West Virginia	750,255	776,800	790,300	802,100	813,400	824,700	835,600	846,600	857,500
Wisconsin	2,798,663	2,952,600	2,977,900	3,017,300	3,055,500	3,093,900	3,131,400	3,169,100	3,207,000
Wyoming	268,003	281,400	284,300	288,200	291,900	295,700	299,400	303,000	306,700
International	128,879	608,000	757,900	794,700	829,200	862,100	893,100	922,600	951,000

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

Detail may not add to total due to rounding.

Projected volumes have been rounded to the nearest 100; therefore, values of 49 or fewer were rounded to 0.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2022 Publication 6187.

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

State or area	Actual	Projected							
	2021	2022	2023	2024	2025	2026	2027	2028	2029
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
United States	83,953,681	83,760,200	84,473,800	85,380,400	86,058,300	86,719,500	87,365,200	87,996,200	88,615,900
Alabama	1,177,308	1,190,200	1,192,100	1,203,600	1,212,200	1,220,600	1,228,900	1,237,100	1,245,200
Alaska	146,389	160,300	162,600	164,400	165,600	166,700	167,700	168,800	169,700
Arizona	1,564,551	1,354,500	1,377,600	1,393,100	1,403,300	1,413,000	1,422,400	1,431,300	1,439,800
Arkansas	728,129	728,700	728,500	735,300	740,500	745,500	750,500	755,500	760,400
California	11,605,644	11,465,600	11,635,400	11,782,600	11,905,700	12,026,700	12,144,100	12,259,800	12,374,000
Colorado	1,272,802	1,195,200	1,207,300	1,219,100	1,226,200	1,232,900	1,239,400	1,245,500	1,251,300
Connecticut	983,612	1,026,100	1,034,700	1,046,100	1,054,900	1,063,500	1,072,000	1,080,200	1,088,400
Delaware	233,535	222,700	225,200	227,600	229,200	230,700	232,200	233,600	235,000
District of Columbia	149,637	158,100	161,900	163,900	165,400	166,700	168,000	169,200	170,400
Florida	5,769,220	5,263,500	5,381,100	5,451,900	5,507,000	5,560,100	5,611,300	5,660,900	5,709,100
Georgia	2,464,661	2,317,200	2,324,400	2,346,000	2,360,500	2,374,600	2,388,500	2,402,000	2,415,200
Hawaii	354,706	377,500	393,100	399,700	405,200	410,400	415,500	420,300	425,000
Idaho	426,080	374,800	374,600	377,800	379,700	381,600	383,500	385,400	387,100
Illinois	3,394,002	3,672,000	3,693,300	3,732,500	3,763,100	3,793,200	3,822,700	3,851,700	3,880,500
Indiana	1,599,980	1,622,300	1,607,700	1,618,900	1,625,200	1,631,500	1,637,900	1,644,200	1,650,400
Iowa	910,523	947,900	941,600	949,700	956,000	962,300	968,600	975,000	981,400
Kansas	732,214	766,300	756,300	761,300	764,500	767,700	771,000	774,300	777,700
Kentucky	1,115,532	1,132,600	1,122,700	1,131,300	1,137,400	1,143,400	1,149,400	1,155,500	1,161,600
Louisiana	1,038,094	1,079,500	1,093,900	1,106,600	1,116,300	1,125,600	1,134,800	1,143,600	1,152,300
Maine	318,494	313,800	317,900	321,300	323,600	325,900	328,000	330,100	332,100
Maryland	1,483,429	1,500,300	1,556,600	1,581,000	1,600,400	1,618,900	1,636,600	1,653,500	1,669,900
Massachusetts	1,987,311	2,030,000	2,045,400	2,067,700	2,085,100	2,102,100	2,118,800	2,135,200	2,151,400
Michigan	2,688,156	2,759,000	2,771,700	2,800,100	2,821,600	2,842,900	2,863,700	2,884,100	2,904,400
Minnesota	1,571,649	1,650,100	1,640,400	1,654,000	1,663,900	1,673,800	1,683,700	1,693,500	1,703,400
Mississippi	700,987	719,600	720,700	727,600	732,800	738,000	743,000	748,000	752,900
Missouri	1,484,670	1,511,100	1,511,200	1,524,700	1,534,100	1,543,200	1,552,200	1,561,000	1,569,700
Montana	288,818	285,300	284,200	286,600	288,200	289,900	291,500	293,200	294,800
Nebraska	504,524	532,000	524,000	527,300	529,400	531,600	533,800	536,000	538,300
Nevada	791,751	699,800	709,100	716,900	722,500	727,900	733,100	738,200	743,100
New Hampshire	313,629	317,600	319,700	322,600	324,300	325,900	327,500	329,000	330,400
New Jersey	2,949,093	3,043,300	3,075,100	3,112,500	3,144,500	3,176,300	3,207,200	3,237,800	3,268,300
New Mexico	438,399	436,800	442,400	447,100	450,300	453,300	456,200	459,000	461,700
New York	6,463,655	6,859,000	6,799,500	6,857,500	6,905,000	6,953,400	7,001,500	7,050,200	7,099,700
North Carolina	2,386,852	2,281,000	2,283,700	2,303,800	2,316,600	2,328,900	2,341,200	2,353,000	2,364,600
North Dakota	205,945	224,500	222,500	224,200	225,500	226,800	228,000	229,300	230,600
Ohio	2,828,244	2,927,000	2,916,500	2,940,000	2,954,800	2,969,200	2,983,700	2,997,900	3,011,800
Oklahoma	873,754	879,100	876,500	883,900	888,700	893,500	898,300	902,900	907,600
Oregon	880,048	839,800	845,500	853,100	857,300	861,200	865,100	868,700	872,100
Pennsylvania	3,288,347	3,393,100	3,435,400	3,474,700	3,504,300	3,533,100	3,561,100	3,588,300	3,615,000
Rhode Island	334,260	335,100	335,400	338,800	341,400	344,000	346,600	349,200	351,700
South Carolina	1,224,357	1,151,300	1,148,600	1,158,100	1,164,200	1,170,100	1,176,000	1,181,800	1,187,500
South Dakota	239,796	250,800	247,900	249,700	250,900	252,100	253,400	254,600	255,900
Tennessee	1,542,718	1,478,900	1,472,500	1,483,600	1,489,900	1,496,000	1,502,100	1,508,000	1,513,700
Texas	6,200,426	5,708,100	5,826,900	5,897,200	5,945,900	5,992,100	6,036,800	6,079,200	6,119,700
Utah	706,580	620,200	617,500	622,100	624,400	626,600	628,900	631,100	633,200
Vermont	165,056	172,600	172,800	174,300	175,300	176,400	177,400	178,400	179,300
Virginia	1,802,657	1,771,700	1,785,700	1,802,500	1,812,400	1,821,700	1,830,800	1,839,400	1,847,600
Washington	1,536,379	1,432,000	1,437,300	1,448,700	1,453,600	1,457,900	1,462,300	1,466,200	1,469,700
West Virginia	360,658	370,800	372,900	376,400	378,600	380,800	382,800	384,800	386,800
Wisconsin	1,548,565	1,636,300	1,624,600	1,637,400	1,646,100	1,654,800	1,663,400	1,672,100	1,680,800
Wyoming	139,953	146,700	145,900	147,000	147,700	148,400	149,200	149,900	150,600
International	37,902	428,700	573,500	606,700	637,200	666,000	693,100	718,700	743,000

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

Projected volumes have been rounded to the nearest 100; therefore, values of 49 or fewer were rounded to 0.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2022 Publication 6187.

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

State or area	Actual	Projected							
	2021	2022	2023	2024	2025	2026	2027	2028	2029
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
United States	66,416,466	68,962,000	70,898,700	72,293,000	73,838,300	75,396,900	76,903,500	78,423,200	79,956,000
Alabama	887,282	903,800	929,100	947,400	967,700	988,100	1,007,800	1,027,700	1,047,800
Alaska	176,937	186,800	192,100	195,900	200,000	204,300	208,400	212,500	216,600
Arizona	1,589,730	1,597,300	1,642,100	1,674,400	1,710,200	1,746,300	1,781,200	1,816,400	1,851,900
Arkansas	524,177	530,600	545,500	556,200	568,100	580,100	591,700	603,400	615,200
California	6,377,245	6,539,700	6,723,300	6,855,600	7,002,100	7,149,900	7,292,800	7,436,900	7,582,200
Colorado	1,430,652	1,485,500	1,527,300	1,557,300	1,590,600	1,624,200	1,656,600	1,689,300	1,722,400
Connecticut	727,281	756,200	777,400	792,700	809,600	826,700	843,200	859,900	876,700
Delaware	227,978	236,400	243,100	247,900	253,100	258,500	263,700	268,900	274,100
District of Columbia	172,600	184,600	189,800	193,500	197,600	201,800	205,800	209,900	214,000
Florida	4,373,714	4,497,300	4,623,600	4,714,600	4,815,400	4,917,000	5,015,300	5,114,400	5,214,300
Georgia	2,191,024	2,233,600	2,296,400	2,341,500	2,391,600	2,442,100	2,490,900	2,540,100	2,589,700
Hawaii	272,251	286,800	294,800	300,600	307,100	313,500	319,800	326,100	332,500
Idaho	376,427	385,100	395,900	403,700	412,300	421,000	429,400	437,900	446,500
Illinois	2,421,295	2,563,900	2,635,900	2,687,800	2,745,200	2,803,200	2,859,200	2,915,700	2,972,700
Indiana	1,515,463	1,598,000	1,642,900	1,675,200	1,711,000	1,747,100	1,782,000	1,817,200	1,852,700
Iowa	538,230	565,400	581,300	592,700	605,400	618,200	630,500	643,000	655,500
Kansas	595,101	626,200	643,800	656,500	670,500	684,700	698,300	712,100	726,100
Kentucky	835,126	857,100	881,200	898,500	917,800	937,100	955,900	974,700	993,800
Louisiana	872,667	898,000	923,200	941,400	961,500	981,800	1,001,400	1,021,200	1,041,100
Maine	327,589	338,800	348,300	355,200	362,800	370,400	377,800	385,300	392,800
Maryland	1,322,644	1,374,900	1,413,600	1,441,400	1,472,200	1,503,200	1,533,300	1,563,600	1,594,100
Massachusetts	1,369,358	1,451,900	1,492,600	1,522,000	1,554,500	1,587,300	1,619,000	1,651,000	1,683,300
Michigan	1,970,605	2,062,700	2,120,600	2,162,400	2,208,600	2,255,200	2,300,300	2,345,700	2,391,600
Minnesota	1,136,028	1,201,400	1,235,200	1,259,500	1,286,400	1,313,500	1,339,800	1,366,300	1,393,000
Mississippi	530,458	541,000	556,200	567,100	579,200	591,400	603,300	615,200	627,200
Missouri	1,297,680	1,342,000	1,379,700	1,406,900	1,436,900	1,467,300	1,496,600	1,526,200	1,556,000
Montana	224,534	232,300	238,800	243,500	248,700	254,000	259,100	264,200	269,300
Nebraska	395,973	417,900	429,600	438,000	447,400	456,800	466,000	475,200	484,500
Nevada	681,536	690,800	710,200	724,200	739,700	755,300	770,400	785,600	800,900
New Hampshire	366,477	387,500	398,400	406,200	414,900	423,600	432,100	440,600	449,300
New Jersey	1,366,955	1,428,600	1,468,700	1,497,600	1,529,600	1,561,900	1,593,100	1,624,600	1,656,400
New Mexico	471,529	480,500	494,000	503,800	514,500	525,400	535,900	546,500	557,200
New York	3,140,493	3,302,800	3,395,500	3,462,300	3,536,300	3,610,900	3,683,100	3,755,900	3,829,300
North Carolina	2,267,081	2,320,400	2,385,500	2,432,400	2,484,400	2,536,900	2,587,600	2,638,700	2,690,300
North Dakota	148,198	156,300	160,700	163,800	167,300	170,800	174,300	177,700	181,200
Ohio	2,671,489	2,812,600	2,891,600	2,948,500	3,011,500	3,075,100	3,136,500	3,198,500	3,261,000
Oklahoma	774,665	791,800	814,100	830,100	847,800	865,700	883,000	900,500	918,100
Oregon	1,051,482	1,087,300	1,117,900	1,139,800	1,164,200	1,188,800	1,212,500	1,236,500	1,260,700
Pennsylvania	2,710,886	2,845,000	2,924,900	2,982,400	3,046,200	3,110,500	3,172,600	3,235,300	3,298,600
Rhode Island	202,969	212,000	217,900	222,200	227,000	231,700	236,400	241,000	245,800
South Carolina	1,086,907	1,106,800	1,137,800	1,160,200	1,185,000	1,210,000	1,234,200	1,258,600	1,283,200
South Dakota	176,762	186,100	191,400	195,100	199,300	203,500	207,600	211,700	215,800
Tennessee	1,549,297	1,593,800	1,638,600	1,670,800	1,706,500	1,742,500	1,777,300	1,812,500	1,847,900
Texas	6,279,220	6,463,300	6,644,800	6,775,500	6,920,400	7,066,400	7,207,600	7,350,100	7,493,700
Utah	690,416	715,500	735,600	750,100	766,100	782,300	797,900	813,700	829,600
Vermont	152,094	160,300	164,800	168,000	171,600	175,200	178,700	182,300	185,800
Virginia	2,074,960	2,183,000	2,244,300	2,288,400	2,337,400	2,386,700	2,434,400	2,482,500	2,531,000
Washington	2,014,279	2,105,800	2,165,000	2,207,500	2,254,700	2,302,300	2,348,300	2,394,700	2,441,500
West Virginia	389,597	406,000	417,400	425,600	434,700	443,900	452,800	461,700	470,800
Wisconsin	1,250,098	1,316,300	1,353,300	1,379,900	1,409,400	1,439,200	1,467,900	1,496,900	1,526,200
Wyoming	128,050	134,700	138,500	141,200	144,200	147,300	150,200	153,200	156,200
International	90,977	179,300	184,400	188,000	192,000	196,100	200,000	203,900	207,900

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

Projected volumes have been rounded to the nearest 100; therefore, values of 49 or fewer were rounded to 0.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2022 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 2021 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 *	261,202					
MAPE		2.43%	1.93%	1.47%	2.18%	2.36%
Number of Overprojections		3	2	2	3	3
Grand Total—Paper	65,176					
MAPE		10.44%	15.62%	12.71%	16.48%	19.31%
Number of Overprojections		2	2	3	3	4
Grand Total—E-file	196,026					
MAPE		1.15%	2.46%	2.05%	2.35%	2.66%
Number of Overprojections		2	2	0	0	1
Total Primary—Selected Returns *	229,594					
MAPE		2.16%	1.46%	1.14%	2.34%	2.93%
Number of Overprojections		2	3	4	3	4
Primary Total—Paper	48,795					
MAPE		12.16%	11.13%	13.14%	16.66%	21.05%
Number of Overprojections		3	2	4	4	4
Primary Total—E-file	180,799					
MAPE		0.66%	1.56%	2.12%	2.29%	2.11%
Number of Overprojections		0	1	2	1	1
Individual Total	162,501					
MAPE		0.40%	1.13%	1.87%	2.16%	1.87%
Number of Overprojections		1	1	2	2	2
Individual Total—Paper	12,131					
MAPE		20.99%	19.18%	25.57%	24.63%	17.72%
Number of Overprojections		3	3	3	2	4
Individual Total—E-file	150,370					
MAPE		1.64%	2.72%	4.01%	4.17%	2.81%
Number of Overprojections		0	1	2	2	2
Individual Estimated Tax	12,639					
MAPE		18.02%	23.73%	23.11%	28.30%	37.31%
Number of Overprojections		2	3	4	4	4
Fiduciary Total	3,257					
MAPE		3.52%	4.10%	5.30%	7.25%	6.77%
Number of Overprojections		1	2	3	3	3
Partnership Total	4,653					
MAPE		2.62%	3.72%	2.80%	4.72%	5.65%
Number of Overprojections		3	1	1	1	1
Corporation Total	7,671					
MAPE		2.23%	4.62%	3.46%	5.12%	4.49%
Number of Overprojections		2	1	1	1	1
Employment Total	34,072					
MAPE		5.15%	6.63%	5.92%	6.33%	5.59%
Number of Overprojections		2	1	1	2	1
Exempt Organization Total	1,840					
MAPE		12.08%	12.14%	11.41%	13.07%	15.86%
Number of Overprojections		2	2	2	3	3
Excise Total	1,193					
MAPE		3.07%	5.07%	4.28%	4.33%	5.18%
Number of Overprojections		3	1	1	1	1

*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, 2022 Publication 6187.

Table Notes

Data Sources

The primary sources for actual calendar year filing counts for Form 1040, Form 1040-SR, Form 1040-SP, 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 the 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 an online 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 total individual returns include Form 1040, Form 1040-SR, and 1040-SP. It also includes Schedule A (i.e., itemized deductions), 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 series. The paper volumes include Forms 1040, 1040-SR, and 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 2E report the projections of individual returns by IRS processing campus. These tables do not include e-filed returns and only represent the historical and projected paper returns. These tables reflect the impact of IRS’s campus alignment plans through 2025. The 2022 update of Publication 6187 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 2025.

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 2021 through CY 2029. **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.

**Configuration of IRS Campuses for Paper
Individual Returns—CY 2022 Alignment Through CY 2025**

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

**Approved Configuration of IRS Campuses for Electronic Individual
Returns—CY 2022 Alignment Through CY 2029**

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.