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

Publication 6292

Fiscal Year Return Projections for the United States: 2019–2026

Spring 2019

Publication 6292 (revised 6-2019) is a product of the IRS Statistics of Income Division within the Research, Applied Analytics, and Statistics organization.

**Department of the Treasury
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Online Availability of Forecasts

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

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



David P. Paris
Acting Director, Statistics of Income Division

Overview

The Spring 2019 edition of IRS Publication 6292, *Fiscal Year Return Projections for the United States*, provides U.S.-level projections of the number of tax returns expected to be filed in Fiscal Year (FY) 2019 through FY 2026 by: (1) major return categories; and (2) business operating divisions.

Statistics of Income (SOI) staff within the IRS Research, Applied Analytics, and Statistics (RAAS) organization prepare these projections semiannually to incorporate changes in filing patterns, economic and demographic trends, legislative requirements, and IRS administrative processes.

The Spring 2019 projections are based on information available as of early-April 2019, including enacted tax law changes and confirmed administrative plans. However, the projections do not incorporate pending legislative or administrative initiatives under consideration.

Data Sources and Projection Methodology

SOI staff used the reported actual number of returns filed in FY 2018 for each filing category to estimate the expected FY 2019 through FY 2026 return counts. The source data came from the IRS Master File, which reports the historical number of returns processed and recorded each year. In cases where master file return counts were not available, SOI staff relied on counts provided by program staff in the IRS operating divisions.

In general, the projections presented in this publication are computed for the calendar year of filing, and then converted to the corresponding fiscal year based on the historical quarterly filing experience. The projections are derived from various statistical models that capture and extrapolate historical filing trends by unique form types and filing mediums. Most models use time series extrapolation methods, such as trended exponential smoothing. However, some return types, particularly individual income tax filings, are based on regression models that use economic and demographic variables, such as total employment and gross domestic product, as key input factors. In these instances, forecasts of the economic and demographic data series used by the SOI staff as predictor variables were provided by IHS Global Inc. Additionally, where historical data were limited or nonexistent, such as for new e-file products, the filing pattern for a comparable return type was applied. Customers interested in obtaining more details about this publication's projection methodologies are welcome to contact us. (See "Principal Contacts" on page iii for subject areas and contact information.)

Summary of Significant Trends and Revisions

A summary of the major trends and other significant factors related to the return forecasts for this edition of Publication 6292 are noted below:

Trend in Grand Total Return Filings

As presented in Table 1, grand total return filings were 254.0 million in FY 2018, an increase of 2.5 percent over FY 2017. After FY 2018, grand total return filings are projected to grow at an average annual rate of 0.8 percent, reaching 269.7 million by FY 2026. The paper grand total return filings were 74.5 million in FY 2018, a decrease of 0.2 percent from the FY 2017 total. The electronic grand total return filings were 179.5 million in FY 2018, an increase of 3.7 percent over FY 2017. After FY 2018, electronic grand total return filings are projected to grow at an average annual rate of 2.4 percent.

Detail by Business Operating Division

Table 2 presents estimates of selected return filings by IRS “Business Operating Division” (BOD). The selected returns include total individual income tax returns, corporation income tax returns, partnership returns, employment returns, excise returns, and exempt organization returns. As applicable, these volumes are broken out by their operating division components: “Wage and Investment” (W&I), “Small Business/Self-Employed” (SB/SE), “Large Business and International” (LB&I), and “Tax Exempt/Government Entities” (TE/GE). Also included are the projected total filings of employee plan (EP) returns, including those processed by the Department of Labor, which comprise major return filings by taxpayers served by the TE/GE operating division.

Tax Cuts and Jobs Act

The Tax Cuts and Jobs Act, enacted on December 22, 2017, changed the way tax is calculated for both individual and business tax return filers. Most of the changes affecting these filers became effective January 2018. While some changes sunset at the end of 2025, others are permanent. Highlights of the new tax law changes include revised business expense deductions, increased standard deduction, removed personal exemptions, changed tax rates and brackets, increased child tax credit, and limited or discontinued deductions. As anticipated, SOI’s preliminary analysis of the tax returns filed through April 2019 indicates that the tax law changes are impacting the return volumes for certain individual and business form types. SOI will further explore this issue in its fall 2019 projection publications once more calendar year data are available.

Accuracy of Prior Projections

To measure the quality of our products and services, this section, along with Table 3, provides a brief analysis of the accuracy of prior projections. Using 4 years of actual data from 2015 through 2018, Table 3 presents the accuracy of our national-level projections by major return categories. This analysis covers only the major return categories projected on a calendar-year basis and serves as a general measure for approximating the overall reliability of our U.S.-level return projections.

The table presents two measures of projection accuracy: (1) the mean absolute percent error (MAPE); and (2) the number of overprojections. The MAPE is computed as the average percentage projection error for the 4-year period, regardless of whether the projections were over or under the actual filings in each of the 4 projection cycles. In addition, the number of overprojections can show whether projections are consistently over- or underprojected. A value of “2” indicates balanced forecasts over the 4 cycles.

The table groups these two measures by time horizon. The time horizon is determined based on the year a forecast was made and the year projected. For example, a forecast for 2017 made in 2014 would be part of the “3-years-ahead” time horizon.

Table 1. Fiscal Year Projections of the Number of Returns To Be Filed with IRS, 2019–2026

Type of Return	Actual— FY 2018	Projected							
		2019	2020	2021	2022	2023	2024	2025	2026
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Grand Total	254,001,709	256,815,100	258,804,500	260,666,100	262,467,600	264,123,700	265,961,300	267,780,600	269,719,000
Paper Grand Total	74,543,740	71,233,900	67,899,400	64,789,800	62,007,500	59,313,900	56,936,600	54,627,400	52,415,900
Electronic Grand Total	179,457,969	185,581,200	190,905,100	195,876,300	200,460,100	204,809,800	209,024,700	213,153,200	217,303,000
Total Primary Returns	225,152,891	227,630,700	229,142,700	230,558,000	231,930,900	233,273,600	234,600,500	235,915,900	237,355,800
Individual Income Tax, Total	152,937,949	155,001,100	156,508,500	158,011,800	159,515,100	161,018,400	162,521,700	164,025,000	165,528,300
Forms 1040, 1040-A, and 1040-EZ, Total*	151,934,683	153,988,700	155,462,400	156,931,800	158,401,300	159,870,700	161,340,200	162,809,600	164,279,100
Paper Forms 1040/1040-A/1040-EZ*	17,673,132	16,481,200	15,289,900	14,241,300	13,480,000	12,878,900	12,360,100	11,887,300	11,498,300
Electronic Forms 1040/1040-A/1040-EZ*	134,261,551	137,507,500	140,172,400	142,690,500	144,921,300	146,991,800	148,980,100	150,922,300	152,780,800
Forms 1040-NR/NR-EZ/C	842,750	855,000	895,200	935,400	975,700	1,015,900	1,056,100	1,096,300	1,136,500
Electronic Form 1040-NR	253,018	274,000	420,000	496,400	558,000	608,100	650,600	688,600	724,500
Forms 1040-PR and 1040-SS	160,516	157,400	151,000	144,600	138,200	131,800	125,400	119,000	112,600
Electronic Forms 1040-PR and 1040-SS	35,650	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000
Individual Estimated Tax, Form 1040-ES, Total	22,367,571	21,731,600	21,095,500	20,459,500	19,823,500	19,187,500	18,551,500	17,915,500	17,279,400
Paper Form 1040-ES	22,143,226	21,482,600	20,826,200	20,173,000	19,522,600	18,874,800	18,229,200	17,585,900	16,938,700
Electronic (Credit Card) Form 1040-ES	224,345	248,900	269,400	286,500	300,900	312,700	322,200	329,600	340,800
Fiduciary, Form 1041, Total	3,096,806	3,142,200	3,151,700	3,161,100	3,170,600	3,180,000	3,189,500	3,198,900	3,208,400
Paper Form 1041	530,313	429,800	390,100	361,700	336,300	312,800	290,300	268,500	250,800
Electronic Form 1041	2,566,493	2,712,400	2,761,600	2,799,400	2,834,300	2,867,300	2,899,200	2,930,400	2,957,600
Fiduciary Estimated Tax, Form 1041-ES	696,167	824,300	831,500						
Partnership, Forms 1065/1065-B, Total	4,239,198	4,314,800	4,410,100	4,505,300	4,600,600	4,695,800	4,791,000	4,886,300	5,114,700
Paper Forms 1065/1065-B	539,367	486,600	438,800	397,100	360,600	328,700	300,900	276,500	252,100
Electronic Forms 1065/1065-B	3,699,831	3,828,300	3,971,300	4,108,200	4,240,000	4,367,100	4,490,200	4,609,800	4,862,600
Corporation Income Tax, Total	7,209,185	7,468,100	7,646,300	7,775,700	7,877,600	7,963,500	8,040,200	8,111,300	8,174,600
Paper Corporation Returns, Total	1,430,754	1,384,500	1,344,200	1,305,400	1,271,600	1,243,200	1,219,700	1,200,400	1,184,500
Electronic Corporation Returns, Total	5,778,431	6,083,600	6,302,100	6,470,300	6,606,000	6,720,300	6,820,400	6,910,900	6,990,100
Form 1120, Total	1,720,920	1,779,100	1,787,200	1,785,200	1,779,100	1,771,300	1,762,900	1,754,200	1,745,400
Paper Form 1120	398,815	400,600	395,400	384,400	372,200	360,300	349,100	338,600	328,500
Electronic Form 1120	1,322,105	1,378,500	1,391,800	1,400,800	1,406,900	1,411,000	1,413,800	1,415,700	1,416,900
Form 1120-C	9,633	9,300	9,300	9,300	9,300	9,300	9,300	9,300	9,300
Form 1120-F	49,211	51,800	53,000	54,100	55,200	56,400	57,500	58,600	59,800
Paper Form 1120-F	21,907	21,200	20,900	20,600	20,500	20,300	20,200	20,100	20,000
Electronic Form 1120-F	27,304	30,700	32,100	33,400	34,800	36,100	37,300	38,600	39,800
Form 1120-H	260,008	268,200	274,500	280,800	287,200	293,500	299,900	306,200	312,600
Forms 1120-FSC/LND/PC/REIT/RIC/SF	41,355	45,900	47,200	48,300	49,400	50,500	51,500	52,500	53,500
Form 1120-S, Total	5,128,058	5,313,800	5,475,200	5,598,000	5,697,400	5,782,500	5,859,100	5,930,400	5,994,100
Paper Form 1120-S	699,036	639,400	597,000	561,900	533,000	509,300	489,700	473,700	460,700
Electronic Form 1120-S	4,429,022	4,674,400	4,878,200	5,036,100	5,164,300	5,273,200	5,369,300	5,456,700	5,533,400
Small Corporation Election, Form 2553	492,634	508,900	523,100	537,300	551,400	565,600	579,800	593,900	608,100
"REMIC" Income Tax, Form 1066	42,406	43,200	44,000	44,900	45,700	46,500	47,300	48,100	48,900
Estate, Forms 706, 706NA/GS(D)/GS(T), Total	34,092	33,000	31,400	27,800	26,000	24,600	23,600	22,600	22,700
Gift, Form 709	245,584	245,400	246,700	247,900	249,100	250,400	251,600	252,800	254,100
Employment Tax, Total	30,891,786	31,329,200	31,605,800	31,856,300	32,088,800	32,307,400	32,518,000	32,723,500	32,925,800
Paper Employment Returns, Total	17,328,799	16,799,900	16,228,300	15,665,000	15,108,800	14,557,100	14,011,100	13,470,900	12,936,600
Electronic Employment Returns, Total	13,562,987	14,529,300	15,377,500	16,191,300	16,979,900	17,750,400	18,506,900	19,252,500	19,989,300
Forms 940, 940-EZ, and 940-PR, Total	5,936,710	6,013,100	6,056,200	6,098,000	6,139,500	6,181,000	6,222,400	6,263,900	6,305,300
Paper Forms 940, 940-EZ, and 940-PR	3,345,924	3,195,300	3,079,000	2,967,500	2,861,500	2,761,000	2,665,700	2,575,500	2,490,300
Form 940 E-File/Online/XML	2,590,786	2,817,800	2,977,100	3,130,400	3,278,000	3,420,000	3,556,700	3,688,300	3,815,000
Forms 941, 941-PR, and 941-SS, Total	24,638,991	25,012,100	25,256,800	25,476,400	25,675,300	25,861,100	26,038,600	26,210,900	26,379,900
Paper 941, 941-PR/SS, Total	13,685,454	13,322,200	12,881,000	12,443,000	12,003,100	11,562,700	11,122,500	10,682,800	10,243,600
Form 941 E-File/Online/XML	10,953,537	11,689,800	12,375,800	13,033,400	13,672,200	14,298,300	14,916,100	15,528,100	16,136,300
Forms 943, 943-PR, and 943-SS, Total	185,373	180,500	176,900	173,300	169,700	166,100	162,500	158,900	155,300
Paper Forms 943, 943-PR, and 943-SS	176,887	170,000	164,600	159,200	154,500	149,800	145,200	140,600	136,200
Electronic Forms 943, 943-PR, and 943-SS	8,486	10,400	12,300	14,100	15,200	16,300	17,300	18,300	19,100
Forms 944, 944-PR, and 944-SS, Total	68,917	64,700	60,600	56,500	52,500	48,500	44,500	40,500	36,500
Paper Forms 944, 944-PR, and 944-SS	61,196	56,900	52,300	47,500	42,800	38,100	33,400	28,700	24,000
Electronic Form 944	7,721	7,800	8,300	9,000	9,700	10,400	11,100	11,800	12,500
Form 945, Total	59,976	57,100	53,600	50,400	47,300	44,300	41,500	38,900	36,400
Paper Form 945	57,519	53,700	49,700	45,900	42,300	39,000	35,900	32,900	30,100
Electronic Form 945	2,457	3,400	4,000	4,500	4,900	5,300	5,700	6,000	6,300
Form CT-1	1,819	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800

Footnotes are at end of table.

Table 1. Fiscal Year Projections of the Number of Returns To Be Filed with IRS, 2019–2026—Continued

Type of Return	Actual— FY 2018	Projected							
		2019	2020	2021	2022	2023	2024	2025	2026
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Withholding on Foreign Persons, Form 1042	50,868	53,200	54,800	56,300	57,800	59,300	60,800	62,300	63,800
Exempt Organizations, Total	1,600,855	1,659,400	1,703,800	1,743,800	1,784,000	1,824,400	1,864,900	1,905,500	1,946,300
Paper Exempt Organizations, Total	518,744	504,700	491,300	479,200	468,200	458,200	449,100	440,900	433,500
Electronic Exempt Organizations, Total	1,082,111	1,154,600	1,212,500	1,264,600	1,315,800	1,366,200	1,415,700	1,464,600	1,512,800
Form 990, Total	317,199	316,400	315,800	315,300	315,000	314,700	314,500	314,400	314,300
Paper Form 990	73,206	61,600	56,300	51,500	47,100	43,200	39,700	36,500	33,600
Electronic Form 990	243,993	254,800	259,500	263,900	267,900	271,500	274,800	277,900	280,700
Form 990-EZ, Total	239,085	232,300	232,300	232,300	232,300	232,300	232,300	232,300	232,300
Paper Form 990-EZ	108,131	100,700	96,700	92,900	89,500	86,300	83,400	80,700	78,200
Electronic Form 990-EZ	130,954	131,600	135,700	139,400	142,800	146,000	149,000	151,700	154,200
Form 990-N**	641,832	696,800	741,100	780,700	820,400	860,000	899,600	939,200	978,800
Form 990-PF, Total	113,215	115,700	118,200	120,700	123,200	125,700	128,100	130,600	133,100
Paper Form 990-PF	47,883	44,300	42,000	40,000	38,400	37,000	35,800	34,800	33,900
Electronic Form 990-PF	65,332	71,400	76,200	80,600	84,800	88,700	92,400	95,900	99,200
Form 990-T	188,334	198,800	198,800	198,800	198,800	198,800	198,800	198,800	198,800
Form 4720	2,475	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700
Form 5227	98,715	96,700	94,900	93,200	91,700	90,200	88,800	87,500	86,200
Form 1041-A	7,103	7,400							
Government Entity/Bonds	45,324	44,000	43,700	43,300	42,900	42,500	42,200	41,800	41,400
Form 8038	3,086	3,100	3,100	3,100	3,100	3,100	3,100	3,100	3,100
Form 8038-CP	10,592	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600
Form 8038-G	23,250	22,100	21,800	21,600	21,300	21,100	20,800	20,600	20,400
Form 8038-GC	7,759	7,700	7,500	7,400	7,300	7,100	7,000	6,900	6,700
Form 8038-T	333	300	300	300	300	300	300	300	300
Form 8038-TC	125	100	100	100	100	100	100	100	100
Form 8328	179	200	200	200	200	200	200	200	200
Political Organizations, Total	11,215	11,200	12,100	11,800	12,700	12,400	13,200	12,900	13,800
Form 1120-POL, Total	4,140	4,100	3,900	3,800	3,700	3,500	3,400	3,300	3,100
Paper Form 1120-POL	4,100	4,000	3,900	3,800	3,600	3,500	3,400	3,200	3,100
Electronic Form 1120-POL	40	0	0	0	0	0	0	0	0
Form 8871***	4,431	4,600	5,100	5,500	5,900	6,300	6,700	7,200	7,600
Form 8872, Total	2,644	2,500	3,100	2,500	3,100	2,500	3,100	2,500	3,100
Paper Form 8872	630	500	700	500	700	500	700	500	700
Electronic Form 8872	2,014	2,000	2,400	2,000	2,400	2,000	2,400	2,000	2,400
Excise, Total	1,038,513	1,068,600	1,082,400	1,093,300	1,104,400	1,115,400	1,126,500	1,137,600	1,148,700
Form 11-C	3,360	3,500	3,400	3,200	3,100	3,000	2,900	2,700	2,600
Form 720, Total	188,183	183,900	181,800	180,000	178,200	176,500	174,700	173,000	171,300
Paper Form 720	186,797	182,300	180,200	178,200	176,300	174,500	172,600	170,800	168,900
Electronic Form 720	1,386	1,600	1,700	1,800	1,900	2,000	2,100	2,200	2,300
Form 730	22,026	20,800	20,100	19,400	18,700	18,000	17,300	16,600	15,900
Form 2290, Total	817,280	851,700	868,300	882,000	895,700	909,300	923,000	936,600	950,300
Paper Form 2290	239,215	220,000	206,600	199,900	197,500	197,400	198,700	200,600	203,000
Electronic Form 2290	578,065	631,700	661,700	682,100	698,200	711,900	724,300	736,000	747,200
Form 8849, Total	7,664	8,700	8,700	8,700	8,700	8,700	8,700	8,700	8,700
Paper Form 8849	4,112	4,800	4,500	4,300	4,000	3,700	3,400	3,200	2,900
Electronic Form 8849	3,552	3,900	4,200	4,400	4,700	5,000	5,200	5,500	5,800
Excise Taxes re Employee Plans, Form 5330	18,644	18,700	18,500	18,300	18,000	17,800	17,600	17,300	17,100
Form 5500-EZ, One-Participant Retirement Plans	101,044	101,400	101,500						
Payment or Refund Under Sec. 7519, Form 8752	25,947	24,900	24,100	23,300	22,500	21,700	21,000	20,200	19,400
Supplemental Documents, Total	28,848,818	29,184,400	29,661,700	30,108,100	30,536,700	30,850,100	31,360,800	31,864,700	32,363,100
Form 1040-X	3,543,054	3,473,500	3,404,300	3,335,100	3,265,900	3,196,800	3,127,600	3,058,400	2,989,200
Form 4868, Total	16,320,210	16,495,100	16,810,400	17,094,900	17,361,400	17,512,900	17,861,700	18,203,600	18,540,000
Paper Form 4868	5,548,802	4,863,400	4,318,100	3,741,900	3,147,800	2,438,600	1,926,600	1,407,900	883,700
Electronic Form 4868	10,771,408	11,631,700	12,492,300	13,353,000	14,213,700	15,074,400	15,935,000	16,795,700	17,656,400
Form 1120-X	12,318	12,700	12,700	12,700	12,700	12,700	12,700	12,700	12,700
Form 5558	515,722	538,000	555,000	572,000	589,000	605,900	622,900	639,900	656,900
Form 7004, Total	7,899,559	8,078,900	8,263,000	8,447,100	8,631,200	8,815,300	8,999,400	9,183,500	9,367,600
Paper Form 7004	1,616,842	1,516,100	1,434,700	1,368,000	1,313,400	1,268,800	1,232,200	1,202,200	1,177,700
Electronic Form 7004	6,282,717	6,562,800	6,828,300	7,079,100	7,317,800	7,546,500	7,767,200	7,981,300	8,189,900
Form 8868, Total	557,955	586,200	616,200	646,300	676,400	706,500	736,600	766,600	796,700
Paper Form 8868	208,016	217,900	229,600	241,200	252,900	264,600	276,300	288,000	299,600
Electronic Form 8868	349,939	368,300	386,700	405,100	423,500	441,900	460,300	478,700	497,100

* Forms 1040, 1040-A, and 1040-EZ for Fiscal Year 2018; beginning in January 2019, a new, streamlined Form 1040 replaced Forms 1040, 1040-A, and 1040-EZ.

** Form 990-N is all electronic.

*** Form 8871 is all electronic.

NOTES: Table does not contain non-master file counts. Each of the forms listed under "Type of Return" is defined in the "Table Notes" of Publication 6292. Detail may not add to subtotal/total due to rounding.

SOURCE: Internal Revenue Service, Statistics of Income Division, Spring 2019 Publication 6292.

Table 2. Selected Fiscal Year Return Filing Estimates by Business Operating Division (BOD), 2019–2026

Type of Return/BOD	Actual— FY 2018	Projected							
		2019	2020	2021	2022	2023	2024	2025	2026
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Individual Income Tax, Total	151,934,683	153,988,700	155,462,400	156,931,800	158,401,300	159,870,700	161,340,200	162,809,600	164,279,100
Small Business/Self-Employed	47,884,329	48,893,400	49,602,300	50,315,800	51,033,900	51,756,500	52,483,700	53,215,500	53,951,900
Wage and Investment	104,050,354	105,095,300	105,860,000	106,616,000	107,367,400	108,114,200	108,856,500	109,594,200	110,327,300
Corporation Income Tax, Total	7,209,185	7,468,100	7,646,300	7,775,700	7,877,600	7,963,500	8,040,200	8,111,300	8,174,600
Small Business/Self-Employed	7,014,502	7,264,100	7,438,800	7,565,500	7,665,100	7,749,100	7,823,800	7,893,100	7,954,800
Large Business and International	183,909	192,800	196,200	198,800	201,100	203,000	204,900	206,700	208,400
Tax Exempt/Government Entities	10,774	11,100	11,300	11,300	11,400	11,400	11,400	11,500	11,500
Partnership Returns, Total	4,239,198	4,314,800	4,410,100	4,505,300	4,600,600	4,695,800	4,791,000	4,886,300	5,114,700
Small Business/Self-Employed	4,020,219	4,092,000	4,182,300	4,272,600	4,362,900	4,453,200	4,543,600	4,633,900	4,850,500
Large Business and International	218,541	222,400	227,400	232,300	237,200	242,100	247,000	251,900	263,700
Tax Exempt/Government Entities	438	400	500	500	500	500	500	500	500
Employment Tax, Total	30,891,786	31,329,200	31,605,800	31,856,300	32,088,800	32,307,400	32,518,000	32,723,500	32,925,800
Small Business/Self-Employed	28,092,902	28,491,000	28,742,800	28,971,000	29,182,800	29,382,200	29,574,300	29,761,800	29,946,400
Large Business and International	769,918	780,400	786,900	792,700	798,000	803,100	808,000	812,800	817,500
Tax Exempt/Government Entities	2,028,966	2,057,800	2,076,200	2,092,600	2,107,900	2,122,100	2,135,700	2,148,900	2,161,900
Excise, Total	1,038,513	1,068,600	1,082,400	1,093,300	1,104,400	1,115,400	1,126,500	1,137,600	1,148,700
Small Business/Self-Employed	910,035	940,400	954,600	966,200	977,800	989,400	1,001,000	1,012,600	1,024,200
Large Business and International	86,390	87,100	87,300	87,400	87,500	87,600	87,800	87,900	88,000
Tax Exempt/Government Entities	42,088	41,100	40,400	39,800	39,100	38,500	37,800	37,200	36,500
Exempt Organization, Total	1,600,855	1,659,400	1,703,800	1,743,800	1,784,000	1,824,400	1,864,900	1,905,500	1,946,300
Tax Exempt/Government Entities	1,600,855	1,659,400	1,703,800	1,743,800	1,784,000	1,824,400	1,864,900	1,905,500	1,946,300
Employee Plans, Forms 5500, 5500EZ, and 5500SF	916,751	936,600	950,800	964,300	977,100	989,200	1,000,800	1,011,800	1,022,300
Tax Exempt/Government Entities	916,751	936,600	950,800	964,300	977,100	989,200	1,000,800	1,011,800	1,022,300

NOTES: Detail may not add to total due to rounding. See Table Notes page for definitions of "Type of Return/BOD."
 SOURCE: Internal Revenue Service, Statistics of Income Division, Spring 2019 Publication 6292.

Table 3. 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	Calendar Year 2018 Actual* (thousands)	Projection Error on Forecasts for:				
		1 Year Ahead N=4	2 Years Ahead N=4	3 Years Ahead N=4	4 Years Ahead N=4	5 Years Ahead N=4
	(1)	(2)	(3)	(4)	(5)	(6)
Grand Total—Selected Returns*	253,407					
MAPE		0.74%	1.20%	1.55%	1.72%	1.59%
Number of Overprojections		3	3	4	4	4
Grand Total—Paper	73,242					
MAPE		3.45%	4.46%	5.18%	8.35%	13.52%
Number of Overprojections		3	4	4	4	4
Grand Total—E-file	180,165					
MAPE		0.71%	1.32%	0.94%	1.78%	3.91%
Number of Overprojections		1	1	1	1	0
Total Primary—Selected Returns*	225,960					
MAPE		0.67%	0.96%	1.59%	1.83%	1.66%
Number of Overprojections		3	4	4	4	4
Primary Total—Paper	63,205					
MAPE		1.85%	3.03%	5.29%	8.62%	12.70%
Number of Overprojections		3	3	4	4	4
Primary Total—E-file	162,755					
MAPE		0.50%	0.42%	0.67%	1.37%	3.11%
Number of Overprojections		2	2	2	1	0
Individual Total	152,461					
MAPE		0.57%	0.91%	1.53%	2.24%	2.36%
Number of Overprojections		3	4	4	4	4
Individual Total—Paper	17,761					
MAPE		1.68%	3.45%	7.94%	14.75%	23.71%
Number of Overprojections		3	2	2	3	4
Individual Total—E-file	134,701					
MAPE		0.46%	0.93%	1.28%	1.48%	1.75%
Number of Overprojections		2	4	3	2	2
Individual Estimated Tax	22,368					
MAPE		2.47%	4.40%	7.24%	7.05%	5.91%
Number of Overprojections		2	4	3	3	3
Fiduciary Total	3,134					
MAPE		1.57%	3.00%	3.52%	4.45%	4.11%
Number of Overprojections		3	4	3	2	2
Partnership Total	4,224					
MAPE		0.92%	1.61%	3.64%	4.68%	4.36%
Number of Overprojections		1	1	0	1	0
Corporation Total	7,236					
MAPE		1.37%	0.73%	3.19%	5.30%	7.03%
Number of Overprojections		2	1	1	1	2
Employment Total	31,089					
MAPE		1.13%	0.78%	1.78%	1.46%	2.34%
Number of Overprojections		2	2	2	2	1
Exempt Organization Total	1,644					
MAPE		2.46%	3.91%	5.33%	5.48%	4.60%
Number of Overprojections		3	2	4	3	3
Excise Total	1,043					
MAPE		0.30%	1.70%	1.60%	6.96%	9.51%
Number of Overprojections		2	2	1	0	0

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

NOTE: See the "Accuracy of Prior Projections" section of this publication for an explanation of the two measures of projection accuracy.

SOURCE: Internal Revenue Service, Statistics of Income Division, Spring 2019 Publication 6292.

Table Notes

- Detail may not add to total due to rounding.
- Projected return counts are rounded to the nearest hundred; therefore, counts of 49 or fewer are rounded to 0. However, some forms may report zero filings because they are associated with only selected areas, or because their filing options were recently established or eliminated.
- Actual and projected return counts for the major categories are based on IRS Master File processing, as recorded in the electronic versions of the *Report of Returns Posted to the IRS Master Files*.

Table 1:

- “Grand Total” is the sum of “Total Primary Returns” and “Supplemental Documents.” The “Total Primary Returns” category is the sum of all forms shown in the table, excluding “Supplemental Documents.”
- “Individual Income Tax, Total” is the sum of paper and electronic Forms 1040, 1040-A, 1040-EZ, 1040-NR, 1040-NR-EZ, 1040-PR, 1040-SS, and 1040-C. Beginning with Filing Year 2019, Forms 1040, 1040-A, and 1040-EZ were replaced with a new, streamlined Form 1040.
- “Individual Estimated Tax, Form 1040-ES” includes both paper and electronic Form 1040-ES. Various return categories, such as Form 1040-ES and other business and individual returns, include line items to account for alternative tax filing methods. The “paper only” components can be derived by subtracting the electronic counts from their respective return totals.
- “Fiduciary, Form 1041, Total” includes both paper and electronic Form 1041.
- “Fiduciary Estimated Tax, Form 1041-ES” is the *Estimated Income Tax for Estates and Trusts*.
- “Partnership, Forms 1065/1065-B, Total” includes both paper and electronic Forms 1065 and 1065-B.
- “Corporation Income Tax, Total” includes Forms 1120 (paper and electronic), 1120-C, 1120-F (paper and electronic), 1120-H, 1120-FSC, 1120-L, 1120-ND, 1120-PC, 1120-REIT, 1120-RIC, 1120-SF, and 1120-S (paper and electronic). Form 1120-POL volumes are reported separately under the forms for “Political Organizations.” Form 1120-IC-DISC is not included in these corporation projections.
- “Form 2553” is the *Election by a Small Business Corporation* (to file Form 1120-S).
- “Form 1066” is the *U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return*.
- “Estate” includes Forms 706, 706-NA, 706-GS(D), and 706-GS(T).
- “Gift, Form 709” is the *United States Gift (and Generation-Skipping Transfer) Tax Return*.
- “Employment Tax, Total” includes paper and electronic Forms 940, 940-EZ, 940-PR, 941, 941-PR, 941-SS, 943, 943-PR, 943-SS, 944, 945, and CT-1. CT-2 is excluded since the return counts were only available on the non-master file.

- “Form 1042” is the *Annual Withholding Tax Return for U.S. Source Income of Foreign Persons*. This form is assigned to the International area. It is sometimes considered an employment tax return, but is listed separately here.
- “Exempt Organizations, Total” includes Forms 990 (paper and electronic), 990-EZ (paper and electronic), 990-N (only available electronically), 990-PF (paper and electronic), 990-T, 4720, and 5227.
- “Form 1041-A” is the *U.S. Information Return, Trust Accumulation of Charitable Amounts*.
- “Government Entities/Bonds” includes Forms 8038, 8038-CP, 8038-G, 8038-GC, 8038-T, 8038-TC, and 8328.
- “Political Organizations, Total” includes Forms 1120-POL (paper and electronic), 8871 (only available electronically), and 8872 (paper and electronic).
- “Excise, Total” includes Forms 11-C, 720 (paper and electronic) 730, 2290 (paper and electronic), and 8849 (paper and electronic).
- “Form 5330” is the *Return of Excise Taxes Related to Employee Benefit Plans*.
- “Form 5500-EZ” is the *Annual Return for One-Participant (Owners and Their Spouses) Retirement Plan*.
- “Form 8752” is the *Required Payment or Refund Under Section 7519*.
- “Supplemental Documents” consists mainly of applications for extensions of time to file and amended tax returns, which include Forms 1040-X, 4868 (both paper and electronic), 1120-X, 5558, 7004 (both paper and electronic), and 8868 (both paper and electronic).

Table 2:

- Individual filers classified as “Small Business/Self-Employed” reflect those taxpayers filing a Form 1040 return with a Schedule C, Schedule F, Schedule E, and/or Form 2106 attached, or with mailing addresses or forms considered “International.” All other individual filers are classified as “Wage and Investment.”
- In general, corporation filers (Form 1120 series returns including Form 1120-S) and partnership filers are classified as “Large Business and International” if their reported total assets are \$10 million or more. Corporation and partnership returns with assets below \$10 million are generally classified as “Small Business/Self-Employed.” However, there are also some partnership and corporation returns classified as part of the “Tax Exempt/Government Entities” operating division.
- Nonprofit organizations, pension plan filers, tribal authorities, and governmental units comprise the “Tax Exempt/Government Entities” classification.
- “Employee Plans” returns include paper and electronic Forms 5500, 5500-EZ, and 5500-SF. Counts by operating division in this table are based primarily upon the IRS Master File “BOD indicator.” This indicator is a single, point-in-time, taxpayer-level identifier (in contrast to a return-by-return identifier).

Other Projection Publications

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

These publications are available electronically as noted inside the front cover,
or they may also be requested by:
phone at (202) 803-9106, fax at (202) 803-9154,
or writing to the following address:

**Internal Revenue Service
Statistics of Income Division OS:RAAS:SOI
Attn: Chief, Servicewide Support Section
1111 Constitution Avenue, NW, K-4100
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**STATISTICS OF INCOME DIVISION
RESEARCH, APPLIED ANALYTICS, AND STATISTICS**

Publication 6292

Fiscal Year Return Projections for the United States: 2019–2026

Fall 2019

Publication 6292 (revised 9-2019) is a product of the IRS Statistics of Income Division within the Research, Applied Analytics, and Statistics organization.

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Fiscal Year Return Projections for the United States: 2019–2026

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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.



David P. Paris
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Overview

The Fall 2019 edition of IRS Publication 6292, *Fiscal Year Return Projections for the United States*, provides U.S.-level projections of the number of tax returns expected to be filed in Fiscal Year (FY) 2019 through FY 2026 by: (1) major return categories; and (2) business operating divisions.

Statistics of Income (SOI) staff within the IRS Research, Applied Analytics, and Statistics (RAAS) organization prepare these projections semiannually to incorporate changes in filing patterns, economic and demographic trends, legislative requirements, and IRS administrative processes.

The Fall 2019 projections are based on information available as of early-August 2019, including enacted tax law changes and confirmed administrative plans. However, the projections do not incorporate pending legislative or administrative initiatives under consideration.

Data Sources and Projection Methodology

SOI staff used the reported actual number of returns filed in FY 2018 for each filing category to estimate the expected FY 2019 through FY 2026 return counts. The source data came from the IRS Master File, which reports the historical number of returns processed and recorded each year. In cases where master file return counts were not available, SOI staff relied on counts provided by program staff in the IRS operating divisions.

In general, the projections presented in this publication are computed for the calendar year of filing, and then converted to the corresponding fiscal year based on the historical quarterly filing experience. The projections are derived from various statistical models that capture and extrapolate historical filing trends by unique form types and filing mediums. Most models use time series extrapolation methods, such as trended exponential smoothing. However, some return types, particularly individual income tax filings, are based on regression models that use economic and demographic variables, such as total employment and gross domestic product, as key input factors. In these instances, forecasts of the economic and demographic data series used by the SOI staff as predictor variables were provided by IHS Global Inc. Additionally, where historical data were limited or nonexistent, such as for new e-file products, the filing pattern for a comparable return type was applied. Customers interested in obtaining more details about this publication's projection methodologies are welcome to contact us. (See "Principal Contacts" on page iii for subject areas and contact information.)

Summary of Significant Trends and Revisions

A summary of the major trends and other significant factors related to the return forecasts for this edition of Publication 6292 are noted below:

Trend in Grand Total Return Filings

As presented in Table 1, grand total return filings were 254.0 million in FY 2018, an increase of 2.5 percent over FY 2017. After FY 2018, grand total return filings are projected to grow at an average annual rate of 0.7 percent, reaching 269.4 million by FY 2026. The paper grand total return filings were 74.5 million in FY 2018, a decrease of 0.2 percent from the FY 2017 total. The electronic grand total return filings were 179.5 million in FY 2018, an increase of 3.7 percent over FY 2017. After FY 2018, electronic grand total return filings are projected to grow at an average annual rate of 2.4 percent.

Detail by Business Operating Division

Table 2 presents estimates of selected return filings by IRS “Business Operating Division” (BOD). The selected returns include total individual income tax returns, corporation income tax returns, partnership returns, employment returns, excise returns, and exempt organization returns. As applicable, these volumes are broken out by their operating division components: “Wage and Investment” (W&I), “Small Business/Self-Employed” (SB/SE), “Large Business and International” (LB&I), and “Tax Exempt/Government Entities” (TE/GE). Also included are the projected total filings of employee plan (EP) returns, including those processed by the Department of Labor, which comprise major return filings by taxpayers served by the TE/GE operating division.

Tax Cuts and Jobs Act

The Tax Cuts and Jobs Act (TCJA), enacted on December 22, 2017, changed the way tax is calculated for both individual and business tax return filers. Most of the changes affecting these filers became effective January 2018. While some changes sunset at the end of 2025, others are permanent. Highlights of the new tax law changes include revised business expense deductions, increased standard deduction, removed personal exemptions, changed tax rates and brackets, increased child tax credit, and limited or discontinued deductions.

Taxpayer First Act

The Taxpayer First Act (TFA), enacted on July 1, 2019, would make filing electronically a more widespread practice for business taxpayers. Two of the TFA provisions would directly affect the forecasts provided in this publication. First, the TFA lowers the thresholds needed for corporations and partnerships to file electronically starting in Calendar Year 2021. Second, the TFA makes electronic filing mandatory for exempt organizations (Form 990 series) and political organizations (Form 8872) starting in Tax Year 2021, with a temporary waiver for small business filers. Both provisions would increase the number of electronic filings for the various forms and would either decrease, or eliminate all together, the amount of paper filings.

Accuracy of Prior Projections

To measure the quality of our products and services, this section, along with Table 3, provides a brief analysis of the accuracy of prior projections. Using 4 years of actual data, from 2015 through 2018, Table 3 presents the accuracy of our national-level projections by major return categories. This analysis covers only the major return categories projected on a calendar-year basis and serves as a general measure for approximating the overall reliability of our U.S.-level return projections.

The table presents two measures of projection accuracy: (1) the mean absolute percent error (MAPE); and (2) the number of overprojections. The MAPE is computed as the average percentage projection error for the 4-year period, regardless of whether the projections were over or under the actual filings in each of the 4 projection cycles. In addition, the number of overprojections can show whether projections are consistently over- or underprojected. A value of “2” indicates balanced forecasts over the 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 2017 made in 2014 would be part of the “3-years-ahead” time horizon.

Table 1. Fiscal Year Projections of the Number of Returns To Be Filed with IRS, 2019–2026

Type of Return	Actual— FY 2018	Projected								
		2019	2020	2021	2022	2023	2024	2025	2026	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Grand Total	254,001,709	256,649,900	258,606,600	260,448,300	262,225,900	263,859,700	265,674,900	267,472,000	269,387,400	
Paper Grand Total	74,543,740	71,244,900	67,825,900	64,641,500	61,764,200	59,059,500	56,678,400	54,370,000	52,152,700	
Electronic Grand Total	179,457,969	185,405,100	190,780,700	195,806,800	200,461,700	204,800,200	208,996,500	213,102,100	217,234,700	
Total Primary Returns	225,152,891	227,267,500	228,744,900	230,140,100	231,489,300	232,809,600	234,114,000	235,407,300	236,824,200	
Individual Income Tax, Total	152,937,949	154,601,100	156,093,400	157,596,700	159,100,000	160,603,300	162,106,600	163,609,900	165,113,200	
Forms 1040, 1040-A, and 1040-EZ, Total*	151,934,683	153,588,700	155,047,200	156,516,700	157,986,200	159,455,600	160,925,100	162,394,500	163,864,000	
Paper Forms 1040/1040-A/1040-EZ*	17,673,132	16,483,400	15,289,900	14,241,300	13,480,000	12,878,900	12,360,100	11,887,300	11,498,300	
Electronic Forms 1040/1040-A/1040-EZ*	134,261,551	137,105,300	139,757,300	142,275,400	144,506,100	146,576,700	148,565,000	150,507,200	152,365,600	
Forms 1040-NR/NR-EZ/C	842,750	855,000	895,200	935,400	975,700	1,015,900	1,056,100	1,096,300	1,136,500	
Electronic Form 1040-NR	253,018	274,000	420,000	496,400	558,000	608,100	650,600	688,600	724,500	
Forms 1040-PR and 1040-SS	160,516	157,400	151,000	144,600	138,200	131,800	125,400	119,000	112,600	
Electronic Forms 1040-PR and 1040-SS	35,650	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	
Individual Estimated Tax, Form 1040-ES, Total	22,367,571	21,731,600	21,095,500	20,459,500	19,823,500	19,187,500	18,551,500	17,915,500	17,279,400	
Paper Form 1040-ES	22,143,226	21,482,600	20,826,200	20,173,000	19,522,600	18,874,800	18,229,300	17,585,900	16,938,700	
Electronic (Credit Card) Form 1040-ES	224,345	248,900	269,400	286,500	300,900	312,700	322,200	329,600	340,800	
Fiduciary, Form 1041, Total	3,096,806	3,119,400	3,107,100	3,095,300	3,083,500	3,071,700	3,059,900	3,048,100	3,036,200	
Paper Form 1041	530,313	419,000	366,200	326,900	294,600	268,100	246,400	228,600	209,100	
Electronic Form 1041	2,566,493	2,700,400	2,740,900	2,768,400	2,788,900	2,803,600	2,813,400	2,819,400	2,827,200	
Fiduciary Estimated Tax, Form 1041-ES	696,167	824,300	831,500							
Partnership, Forms 1065/1065-B, Total	4,239,198	4,314,800	4,410,100	4,505,300	4,600,600	4,695,800	4,791,000	4,886,300	5,114,700	
Paper Forms 1065/1065-B	539,367	486,300	438,200	394,400	360,600	328,700	300,900	276,500	252,100	
Electronic Forms 1065/1065-B	3,699,831	3,828,500	3,971,900	4,110,900	4,240,000	4,367,100	4,490,200	4,609,800	4,862,600	
Corporation Income Tax, Total	7,209,185	7,468,100	7,646,300	7,775,700	7,877,600	7,963,500	8,040,200	8,111,300	8,174,600	
Paper Corporation Returns, Total	1,430,754	1,384,500	1,344,200	1,300,900	1,251,900	1,217,600	1,191,300	1,169,200	1,150,500	
Electronic Corporation Returns, Total	5,778,431	6,083,600	6,302,100	6,474,800	6,625,700	6,746,000	6,848,900	6,942,100	7,024,100	
Form 1120, Total	1,720,920	1,779,100	1,787,200	1,785,200	1,779,100	1,771,300	1,762,900	1,754,200	1,745,400	
Paper Form 1120	398,815	400,600	395,400	380,900	358,400	343,500	332,300	321,800	311,700	
Electronic Form 1120	1,322,105	1,378,500	1,391,800	1,404,200	1,420,700	1,427,800	1,430,600	1,432,400	1,433,700	
Form 1120-C	9,633	9,300	9,300	9,300	9,300	9,300	9,300	9,300	9,300	
Form 1120-F	49,211	51,800	53,000	54,100	55,200	56,400	57,500	58,600	59,800	
Paper Form 1120-F	21,907	21,200	20,900	20,600	20,500	20,300	20,200	20,100	20,000	
Electronic Form 1120-F	27,304	30,700	32,100	33,400	34,800	36,100	37,300	38,600	39,800	
Form 1120-H	260,008	268,200	274,500	280,800	287,200	293,500	299,900	306,200	312,600	
Forms 1120-FSC/LND/PC/REIT/RIC/SF	41,355	45,900	47,200	48,300	49,400	50,500	51,500	52,500	53,500	
Form 1120-S, Total	5,128,058	5,313,800	5,475,200	5,598,000	5,697,400	5,782,500	5,859,100	5,930,400	5,994,100	
Paper Form 1120-S	699,036	639,400	597,000	560,900	527,100	500,400	478,100	459,300	443,500	
Electronic Form 1120-S	4,429,022	4,674,400	4,878,200	5,037,100	5,170,300	5,282,100	5,380,900	5,471,100	5,550,600	
Small Corporation Election, Form 2553	492,634	508,900	523,100	537,300	551,400	565,600	579,800	593,900	608,100	
"REMIC" Income Tax, Form 1066	42,406	43,200	44,000	44,900	45,700	46,500	47,300	48,100	48,900	
Estate, Forms 706, 706NA/GS(D)/GS(T), Total	34,092	34,100	33,900	31,400	27,800	26,000	24,600	23,600	22,600	
Gift, Form 709	245,584	245,600	245,400	246,700	247,900	249,100	250,400	251,600	252,800	
Employment Tax, Total	30,891,786	31,380,600	31,657,700	31,908,200	32,140,600	32,359,300	32,569,800	32,775,300	32,977,700	
Paper Employment Returns, Total	17,328,799	16,851,300	16,280,200	15,716,800	15,160,700	14,608,900	14,062,900	13,522,800	12,988,400	
Electronic Employment Returns, Total	13,562,987	14,529,300	15,377,500	16,191,300	16,979,900	17,750,400	18,506,900	19,252,500	19,989,300	
Forms 940, 940-EZ, and 940-PR, Total	5,936,710	6,064,500	6,108,000	6,149,900	6,191,400	6,232,900	6,274,300	6,315,800	6,357,200	
Paper Forms 940, 940-EZ, and 940-PR	3,345,924	3,246,700	3,130,900	3,019,400	2,913,400	2,812,900	2,717,600	2,627,400	2,542,200	
Form 940 E-File/Online/XML	2,590,786	2,817,800	2,977,100	3,130,400	3,278,000	3,420,000	3,556,700	3,688,300	3,815,000	
Forms 941, 941-PR, and 941-SS, Total	24,638,991	25,012,100	25,256,800	25,476,400	25,675,300	25,861,100	26,038,600	26,210,900	26,379,900	
Paper 941, 941-PR/SS, Total	13,685,454	13,322,200	12,881,000	12,443,000	12,003,100	11,562,700	11,122,500	10,682,800	10,243,600	
Form 941 E-File/Online/XML	10,953,537	11,689,800	12,375,800	13,033,400	13,672,200	14,298,300	14,916,100	15,528,100	16,136,300	
Forms 943, 943-PR, and 943-SS, Total	185,373	180,500	178,900	173,300	169,700	166,100	162,500	158,900	155,300	
Paper Forms 943, 943-PR, and 943-SS	176,887	170,000	164,600	159,200	154,500	149,800	145,200	140,600	136,200	
Electronic Forms 943, 943-PR, and 943-SS	8,486	10,400	12,300	14,100	15,200	16,300	17,300	18,300	19,100	
Forms 944, 944-PR, and 944-SS, Total	68,917	64,700	60,600	56,500	52,200	48,100	44,000	40,000	36,000	
Paper Forms 944, 944-PR, and 944-SS	61,196	56,900	52,300	47,500	42,700	38,000	33,300	28,600	24,000	
Electronic Form 944	7,721	7,800	8,300	9,000	9,700	10,400	11,100	11,800	12,500	
Form 945, Total	59,976	57,100	53,600	50,400	47,300	44,300	41,500	38,900	36,400	
Paper Form 945	57,519	53,700	49,700	45,900	42,300	39,000	35,900	32,900	30,100	
Electronic Form 945	2,457	3,400	4,000	4,500	4,900	5,300	5,700	6,000	6,300	
Form CT-1	1,819	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	

Footnotes are at end of table.

Table 1. Fiscal Year Projections of the Number of Returns To Be Filed with IRS, 2019–2026—Continued

Type of Return	Actual— FY 2018	Projected							
		2019	2020	2021	2022	2023	2024	2025	2026
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Withholding on Foreign Persons, Form 1042	50,868	51,900	52,600	53,400	54,200	54,900	55,700	56,500	57,200
Exempt Organizations, Total	1,600,855	1,659,400	1,703,800	1,743,800	1,784,000	1,824,400	1,864,900	1,905,500	1,946,300
Paper Exempt Organizations, Total	518,744	487,200	420,400	364,600	293,200	291,700	290,300	289,000	287,700
Electronic Exempt Organizations, Total	1,082,111	1,172,200	1,283,500	1,379,200	1,490,800	1,532,700	1,574,600	1,616,500	1,658,500
Form 990, Total	317,199	316,400	315,800	315,300	315,000	314,700	314,500	314,400	314,300
Paper Form 990	73,206	53,500	23,900	0	0	0	0	0	0
Electronic Form 990	243,993	262,800	291,800	315,300	315,000	314,700	314,500	314,400	314,300
Form 990-EZ, Total	239,085	232,300	232,300	232,300	232,300	232,300	232,300	232,300	232,300
Paper Form 990-EZ	108,131	95,400	69,100	45,800	0	0	0	0	0
Electronic Form 990-EZ	130,954	136,900	163,300	186,600	232,300	232,300	232,300	232,300	232,300
Form 990-N**	641,832	696,800	741,100	780,700	820,400	860,000	899,600	939,200	978,800
Form 990-PF, Total	113,215	115,700	118,200	120,700	123,200	125,700	128,100	130,600	133,100
Paper Form 990-PF	47,883	40,100	30,900	24,100	0	0	0	0	0
Electronic Form 990-PF	65,332	75,600	87,300	96,600	123,200	125,700	128,100	130,600	133,100
Form 990-T***	188,334	198,800	198,800	198,800	198,800	198,800	198,800	198,800	198,800
Form 4720	2,475	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700
Form 5227	98,715	96,700	94,900	93,200	91,700	90,200	88,800	87,500	86,200
Form 1041-A	7,103	7,400							
Government Entity/Bonds	45,324	44,000	43,700	43,300	42,900	42,500	42,200	41,800	41,400
Form 8038	3,086	3,100	3,100	3,100	3,100	3,100	3,100	3,100	3,100
Form 8038-CP	10,592	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600
Form 8038-G	23,250	22,100	21,800	21,600	21,300	21,100	20,800	20,600	20,400
Form 8038-GC	7,759	7,700	7,500	7,400	7,300	7,100	7,000	6,900	6,700
Form 8038-T	333	300	300	300	300	300	300	300	300
Form 8038-TC	125	100	100	100	100	100	100	100	100
Form 8328	179	200	200	200	200	200	200	200	200
Political Organizations, Total	11,215	11,200	12,100	11,800	12,700	12,400	13,200	12,900	13,800
Form 1120-POL, Total	4,140	4,100	3,900	3,800	3,700	3,500	3,400	3,300	3,100
Paper Form 1120-POL	4,100	4,000	3,900	3,800	3,600	3,500	3,400	3,200	3,100
Electronic Form 1120-POL	40	0	0	0	0	0	0	0	0
Form 8871****	4,431	4,600	5,100	5,500	5,900	6,300	6,700	7,200	7,600
Form 8872, Total	2,644	2,500	3,100	2,500	3,100	2,500	3,100	2,500	3,100
Paper Form 8872	630	500	700	200	0	0	0	0	0
Electronic Form 8872	2,014	2,000	2,400	2,300	3,100	2,500	3,100	2,500	3,100
Excise, Total	1,038,513	1,076,900	1,094,000	1,105,000	1,116,100	1,127,100	1,138,200	1,149,300	1,160,400
Form 11-C	3,360	3,500	3,400	3,200	3,100	3,000	2,900	2,700	2,600
Form 720, Total	188,183	183,900	181,800	180,000	178,200	176,500	174,700	173,000	171,300
Paper Form 720	186,797	182,300	180,200	178,200	176,300	174,500	172,600	170,800	168,900
Electronic Form 720	1,386	1,600	1,700	1,800	1,900	2,000	2,100	2,200	2,300
Form 730	22,026	20,800	20,100	19,400	18,700	18,000	17,300	16,600	15,900
Form 2290, Total	817,280	851,700	868,300	882,000	895,700	909,300	923,000	936,600	950,300
Paper Form 2290	239,215	220,000	206,600	199,900	197,500	197,400	198,700	200,600	203,000
Electronic Form 2290	578,065	631,700	661,700	682,100	698,200	711,900	724,300	736,000	747,200
Form 8849, Total	7,664	17,000	20,400	20,400	20,400	20,400	20,400	20,400	20,400
Paper Form 8849	4,112	13,100	16,200	15,900	15,700	15,400	15,100	14,900	14,600
Electronic Form 8849	3,552	3,900	4,200	4,400	4,700	5,000	5,200	5,500	5,800
Excise Taxes re Employee Plans, Form 5330	18,644	18,700	18,500	18,300	18,000	17,800	17,600	17,300	17,100
Form 5500-EZ, One-Participant Retirement Plans	101,044	101,400	101,500						
Payment or Refund Under Sec. 7519, Form 8752	25,947	24,900	24,100	23,300	22,500	21,700	21,000	20,200	19,400
Supplemental Documents, Total	28,848,818	29,382,400	29,861,700	30,308,100	30,736,700	31,050,100	31,560,800	32,064,700	32,563,100
Form 1040-X	3,543,054	3,473,500	3,404,300	3,335,100	3,265,900	3,196,800	3,127,600	3,058,400	2,989,200
Form 4868, Total	16,320,210	16,495,100	16,810,400	17,094,900	17,361,400	17,512,900	17,861,700	18,203,600	18,540,000
Paper Form 4868	5,548,802	4,863,400	4,318,100	3,741,900	3,147,800	2,438,600	1,926,600	1,407,900	883,700
Electronic Form 4868	10,771,408	11,631,700	12,492,300	13,353,000	14,213,700	15,074,400	15,935,000	16,795,700	17,656,400
Form 1120-X	12,318	12,700	12,700	12,700	12,700	12,700	12,700	12,700	12,700
Form 5558	515,722	538,000	555,000	572,000	589,000	605,900	622,900	639,900	656,900
Form 7004, Total	7,899,559	8,276,900	8,463,000	8,647,100	8,831,200	9,015,300	9,199,400	9,383,500	9,567,600
Paper Form 7004	1,616,842	1,493,900	1,394,800	1,313,400	1,246,800	1,192,200	1,147,500	1,110,900	1,081,000
Electronic Form 7004	6,282,717	6,783,000	7,068,200	7,333,700	7,584,400	7,823,100	8,051,900	8,272,600	8,486,600
Form 8868, Total	557,955	586,200	616,200	646,300	676,400	706,500	736,600	766,700	796,700
Paper Form 8868	208,016	217,900	229,600	241,200	252,900	264,600	276,300	288,000	299,600
Electronic Form 8868	349,939	368,300	386,700	405,100	423,500	441,900	460,300	478,700	497,100

* Forms 1040, 1040-A, and 1040-EZ for Fiscal Year 2018; beginning in January 2019, a new, streamlined Form 1040 replaced Forms 1040, 1040-A, and 1040-EZ.

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

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

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

NOTES: Table does not contain non-master file counts. Each of the forms listed under "Type of Return" is defined in the "Table Notes" of Publication 6292.

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

SOURCE: Internal Revenue Service, Statistics of Income Division, Fall 2019 Publication 6292.

Table 2. Selected Fiscal Year Return Filing Estimates by Business Operating Division (BOD), 2019–2026

Type of Return/BOD	Actual— FY 2018	Projected							
		2019	2020	2021	2022	2023	2024	2025	2026
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Individual Income Tax, Total	151,934,683	153,588,700	155,047,200	156,516,700	157,986,200	159,455,600	160,925,100	162,394,500	163,864,000
Small Business/Self-Employed	47,884,329	48,513,500	49,032,600	49,667,500	50,314,300	50,964,300	51,617,700	52,274,500	52,934,600
Wage and Investment	104,050,354	105,075,200	106,014,600	106,849,200	107,671,900	108,491,300	109,307,300	110,120,100	110,929,400
Corporation Income Tax, Total	7,209,185	7,468,100	7,646,300	7,775,700	7,877,600	7,963,500	8,040,200	8,111,300	8,174,600
Small Business/Self-Employed	7,014,502	7,264,100	7,438,800	7,565,500	7,665,100	7,749,100	7,823,800	7,893,100	7,954,800
Large Business and International	183,909	192,800	196,200	198,800	201,100	203,000	204,900	206,700	208,400
Tax Exempt/Government Entities	10,774	11,100	11,300	11,300	11,400	11,400	11,400	11,500	11,500
Partnership Returns, Total	4,239,198	4,314,800	4,410,100	4,505,300	4,600,600	4,695,800	4,791,000	4,886,300	5,114,700
Small Business/Self-Employed	4,020,219	4,092,000	4,182,300	4,272,600	4,362,900	4,453,200	4,543,600	4,633,900	4,850,500
Large Business and International	218,541	222,400	227,400	232,300	237,200	242,100	247,000	251,900	263,700
Tax Exempt/Government Entities	438	400	500	500	500	500	500	500	500
Employment Tax, Total	30,891,786	31,380,600	31,657,700	31,908,200	32,140,600	32,359,300	32,569,800	32,775,300	32,977,700
Small Business/Self-Employed	28,092,902	28,540,100	28,792,400	29,020,700	29,232,400	29,431,800	29,623,900	29,811,400	29,996,000
Large Business and International	769,918	781,900	788,300	794,100	799,500	804,500	809,400	814,200	819,000
Tax Exempt/Government Entities	2,028,966	2,058,600	2,077,000	2,093,400	2,108,700	2,122,900	2,136,500	2,149,700	2,162,700
Excise, Total	1,038,513	1,076,900	1,094,000	1,105,000	1,116,100	1,127,100	1,138,200	1,149,300	1,160,400
Small Business/Self-Employed	910,035	944,100	959,800	971,300	982,900	994,500	1,006,100	1,017,700	1,029,300
Large Business and International	86,390	89,700	91,000	91,100	91,200	91,400	91,500	91,600	91,700
Tax Exempt/Government Entities	42,088	43,100	43,200	42,600	41,900	41,300	40,600	40,000	39,300
Exempt Organization, Total	1,600,855	1,659,400	1,703,800	1,743,800	1,784,000	1,824,400	1,864,900	1,905,500	1,946,300
Tax Exempt/Government Entities	1,600,855	1,659,400	1,703,800	1,743,800	1,784,000	1,824,400	1,864,900	1,905,500	1,946,300
Employee Plans, Forms 5500, 5500EZ, and 5500SF	916,751	936,600	950,800	964,300	977,100	989,200	1,000,800	1,011,800	1,022,300
Tax Exempt/Government Entities	916,751	936,600	950,800	964,300	977,100	989,200	1,000,800	1,011,800	1,022,300

NOTES: Detail may not add to total due to rounding. See Table Notes page for definitions of "Type of Return/BOD."
SOURCE: Internal Revenue Service, Statistics of Income Division, Fall 2019 Publication 6292.

Table 3. 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	Calendar Year 2018 Actual* (thousands)	Projection Error on Forecasts for:				
		1 Year Ahead N=4	2 Years Ahead N=4	3 Years Ahead N=4	4 Years Ahead N=4	5 Years Ahead N=4
	(1)	(2)	(3)	(4)	(5)	(6)
Grand Total—Selected Returns*	253,407					
MAPE		0.74%	1.20%	1.55%	1.72%	1.59%
Number of Overprojections		3	3	4	4	4
Grand Total—Paper	73,242					
MAPE		3.45%	4.46%	5.18%	8.35%	13.52%
Number of Overprojections		3	4	4	4	4
Grand Total—E-file	180,165					
MAPE		0.71%	1.32%	0.94%	1.78%	3.91%
Number of Overprojections		1	1	1	1	0
Total Primary—Selected Returns*	225,960					
MAPE		0.67%	0.96%	1.59%	1.83%	1.66%
Number of Overprojections		3	4	4	4	4
Primary Total—Paper	63,205					
MAPE		1.85%	3.03%	5.29%	8.62%	12.70%
Number of Overprojections		3	3	4	4	4
Primary Total—E-file	162,755					
MAPE		0.50%	0.42%	0.67%	1.37%	3.11%
Number of Overprojections		2	2	2	1	0
Individual Total	152,461					
MAPE		0.57%	0.91%	1.53%	2.24%	2.36%
Number of Overprojections		3	4	4	4	4
Individual Total—Paper	17,761					
MAPE		1.68%	3.45%	7.94%	14.75%	23.71%
Number of Overprojections		3	2	2	3	4
Individual Total—E-file	134,701					
MAPE		0.46%	0.93%	1.28%	1.48%	1.75%
Number of Overprojections		2	4	3	2	2
Individual Estimated Tax	22,368					
MAPE		2.47%	4.40%	7.24%	7.05%	5.91%
Number of Overprojections		2	4	3	3	3
Fiduciary Total	3,134					
MAPE		1.57%	3.00%	3.52%	4.45%	4.11%
Number of Overprojections		3	4	3	2	2
Partnership Total	4,224					
MAPE		0.92%	1.61%	3.64%	4.68%	4.36%
Number of Overprojections		1	1	0	1	0
Corporation Total	7,236					
MAPE		1.37%	0.73%	3.19%	5.30%	7.03%
Number of Overprojections		2	1	1	1	2
Employment Total	31,089					
MAPE		1.13%	0.78%	1.78%	1.46%	2.34%
Number of Overprojections		2	2	2	2	1
Exempt Organization Total	1,644					
MAPE		2.46%	3.91%	5.33%	5.48%	4.60%
Number of Overprojections		3	2	4	3	3
Excise Total	1,043					
MAPE		0.30%	1.70%	1.60%	6.96%	9.51%
Number of Overprojections		2	2	1	0	0

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

NOTE: See the "Accuracy of Prior Projections" section of this publication for an explanation of the two measures of projection accuracy.

SOURCE: Internal Revenue Service, Statistics of Income Division, Fall 2019 Publication 6292.

Table Notes

- Detail may not add to total due to rounding.
- Projected return counts are rounded to the nearest hundred; therefore, counts of 49 or fewer are rounded to 0. However, some forms may report zero filings because they are associated with only selected areas, or because their filing options were recently established or eliminated.
- Actual and projected return counts for the major categories are based on IRS Master File processing, as recorded in the electronic versions of the *Report of Returns Posted to the IRS Master Files*.

Table 1:

- “Grand Total” is the sum of “Total Primary Returns” and “Supplemental Documents.” The “Total Primary Returns” category is the sum of all forms shown in the table, excluding “Supplemental Documents.”
- “Individual Income Tax, Total” is the sum of paper and electronic Forms 1040, 1040-A, 1040-EZ, 1040-NR, 1040-NR-EZ, 1040-PR, 1040-SS, and 1040-C. Beginning with Filing Year 2019, Forms 1040, 1040-A, and 1040-EZ were replaced with a new, streamlined Form 1040.
- “Individual Estimated Tax, Form 1040-ES” includes both paper and electronic Form 1040-ES. Various return categories, such as Form 1040-ES and other business and individual returns, include line items to account for alternative tax-filing methods. The “paper-only” components can be derived by subtracting the electronic counts from their respective return totals.
- “Fiduciary, Form 1041, Total” includes both paper and electronic Form 1041.
- “Fiduciary Estimated Tax, Form 1041-ES” is the *Estimated Income Tax for Estates and Trusts*.
- “Partnership, Forms 1065/1065-B, Total” includes both paper and electronic Forms 1065 and 1065-B.
- “Corporation Income Tax, Total” includes Forms 1120 (paper and electronic), 1120-C, 1120-F (paper and electronic), 1120-H, 1120-FSC, 1120-L, 1120-ND, 1120-PC, 1120-REIT, 1120-RIC, 1120-SF, and 1120-S (paper and electronic). Form 1120-POL volumes are reported separately under the forms for “Political Organizations.” Form 1120-IC-DISC is not included in these corporation projections.
- “Form 2553” is the *Election by a Small Business Corporation* (to file Form 1120-S).
- “Form 1066” is the *U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return*.
- “Estate” includes Forms 706, 706-NA, 706-GS(D), and 706-GS(T).
- “Gift, Form 709” is the *United States Gift (and Generation-Skipping Transfer) Tax Return*.
- “Employment Tax, Total” includes paper and electronic Forms 940, 940-EZ, 940-PR, 941, 941-PR, 941-SS, 943, 943-PR, 943-SS, 944, 945, and CT-1. CT-2 is excluded since the return counts were only available on the non-master file.

- “Form 1042” is the *Annual Withholding Tax Return for U.S. Source Income of Foreign Persons*. This form is assigned to the International area. It is sometimes considered an employment tax return but is listed separately here.
- “Exempt Organizations, Total” includes Forms 990 (paper and electronic), 990-EZ (paper and electronic), 990-N (only available electronically), 990-PF (paper and electronic), 990-T, 4720, and 5227. Beginning in Tax Year 2021, the Form 990 series must be filed electronically. Temporary waivers will be available for small business filers.
- “Form 1041-A” is the *U.S. Information Return, Trust Accumulation of Charitable Amounts*.
- “Government Entities/Bonds” includes Forms 8038, 8038-CP, 8038-G, 8038-GC, 8038-T, 8038-TC, and 8328.
- “Political Organizations, Total” includes Forms 1120-POL (paper and electronic), 8871 (only available electronically), and 8872 (paper and electronic). Beginning in Tax Year 2021, Form 8872 must be filed electronically. Temporary waivers will be available for small business filers.
- “Excise, Total” includes Forms 11-C, 720 (paper and electronic) 730, 2290 (paper and electronic), and 8849 (paper and electronic).
- “Form 5330” is the *Return of Excise Taxes Related to Employee Benefit Plans*.
- “Form 5500-EZ” is the *Annual Return for One-Participant (Owners and Their Spouses) Retirement Plan*.
- “Form 8752” is the *Required Payment or Refund Under Section 7519*.
- “Supplemental Documents” consists mainly of applications for extensions of time to file and amended tax returns, which include Forms 1040-X, 4868 (both paper and electronic), 1120-X, 5558, 7004 (both paper and electronic), and 8868 (both paper and electronic).

Table 2:

- Individual filers classified as “Small Business/Self-Employed” reflect those taxpayers filing a Form 1040 return with a Schedule C, Schedule F, Schedule E, and/or Form 2106 attached, or with mailing addresses or forms considered “International.” All other individual filers are classified as “Wage and Investment.”
- In general, corporation filers (Form 1120 series returns including Form 1120-S) and partnership filers are classified as “Large Business and International” if their reported total assets are \$10 million or more. Corporation and partnership returns with assets below \$10 million are generally classified as “Small Business/Self-Employed.” However, there are also some partnership and corporation returns classified as part of the “Tax Exempt/Government Entities” operating division.
- Nonprofit organizations, pension plan filers, tribal authorities, and governmental units comprise the “Tax Exempt/Government Entities” classification.
- “Employee Plans” returns include paper and electronic Forms 5500, 5500-EZ, and 5500-SF. Counts by operating division in this table are based primarily upon the IRS Master File “BOD indicator.” This indicator is a single, point-in-time, taxpayer-level identifier (in contrast to a return-by-return identifier).

Other Projection Publications

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

These publications are available electronically as noted inside the front cover,
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