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RESEARCH, APPLIED ANALYTICS, AND STATISTICS**

Publication 6961

*Calendar Year Projections of Information and
Withholding Documents for the United States
and IRS Campuses*

2018 Update

Publication 6961 (revised 8-2018) is a product of the IRS Statistics of Income Division within the Research, Applied Analytics, and Statistics organization.

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Online Availability of Forecasts

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

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



Barry W. Johnson
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Overview

The Statistics of Income staff within the Research, Applied Analytics, and Statistics organization provides calendar year projections of information and withholding documents (IRP) on an annual basis to accommodate more recent filing experiences. These IRP documents also incorporate current legislative and administrative initiatives, wherever possible, as well as relevant economic and demographic trends. Forecasts of economic/demographic data used to develop some of these projections are provided by IHS Global Inc.

The information and withholding document projections contained in this publication are used primarily by the IRS operational and resource planning functions to assist in the formulation of their budget submissions and staffing requirements, and to complete other analyses. Enacted tax law changes and confirmed administrative plans are reflected in these projections. However, legislative or administrative initiatives under consideration are not included due to the uncertain nature of their eventual outcome.

Data Sources and Projection Methodology

Three major sets of projections are included in this publication. Table 2 contains all media grand total projections for withholding and other IRP documents received by the IRS. Table 3 includes the paper portion of the projections, and Table 4 includes the nonpaper portion. All of these projections are at the U.S. level. In compliance with customer requests, Tables 5 A–D present projections of all paper documents, except Currency Transaction Reports (CTRs), for IRS processing campuses.

Data Sources and 2017 Actual Paper Volumes

Actual data on the volume of IRP documents filed are provided by program staff under the operating divisions and the Information Technology Services area. Data sources include: Martinsburg Computing Center (MCC) IRP Reformat Report (405-02-12); IRMF (Information Returns Master File) File Report (417-91-40); CAWR (Combined Annual Wage Reporting) W-2 Control Report, IRP Counts for 1099-SSA/RRB; Paper IRP Production Report from SCRIPS (Service Center Recognition Image Processing System); other campus sources; and the national calendar year Currency Transaction Report receipts. Counts for nonpaper Form 1042-S were provided by relevant program staff. Nonpaper counts of Foreign Information Returns were provided by operating division program staff.

U.S.-Level Forecasts

The U.S.-level grand total (all media) projections were forecasted through a combination of time series extrapolations and regression analysis. Each form type was forecasted separately. In some instances, regression models were developed using appropriate economic/demographic variables. In other instances, forecasts for grand total volumes were built from historical time trends. Time-trend models were used to forecast the paper IRP document volumes by form type. Projections of most IRP nonpaper documents were then derived by subtracting the IRP paper documents from the grand total projections.

For Forms 1041 K-1, 1120-S K-1, and 1099-Q the nonpaper portions were first modeled, and paper portions were obtained by subtracting the nonpaper volumes from the grand total. Moreover, for Forms 1096 and FinCEN Form 8300, paper is the only accepted transmittal format.

Campus-Level Forecasts and Impact of Modernization Alignment

The Service Center Recognition Image Processing System (SCRIPS) enables IRS campuses to optically scan most paper Information Return Processing (IRP) documents. As a result, the IRS has been consolidating the filing/processing of most of these forms since Calendar Year (CY) 2007. In CY 2018, further changes were made to the campus alignments designating three “SCRIPS” sites (the Cincinnati, Kansas City, and Ogden campuses) to process paper Schedule K-1 series and International documents. Starting in CY 2019, the paper Schedule K-1 series documents will be handled exclusively by the Kansas City and Ogden campuses. Paper forms submitted from the International area will be processed at the Ogden campus. Processing of all other information return paper documents will be performed in the Austin, Kansas City, and Ogden campuses from CY 2019 to 2024. Starting in CY 2025, the Kansas City and Ogden campuses will process the paper information return and withholding documents. The campus-level paper forecasts were derived based on the updated campus alignments. The relative shares of the U.S. totals in CY 2017 by applicable form type were calculated and applied to the U.S.-level projections.

Tables 6A and 6B reflect the current processing campus alignment of States/international for paper Schedules K-1 and International documents. Tables 7A through 7D show the current alignment of States by processing campus for all other paper documents.

Significant Trends and Revisions

The major trends and other significant factors embedded in the return forecasts for this edition of Publication 6961 are summarized below.

For Calendar Year (i.e., Filing Year) 2019, the grand total number of information and withholding documents projected in this update is about 9.9 percent (313.6 million forms) more than the total volume projected last year (see Table 1, left side). A major portion of the net revision is driven by the increase in the projections of Form 1099-B (i.e., 306.0 million more). These results are based on actual CY 2017 and year-to-date CY 2018 filing experiences and the economic outlook affecting Filing Year 2019.

For paper submissions of IRP documents, the CY 2019 estimate is about 2.8 percent (i.e., 1.2 million forms) less than the paper volumes projected in last year’s update of this publication (Table 1, right side). Embedded in this net change for paper volumes is a decrease of approximately 2.5 million returns in the forecast of paper Form 1099-MISC. These results are also based on actual CY 2017 and year-to-date CY 2018 filing experiences and the economic outlook affecting Filing Year 2019.

Table 1. Comparison of Projections Made in 2017 Versus 2018 for Calendar Year 2019: All Media Grand Total and Paper Only

[Data are in thousands except where otherwise noted]

Form	All Media Grand Total				Paper Only			
	2019 Projections		Net change	Percentage change	2019 Projections		Net change	Percentage change
	Made in 2017	Made in 2018*			Made in 2017	Made in 2018*		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Grand Total	3,176,716	3,490,321	313,605	9.9	44,833	43,584	(1,249)	-2.8
Total	293,087	278,839	(14,248)	-4.9	63	41	(22)	-35.1
W-2	278,442	264,623	(13,819)	-5.0	0	0	0	n.a
W-2G	14,644	14,216	(428)	-2.9	63	41	(22)	-35.1
Total	2,883,629	3,211,482	327,853	11.4	44,770	43,543	(1,227)	-2.7
K-1 (Form 1041)	3,101	3,379	278	9.0	537	707	170	31.6
K-1 (Form 1065)	30,774	27,702	(3,072)	-10.0	1,370	1,587	218	15.9
K-1 (Form 1120-S)	7,936	7,763	(173)	-2.2	763	849	85	11.2
Foreign	1,550	1,975	425	27.4	0	0	0	n.a
SSA/RRB-1099	66,836	67,891	1,055	1.6	0	0	0	n.a
1096	5,268	6,158	890	16.9	5,268	6,158	890	16.9
1042-S	5,827	6,566	739	12.7	179	180	1	0.6
1097-BTC	3	1	(1)	-50.0	1	1	(1)	-50.0
1098	75,714	79,394	3,680	4.9	384	385	2	0.5
1098-C	104	114	10	9.1	8	11	2	27.7
1098-E	22,783	23,065	282	1.2	3	4	1	34.5
1098-T	26,573	25,974	(599)	-2.3	61	72	11	18.0
1099-A	352	382	30	8.5	3	3	0	10.7
1099-B	1,960,916	2,266,884	305,968	15.6	32	25	(7)	-21.0
1099-C	4,573	4,370	(202)	-4.4	30	29	(1)	-2.3
1099-CAP	1	0	(0)	-50.0	0	0	(0)	-33.3
1099-DIV	78,207	84,198	5,991	7.7	277	241	(36)	-13.0
1099-G	70,568	82,712	12,145	17.2	18	20	2	9.9
1099-INT	130,971	130,930	(41)	0.0	594	573	(21)	-3.5
1099-K	11,370	11,930	560	4.9	28	22	(6)	-21.4
1099-LTC	363	349	(14)	-3.8	0	0	0	100.0
1099-MISC	102,637	99,448	(3,190)	-3.1	34,466	31,976	(2,490)	-7.2
1099-OID	1,327	5,905	4,578	344.9	3	3	1	25.9
1099-PATR	1,820	1,757	(63)	-3.4	29	26	(3)	-9.3
1099-Q	3,033	3,001	(32)	-1.0	0	0	(0)	-66.7
1099-R	100,138	100,090	(49)	0.0	249	242	(7)	-2.9
1099-S	4,121	4,244	123	3.0	450	412	(38)	-8.5
1099-SA	13,666	13,399	(268)	-2.0	1	0	(0)	-33.3
3921	166	164	(1)	-0.7	8	9	1	14.3
3922	5,172	5,119	(53)	-1.0	2	2	(0)	-5.9
5498	127,994	126,960	(1,034)	-0.8	6	5	(1)	-10.2
5498-ESA	299	304	5	1.8	0	0	0	0.0
5498-SA	19,470	19,356	(114)	-0.6	1	1	(0)	-40.0

NOTES: Negative values (numbers in parentheses) indicate projections that have been lowered.

Detail may not add to total due to rounding.

Table does not contain counts for Forms 5471, 5472, 8027, 8300.

SOURCE: Internal Revenue Service, Statistics of Income, Publication 6961, 2018 Update.

Table 2. Projections of Information and Withholding Documents—United States All Media Grand Total: Calendar Years 2018–2026

Form	Projected									
	2017 (1)	2018 (2)	2019 (3)	2020 (4)	2021 (5)	2022 (6)	2023 (7)	2024 (8)	2025 (9)	2026 (10)
Grand Total [1]	3,587,688,415	3,223,675,400	3,490,320,900	3,753,498,400	3,996,904,400	4,250,229,400	4,498,572,500	4,754,859,600	5,016,888,500	5,284,155,500
Subtotal	272,542,645	274,621,200	278,838,800	283,220,700	284,566,500	285,816,200	286,094,600	285,793,400	285,475,600	284,977,200
W-2	259,768,676	261,191,600	264,622,900	268,134,600	268,854,900	269,578,800	269,369,400	268,573,800	267,740,300	266,759,900
W-2G	12,773,969	13,429,600	14,215,900	15,086,100	15,711,600	16,237,400	16,725,200	17,219,600	17,735,300	18,217,300
Subtotal	3,315,145,770	2,949,054,200	3,211,482,100	3,470,277,700	3,712,337,900	3,964,413,200	4,212,477,900	4,469,066,200	4,731,412,900	4,999,178,400
K-1 (Form 1041)	3,379,324	3,379,200	3,379,200	3,379,200	3,379,200	3,379,200	3,379,200	3,379,200	3,379,200	3,379,200
K-1 (Form 1065)	28,321,164	27,905,700	27,702,300	27,602,800	27,554,000	27,530,200	27,518,500	27,512,800	27,510,000	27,508,600
K-1 (Form 1120-S)	7,609,741	7,686,300	7,762,600	7,839,000	7,915,400	7,991,800	8,068,200	8,144,500	8,220,900	8,297,300
Foreign	1,572,691	1,950,900	1,974,500	1,998,100	2,021,700	2,045,200	2,068,700	2,092,200	2,115,700	2,139,100
SSA/RRB-1099	64,955,056	66,075,300	67,890,700	69,758,500	71,693,800	72,777,300	73,867,000	74,755,800	76,123,500	76,976,100
1096	6,158,048	6,158,000	6,158,000	6,158,000	6,158,000	6,158,000	6,158,000	6,158,000	6,158,000	6,158,000
1042-S	5,934,819	6,284,200	6,565,800	6,813,100	7,043,000	7,264,100	7,480,800	7,695,200	7,908,500	8,121,200
1097-BTC	1,244	1,200	1,300	1,400	1,400	1,500	1,600	1,700	1,800	1,900
1098	81,101,180	79,950,600	79,394,400	78,933,100	78,550,600	78,233,400	77,970,300	77,752,100	77,571,100	77,421,000
1098-C	119,590	117,100	113,800	110,500	107,200	104,000	100,700	97,400	94,200	90,900
1098-E	22,219,571	22,724,700	23,065,000	23,447,400	23,819,100	24,193,500	24,567,200	24,941,000	25,314,900	25,688,700
1098-T	25,989,864	25,971,700	25,973,600	25,973,400	25,973,400	25,973,400	25,973,400	25,973,400	25,973,400	25,973,400
1099-A	483,615	457,300	382,400	347,200	362,300	382,800	406,300	439,700	471,100	500,100
1099-B	2,390,733,066	2,014,689,700	2,266,883,700	2,519,076,300	2,771,287,100	3,023,455,500	3,275,641,300	3,527,824,000	3,780,003,200	4,032,178,400
1099-C	4,134,401	3,999,200	4,370,400	4,849,600	5,145,900	5,402,400	5,813,500	6,250,500	6,719,200	7,174,500
1099-CAP	364	400	300	300	300	300	300	300	300	300
1099-DIV	86,161,304	85,179,500	84,197,600	83,215,800	82,233,900	81,252,100	80,270,300	79,288,400	78,306,600	77,324,800
1099-G	80,036,944	81,374,500	82,712,000	84,049,500	85,387,000	86,724,500	88,062,000	89,399,500	90,737,000	92,074,500
1099-INT	135,764,777	132,129,800	130,929,800	125,815,800	104,043,700	93,157,700	78,099,300	71,730,400	70,618,900	75,468,900
1099-K	11,768,433	11,545,100	11,929,700	12,314,400	12,699,100	13,083,700	13,468,400	13,853,100	14,237,700	14,622,400
1099-LTC	322,805	336,000	349,200	362,500	375,700	388,900	402,100	415,400	428,600	441,800
1099-MISC	96,550,485	97,749,300	99,447,800	101,146,400	102,844,900	104,543,500	106,242,000	107,940,600	109,639,100	111,337,700
1099-OID	1,560,925	5,904,800	5,904,800	5,904,800	5,904,800	5,904,800	5,904,800	5,904,800	5,904,800	5,904,800
1099-PATR	1,756,722	1,756,800	1,756,800	1,756,800	1,756,800	1,756,800	1,756,800	1,756,800	1,756,800	1,756,800
1099-Q	2,727,644	2,870,800	3,000,800	3,118,800	3,226,000	3,323,300	3,411,700	3,491,900	3,564,800	3,630,900
1099-R	96,059,023	98,098,600	100,089,600	102,105,200	104,108,300	106,117,800	108,124,100	110,131,900	112,139,000	114,146,500
1099-S	3,918,967	4,105,300	4,244,300	4,359,600	4,461,900	4,556,900	4,647,500	4,735,700	4,822,400	4,908,200
1099-SA	11,184,707	12,298,800	13,398,500	14,484,500	15,557,200	16,617,000	17,664,300	18,699,600	19,723,200	20,735,600
3921	173,707	169,000	164,300	159,700	155,000	150,300	145,600	140,900	136,200	131,500
3922	5,024,728	5,085,600	5,118,900	5,152,200	5,185,400	5,218,700	5,252,000	5,285,200	5,318,500	5,351,800
5498	123,755,185	125,428,800	126,960,100	128,410,700	129,815,800	131,195,100	132,559,800	133,916,200	135,267,900	136,616,900
5498-ESA	339,425	319,100	303,800	292,300	283,700	277,200	272,400	268,700	266,000	263,900
5498-SA	15,326,251	17,351,300	19,356,000	21,340,800	23,306,100	25,252,400	27,180,000	29,089,300	30,980,700	32,854,700
Currency Transaction Report [2]	Actual	Projected								
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Total CTR	239,991	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000
8300	239,991	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000

[1] Grand Total includes Form 1096 which is a "payer" transmittal document used to transmit "payee" documents.
 [2] Currency Transaction Report volumes are listed separately and not included in Grand Total.
 NOTES: Table does not contain counts for Forms 5471, 5472, 8027.
 Detail may not add to total due to rounding.
 SOURCE: Internal Revenue Service, Statistics of Income, Publication 6961, 2018 Update.

Table 3. Projections of Information and Withholding Documents—United States Paper Total: Calendar Years 2018–2026

Form	Projected									
	2017 (1)	2018 (2)	2019 (3)	2020 (4)	2021 (5)	2022 (6)	2023 (7)	2024 (8)	2025 (9)	2026 (10)
Total, Paper (1)	43,106,226	43,250,300	43,584,200	43,915,300	44,194,700	44,557,700	44,914,400	45,327,700	45,776,700	46,254,500
W-2	0	0	0	0	0	0	0	0	0	0
W-2G	45,228	43,000	40,800	38,700	36,800	34,900	33,100	31,300	29,600	28,000
K-1 (Form 1041)	621,881	668,800	707,400	739,000	764,800	786,000	803,300	817,500	829,100	838,600
K-1 (Form 1065)	1,913,856	1,734,300	1,587,300	1,466,900	1,368,400	1,287,700	1,221,600	1,167,600	1,123,300	1,087,000
K-1 (Form 1120-S)	983,514	909,400	848,700	799,000	758,300	725,000	697,700	675,400	657,100	642,100
Foreign	0	0	0	0	0	0	0	0	0	0
SSA/RRB-1099	0	0	0	0	0	0	0	0	0	0
1,096	6,158,048	6,158,000	6,158,000	6,158,000	6,158,000	6,158,000	6,158,000	6,158,000	6,158,000	6,158,000
Subtotal, Scannable Forms	33,383,699	33,736,800	34,242,000	34,713,700	35,108,400	35,566,100	36,000,700	36,478,000	36,979,500	37,500,600
1042-S	180,175	180,100	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000
1097-BTC	518	500	600	800	900	1,000	1,100	1,200	1,300	1,400
1098	422,651	403,400	385,400	359,100	336,000	312,200	285,200	259,300	232,700	204,900
1098-C	12,488	11,400	10,600	9,800	9,100	8,300	7,500	6,700	5,900	5,100
1098-E	3,873	4,000	3,900	4,000	3,900	4,000	3,900	3,900	3,900	3,900
1098-T	72,056	72,100	72,100	72,100	72,100	72,100	72,100	72,100	72,100	72,100
1099-A	3,804	3,500	3,100	2,900	2,600	2,400	2,100	1,900	1,700	1,500
1099-B	28,675	27,800	25,200	22,500	19,800	17,200	14,500	11,900	9,200	6,500
1099-C	32,092	28,900	29,400	30,300	30,000	29,200	29,200	29,100	29,000	28,600
1099-CAP	228	200	200	200	200	200	200	200	200	200
1099-DIV	230,548	247,600	240,700	224,000	200,500	192,600	181,600	173,600	167,300	155,600
1099-G	19,249	19,600	19,900	20,200	20,500	20,900	21,200	21,500	21,800	22,100
1099-INT	594,041	578,100	572,900	550,500	455,200	407,600	341,700	313,900	309,000	330,200
1099-K	25,779	23,700	21,700	19,900	18,100	16,500	15,100	13,700	12,400	11,200
1099-LTC	186	200	200	200	200	200	200	200	200	200
1099-MISC	31,043,956	31,429,400	31,975,500	32,521,700	33,067,800	33,613,900	34,160,100	34,706,200	35,252,400	35,798,500
1099-OID	3,337	3,400	3,400	3,400	3,400	3,400	3,400	3,400	3,400	3,400
1099-PATR	27,352	26,800	26,300	25,700	25,200	24,700	24,200	23,800	23,300	22,900
1099-Q	128	100	100	100	100	100	100	100	100	100
1099-R	252,459	246,800	242,100	238,300	235,200	232,600	230,500	228,800	227,400	226,300
1099-S	412,514	412,100	411,900	411,700	411,600	411,500	411,400	411,400	411,400	411,400
1099-SA	569	500	400	300	300	300	200	200	200	200
3921	9,316	9,100	8,800	8,600	8,300	8,100	7,800	7,600	7,300	7,100
3922	1,584	1,600	1,600	1,600	1,600	1,600	1,700	1,700	1,700	1,700
5498	5,262	5,300	5,300	5,300	5,300	5,300	5,300	5,300	5,300	5,300
5498-ESA	86	100	100	100	100	100	100	100	100	100
5498-SA	773	700	600	500	500	400	400	300	300	300
Currency Transaction Report [2]	Actual	2018	2019	2020	2021	2022	2023	2024	2025	2026
Total CTR, Paper	239,991	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000
8300	239,991	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000

[1] Total Paper includes Form 1099 which is a "payer" transmittal document used to transmit "payee" documents.

[2] Currency Transaction Report volumes are listed separately and not included in Total Paper.

NOTES: Table does not contain counts for Forms 5471, 5472, 8027.

Detail may not add to total due to rounding.

SOURCE: Internal Revenue Service, Statistics of Income, Publication 6961, 2018 Update.

Table 4. Projections of Information and Withholding Documents—United States Nonpaper Total: Calendar Years 2018–2026

Form	Projected										
	2017 (1)	2018 (2)	2019 (3)	2020 (4)	2021 (5)	2022 (6)	2023 (7)	2024 (8)	2025 (9)	2026 (10)	
Total, Nonpaper (1)	3,544,582,189	3,180,425,100	3,446,736,700	3,709,583,100	3,952,709,700	4,205,671,700	4,453,658,100	4,709,531,800	4,971,111,800	5,237,901,100	
W-2	259,768,676	261,191,600	264,622,900	268,134,600	268,854,900	269,578,800	269,369,400	268,573,800	267,740,300	266,759,900	
W-2G	12,728,741	13,386,600	14,175,100	15,047,400	15,674,900	16,202,500	16,692,100	17,188,200	17,705,600	18,189,200	
K-1 (Form 1041)	2,757,443	2,710,300	2,671,800	2,640,200	2,614,300	2,593,200	2,575,900	2,561,700	2,550,100	2,540,500	
K-1 (Form 1065)	26,407,308	26,171,400	26,115,100	26,135,900	26,185,700	26,242,500	26,296,900	26,345,200	26,386,700	26,421,600	
K-1 (Form 1120-S)	6,626,227	6,776,900	6,914,000	7,040,000	7,157,100	7,266,800	7,370,400	7,469,200	7,563,800	7,655,200	
Foreign	1,572,691	1,950,900	1,974,500	1,998,100	2,021,700	2,045,200	2,068,700	2,092,200	2,115,700	2,139,100	
SSA/RRB-1099	64,955,056	66,075,300	67,890,700	69,758,500	71,693,800	72,777,300	73,867,000	74,755,800	76,123,500	76,976,100	
1096	0	0	0	0	0	0	0	0	0	0	
1042-S	5,754,644	6,104,100	6,385,800	6,633,100	6,863,000	7,084,200	7,300,800	7,515,200	7,728,500	7,941,200	
1097-BTC	726	700	600	600	600	500	500	500	500	400	
1098	80,678,529	79,547,100	79,009,000	78,574,000	78,214,700	77,921,200	77,685,100	77,492,800	77,338,400	77,216,100	
1098-C	107,102	105,600	103,200	100,700	98,200	95,700	93,200	90,700	88,200	85,800	
1098-E	22,215,698	22,720,700	23,061,100	23,443,400	23,815,100	24,189,500	24,563,200	24,937,100	25,310,900	25,684,800	
1098-T	25,917,808	25,899,600	25,901,500	25,901,300	25,901,300	25,901,300	25,901,300	25,901,300	25,901,300	25,901,300	
1099-A	479,811	453,900	379,300	344,400	359,700	380,400	404,200	437,800	469,400	498,600	
1099-B	2,390,704,391	2,014,661,800	2,266,858,500	2,519,053,800	2,771,247,200	3,023,438,300	3,275,626,800	3,527,812,100	3,779,994,000	4,032,171,900	
1099-C	4,102,309	3,970,300	4,341,000	4,819,300	5,115,900	5,373,200	5,784,300	6,221,400	6,690,200	7,145,900	
1099-CAP	136	100	100	100	100	100	100	100	100	100	
1099-DIV	85,930,756	84,931,900	83,956,900	82,991,800	82,033,400	81,059,600	80,088,700	79,114,800	78,139,300	77,169,200	
1099-G	80,017,695	81,354,900	82,692,100	84,029,300	85,366,400	86,703,600	88,040,800	89,378,000	90,715,200	92,052,400	
1099-INT	135,170,736	131,551,700	130,356,900	125,285,300	103,588,500	92,750,100	77,757,600	71,416,500	70,309,900	75,136,700	
1099-K	11,742,654	11,521,400	11,908,000	12,294,500	12,680,900	13,067,200	13,453,300	13,839,400	14,225,400	14,611,200	
1099-LTC	322,619	335,800	349,100	362,300	375,500	388,700	402,000	415,200	428,400	441,600	
1099-MISC	65,506,529	66,319,900	67,472,300	68,624,700	69,777,100	70,929,500	72,081,900	73,234,400	74,386,800	75,539,200	
1099-OID	1,557,588	5,901,500	5,901,500	5,901,500	5,901,500	5,901,500	5,901,500	5,901,500	5,901,500	5,901,500	
1099-PATR	1,729,370	1,730,000	1,730,500	1,731,100	1,731,600	1,732,100	1,732,500	1,733,000	1,733,500	1,733,900	
1099-Q	2,727,516	2,870,700	3,000,600	3,118,700	3,225,800	3,323,200	3,411,500	3,491,800	3,564,600	3,630,800	
1099-R	95,806,564	97,851,800	99,847,500	101,866,900	103,873,200	105,885,200	107,893,500	109,903,100	111,911,600	113,920,200	
1099-S	3,506,453	3,693,100	3,832,400	3,947,900	4,050,400	4,145,400	4,236,100	4,324,300	4,411,000	4,496,800	
1099-SA	11,184,138	12,298,300	13,398,200	14,484,200	15,556,900	16,616,700	17,664,100	18,699,400	19,723,000	20,735,400	
3921	184,391	160,000	155,500	151,100	146,700	142,200	137,800	133,400	128,900	124,500	
3922	5,023,144	5,084,000	5,117,300	5,150,500	5,183,800	5,217,000	5,250,300	5,283,600	5,316,800	5,350,100	
5498	123,749,923	125,423,500	126,954,800	128,405,500	129,810,600	131,189,800	132,554,500	133,910,900	135,262,600	136,611,700	
5498-ESA	339,339	319,000	303,700	292,300	283,700	277,200	272,300	268,700	265,900	263,900	
5498-SA	15,325,478	17,350,600	19,355,400	21,340,300	23,305,600	25,252,000	27,179,600	29,089,000	30,980,400	32,854,400	
Currency Transaction Report [2]	Actual	Projected									
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	
Total CTR, Nonpaper	0	0	0	0	0	0	0	0	0	0	
8300	0	0	0	0	0	0	0	0	0	0	

[1] Total Nonpaper includes magnetic tape filing, electronic filing, and diskette filing.

[2] Currency Transaction Report volumes are listed separately and not included in Total Paper.

NOTES: Table does not contain counts for Forms 5471, 5472, 8027. Detail may not add to total due to rounding.

SOURCE: Internal Revenue Service, Statistics of Income, Publication 6961, 2018 Update.

Table 5A. Projections of Information and Withholding Documents—Filed on Paper at the Austin IRS Campus: Calendar Years 2018–2026

Form	Projected										
	2017 (1)	2018 (2)	2019 (3)	2020 (4)	2021 (5)	2022 (6)	2023 (7)	2024 (8)	2025 (9)	2026 (10)	
Total, Paper	18,276,939	18,436,500	18,593,100	18,808,300	18,987,600	19,196,300	19,394,400	8,787,200	26,100	24,600	
W-2	0	0	0	0	0	0	0	0	0	0	
W-2G	39,775	37,800	35,900	34,100	32,300	30,700	29,100	27,500	26,100	24,600	
K-1 (Form 1041)	0	0	0	0	0	0	0	0	0	0	
K-1 (Form 1065)	0	0	0	0	0	0	0	0	0	0	
K-1 (Form 1120-S)	0	0	0	0	0	0	0	0	0	0	
Foreign	0	0	0	0	0	0	0	0	0	0	
SSA/RRB-1099	0	0	0	0	0	0	0	0	0	0	
1096	3,079,024	3,079,000	2,860,500	2,860,500	2,860,500	2,860,500	2,860,500	1,432,100	0	0	
1042-S	0	0	0	0	0	0	0	0	0	0	
1097-BTC	117	100	300	400	500	500	600	300	0	0	
1098	209,870	200,300	173,400	161,600	151,100	140,400	128,300	57,600	0	0	
1098-C	3,772	3,500	3,800	3,500	3,200	2,900	2,600	1,200	0	0	
1098-E	2,099	2,200	1,800	1,800	1,800	1,800	1,800	900	0	0	
1098-T	33,043	33,000	33,600	33,600	33,600	33,600	33,600	15,900	0	0	
1099-A	1,475	1,300	1,700	1,500	1,400	1,200	1,100	400	0	0	
1099-B	12,085	11,700	18,900	16,900	14,900	12,900	10,900	5,400	0	0	
1099-C	15,523	14,000	15,400	15,900	15,700	15,400	15,400	6,900	0	0	
1099-CAP	118	100	100	100	100	100	100	0	0	0	
1099-DIV	98,794	106,100	112,400	104,600	93,600	89,900	84,800	39,400	0	0	
1099-G	13,287	13,500	7,800	7,900	8,000	8,200	8,300	5,800	0	0	
1099-INT	229,952	223,800	265,600	255,200	211,100	189,000	158,400	74,500	0	0	
1099-K	11,637	10,700	10,400	9,500	8,700	7,900	7,200	2,800	0	0	
1099-LTC	28	0	100	100	100	100	100	0	0	0	
1099-MISC	14,179,903	14,356,000	14,733,900	14,985,500	15,237,200	15,488,800	15,740,500	6,976,200	0	0	
1099-OID	1,165	1,200	1,700	1,700	1,700	1,700	1,700	800	0	0	
1099-PATR	8,463	8,300	5,700	5,600	5,500	5,400	5,300	2,800	0	0	
1099-Q	66	100	100	100	100	100	100	0	0	0	
1099-R	114,131	111,600	112,200	110,400	109,000	107,800	106,800	53,800	0	0	
1099-S	217,051	216,800	191,700	191,700	191,600	191,600	191,500	80,200	0	0	
1099-SA	122	100	200	100	100	100	100	0	0	0	
3921	2,825	2,700	3,000	2,900	2,800	2,700	2,600	1,000	0	0	
3922	703	700	500	500	500	600	600	200	0	0	
5498	1,703	1,700	2,300	2,300	2,300	2,300	2,300	1,100	0	0	
5498-ESA	39	0	0	0	0	0	0	0	0	0	
5498-SA	169	100	300	200	200	200	200	100	0	0	

NOTES: Projected detail may not add to total due to rounding.
Table does not contain counts for Forms 5471, 5472, 8027, 8300.
SOURCE: Internal Revenue Service, Statistics of Income, Publication 6961, 2018 Update.

Table 5B. Projections of Information and Withholding Documents—Filed on Paper at the Cincinnati IRS Campus: Calendar Years 2018–2026

Form	Actual		Projected									
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
Total, Paper	1,765,067	1,373,600	0	0	0	0	0	0	0	0		
W-2	0	0	0	0	0	0	0	0	0	0		
W-2G	0	0	0	0	0	0	0	0	0	0		
K-1 (Form 1041)	391,708	310,700	0	0	0	0	0	0	0	0		
K-1 (Form 1065)	817,495	658,200	0	0	0	0	0	0	0	0		
K-1 (Form 1120-S)	555,864	404,700	0	0	0	0	0	0	0	0		
Foreign	0	0	0	0	0	0	0	0	0	0		
SSA/RRB-1099	0	0	0	0	0	0	0	0	0	0		
1096	0	0	0	0	0	0	0	0	0	0		
1042-S	0	0	0	0	0	0	0	0	0	0		
1097-BTC	0	0	0	0	0	0	0	0	0	0		
1098	0	0	0	0	0	0	0	0	0	0		
1098-C	0	0	0	0	0	0	0	0	0	0		
1098-E	0	0	0	0	0	0	0	0	0	0		
1098-T	0	0	0	0	0	0	0	0	0	0		
1099-A	0	0	0	0	0	0	0	0	0	0		
1099-B	0	0	0	0	0	0	0	0	0	0		
1099-C	0	0	0	0	0	0	0	0	0	0		
1099-CAP	0	0	0	0	0	0	0	0	0	0		
1099-DIV	0	0	0	0	0	0	0	0	0	0		
1099-G	0	0	0	0	0	0	0	0	0	0		
1099-INT	0	0	0	0	0	0	0	0	0	0		
1099-K	0	0	0	0	0	0	0	0	0	0		
1099-LTC	0	0	0	0	0	0	0	0	0	0		
1099-MISC	0	0	0	0	0	0	0	0	0	0		
1099-OID	0	0	0	0	0	0	0	0	0	0		
1099-PATR	0	0	0	0	0	0	0	0	0	0		
1099-Q	0	0	0	0	0	0	0	0	0	0		
1099-R	0	0	0	0	0	0	0	0	0	0		
1099-S	0	0	0	0	0	0	0	0	0	0		
1099-SA	0	0	0	0	0	0	0	0	0	0		
3921	0	0	0	0	0	0	0	0	0	0		
3922	0	0	0	0	0	0	0	0	0	0		
5498	0	0	0	0	0	0	0	0	0	0		
5498-ESA	0	0	0	0	0	0	0	0	0	0		
5498-SA	0	0	0	0	0	0	0	0	0	0		

NOTES: Projected detail may not add to total due to rounding.
Table does not contain counts for Forms 5471, 5472, 8027, 8300.
SOURCE: Internal Revenue Service, Statistics of Income, Publication 6961, 2018 Update.

Table 5C. Projections of Information and Withholding Documents—Filed on Paper at the Kansas City IRS Campus: Calendar Years 2018–2026

Form	Actual		Projected									
	2017 (1)	2018 (2)	2019 (3)	2020 (4)	2021 (5)	2022 (6)	2023 (7)	2024 (8)	2025 (9)	2026 (10)		
Total, Paper	21,129,861	21,789,200	14,138,400	14,230,700	14,310,600	14,418,400	14,526,300	19,906,800	27,899,000	28,203,900		
W-2	0	0	0	0	0	0	0	0	0	0		
W-2G	5,453	5,200	4,900	4,700	4,400	4,200	4,000	3,800	3,600	3,400		
K-1 (Form 1041)	0	98,200	399,200	419,400	436,700	451,300	464,000	475,300	485,600	495,300		
K-1 (Form 1065)	0	221,700	688,700	636,500	593,800	558,800	530,100	506,600	487,400	471,700		
K-1 (Form 1120-S)	0	148,200	367,100	344,300	325,900	311,100	299,100	289,300	281,400	274,900		
Foreign	0	0	0	0	0	0	0	0	0	0		
SSA/RRB-1099	0	0	0	0	0	0	0	0	0	0		
1096	3,079,024	3,079,000	2,004,700	2,004,700	2,004,700	2,004,700	2,004,700	2,770,000	4,063,400	4,063,400		
1042-S	0	0	0	0	0	0	0	0	0	0		
1097-BTC	401	400	200	300	300	400	400	500	900	1,000		
1098	212,781	203,100	128,100	119,400	111,700	103,800	94,800	119,200	152,400	134,200		
1098-C	8,716	8,000	3,600	3,300	3,000	2,800	2,500	2,900	3,500	3,000		
1098-E	1,774	1,800	1,300	1,300	1,300	1,300	1,300	1,800	2,600	2,600		
1098-T	39,013	39,000	22,600	22,600	22,600	22,600	22,600	31,900	45,900	45,900		
1099-A	2,329	2,100	1,000	900	800	700	600	1,000	1,200	1,100		
1099-B	16,590	16,100	3,800	3,400	3,000	2,600	2,200	2,800	6,300	4,400		
1099-C	16,569	14,900	7,500	7,700	7,600	7,400	7,400	12,200	17,800	17,500		
1099-CAP	110	100	100	100	100	100	100	100	100	100		
1099-DIV	131,754	141,500	73,700	68,600	61,400	59,000	55,600	78,300	109,800	102,100		
1099-G	5,962	6,100	6,600	6,700	6,800	6,900	7,000	8,800	14,000	14,200		
1099-INT	364,099	354,300	175,500	168,700	139,500	124,900	104,700	136,600	201,900	215,700		
1099-K	14,142	13,000	6,100	5,600	5,100	4,600	4,200	6,000	7,600	6,900		
1099-LTC	158	200	100	100	100	100	100	100	100	100		
1099-MISC	16,864,053	17,073,400	9,996,200	10,167,000	10,337,700	10,508,400	10,679,200	15,125,200	21,560,100	21,894,200		
1099-OID	2,172	2,200	800	800	800	800	800	1,400	2,100	2,100		
1099-PATR	18,889	18,500	18,900	18,500	18,200	17,800	17,500	17,700	20,000	19,600		
1099-Q	62	100	0	0	0	0	0	100	100	100		
1099-R	138,328	135,200	80,600	79,300	78,300	77,400	76,700	106,600	153,200	152,400		
1099-S	195,463	195,300	142,800	142,700	142,700	142,600	142,600	203,300	270,500	270,500		
1099-SA	447	400	200	100	100	100	100	100	100	100		
3921	6,491	6,300	1,700	1,700	1,600	1,600	1,500	2,100	2,900	2,800		
3922	881	900	300	300	300	300	300	500	700	700		
5498	3,559	3,600	1,900	1,900	1,900	1,900	1,900	2,500	3,500	3,500		
5498-ESA	47	0	0	0	0	0	0	0	0	0		
5498-SA	604	500	200	200	200	200	100	200	200	200		

NOTES: Projected detail may not add to total due to rounding.

Table does not contain counts for Forms 5471, 5472, 8027, 8300.

SOURCE: Internal Revenue Service, Statistics of Income, Publication 6961, 2018 Update.

Table 5D. Projections of Information and Withholding Documents—Filed on Paper at the Ogden IRS Campus: Calendar Years 2018–2026

Form	Actual	Projected									
	2017 (1)	2018 (2)	2019 (3)	2020 (4)	2021 (5)	2022 (7)	2023 (8)	2024 (9)	2025 (10)	2026 (11)	
Total, Paper	1,934,359	1,651,000	10,852,600	10,876,400	10,896,400	10,943,000	10,993,700	16,633,800	17,851,600	18,025,900	
W-2	0	0	0	0	0	0	0	0	0	0	
W-2G	0	0	0	0	0	0	0	0	0	0	
K-1 (Form 1041)	230,173	260,000	308,200	319,600	328,100	334,700	339,300	342,200	343,500	343,300	
K-1 (Form 1065)	1,096,361	854,400	898,500	830,400	774,600	728,900	691,600	660,900	635,900	615,400	
K-1 (Form 1120-S)	427,650	356,500	481,600	454,700	432,400	413,900	398,600	386,000	375,700	367,200	
Foreign	0	0	0	0	0	0	0	0	0	0	
SSA/RRB-1099	0	0	0	0	0	0	0	0	0	0	
1096	0	0	1,292,800	1,292,800	1,292,800	1,292,800	1,292,800	1,956,000	2,094,700	2,094,700	
1042-S	180,175	180,100	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	
1097-BTC	0	0	100	100	100	100	100	400	400	400	
1098	0	0	83,900	78,200	73,100	67,900	62,100	82,400	80,300	70,700	
1098-C	0	0	3,300	3,100	2,800	2,600	2,300	2,600	2,400	2,100	
1098-E	0	0	800	800	800	800	800	1,200	1,300	1,300	
1098-T	0	0	15,800	15,800	15,800	15,800	15,800	24,200	26,100	26,100	
1099-A	0	0	500	500	400	400	400	500	500	400	
1099-B	0	0	2,600	2,300	2,000	1,700	1,500	3,700	2,900	2,100	
1099-C	0	0	6,500	6,700	6,600	6,400	6,400	10,100	11,200	11,100	
1099-CAP	0	0	0	0	0	0	0	100	100	100	
1099-DIV	0	0	54,600	50,800	45,500	43,700	41,200	56,000	57,500	53,500	
1099-G	0	0	5,500	5,600	5,700	5,800	5,900	6,900	7,800	8,000	
1099-INT	0	0	131,700	126,600	104,700	93,700	78,600	102,700	107,100	114,500	
1099-K	0	0	5,200	4,800	4,400	4,000	3,600	4,900	4,700	4,300	
1099-LTC	0	0	0	0	0	0	0	100	100	100	
1099-MISC	0	0	7,245,400	7,369,200	7,492,900	7,616,700	7,740,400	12,604,800	13,692,200	13,904,300	
1099-OID	0	0	800	800	800	800	800	1,100	1,200	1,200	
1099-PATR	0	0	1,600	1,600	1,500	1,500	1,500	3,300	3,400	3,300	
1099-Q	0	0	0	0	0	0	0	0	0	0	
1099-R	0	0	49,300	48,600	47,900	47,400	47,000	68,500	74,300	73,900	
1099-S	0	0	77,400	77,300	77,300	77,300	77,300	127,900	140,800	140,800	
1099-SA	0	0	100	100	100	100	100	100	100	100	
3921	0	0	4,100	4,000	3,900	3,800	3,700	4,500	4,400	4,300	
3922	0	0	800	800	800	800	800	1,000	1,000	1,000	
5498	0	0	1,100	1,100	1,100	1,100	1,100	1,600	1,800	1,800	
5498-ESA	0	0	0	0	0	0	0	0	0	0	
5498-SA	0	0	100	100	100	100	100	100	100	100	

NOTES: Projected detail may not add to total due to rounding.
Table does not contain counts for Forms 5471, 5472, 8027, 8300.
SOURCE: Internal Revenue Service, Statistics of Income, Publication 6961, 2018 Update.

Table 6A. Configuration of IRS Campuses for Paper Schedules K-1 and International

Calendar Year 2018				
Cincinnati		Kansas City	Ogden	
Connecticut	Pennsylvania	Georgia	Alabama	Missouri
Delaware	Rhode Island	Illinois	Alaska	Montana
District of Columbia	South Carolina	Kentucky	Arizona	Nebraska
Florida	Vermont	Michigan	Arkansas	Nevada
Indiana	Virginia	Tennessee	California	New Mexico
Maine	West Virginia	Wisconsin	Colorado	North Dakota
Maryland			Hawaii	Oklahoma
Massachusetts			Idaho	Oregon
New Hampshire			International	South Dakota
New Jersey			Iowa	Texas
New York			Kansas	Utah
North Carolina			Louisiana	Washington
Ohio			Minnesota	Wyoming
			Mississippi	

SOURCE: Internal Revenue Service, Statistics of Income, Publication 6961, 2018 Update.

Table 6B. Configuration of IRS Campuses for Paper Schedules K-1 and International

Calendar Year 2019 and Beyond				
Kansas City		Ogden		
Connecticut	North Carolina	Alabama	Minnesota	Utah
Delaware	Ohio	Alaska	Mississippi	Washington
District of Columbia	Pennsylvania	Arizona	Missouri	Wyoming
Georgia	Rhode Island	Arkansas	Montana	
Illinois	South Carolina	California	Nebraska	International
Indiana	Tennessee	Colorado	Nevada	
Kentucky	Vermont	Florida	New Mexico	
Maine	Virginia	Hawaii	North Dakota	
Maryland	West Virginia	Idaho	Oklahoma	
Massachusetts	Wisconsin	Iowa	Oregon	
Michigan		Kansas	South Dakota	
New Hampshire		Louisiana	Texas	
New Jersey				
New York				

SOURCE: Internal Revenue Service, Statistics of Income, Publication 6961, 2018 Update.

Table 7A. Configuration of IRS Campuses for Most Paper Information and Withholding Documents (Exclusive of Schedules K-1 and International)

Calendar Year 2018			
Austin		Ogden	
Alabama	New Hampshire	Alaska	Nebraska
Arizona	New Jersey	California	Nevada
Arkansas	New Mexico	Colorado	North Dakota
Connecticut	New York	District of Columbia	Oklahoma
Delaware	North Carolina	Hawaii	Oregon
Florida	Ohio	Idaho	South Carolina
Georgia	Pennsylvania	Illinois	South Dakota
Kentucky	Rhode Island	Indiana	Tennessee
Louisiana	Texas	Iowa	Utah
Maine	Vermont	Kansas	Washington
Massachusetts	Virginia	Maryland	Wisconsin
Mississippi	West Virginia	Michigan	Wyoming
		Minnesota	
		Missouri	
		Montana	

SOURCE: Internal Revenue Service, Statistics of Income, Publication 6961, 2018 Update.

Table 7B. Configuration of IRS Campuses for Most Paper Information and Withholding Documents (Exclusive of Schedules K-1 and International)

From Calendar Year 2019 to 2023				
Austin		Kansas City		Ogden
Alabama	Ohio	Alaska	Oklahoma	California
Arizona	Texas	Colorado	Oregon	Connecticut
Arkansas	Vermont	Hawaii	South Carolina	District of Columbia
Delaware	Virginia	Idaho	South Dakota	Louisiana
Florida		Illinois	Tennessee	Maryland
Georgia		Indiana	Utah	Pennsylvania
Kentucky		Iowa	Washington	Rhode Island
Maine		Kansas	Wisconsin	West Virginia
Massachusetts		Michigan	Wyoming	
Mississippi		Minnesota		
New Hampshire		Missouri		
New Jersey		Montana		
New Mexico		Nebraska		
New York		Nevada		
North Carolina		North Dakota		

SOURCE: Internal Revenue Service, Statistics of Income, Publication 6961, 2018 Update.

Table 7C. Configuration of IRS Campuses for Most Paper Information and Withholding Documents (Exclusive of Schedules K-1 and International)

Calendar Year 2024			
Austin	Kansas City		Ogden
Alabama	Alaska	Nebraska	Arkansas
Arizona	Colorado	Nevada	California
Kentucky	Delaware	New Hampshire	Connecticut
Maine	Florida	New Jersey	District of Columbia
Mississippi	Georgia	North Dakota	Louisiana
New Mexico	Hawaii	Oklahoma	Maryland
New York	Idaho	Oregon	Massachusetts
North Carolina	Illinois	South Carolina	Pennsylvania
Ohio	Indiana	South Dakota	Rhode Island
Vermont	Iowa	Tennessee	Texas
Virginia	Kansas	Utah	West Virginia
	Michigan	Washington	
	Minnesota	Wisconsin	
	Missouri	Wyoming	
	Montana		

SOURCE: Internal Revenue Service, Statistics of Income, Publication 6961, 2018 Update.

Table 7D. Configuration of IRS Campuses for Most Paper Information and Withholding Documents (Exclusive of Schedules K-1 and International)

Calendar Year 2025 and Beyond			
	Kansas City		Ogden
Alabama	Maine	Ohio	Arizona
Alaska	Michigan	Oklahoma	Arkansas
Colorado	Minnesota	Oregon	California
Delaware	Missouri	South Carolina	Connecticut
Florida	Mississippi	South Dakota	District of Columbia
Georgia	Montana	Tennessee	Louisiana
Hawaii	Nebraska	Utah	Maryland
Idaho	Nevada	Vermont	Massachusetts
Illinois	New Hampshire	Virginia	New Mexico
Indiana	New Jersey	Washington	Pennsylvania
Iowa	New York	Wisconsin	Rhode Island
Kansas	North Carolina	Wyoming	Texas
Kentucky	North Dakota		West Virginia

SOURCE: Internal Revenue Service, Statistics of Income, Publication 6961, 2018 Update.

Table Notes

Form W-2, *Wage and Tax Statement*, is filed by employers for each employee on the payroll, to report wages, tips, other compensation, withheld income taxes, Social Security, and Medicare taxes. W-2 documents are received from the Social Security Administration (SSA).

Form W-2G, *Certain Gambling Winnings*, is provided to recipients of gambling winnings of \$600 or more from horse racing, dog racing, jai alai, lotteries, sweepstakes, and drawings; gambling winnings of \$1,200 or more from bingo or slot machines; gambling winnings of \$1,500 or more from keno; and winnings in excess of \$5,000 from a poker tournament. The amount of winnings may be reduced by the wager, depending on the gambling activity.

Schedule K-1, Form 1041, *Beneficiary's Share of Income, Credits, Deductions, etc.*, is filed with Form 1041 to report the beneficiary's share of income from an estate or trust.

Schedule K-1, Form 1065, *Partner's Share of Income, Credits, Deductions, etc.*, is used by filers of Form 1065 to report each partner's share of the partnership's income, credits, deductions, etc.

Schedule K-1, Form 1120-S, *Shareholder's Share of Income, Credits, Deductions, etc.*, is used by filers of Form 1120-S to report each shareholder's pro rata share of corporate income (less taxes the corporation paid on income), credits, deductions, etc.

Foreign Information Returns are filed by foreign corporations that pay interest or dividend income to U.S. citizens. There is no standard format for transmitting such information to the Internal Revenue Service.

Form 1096, *Annual Summary and Transmittal of U.S. Information Returns*, is a "payer" transmittal document used to transmit paper "payee" documents.

Form SSA-1099 (*Social Security Benefit Statement*)/Form RRB-1099 (*Payments by the Railroad Retirement Board*) are filed by the Social Security Administration and the Railroad Retirement Board to show the amount of retirement payments made to individual recipients. These documents are received by the IRS from the SSA.

Form 1042-S, *Foreign Person's U.S. Source Income Subject to Withholding*, is filed for amounts paid to foreign persons that are subject to withholding, even if no amount is withheld or deducted because of a treaty or Internal Revenue Code exception to taxation, or if any amount withheld was repaid to the payee. Amounts subject to withholding are from sources within the U.S. that constitute either fixed or determinable annual or periodic income.

Form 1097-BTC, *Bond Tax Credit*, is filed by RICs and REITs to report tax credit bond credits distributed to shareholders.

Form 1098, *Mortgage Interest Statement*, is filed to report mortgage interest (including reportable points) of \$600 or more received in a trade or business from an individual, including a sole proprietor.

Form 1098-C, *Contributions of Motor Vehicles, Boats and Airplanes*, is to be filed by charitable organizations which receive donations of such items made by taxpayers.

Form 1098-E, *Student Loan Interest Statement*, is to be filed by financial institutions, governmental units, educational institutions, or any other persons who receive (from an individual) student loan interest of \$600 or more during the year.

Form 1098-T, *Tuition Statement*, is to be filed by educational institutions that received (from an individual) qualified tuition and related expenses in a given year.

Form 1099-A, *Acquisition or Abandonment of Secured Property*, is filed for each borrower if money is loaned in connection with a trade or business and, in full or partial satisfaction of the debt, an interest in property is acquired that is security for the debt, or the property has been abandoned.

Form 1099-B, *Proceeds from Broker and Barter Exchange Transactions*, is provided to each person for whom a broker has sold stocks, bonds, commodities, regulated futures contracts, foreign currency contracts, forward contracts, debt instruments, etc., or who has exchanged property or services through a barter exchange. Also, certain sales proceeds of widely held fixed investment trusts (WHFITs) must now be reported on Form 1099-B.

Form 1099-C, *Cancellation of Debt*, is filed by certain financial institutions and Federal Government agencies to report certain debts of \$600 or more that are forgiven. This form **is not** required in situations involving bankruptcies unless the debts were incurred for business or investment purposes.

Form 1099-CAP, *Changes in Corporate Control and Capital Structure*, is for shareholders of a corporation if control of the corporation was acquired or it underwent a substantial change in capital structure. Form 1099-CAP is furnished to shareholders who receive cash, stock, or other property from an acquisition of control or a substantial change in capital structure.

Form 1099-DIV, *Dividends and Distributions*, is provided to each person who: received \$10 or more in gross dividends and other stock distributions; had withheld and paid foreign tax on dividends; had withheld income under the backup withholding rules or received \$600 or more as part of a liquidation.

Form 1099-G, *Certain Government Payments*, is filed when certain payments are made by a unit of Federal, State, or local government, such as payments of \$10 or more in unemployment compensation including Railroad Retirement Board payments for unemployment; refunds, credits, or offsets of State or local income tax of \$10 or more; Federal income tax withheld (backup withholding); and certain taxable grants.

Form 1099-INT, *Interest Income*, is provided to each person who received \$10 or more in interest income; had withheld and paid foreign tax on interest; or had withheld income under the backup withholding rules.

Form 1099-K, *Merchant Card and Third Party Payments*, is filed by payment settlement entities for payments made in settlement of reportable payment transactions for each calendar year. Reportable payments include most payments made with a payment card, such as a credit card or gift card, as well as payments that are processed and guaranteed by a third party to a transaction.

Form 1099-LTC, *Long-Term Care and Accelerated Death Benefits*, is filed if payments are made for any long-term care benefits, including accelerated death benefits. Payers include insurance companies, governmental units, and viatical settlement providers.

Form 1099-MISC, *Miscellaneous Income*, is provided to each person who: received at least \$10 in royalties or broker payments in lieu of dividends or tax-exempt interest; received at least \$600 in rents, services, prizes, and awards, other income payments, and medical and health care payments; or received any fishing boat proceeds. In addition, Form 1099MISC is also used to report the direct sales of at least \$5,000 of consumer products to a buyer for resale. Persons with backup withholdings should also receive a copy of the form regardless of the amount of payment. Starting with CY 2013, Form 1099-MISC includes withholding by government entities.

Form 1099-OID, *Original Issue Discount*, is provided among others by issuers of outstanding bonds or other evidence of indebtedness in registered or bearer form issued with an original issue discount of at least \$10; issuers of some certificates of deposit of over one year; certain financial institutions having other deposit arrangements such as time deposits or bonus savings plans with a term in excess of one year; issuers of collateralized debt obligation; by real estate mortgage investment conduits (REMICs); by trustees or middlemen of widely held fixed investment trusts (WHFITs) and widely held mortgage trusts (WHMTs). It is also filed if there are backup withholdings, even though the amount of the original issue discount is less than \$10.

Form 1099-PATR, *Taxable Distributions Received from Cooperatives*, must be filed by cooperatives for each person to whom the cooperative has paid at least \$10 in patronage dividends and other distributions or for backup withholdings regardless of the amount of payment.

Form 1099-Q, *Payments from Qualified Education Programs (Under Sections 529 and 530)*, is a result of legislation which expanded the definition of a qualified tuition program to include programs established and maintained by private eligible educational institutions. Reporting of earnings from qualified State tuition programs (as described in the Internal Revenue Code, section 529) was moved from Box 5 of Form 1099-G to Form 1099-Q.

Form 1099-R, *Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.*, is provided to each person who has received distributions from profit-sharing or retirement plans, IRAs, annuities, pensions, etc., whether or not any amount of Federal income tax was withheld.

Form 1099-S, *Proceeds from Real Estate Transactions*, is filed to report the sale or exchange of reportable real estate.

Form 1099-SA, *Distributions From an HSA, Archer MSA or Medicare Advantage MSA*, is to be filed to report distributions made from a Health Savings Account, Archer Medical Savings Account, or Medicare Advantage MSA. The distribution may have been paid directly to a medical service provider or to the account holder. A separate return must be filed for each plan type.

Form 3921, *Exercise of an Incentive Stock Option Under Section 422(b)*, is to be filed for certain stock transfers occurring after 2009. The filing of this information return is required by section 6039, as amended by the Tax Relief and Health Care Act of 2006 (Public Law 109-432). Use Form 3921 to report a corporation's transfer of stock pursuant to an employee's exercise of an incentive stock option described in section 422(b).

Form 3922, *Transfer of Stock Acquired Through an Employee Stock Purchase Plan Under Section 423(c)*, is used to report a transfer of stock by an employee where the stock was acquired pursuant to the exercise of an option described in section 423(c).

Form 5498, *IRA Contribution Information*, is filed for each person who had an individual retirement arrangement to report contributions and the fair market value of the account.

Form 5498-ESA, Coverdell ESA Contribution Information, reports contributions (including rollovers) to a Coverdell ESA (Education Savings Account).

Form 5498-SA, HSA, Archer MSA or Medicare Advantage MSA Information, is submitted by the trustee or custodian of a Health Savings Account (HSA), Archer Medical Savings Account (MSA), or Medicare Advantage MSA (MA MSA). Rollovers from one Archer MSA to another Archer MSA and receipt of a rollover from an Archer MSA or an HSA to an HSA must be reported.

Form 8300, Report of Cash Payments Over \$10,000 Received in a Trade or Business, is a currency transaction report filed by a person engaged in a trade or business who receives more than \$10,000 in cash in one transaction or in two or more related transactions during the course of that trade or business.

Other Projection Publications

Title	IRS Publication Number	Typical Updates
Fiscal Year Return Projections for the United States	6292	Fall
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.

These publications 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
Washington, D.C. 20224**

