



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

Publication 6961

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

2021 Update



Projections
of Federal Tax Return Filings

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**Department of the Treasury
Internal Revenue Service**

Charles P. Rettig
Commissioner

Jeffrey J. Tribiano
Deputy Commissioner for Operations Support

Barry W. Johnson
Acting Chief Research and Analytics Officer

Barry W. Johnson
Director, Statistics of Income Division

Laura R. Rasmussen
Chief, Statistical Services Branch

Timothy S. Castle
Chief, Servicewide Support Section

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Principal Contacts

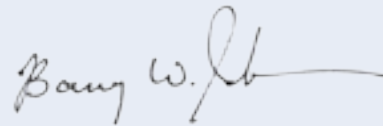
Questions or comments regarding these return forecasts or related matters can be directed to the corresponding staff member listed below.

Information Return Volumes	Jeff Matsuo Derrick Dennis Yan Liu Saikouba Sisay Michelle Chu	(202) 803-9363 (202) 803-9337 (202) 803-9357 (202) 803-9274 (202) 803-9369
Other Comments or Questions	Michelle Chu	(202) 803-9369

Online Availability of Forecasts

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

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



Barry W. Johnson
Director, Statistics of Income Division

Overview

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

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 information returns processing (IRP) documents received by the IRS. Table 3 includes the paper portion of the projections, and Table 4 includes the nonpaper portion. All these projections are at the U.S. level. In compliance with customer requests, Tables 5 A–C present projections of all paper documents, except Currency Transaction Reports (CTRs), for IRS processing campuses.

Data Sources and 2020 Actual Volumes

Actual data on the volume of IRP documents filed are provided by program staff from the operating divisions and the Information Technology services division. Data sources include: Martinsburg Computing Center (MCC) IRP Reformat Report (405-02-12); IRMF (Information Returns Master File) Report (417-91-40); CAWR (Combined Annual Wage Reporting) W-2 Control Report; IRP Counts for *Social Security and Railroad Retirement Benefit Statements* (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 *Foreign Person's U.S. Source Income Subject to Withholding* (Forms 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.

Filing Requirements for Form 1098-F

Fines, Penalties, and Other Amounts (Form 1098-F) is submitted by a government entity and certain nongovernmental entities to report each fine, penalty, or other amount that is paid in relation to violation of law or investigation into potential violation of law, pursuant to a court order or agreement. It is expected that government and nongovernmental entities will be required to file Form 1098-F beginning with Tax Year 2022.

The Impact of Taxpayer First Act

Section 2102 of the Taxpayer First Act (TFA), enacted on July 1, 2019, requires IRS to establish an online portal by January 1, 2023, for taxpayers to prepare and electronically file the numerous variants of the information return Form 1099. This provision should reduce the number of paper Forms 1099 filed starting with CY 2023. To estimate the impact on the paper returns, diffusion models or logistic decay curves were derived from appropriate economic covariates for some of the Forms 1099. In addition, adoption rates based on online usage trends of other tax forms were developed and applied.

Implications from COVID-19 Pandemic

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

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 Returns Processing (IRP) documents. As a result, the IRS has been consolidating the filing/processing of most of these forms since CY 2007. Starting in CY 2019, the paper *Partner's or Shareholder's Share of Income, Deductions, Credits, etc.* (Schedule K-1 series) documents were handled exclusively by the Kansas City and Ogden campuses. Paper forms submitted from the International area were processed at the Ogden campus. Processing of all other information return paper documents were performed in the Austin, Kansas City, and Ogden campuses. Starting in CY 2025, the Kansas City and Ogden campuses will process the paper information return and withholding documents.

Table 6 reflects the current processing campus alignment of States/International for paper Schedules K-1 and International documents. Tables 7A through 7C 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) 2022, the grand total number of information and withholding documents projected in this update is about 3.0 percent (115.4 million forms) more than the total volume projected last year (see Table 1, left side). A major portion of the net increase is driven

by the increase in the projections of *Proceeds from Broker and Barter Exchange Transactions* (Form 1099-B) (i.e., 37.7 million more returns) as well as the increase in the projections of *Interest Income* (Form 1099-INT) (i.e., 38.6 million more returns). These results are based on actual CY 2020 and year-to-date CY 2021 filing experiences.

For paper submissions of information and withholding documents, the CY 2022 estimate is about 10.3 percent (i.e., 4.2 million forms) less than the paper volumes projected in last year's update of this publication (see Table 1, right side). Embedded in this net change for paper volumes is a decrease of 3.1 million returns in the forecasted number of paper *Miscellaneous Income* (Form 1099-MISC) filed as well as a decrease of a few other paper forms. These results are also based on actual CY 2020 and year-to-date CY 2021 filing experiences. Adjustments were made to the baseline paper forecasts of Forms 1099 documents to account for the anticipated drop in the forecasts starting with CY 2023 (see Table 3) based on the regulation stated in Section 2102 of the Taxpayer First Act.

Table 1. Comparison of Projections Made in 2020 vs 2021 for Calendar Year 2022: All Media Grand Total and Paper Only

[Data in thousands]

Form	All Media Grand Total				Paper Only			
	2022 Projections		Net change	Percent change	2022 Projections		Net change	Percent change
	Made in 2020	Made in 2021			Made in 2020	Made in 2021		
Grand Total	3,800,160	3,915,607	115,447	3.0%	40,553	36,392	(4,161)	-10.3%
Total	249,483	281,108	31,626	12.7%	39	47	8	21.6%
W-2	235,588	266,213	30,625	13.0%	0	0	0	n.a.
W-2G	13,895	14,896	1,001	7.2%	39	47	8	21.6%
Total	3,550,677	3,634,498	83,821	2.4%	40,514	36,344	(4,170)	-10.3%
K-1 (Form 1041)	3,282	3,248	(34)	-1.0%	327	325	(2)	-0.6%
K-1 (Form 1065)	28,880	27,854	(1,026)	-3.6%	1,096	1,065	(31)	-2.8%
K-1 (Form 1120-S)	8,453	8,406	(47)	-0.6%	571	534	(37)	-6.4%
Foreign	1,527	1,527	0	0.0%	0	0	0	n.a.
SSA/RRB-1099	70,371	71,693	1,322	1.9%	0	0	0	n.a.
1096	5,348	5,003	(345)	-6.5%	5,348	5,003	(345)	-6.5%
1042-S	7,947	8,080	133	1.7%	157	157	(1)	-0.4%
1097-BTC	2	1	(0)	-6.7%	1	1	(0)	-28.6%
1098	76,486	95,000	18,514	24.2%	330	349	18	5.5%
1098-C	108	110	3	2.4%	5	6	1	19.6%
1098-E	24,795	20,509	(4,286)	-17.3%	2	1	(1)	-29.4%
1098-F	0	0	(0)	0.0%	0	0	0	0.0%
1098-Q	21	18	(3)	-15.5%	0	0	0	0.0%
1098-T	24,368	24,974	607	2.5%	61	59	(2)	-3.3%
1099-A	501	594	93	18.5%	6	5	(2)	-28.1%
1099-B	2,574,637	2,612,365	37,728	1.5%	29	26	(3)	-9.1%
1099-C	3,953	3,914	(39)	-1.0%	19	18	(1)	-5.2%
1099-CAP	1	0	(1)	-62.5%	0	0	0	0.0%
1099-DIV	89,212	94,308	5,096	5.7%	199	159	(40)	-20.0%
1099-G	80,174	75,665	(4,509)	-5.6%	17	18	1	6.4%
1099-H	2	2	(0)	-4.3%	0	0	0	0.0%
1099-INT	128,865	167,474	38,609	30.0%	430	411	(19)	-4.5%
1099-K	9,135	10,400	1,265	13.9%	15	15	0	0.0%
1099-LS	0	23	23	11350.0%	0	0	0	0.0%
1099-LTC	590	411	(179)	-30.4%	0	0	(0)	0.0%
1099-MISC	109,169	99,594	(9,574)	-8.8%	31,279	28,152	(3,127)	-10.0%
1099-OID	4,411	6,052	1,641	37.2%	1	1	0	0.0%
1099-PATR	1,543	1,527	(16)	-1.0%	23	1	(21)	-94.2%
1099-Q	3,928	3,471	(457)	-11.6%	0	0	(0)	0.0%
1099-R	107,849	109,242	1,393	1.3%	196	11	(186)	-94.6%
1099-S	4,816	4,335	(481)	-10.0%	384	18	(366)	-95.2%
1099-SA	17,443	16,529	(914)	-5.2%	0	0	(0)	0.0%
1099-SB	0	15	15	14700.0%	0	0	0	0.0%
3921	244	317	73	29.8%	10	8	(2)	-22.2%
3922	5,682	5,492	(191)	-3.4%	1	1	(0)	-7.7%
5498	132,488	130,718	(1,769)	-1.3%	4	0	(4)	-100.0%
5498-ESA	235	169	(66)	-28.1%	0	0	(0)	0.0%
5498-SA	24,214	25,460	1,246	5.1%	0	0	(0)	0.0%

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.

Currency Transaction Reports (CTRs) are not included in Table 1.

SOURCE: Internal Revenue Service, Statistics of Income, Publication 6961, 2021 Update.

Table 2. Projections of Information and Withholding Documents United States All Media Grand Total: Calendar Years 2021–2029

Form	Actual	Projected								
	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Grand Total [1]	3,401,120,386	3,883,459,100	3,915,606,600	4,109,983,400	4,291,999,400	4,472,211,900	4,651,285,300	4,829,574,300	5,007,704,800	5,186,327,200
Subtotal	283,173,336	263,351,400	281,108,300	292,961,600	296,550,200	298,580,100	299,634,300	299,965,900	300,219,700	301,443,900
W-2	267,330,107	250,619,400	266,212,600	276,123,600	279,815,700	281,558,300	282,343,400	282,428,600	282,463,700	283,401,400
W-2G	15,843,229	12,732,000	14,895,700	16,838,000	16,734,400	17,021,800	17,290,900	17,537,300	17,756,000	18,042,600
Subtotal	3,117,947,050	3,620,107,700	3,634,498,300	3,817,021,800	3,995,449,200	4,173,631,800	4,351,651,000	4,529,608,400	4,707,485,100	4,884,883,300
K-1 (Form 1041)	3,002,563	3,362,000	3,248,000	3,232,600	3,220,800	3,212,200	3,207,800	3,205,500	3,205,300	3,204,200
K-1 (Form 1065)	26,422,733	27,899,700	27,854,100	27,966,700	28,094,900	28,235,800	28,386,800	28,546,200	28,712,500	28,884,600
K-1 (Form 1120-S)	7,670,394	8,411,500	8,405,600	8,549,100	8,697,500	8,850,200	9,006,900	9,167,200	9,331,100	9,498,400
Foreign	100,059	2,500,000	1,526,900	1,526,900	1,526,900	1,526,900	1,526,900	1,526,900	1,526,900	1,526,900
SSA/RRB-1099	68,357,842	69,823,200	71,692,800	72,639,500	73,586,100	74,532,800	75,479,500	76,426,200	77,372,800	78,319,500
1096	1,188,423	5,195,900	5,003,300	5,155,700	5,130,200	5,115,600	5,107,200	5,102,400	5,099,700	5,084,400
1042-S	7,337,534	7,702,900	8,080,400	8,474,300	8,890,700	9,318,400	9,730,900	10,209,000	10,714,300	10,800,400
1097-BTC	675	1,400	1,400	1,500	1,500	1,600	1,600	1,600	1,700	1,700
1098	81,574,322	88,000,000	95,000,000	95,487,900	95,706,200	95,905,700	96,102,400	96,298,600	96,494,700	96,690,900
1098-C	99,934	110,600	110,400	110,400	110,300	110,300	110,300	110,300	110,300	110,300
1098-E	24,202,857	18,366,400	20,509,300	24,202,900	24,577,600	24,954,500	25,322,500	25,682,000	26,033,700	26,377,800
1098-F	0	0	0	137,500	139,100	140,600	142,200	143,800	145,300	146,900
1098-Q	13,766	15,600	17,500	19,400	21,300	23,200	25,100	26,900	28,800	30,700
1098-T	24,974,257	24,448,900	24,974,300	24,974,300	24,974,300	24,974,300	24,974,300	24,974,300	24,974,300	24,974,300
1099-A	279,310	231,100	594,000	383,500	248,800	213,900	198,900	242,700	301,200	358,000
1099-B	2,159,535,494	2,587,180,800	2,612,364,700	2,778,198,200	2,944,031,800	3,109,865,300	3,275,698,900	3,441,532,400	3,607,366,000	3,773,199,500
1099-C	4,696,370	5,202,100	3,913,800	3,197,600	3,237,200	3,247,900	3,288,700	3,373,800	3,434,800	3,423,800
1099-CAP	413	200	300	300	300	300	300	300	300	300
1099-DIV	89,114,764	93,336,000	94,308,300	95,259,700	96,194,600	97,116,000	98,026,300	98,927,000	99,819,400	100,704,600
1099-G	75,065,666	110,055,400	75,664,700	72,837,600	71,780,900	70,985,700	70,431,400	70,095,200	69,812,300	69,363,100
1099-H	2,326	2,200	2,200	2,200	2,200	2,100	2,100	2,100	2,100	2,100
1099-INT	162,041,414	164,757,700	167,474,000	170,190,200	172,906,500	175,622,800	178,339,100	181,055,400	183,771,600	186,487,900
1099-K	10,166,544	10,728,900	10,400,000	10,400,000	10,400,000	10,400,000	10,400,000	10,400,000	10,400,000	10,400,000
1099-LS	7,532	15,200	22,900	30,600	38,200	45,900	53,500	61,100	68,800	76,400
1099-LTC	347,454	379,000	410,600	423,900	437,100	450,300	463,500	476,800	490,000	503,200
1099-MISC	80,869,792	95,571,600	99,594,200	104,185,800	105,902,000	107,193,400	108,093,800	108,639,800	109,099,100	109,828,700
1099-OID	6,051,552	6,051,600	6,051,600	6,051,600	6,051,600	6,051,600	6,051,600	6,051,600	6,051,600	6,051,600
1099-PATR	1,574,821	1,550,200	1,526,900	1,503,900	1,481,000	1,458,100	1,435,200	1,412,300	1,389,400	1,366,500
1099-Q	3,270,799	3,378,600	3,470,800	3,549,500	3,616,700	3,674,100	3,723,200	3,765,100	3,800,900	3,831,500
1099-R	105,256,299	106,922,400	109,241,800	111,248,100	113,404,400	115,488,900	117,607,800	119,710,200	121,820,500	123,927,000
1099-S	4,065,997	4,200,300	4,334,600	4,468,900	4,603,300	4,737,600	4,871,900	5,006,200	5,140,500	5,274,800
1099-SA	14,622,457	15,600,700	16,529,100	17,410,100	18,246,200	19,039,700	19,792,800	20,507,400	21,185,700	21,829,300
1099-SB	4,870	9,800	14,800	19,800	24,700	29,700	34,600	39,500	44,500	49,400
3921	271,672	304,600	316,600	325,300	332,100	337,900	342,800	347,200	351,000	354,500
3922	5,306,342	5,427,500	5,491,600	5,555,700	5,619,800	5,683,900	5,747,900	5,812,000	5,876,100	5,940,200
5498	128,189,562	129,406,300	130,718,300	132,027,600	133,321,500	134,603,200	135,877,000	137,146,200	138,412,600	139,677,500
5498-ESA	232,521	196,600	168,600	146,900	129,900	116,700	106,500	98,500	92,200	87,400
5498-SA	22,027,720	23,760,500	25,460,000	27,126,400	28,761,000	30,364,800	31,939,000	33,484,700	35,003,000	36,494,800
Currency Transaction Report [2]	Actual	Projected								
	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Total CTR	246,263	263,000	266,300	269,600	273,000	276,300	279,600	282,900	286,300	289,600
8300	246,263	263,000	266,300	269,600	273,000	276,300	279,600	282,900	286,300	289,600

[1] Grand Total includes Form 1096 which is a "payer" transmittal document used to transmit "payee" documents.

[2] *Currency Transaction Report by Casinos* (FinCEN Form 103) and *Currency Transaction Report* (FinCEN Form 104) are no longer processed by IRS.

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, 2021 Update.

Table 3. Projections of Information and Withholding Documents United States Paper Total: Calendar Years 2021 to 2029

Form	Actual	Projected								
	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Total, Paper (1)	8,589,291	37,701,400	36,391,500	33,096,200	29,750,300	26,166,800	23,621,500	21,959,000	20,256,500	18,111,700
W-2	0	0	0	0	0	0	0	0	0	0
W-2G	5,376	44,900	47,300	47,600	41,600	36,400	31,000	25,300	19,500	13,500
Subtotal, Schedule K-1	669,946	2,537,400	1,924,200	1,723,200	1,551,100	1,402,800	1,275,600	1,164,500	1,067,400	979,200
K-1 (Form 1041)	133,972	464,000	324,900	286,300	252,400	222,300	196,800	173,500	152,500	130,700
K-1 (Form 1065)	303,896	1,319,200	1,065,200	969,400	889,200	821,600	764,300	715,300	673,200	636,800
K-1 (Form 1120-S)	232,078	754,200	534,100	467,600	409,500	358,900	314,600	275,800	241,700	211,800
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	1,188,423	5,195,900	5,003,300	5,155,700	5,130,200	5,115,600	5,107,200	5,102,400	5,099,700	5,084,400
Subtotal, Scannable Forms	6,725,546	29,923,200	29,416,700	26,169,600	23,027,400	19,612,000	17,207,700	15,666,700	14,069,900	12,034,500
1042-S	59,211	196,100	156,600	152,400	148,100	143,700	139,300	134,800	130,300	125,800
1097-BTC	20	500	500	500	400	400	400	400	400	400
1098	25,244	357,000	348,700	313,600	277,300	240,800	204,100	167,300	130,300	93,200
1098-C	65	6,200	5,500	5,200	4,900	4,500	4,200	3,900	3,500	3,200
1098-E	132	800	1,200	1,400	1,300	1,200	1,100	1,000	900	800
1098-F	0	0	0	0	0	0	0	0	0	0
1098-Q	0	100	100	100	100	100	100	100	100	0
1098-T	2,565	60,000	59,000	58,900	56,800	54,800	52,800	50,900	49,000	47,200
1099-A	368	1,900	4,600	2,600	1,500	700	500	400	300	300
1099-B	689	26,600	26,100	23,200	20,400	17,300	15,200	13,800	12,400	10,600
1099-C	2,023	26,800	18,300	12,100	10,600	9,100	7,700	6,600	5,400	4,400
1099-CAP	0	100	100	100	100	100	100	100	100	100
1099-DIV	11,898	173,400	159,300	141,700	124,500	105,900	92,800	84,500	76,000	64,900
1099-G	3,915	18,600	18,400	16,400	14,400	12,200	10,700	9,800	8,800	7,500
1099-H	0	0	0	0	0	0	0	0	0	0
1099-INT	24,498	444,600	410,600	365,000	320,800	272,800	239,100	217,800	195,700	167,300
1099-K	586	16,800	15,200	11,700	10,400	9,100	7,900	6,800	5,600	4,500
1099-LS	0	0	0	0	0	0	0	0	0	0
1099-LTC	0	0	0	0	0	0	0	0	0	0
1099-MISC	6,557,557	28,552,900	28,152,000	25,026,200	21,998,300	18,703,100	16,396,700	14,934,800	13,418,500	11,472,800
1099-OID	29	1,300	1,300	1,000	1,000	1,000	900	900	800	700
1099-PATR	803	1,300	1,300	1,300	1,200	1,200	1,100	1,100	1,100	1,000
1099-Q	10	0	0	0	0	0	0	0	0	0
1099-R	11,882	10,600	10,600	10,200	9,800	9,500	9,100	8,800	8,500	8,200
1099-S	23,995	18,400	18,400	17,700	17,100	16,600	16,100	15,600	15,200	14,800
1099-SA	0	0	0	0	0	0	0	0	0	0
1099-SB	0	0	0	0	0	0	0	0	0	0
3921	0	8,000	7,700	7,400	7,000	6,700	6,400	6,100	5,700	5,400
3922	0	1,200	1,200	1,200	1,200	1,300	1,300	1,300	1,300	1,300
5498	59	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
Currency Transaction Report [2]	Actual	Projected								
	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Total CTR, Paper	246,263	263,000	266,300	269,600	273,000	276,300	279,600	282,900	286,300	289,600
8300	246,263	263,000	266,300	269,600	273,000	276,300	279,600	282,900	286,300	289,600

[1] Total Paper 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 Total Paper. Currency Transaction Report by Casinos (FinCEN Form 103) and Currency Transaction Report (FinCEN Form 104) are no longer processed by IRS.

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, 2021 Update.

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Table 4. Projections of Information and Withholding Documents United States Nonpaper Total: Calendar Years 2021 to 2029

Form	Actual	Projected								
	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Total, Nonpaper (1)	3,392,531,095	3,845,757,600	3,879,215,100	4,076,887,200	4,262,249,100	4,446,045,200	4,627,663,700	4,807,615,300	4,987,448,300	5,168,215,500
W-2	267,330,107	250,619,400	266,212,600	276,123,600	279,815,700	281,558,300	282,343,400	282,428,600	282,463,700	283,401,400
W-2G	15,837,853	12,687,200	14,848,400	16,790,300	16,692,900	16,985,400	17,260,000	17,511,900	17,736,500	18,029,000
K-1 (Form 1041)	2,868,591	2,898,000	2,923,100	2,946,300	2,968,400	2,989,900	3,011,100	3,032,000	3,052,800	3,073,500
K-1 (Form 1065)	26,118,837	26,580,500	26,788,900	26,997,300	27,205,700	27,414,100	27,622,500	27,831,000	28,039,400	28,247,800
K-1 (Form 1120-S)	7,438,316	7,657,300	7,871,500	8,081,500	8,287,900	8,491,300	8,692,300	8,891,400	9,089,400	9,286,600
Foreign	100,059	2,500,000	1,526,900	1,526,900	1,526,900	1,526,900	1,526,900	1,526,900	1,526,900	1,526,900
SSA/RRB-1099	68,357,842	69,823,200	71,692,800	72,639,500	73,586,100	74,532,800	75,479,500	76,426,200	77,372,800	78,319,500
1096	0	0	0	0	0	0	0	0	0	0
1042-S	7,278,323	7,506,800	7,923,800	8,321,900	8,742,600	9,174,700	9,591,700	10,074,200	10,584,000	10,674,700
1097-BTC	655	900	1,000	1,000	1,100	1,100	1,200	1,300	1,300	1,400
1098	81,549,078	87,643,000	94,651,300	95,174,400	95,428,900	95,665,000	95,898,300	96,131,300	96,364,400	96,597,700
1098-C	99,869	104,400	104,800	105,200	105,500	105,800	106,100	106,500	106,800	107,100
1098-E	24,202,725	18,365,600	20,508,100	24,201,400	24,576,300	24,953,300	25,321,400	25,681,000	26,032,800	26,377,000
1098-F	0	0	0	137,500	139,100	140,600	142,200	143,800	145,300	146,900
1098-Q	13,766	15,500	17,400	19,300	21,200	23,100	25,000	26,900	28,800	30,700
1098-T	24,971,692	24,388,900	24,915,300	24,915,400	24,917,400	24,919,400	24,921,400	24,923,300	24,925,200	24,927,100
1099-A	278,942	229,200	589,400	380,900	247,300	213,200	198,300	242,300	300,900	357,700
1099-B	2,159,534,805	2,587,154,300	2,612,338,600	2,778,175,000	2,944,011,400	3,109,848,000	3,275,683,700	3,441,518,600	3,607,353,500	3,773,188,900
1099-C	4,694,347	5,175,300	3,895,500	3,185,600	3,226,600	3,238,900	3,281,000	3,367,200	3,429,300	3,419,300
1099-CAP	413	100	100	100	100	100	100	100	200	200
1099-DIV	89,102,866	93,162,600	94,148,900	95,118,000	96,070,100	97,010,200	97,933,500	98,842,400	99,743,500	100,639,700
1099-G	75,061,751	110,036,700	75,646,300	72,821,200	71,766,500	70,973,500	70,420,600	70,085,400	69,803,600	69,355,600
1099-H	2,326	2,200	2,200	2,200	2,200	2,100	2,100	2,100	2,100	2,100
1099-INT	162,016,916	164,313,100	167,063,400	169,825,200	172,585,700	175,350,000	178,099,900	180,837,500	183,575,900	186,320,600
1099-K	10,165,958	10,712,100	10,384,800	10,388,300	10,389,600	10,390,900	10,392,100	10,393,200	10,394,400	10,395,500
1099-LS	7,532	15,200	22,900	30,600	38,200	45,900	53,500	61,100	68,800	76,400
1099-LTC	347,454	378,900	410,600	423,900	437,100	450,300	463,500	476,800	490,000	503,200
1099-MISC	74,312,235	67,018,800	71,442,200	79,159,600	83,903,700	88,490,300	91,697,100	93,705,000	95,680,700	98,355,900
1099-OID	6,051,523	6,050,200	6,050,300	6,050,500	6,050,600	6,050,600	6,050,600	6,050,700	6,050,800	6,050,800
1099-PATR	1,574,018	1,548,900	1,525,600	1,502,700	1,479,800	1,456,900	1,434,100	1,411,200	1,388,300	1,365,500
1099-Q	3,270,792	3,378,600	3,470,800	3,549,500	3,616,700	3,674,100	3,723,200	3,765,100	3,800,900	3,831,500
1099-R	105,244,417	106,911,800	109,231,200	111,237,900	113,394,600	115,479,400	117,598,600	119,701,300	121,811,900	123,918,700
1099-S	4,042,002	4,181,900	4,316,300	4,451,200	4,586,100	4,721,000	4,855,800	4,990,600	5,125,300	5,260,100
1099-SA	14,622,457	15,600,700	16,529,100	17,410,100	18,246,200	19,039,700	19,792,800	20,507,400	21,185,700	21,829,300
1099-SB	4,870	9,800	14,800	19,800	24,700	29,700	34,600	39,500	44,500	49,400
3921	271,672	296,600	309,000	317,900	325,100	331,200	336,400	341,100	345,300	349,100
3922	5,306,342	5,426,300	5,490,400	5,554,500	5,618,500	5,682,600	5,746,700	5,810,700	5,874,800	5,938,900
5498	128,189,503	129,406,300	130,718,300	132,027,600	133,321,500	134,603,100	135,877,000	137,146,200	138,412,600	139,677,500
5498-ESA	232,521	196,600	168,600	146,900	129,900	116,700	106,500	98,500	92,200	87,400
5498-SA	22,027,720	23,760,500	25,460,000	27,126,400	28,761,000	30,364,800	31,939,000	33,484,700	35,003,000	36,494,800
Currency Transaction Report [2]	Actual	Projected								
	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Total CTR, Nonpaper	0	0	0	0	0	0	0	0	0	0
8300	0	0	0	0	0	0	0	0	0	0

(7)

[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 Nonpaper. Currency Transaction Report by Casinos (FinCEN Form 103) and Currency Transaction Report (FinCEN Form 104) are no longer processed by IRS.

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, 2021 Update.

Table 5A. Projections of Information and Withholding Documents Filed on Paper at the Austin IRS Campus: Calendar Years 2021 to 2029

Form	Actual	Projected								
	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Total, Paper	6,404,564	16,149,100	15,845,700	14,421,200	5,850,000	26,200	22,200	18,200	14,000	9,700
W-2	0	0	0	0	0	0	0	0	0	0
W-2G	4,345	32,200	34,000	34,200	29,900	26,200	22,200	18,200	14,000	9,700
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	928,446	2,413,700	2,324,200	2,394,900	1,193,100	0	0	0	0	0
1042-S	0	0	0	0	0	0	0	0	0	0
1097-BTC	13	300	200	200	100	0	0	0	0	0
1098	23,079	160,600	156,900	141,000	61,600	0	0	0	0	0
1098-C	0	2,200	2,000	1,800	800	0	0	0	0	0
1098-E	128	300	500	700	300	0	0	0	0	0
1098-F	0	0	0	0	0	0	0	0	0	0
1098-Q	0	0	0	0	0	0	0	0	0	0
1098-T	2,392	28,000	27,500	27,500	12,500	0	0	0	0	0
1099-A	301	1,000	2,500	1,400	300	0	0	0	0	0
1099-B	632	19,900	19,500	17,400	9,200	0	0	0	0	0
1099-C	1,911	14,100	9,600	6,300	2,500	0	0	0	0	0
1099-CAP	0	0	100	100	0	0	0	0	0	0
1099-DIV	10,730	81,000	74,400	66,100	28,200	0	0	0	0	0
1099-G	3,864	7,300	7,200	6,400	3,900	0	0	0	0	0
1099-H	0	0	0	0	0	0	0	0	0	0
1099-INT	20,158	206,100	190,400	169,200	76,200	0	0	0	0	0
1099-K	543	8,000	7,300	5,600	2,200	0	0	0	0	0
1099-LS	0	0	0	0	0	0	0	0	0	0
1099-LTC	0	0	0	0	0	0	0	0	0	0
1099-MISC	5,373,937	13,156,700	12,972,000	11,531,700	4,421,800	0	0	0	0	0
1099-OID	23	700	700	500	200	0	0	0	0	0
1099-PATR	614	300	300	300	100	0	0	0	0	0
1099-Q	10	0	0	0	0	0	0	0	0	0
1099-R	10,568	4,900	4,900	4,700	2,300	0	0	0	0	0
1099-S	22,818	8,600	8,500	8,200	3,300	0	0	0	0	0
1099-SA	0	0	0	0	0	0	0	0	0	0
1099-SB	0	0	0	0	0	0	0	0	0	0
3921	0	2,700	2,600	2,500	900	0	0	0	0	0
3922	0	400	400	400	200	0	0	0	0	0
5498	55	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.

SOURCE: Internal Revenue Service, Statistics of Income, Publication 6961, 2021 Update.

(6)

Table 5B. Projections of Information and Withholding Documents Filed on Paper at the Kansas City IRS Campus: Calendar Years 2021 to 2029

Form	Actual	Projected								
	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Total, Paper	649,517	12,080,800	11,605,100	10,554,700	12,952,100	15,915,800	14,383,300	13,388,700	12,367,300	11,072,500
W-2	0	0	0	0	0	0	0	0	0	0
W-2G	0	3,900	4,000	4,100	3,600	3,100	2,700	2,200	1,700	1,200
K-1 (Form 1041)	65,031	250,900	175,700	154,800	136,500	120,200	106,400	93,800	82,500	70,700
K-1 (Form 1065)	92,035	543,700	439,100	399,600	366,500	338,700	315,000	294,900	277,500	262,500
K-1 (Form 1120-S)	62,796	300,000	212,000	185,300	162,200	142,100	124,500	109,100	95,600	83,800
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	81,178	1,691,500	1,628,800	1,678,400	2,307,600	3,375,500	3,370,000	3,366,800	3,365,000	3,354,900
1042-S	0	0	0	0	0	0	0	0	0	0
1097-BTC	0	200	200	200	200	300	300	300	200	200
1098	189	118,700	115,900	104,300	127,500	157,600	133,600	109,500	85,300	61,000
1098-C	0	2,100	1,800	1,700	2,100	2,700	2,500	2,300	2,100	1,900
1098-E	0	300	400	500	600	800	700	700	600	500
1098-F	0	0	0	0	0	0	0	0	0	0
1098-Q	0	100	100	100	100	100	100	100	100	0
1098-T	12	18,900	18,500	18,500	25,200	34,900	33,700	32,400	31,200	30,000
1099-A	0	600	1,400	800	800	500	400	300	200	200
1099-B	14	4,000	3,900	3,500	4,800	11,800	10,400	9,400	8,400	7,200
1099-C	10	6,800	4,600	3,100	4,400	5,500	4,700	4,000	3,300	2,700
1099-CAP	0	0	0	0	100	100	100	100	100	100
1099-DIV	218	53,100	48,800	43,400	56,100	69,500	60,900	55,500	49,900	42,600
1099-G	35	6,200	6,100	5,400	5,900	7,900	6,900	6,300	5,600	4,800
1099-H	0	0	0	0	0	0	0	0	0	0
1099-INT	990	136,200	125,800	111,800	139,600	178,200	156,200	142,300	127,900	109,300
1099-K	0	4,700	4,300	3,300	4,500	5,600	4,900	4,200	3,500	2,800
1099-LS	0	0	0	0	0	0	0	0	0	0
1099-LTC	0	0	0	0	0	0	0	0	0	0
1099-MISC	346,592	8,926,200	8,800,900	7,823,700	9,587,000	11,438,700	10,028,100	9,134,000	8,206,600	7,016,700
1099-OID	0	300	300	300	400	600	600	500	500	500
1099-PATR	0	1,000	900	900	900	1,000	1,000	900	900	900
1099-Q	0	0	0	0	0	0	0	0	0	0
1099-R	94	3,500	3,500	3,400	4,600	6,400	6,200	5,900	5,700	5,500
1099-S	319	6,400	6,400	6,100	8,500	10,900	10,600	10,300	10,000	9,700
1099-SA	0	0	0	0	0	0	0	0	0	0
1099-SB	0	0	0	0	0	0	0	0	0	0
3921	0	1,600	1,500	1,400	2,000	2,600	2,500	2,400	2,300	2,200
3922	0	200	200	200	400	500	500	500	500	500
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.

SOURCE: Internal Revenue Service, Statistics of Income, Publication 6961, 2021 Update.

(6)

Table 5C. Projections of Information and Withholding Documents Filed on Paper at the Ogden IRS Campus: Calendar Years 2021 to 2029

Form	Actual	Projected								
	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Total, Paper	1,535,210	9,471,500	8,940,700	8,120,300	10,948,200	10,224,800	9,216,000	8,552,200	7,875,200	7,029,500
W-2	0	0	0	0	0	0	0	0	0	0
W-2G	1,031	8,700	9,300	9,300	8,100	7,100	6,100	4,900	3,800	2,700
K-1 (Form 1041)	68,941	213,100	149,200	131,500	115,900	102,100	90,400	79,700	70,000	60,000
K-1 (Form 1065)	211,861	775,400	626,100	569,800	522,700	483,000	449,300	420,400	395,700	374,300
K-1 (Form 1120-S)	169,282	454,200	322,100	282,200	247,300	216,800	190,100	166,600	146,100	128,000
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	178,799	1,090,800	1,050,400	1,082,400	1,629,500	1,740,000	1,737,200	1,735,600	1,734,700	1,729,500
1042-S	59,211	196,100	156,600	152,400	148,100	143,700	139,300	134,800	130,300	125,800
1097-BTC	10	100	100	100	100	100	100	100	100	100
1098	1,976	77,700	75,900	68,200	88,100	83,100	70,500	57,700	45,000	32,200
1098-C	65	1,900	1,700	1,600	1,900	1,900	1,700	1,600	1,500	1,300
1098-E	0	200	300	300	400	400	400	300	300	300
1098-F	0	0	0	0	0	0	0	0	0	0
1098-Q	0	0	0	0	0	0	0	0	0	0
1098-T	161	13,100	13,000	12,900	19,100	19,900	19,200	18,500	17,800	17,100
1099-A	64	300	800	400	400	200	200	100	100	100
1099-B	43	2,700	2,600	2,400	6,300	5,500	4,800	4,500	4,000	3,400
1099-C	106	5,900	4,000	2,700	3,700	3,500	3,000	2,600	2,100	1,700
1099-CAP	0	0	0	0	0	0	0	0	0	0
1099-DIV	950	39,400	36,200	32,200	40,100	36,400	31,900	29,000	26,100	22,300
1099-G	16	5,200	5,100	4,600	4,600	4,400	3,800	3,500	3,200	2,700
1099-H	0	0	0	0	0	0	0	0	0	0
1099-INT	3,350	102,300	94,400	83,900	105,000	94,600	82,900	75,500	67,800	58,000
1099-K	43	4,100	3,700	2,800	3,700	3,500	3,000	2,600	2,100	1,700
1099-LS	0	0	0	0	0	0	0	0	0	0
1099-LTC	0	0	0	0	0	0	0	0	0	0
1099-MISC	837,030	6,469,900	6,379,000	5,670,800	7,989,500	7,264,400	6,368,500	5,800,800	5,211,800	4,456,100
1099-OID	10	300	300	300	300	400	300	300	300	300
1099-PATR	189	100	100	100	200	200	200	200	200	200
1099-Q	0	0	0	0	0	0	0	0	0	0
1099-R	1,220	2,200	2,200	2,100	2,900	3,100	3,000	2,900	2,800	2,700
1099-S	858	3,500	3,400	3,300	5,300	5,700	5,500	5,300	5,200	5,100
1099-SA	0	0	0	0	0	0	0	0	0	0
1099-SB	0	0	0	0	0	0	0	0	0	0
3921	0	3,800	3,600	3,500	4,200	4,100	3,900	3,600	3,500	3,300
3922	0	600	600	600	700	800	800	800	800	800
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.

SOURCE: Internal Revenue Service, Statistics of Income, Publication 6961, 2021 Update.

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

Calendar Year 2021 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, 2021 Update.

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

From Calendar Year 2021 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, 2021 Update.

Table 7B. Configuration of IRS Campuses for Most Paper Information & 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, 2021 Update.

Table 7C. Configuration of IRS Campuses for Most Paper Information & 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, 2021 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 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 1096, Annual Summary and Transmittal of U.S. Information Returns, is a "payer" transmittal document used to transmit paper "payee" documents.

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 Regulated Investment Companies (RICs) and Real Estate Investment Trusts (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-F, *Fines, Penalties, and Other Amounts*, is submitted by a government entity and certain nongovernmental entities to report each fine, penalty, or other amount that is paid in relation to violation of law or investigation into potential violation of law, pursuant to a court order or agreement.

Form 1098-Q, *Qualifying Longevity Annuity Contract Information*, is filed by any person who issues a contract intended to be a qualifying longevity annuity contract (QLAC) that is purchased or held under any plan, annuity, or account described in Internal Revenue Code sections 401(a), 403(a), 403(b), 408 (other than a Roth IRA) or eligible governmental plan under section 457(b).

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-H, *Health Coverage Tax Credit (HCTC) Advance Payments*, is filed by providers of qualified health insurance coverage to report advance payments of the HCTC from the Department of the Treasury on behalf of eligible recipients.

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, *Payment Card and Third Party Network Transactions*, is filed by entities for payments made in settlement of reportable payment transactions for each calendar year. Reportable payments include those made with a payment card, such as a credit card or gift card, as well as those that are processed and guaranteed by a third party to a transaction.

Form 1099-LS, *Reportable Life Insurance Sale*, is used by the acquirer of a life insurance policy to report the acquisition of a life insurance contract, or any interest in a life insurance contract, in a reportable policy sale.

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 1099-MISC 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; real estate mortgage investment conduits (REMICs); and 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 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 1099-SB, Seller's Investment in Life Insurance Contract, is filed by the issuer of a life insurance policy to report the seller's investment in the contract and surrender amount with respect to a life insurance contract transferred in a "reportable policy sale" or transferred to a foreign person.

Form 3921, Exercise of an Incentive Stock Option Under Section 422(b), is 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	Spring & 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 on page iii of this report at www.irs.gov/statistics.