



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

# Publication 6187

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

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## 2018 Update

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# Calendar Year Projections of Individual Returns by Major Processing Categories

## Publication 6187 2018 Update

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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](http://www.irs.gov/statistics). From the Web site, select "All Topics" in the "Products, Publications & Papers" section.

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



Barry W. Johnson  
Director, Statistics of Income Division

## Overview

The *Calendar Year Projections of Individual Returns by Major Processing Categories* is published annually and contains U.S. and IRS campus-level projections of full-paid and other-than-full-paid categories of individual tax returns. The publication also includes estimates of individual refunds, Forms 1040-NR/NR-EZ/C, 1040-PR and 1040-SS, and various components of individual electronically filed (e-filed) returns. A set of U.S.-level forecasts by the IRS's business operating division organizational structure is also included in this product. In addition, estimates of Form 1040 Schedule A (*Itemized Deductions*) and the new Form 1040 Schedules 1 through 6 were added to the 2018 update. The projections are based on the information available as of early-August 2018, including enacted tax law changes and confirmed administrative plans. Legislative or administrative initiatives under consideration are generally not included in the projections due to the uncertain nature of their eventual outcome.

## Summary of Significant Trends and Revisions

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

### ***Tax Cuts and Jobs Act***

The Tax Cuts and Jobs Act, enacted on December 22, 2017, changed the way tax is calculated for both individual and business tax return filers. Most of the changes affecting the individual tax and business return filers became effective January 2018. While some changes sunset at the end of 2025, others are permanent. Highlights of the new tax law changes for the individual taxpayers include increases in the standard deduction, removal of personal exemptions, changes to the tax rates and brackets, increases in the child tax credit, and limits on or discontinuance of selected deductions. These changes are expected to impact the future return volume of many individual returns and schedules. At the time this update was being developed, some language in the new law was still under review and regulations were being developed. Based on the information available as of early-August 2018, projected Form 1040 Schedule A volumes were adjusted to account for the anticipated decrease in the number of individual taxpayers needing to file itemized deductions. This is due to the increases in the individual standard deduction. Adjustments were also made to the refund and balance due returns as analysis indicated more balance due returns may be expected starting in CY 2019. However, as individual taxpayers adjust to these tax law changes over time, the projected refund volumes are expected to return to the historically observed trend. Additional and final regulations and developments will continue to be monitored and adjustments will be considered for future updates.

### ***New Form 1040 and Schedules 1 Through 6***

To improve the tax filing experience for the individual taxpayers, the Service announced in June 2018 plans to streamline the Form 1040 into a simpler form. Starting with the 2019 filing season, the new Form 1040 will replace the current Form 1040, Form 1040-A, and Form 1040-EZ. The new Form 1040 can be filed alone or it can be accompanied by one or more new schedules based on the tax situation of the taxpayer. Schedule 1 is filed to report additional income and adjustments; Schedule 2 is used to report taxes such as the alternative minimum tax; and Schedule 3 is for claiming nonrefundable credits such as credit for child care expenses. Further, Schedule 4 is filed for other taxes including self-employment tax; Schedule 5 is used for other payments such as the amount applied from the previous tax return; and Schedule 6 is for indicating foreign address and/or to designate a third party to discuss the tax return with the IRS. In addition to

these new schedules, individual taxpayers can continue to file existing Form 1040 schedules such as Schedule A to itemize their deductions. Projections of these new schedules can be found in Table 1A.

### ***Campus Realignment***

IRS modernization efforts, built in part on the strong growth in electronic filing, have resulted in a major redistribution and consolidation of returns processing operations among the traditional IRS submission processing campuses. In CY 2002, the IRS began processing most individual paper returns at eight campuses. IRS closed the Brookhaven, New York, Submission Processing Center in December 2003 and moved to a configuration where seven campuses handled all returns associated with individual tax return filings. IRS consolidation efforts continued with the closure of the Memphis campus at the end of September 2005. The Philadelphia and Andover campuses ended their individual paper return processing operations in September 2007 and September 2009, respectively. The Atlanta campus ended paper processing in September 2011. The Austin, Fresno, and Kansas City campuses have processed all individual paper returns since 2012.

Plans were announced in September 2016 to further streamline the current three-site configuration for individual paper return processing. The Fresno Campus will cease submission processing operations in September 2021 followed by the Austin Campus in September 2024. Kansas City will process most individual paper returns after 2024. The campus-level CY 2019 through CY 2021 volumes in this update of Publication 6187 reflect our estimates made in collaboration with Headquarters, Submission Processing, of how workloads might migrate from consolidating submission processing sites. The alignments may change in future years based on updated return volume projections and other considerations. The current submission processing consolidation plan envisions that most individual returns will be processed in Kansas City at end-state in CY 2025. The alignments of e-filed returns to IRS campuses are shown in this publication as not changing from the current alignments. Individual e-filed returns will continue to be processed at all five individual e-file submission processing campuses in CY 2018 through CY 2025. In future publications, those alignments will likely change; however, the changes have not yet been determined.

### ***Adjustments for Returns with "ITIN" Request***

Individuals who are ineligible to obtain valid Social Security numbers (SSNs) but need to comply with their Federal tax obligations file Form W-7 (*Application for IRS Individual Taxpayer Identification Number*) to request an Individual Taxpayer Identification Number (ITIN) from the IRS. The ITIN is a 9-digit number that begins with the number 9 and is used in lieu of an SSN on tax returns. Starting in CY 2004, IRS required new ITIN applicants to attach their Federal individual income tax return to their Form W-7. Under the current campus realignment plans, Austin campus has full responsibility for processing these ITIN-related returns for CY 2018 through CY 2021. Although the Form W-7 instructions direct filers to send in their completed forms to the Austin campus, some individuals mail their forms to the IRS campus specified on the Form 1040 instructions. Therefore, adjustments were made to the other-than-full-paid returns to ensure ITIN returns are properly aligned.

### ***Developments in Electronic Filing***

Since the enactment of the IRS Restructuring and Reform Act of 1998, the total number of individual returns filed electronically has increased in volume from 24.6 million in CY 1998 to 131.7

million in CY 2017, which represents 88 percent of the total number of individual returns. It is projected that individual e-filing will continue to grow at about 1.9 percent in CY 2018 to around 134.1 million returns, reaching 148.4 million returns by CY 2025 (almost 92 percent of total individual returns).

## **Accuracy of Prior Projections**

To measure the quality of our products and services, this section, along with Table 10, provides a brief analysis of the accuracy of prior projections. Using 4 years of actual data from 2014 through 2017, Table 10 presents the accuracy of our national-level projections by major return categories. This analysis covers only the major return categories projected on a calendar-year basis and serves as a general measure for approximating the overall reliability of our U.S.-level return projections.

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

The table groups these two measures by time horizon. The time horizon is determined based on the year a forecast was made and the year projected. For example, a forecast for 2016 made in 2013 would be part of the “3-years-ahead” time horizon.

## **Statement of Methodology**

This section summarizes the methods used to generate the various U.S.-, campus-, and State-level forecasts of individual income tax returns as presented in this update. These projections incorporate the available year-to-date 2018 filing volumes through August. The published campus volumes are aligned to the latest official IRS campus configurations.

The projected return volumes reflect updated forecasts of economic variables that are used as leading indicators of future individual return filings as well as current tax laws and administrative plans. In addition to the methodologies described below, proportional adjustments were applied at various steps in the process to preserve accounting identities.

### ***The Individual Return Series***

The U.S. and IRS campus forecasts of the total individual series (Forms 1040, 1040-A, and 1040-EZ for Calendar Years 2017 and 2018; a new, streamlined Form 1040 starting with Calendar Year 2019) are based on regression models. Specifically, the total series forecasts were the result of regression models using total employment, lagged one year, and step dummy variables. The U.S.-level returns are projected independently from the former IRS district offices. Once all models are run to generate baseline projections, the district office level baseline projections are forced to the U.S.-level estimates. The base periods used in the models were generally CY 1973 through CY 2017. IHS Global Inc. provided the forecasts of economic variables used in our forecasting models. Additional adjustments are made to account for administrative and legislative developments.



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

The U.S.- and IRS campus-level projections by return type (Forms 1040, 1040-A and 1040-EZ) for CY 2018, and by their corresponding full-paid versus other-than-full-paid dimensions, were first prepared on an “adjusted” level. “Adjusted” means that the detailed historical data components were decomposed and reconfigured to negate the impact of e-filing. In effect, the adjusted-level data reflect the historical trends as if e-filing never existed.

The adjusted-level trends for CY 2018 by form type as well as the corresponding paper returns were extrapolated using year-to-date return data and prior-year experience. The CY 2018 U.S.-level, adjusted-level, full-paid and other-than-full-paid categories for each form type were also estimated at the U.S.-level using year-to-date return data. The State-level projections for these categories were extrapolated and forced to the U.S.-level.

The IRS campus-level paper return volumes for these classifications (as presented in Tables 2A through 2E) were derived by summing the respective projected State volumes per their pre-defined IRS campus alignments. However, some additional adjustments were applied at the district office level to account for the unique “ITIN” returns processed centrally at the Austin campus from CY 2018 through CY 2021.

## ***Schedules 1 Through 6***

The forecasts for the new Form 1040 Schedules 1 through 6 are primarily based on historical data from the Compliance Data Warehouse (CDW) by determining hypothetical volumes of each new schedule. More specifically, historical Form 1040 data from the CDW Individual Returns Transaction File (IRTF) were used to simulate the new schedules. Once the historical trends were compiled, regression models were used to generate the baseline forecasts.

## ***Schedule A***

Regression analysis was used to generate projections of U.S.-level Schedule A return volumes. The historical data used in the analysis are from the CDW. Baseline projections were based on regression analysis using Calendar Years 2011 to 2017 historical Schedule A data. The increases in the individual standard deduction will result in a decrease in the number of individual taxpayers needing to file itemized deductions. Based on CDW data analysis of total itemized deduction amounts reported on historical Schedule A returns, adjustments were made to the baseline projections to account for the anticipated decline in the Form 1040 Schedule A returns.

## ***Refunds***

The calendar year and fiscal year refund volumes in Tables 3 and 5 reflect a count of refunds arising from the initial filing of a return. Regression analysis with time and dummy variables was used to derive the baseline U.S.-level refund projections. Comparable campus-level refund projections were derived using the ratio of refunds to total other-than-full-paid returns based on historical experience. Adjustments were made to the baseline forecasts based on CDW data analysis of balance due amounts and refund amounts reported on historical returns to account for the anticipated increase in balance due returns and a decrease in refund returns. The combination of the increase in the standard deduction, changes to the withholding tables, and the elimination of exemptions will result in an initial shift from refund returns to balance due returns by about 4 million returns in Filing Year 2019. However, as taxpayers adjust their withholdings, the refund volumes will return to the historical trend over time. Fiscal year refunds were derived from the calendar year forecasts based on historical quarterly filing experiences.

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

Type of return/processing category	Actual	Projected			
	2017	2018	2019	2020	2021
	(1)	(2)	(3)	(4)	(5)
Forms 1040, 1040-A, and 1040-EZ, Total*	149,866,286	151,663,700	152,911,800	154,159,200	155,581,300
Full-Paid, Total	2,490,702	2,526,700	2,412,500	2,291,700	2,189,000
Other-Than-Full-Paid, Total	147,375,586	149,137,000	150,499,300	151,867,500	153,392,300
Refund Returns, Total	115,467,293	116,103,300	113,378,400	114,674,300	117,400,600
Electronically Filed, Refund Returns	108,682,111	109,139,900	106,813,400	108,330,200	111,134,100
Schedule A	45,135,202	44,634,400	19,742,900	19,519,400	19,263,200
Schedule C or Schedule F	27,135,666	27,545,600	27,955,500	28,365,300	28,775,200
Paper Forms 1040, 1040-A, and 1040-EZ, Total	18,202,777	17,514,700	N/A	N/A	N/A
Form 1040	12,707,403	12,329,300	N/A	N/A	N/A
Full-Paid	2,092,397	2,125,800	N/A	N/A	N/A
Other-Than-Full-Paid	10,615,006	10,203,500	N/A	N/A	N/A
Form 1040-A	2,939,762	2,701,100	N/A	N/A	N/A
Full-Paid	276,516	278,000	N/A	N/A	N/A
Other-Than-Full-Paid	2,663,246	2,423,100	N/A	N/A	N/A
Form 1040-EZ	2,555,612	2,484,400	N/A	N/A	N/A
Full-Paid	121,789	122,900	N/A	N/A	N/A
Other-Than-Full-Paid	2,433,823	2,361,400	N/A	N/A	N/A
Paper Form 1040, Total**	N/A	N/A	16,726,900	16,036,200	15,412,600
Full-Paid, Total	N/A	N/A	2,412,500	2,291,700	2,189,000
Other-Than-Full-Paid, Total	N/A	N/A	14,314,400	13,744,500	13,223,600
Paper Schedule 1	N/A	N/A	6,910,400	6,532,700	6,188,100
Paper Schedule 2	N/A	N/A	581,800	543,100	507,600
Paper Schedule 3	N/A	N/A	1,781,900	1,611,100	1,453,100
Paper Schedule 4	N/A	N/A	2,705,600	2,548,900	2,405,700
Paper Schedule 5	N/A	N/A	1,470,800	1,405,800	1,346,900
Paper Schedule 6	N/A	N/A	422,400	420,600	419,600
Computer Generated Paper Returns, Total***	7,739,356	9,012,700	8,614,800	8,144,700	7,719,400
Electronically Filed Forms 1040, 1040-A, and 1040-EZ, Total*	131,663,509	134,149,000	136,184,900	138,123,000	140,168,700
Practitioner	78,551,667	79,283,200	79,767,700	80,263,500	80,854,200
Online	53,111,842	54,865,800	56,417,200	57,859,500	59,314,500
Electronically Filed, Schedule 1	N/A	N/A	71,466,200	72,483,300	73,556,700
Electronically Filed, Schedule 2	N/A	N/A	7,145,100	7,246,800	7,354,200
Electronically Filed, Schedule 3	N/A	N/A	30,517,400	30,951,700	31,410,100
Electronically Filed, Schedule 4	N/A	N/A	29,435,600	29,854,600	30,296,700
Electronically Filed, Schedule 5	N/A	N/A	12,678,000	12,858,400	13,048,900
Electronically Filed, Schedule 6	N/A	N/A	863,300	875,500	888,500

N/A—Not applicable.

\* Forms 1040, 1040-A, and 1040-EZ for Calendar Years 2017 - 2018; a new, streamlined Form 1040 replaces Forms 1040, 1040-A, and 1040-EZ starting with Calendar Year 2019 and beyond.

\*\* Streamlined Form 1040 replaces Forms 1040, 1040-A, and 1040-EZ starting with Calendar Year 2019.

\*\*\* Computer generated individual paper returns from the IRS master file were inadvertently undercounted from January 2017 to mid-March 2017. Thus, the CY 2017 data shown should be used with caution.

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

See Table Notes section for more information.

Schedules 1 through 6 are new schedules to accompany the streamlined Form 1040 starting with Calendar Year 2019.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2018 Publication 6187.

**Table 1B. Calendar Year Projections of Individual Returns by IRS Business Operating Division and by Selected Processing Category for the United States**

Type of return/processing category	Actual		Projected						
	2017	2018	2019	2020	2021	2022	2023	2024	2025
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Forms 1040, Total*	149,866,286	151,663,700	152,911,800	154,159,200	155,581,300	156,910,000	158,469,900	160,016,000	161,575,500
Wage and Investment Returns	102,776,715	103,858,900	104,568,400	105,207,500	105,869,000	106,584,900	107,440,000	108,297,600	109,160,500
Paper Returns	11,858,713	11,303,000	10,829,000	10,378,600	9,973,500	9,595,900	9,235,500	8,888,900	8,549,300
Electronically Filed Returns	90,918,002	92,555,900	93,739,400	94,828,900	95,895,500	96,989,100	98,204,500	99,408,700	100,611,200
Small Business/Self Employed Returns	47,089,576	47,804,800	48,343,400	48,951,700	49,712,300	50,325,000	51,029,900	51,718,400	52,415,000
Paper Returns	6,344,064	6,211,700	5,897,900	5,657,600	5,439,100	5,235,500	5,043,300	4,856,100	4,674,700
Electronically Filed Returns	40,745,512	41,593,100	42,445,400	43,294,100	44,273,200	45,089,500	45,986,600	46,862,300	47,740,300
Forms 1040-NR/NR-EZ/C	771,809	794,100	816,300	838,600	860,800	883,100	905,300	927,600	949,800
Electronic Form 1040-NR	158,754	261,600	359,900	442,200	505,800	553,700	590,400	619,800	644,900
Forms 1040-PR and 1040-SS	176,935	170,100	163,600	157,200	150,800	144,400	138,000	131,600	125,300
Electronic Forms 1040-PR and 1040-SS	41,589	41,600	41,600	41,600	41,600	41,600	41,600	41,600	41,600

\* Forms 1040, 1040-A, and 1040-EZ for Calendar Years 2017–2018; a new, streamlined Form 1040 replaces Forms 1040, 1040-A, and 1040-EZ starting with Calendar Year 2019 and beyond.

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

See Table Notes section for more information.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2018 Publication 6187.

**Table 2A. Calendar Year Projections of Paper Individual Returns by Major Processing Categories for the Austin IRS Campus Including International**

Type of return/processing category	Actual		Projected		
	2017	2018	2019	2020	2021
	(1)	(2)	(3)	(4)	(5)
Paper Returns, Total*	3,720,980	3,716,300	3,964,300	3,632,400	3,516,500
Full-Paid, Total	215,079	493,000	448,000	401,900	384,800
Other-Than-Full-Paid, Total	3,505,901	3,223,300	3,516,300	3,230,500	3,131,700
Refund, Total	1,387,015	1,477,500	1,555,900	1,437,000	1,429,700
Form 1040*	2,587,348	2,655,900	N/A	N/A	N/A
Full-Paid	143,428	422,800	N/A	N/A	N/A
Other-Than-Full-Paid	2,443,920	2,233,100	N/A	N/A	N/A
Form 1040-A*	666,597	616,400	N/A	N/A	N/A
Full-Paid	52,557	51,900	N/A	N/A	N/A
Other-Than-Full-Paid	614,040	564,500	N/A	N/A	N/A
Form 1040-EZ*	467,035	444,000	N/A	N/A	N/A
Full-Paid	19,094	18,300	N/A	N/A	N/A
Other-Than-Full-Paid	447,941	425,700	N/A	N/A	N/A

N/A—Not applicable.

\* Forms 1040, 1040-A, and 1040-EZ will be replaced with a new, streamlined Form 1040 starting with Calendar Year 2019.

NOTES: Above figures exclude electronically filed returns.

Detail may not add to total due to rounding.

See Table Notes section for more information.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2018 Publication 6187.

**Table 2B. Calendar Year Projections of Paper Individual Returns by Major Processing Categories for the Austin IRS Campus Not Including International**

Type of return/processing category	Actual	Projected			
	2017	2018	2019	2020	2021
	(1)	(2)	(3)	(4)	(5)
Paper Returns, Total*	3,314,993	3,312,700	3,591,600	3,273,100	3,170,100
Full-Paid, Total	202,640	480,300	435,900	391,100	376,500
Other-Than-Full-Paid, Total	3,112,353	2,832,400	3,155,700	2,882,100	2,793,600
Refund, Total	1,207,920	1,243,600	1,298,900	1,241,400	1,249,700
Form 1040*	2,209,769	2,282,595	N/A	N/A	N/A
Full-Paid	131,218	410,400	N/A	N/A	N/A
Other-Than-Full-Paid	2,078,551	1,872,200	N/A	N/A	N/A
Form 1040-A*	646,934	595,300	N/A	N/A	N/A
Full-Paid	52,357	51,700	N/A	N/A	N/A
Other-Than-Full-Paid	594,577	543,600	N/A	N/A	N/A
Form 1040-EZ*	458,290	434,800	N/A	N/A	N/A
Full-Paid	19,065	18,300	N/A	N/A	N/A
Other-Than-Full-Paid	439,225	416,500	N/A	N/A	N/A

N/A—Not applicable.

\* Forms 1040, 1040-A, and 1040-EZ will be replaced with a new, streamlined Form 1040 starting with Calendar Year 2019.

NOTES: Above figures exclude electronically filed returns.

Detail may not add to total due to rounding.

See Table Notes section for more information.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2018 Publication 6187.

**Table 2C. Calendar Year Projections of Paper Individual Returns by Major Processing Categories for the Fresno IRS Campus**

Type of return/processing category	Actual	Projected			
	2017	2018	2019	2020	2021
	(1)	(2)	(3)	(4)	(5)
Paper Returns, Total*	8,297,750	7,385,600	7,087,000	5,487,100	3,777,900
Full-Paid, Total	1,375,071	1,132,100	1,097,700	844,900	570,500
Other-Than-Full-Paid, Total	6,922,679	6,253,500	5,989,300	4,642,100	3,207,400
Refund, Total	3,093,030	2,936,400	2,781,500	2,170,700	1,536,000
Form 1040*	5,815,502	5,039,600	N/A	N/A	N/A
Full-Paid	1,184,983	937,900	N/A	N/A	N/A
Other-Than-Full-Paid	4,630,519	4,101,700	N/A	N/A	N/A
Form 1040-A*	1,280,410	1,168,900	N/A	N/A	N/A
Full-Paid	126,315	128,300	N/A	N/A	N/A
Other-Than-Full-Paid	1,154,095	1,040,600	N/A	N/A	N/A
Form 1040-EZ*	1,201,838	1,177,100	N/A	N/A	N/A
Full-Paid	63,773	65,900	N/A	N/A	N/A
Other-Than-Full-Paid	1,138,065	1,111,200	N/A	N/A	N/A

N/A—Not applicable.

\* Forms 1040, 1040-A, and 1040-EZ will be replaced with a new, streamlined Form 1040 starting with Calendar Year 2019.

NOTES: Above figures exclude electronically filed returns.

Detail may not add to total due to rounding.

See Table Notes section for more information.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2018 Publication 6187.

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

Type of return/processing category	Actual	Projected			
	2017	2018	2019	2020	2021
	(1)	(2)	(3)	(4)	(5)
Paper Returns, Total*	6,184,047	5,197,200	4,203,800	4,230,000	5,816,000
Full-Paid, Total	900,552	668,500	627,300	630,500	877,400
Other-Than-Full-Paid, Total	5,283,495	4,528,600	3,576,400	3,599,400	4,938,700
Refund, Total	2,305,136	2,066,300	1,649,900	1,673,400	2,364,700
Form 1040*	4,304,553	3,759,800	N/A	N/A	N/A
Full-Paid	763,986	564,800	N/A	N/A	N/A
Other-Than-Full-Paid	3,540,567	3,195,000	N/A	N/A	N/A
Form 1040-A*	992,755	743,500	N/A	N/A	N/A
Full-Paid	97,643	74,400	N/A	N/A	N/A
Other-Than-Full-Paid	895,112	669,100	N/A	N/A	N/A
Form 1040-EZ*	886,739	693,800	N/A	N/A	N/A
Full-Paid	38,922	29,300	N/A	N/A	N/A
Other-Than-Full-Paid	847,817	664,500	N/A	N/A	N/A

N/A—Not applicable.

\* Forms 1040, 1040-A, and 1040-EZ will be replaced with a new, streamlined Form 1040 starting with Calendar Year 2019.

NOTES: Above figures exclude electronically filed returns.

Detail may not add to total due to rounding.

See Table Notes section for more information.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2018 Publication 6187.

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

Type of return/processing category	Actual	Projected			
	2017	2018	2019	2020	2021
	(1)	(2)	(3)	(4)	(5)
Paper Returns, Total*	N/A	1,215,600	1,471,800	2,686,800	2,302,200
Full-Paid, Total	N/A	233,100	239,500	414,400	356,300
Other-Than-Full-Paid, Total	N/A	982,500	1,232,300	2,272,400	1,945,800
Refund, Total	N/A	483,300	577,600	1,062,900	936,000
Form 1040*	N/A	873,900	N/A	N/A	N/A
Full-Paid	N/A	200,400	N/A	N/A	N/A
Other-Than-Full-Paid	N/A	673,600	N/A	N/A	N/A
Form 1040-A*	N/A	172,300	N/A	N/A	N/A
Full-Paid	N/A	23,400	N/A	N/A	N/A
Other-Than-Full-Paid	N/A	148,900	N/A	N/A	N/A
Form 1040-EZ*	N/A	169,500	N/A	N/A	N/A
Full-Paid	N/A	9,400	N/A	N/A	N/A
Other-Than-Full-Paid	N/A	160,100	N/A	N/A	N/A

N/A—Not applicable.

\* Forms 1040, 1040-A, and 1040-EZ will be replaced with a new, streamlined Form 1040 starting with Calendar Year 2019.

NOTES: Above figures exclude electronically filed returns.

Detail may not add to total due to rounding.

See Table Notes section for more information.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2018 Publication 6187.

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

Item	Actual	Projected			
	2017	2018	2019	2020	2021
	(1)	(2)	(3)	(4)	(5)
United States Refund Returns	115,467,293	116,103,300	113,378,400	114,674,300	117,400,600
Austin	1,387,015	1,477,500	1,555,900	1,437,000	1,429,700
Fresno	3,093,030	2,936,400	2,781,500	2,170,700	1,536,000
Kansas City	2,305,136	2,066,300	1,649,900	1,673,400	2,364,700
Ogden	N/A	483,300	577,600	1,062,900	936,000
Electronically Filed	108,682,111	109,139,900	106,813,400	108,330,200	111,134,100

N/A—Not applicable.

NOTES: "Refund Returns" reflect a count of refunds arising from, and issued shortly after, the initial filing of a return.

See Table Notes section for more information.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2018 Publication 6187.

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

Item	Actual	Projected			
	2017	2018	2019	2020	2021
	(1)	(2)	(3)	(4)	(5)
United States Split Refund Returns	430,661	384,500	358,200	344,000	332,900
Austin	5,650	5,600	5,600	5,700	5,800
Fresno	11,665	11,300	11,200	9,800	5,600
Kansas City	9,181	7,000	6,900	6,900	10,100
Ogden	N/A	2,500	2,500	3,900	4,800
Electronically Filed	404,166	358,200	332,000	317,800	306,600

N/A—Not applicable.

NOTES: "Split Refund Returns" reflect a count of refunds for the current tax year.

The Split Refund program became effective in January 2007.

Figures for IRS Campuses reflect those refunds arising from paper returns.

Form 8888 must accompany refund filings requesting refund postings to multiple accounts.

Detail may not add to total due to rounding.

See Table Notes section for more information.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2018 Publication 6187.

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

Item	Actual	Projected			
	2017	2018	2019	2020	2021
	(1)	(2)	(3)	(4)	(5)
United States Refund Returns	115,191,976	115,826,500	113,108,000	114,400,900	117,120,700
Austin	1,360,658	1,415,200	1,447,300	1,391,500	1,400,900
Fresno	3,034,255	2,812,500	2,587,300	2,102,000	1,505,100
Kansas City	2,261,333	1,979,100	1,534,700	1,620,400	2,317,100
Ogden	N/A	462,900	537,300	1,029,200	917,200
Electronically Filed	108,535,729	109,156,800	107,001,400	108,257,800	110,980,400

N/A—Not applicable.

NOTES: "Refund Returns" reflect a count of refunds arising from, and issued shortly after, the initial filing of a return.

Detail may not add to total due to rounding.

See Table Notes section for more information.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2018 Publication 6187.

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

IRS campus	Actual		Projected						
	2017	2018	2019	2020	2021	2022	2023	2024	2025
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
United States	131,663,509	134,149,000	136,184,900	138,123,000	140,168,700	142,078,600	144,191,100	146,271,000	148,351,500
Andover	31,060,079	31,580,200	32,035,700	32,460,000	32,910,200	33,328,600	33,794,700	34,254,400	34,715,700
Austin	24,172,961	24,606,700	24,983,200	25,319,800	25,677,300	26,011,000	26,384,800	26,753,100	27,120,900
Fresno	27,270,870	27,910,400	28,464,500	29,011,500	29,575,100	30,103,800	30,669,800	31,224,900	31,776,300
Kansas City	26,605,854	26,965,700	27,265,100	27,527,400	27,813,700	28,075,700	28,379,700	28,677,400	28,976,700
Philadelphia	22,553,745	23,086,000	23,436,400	23,804,300	24,192,400	24,559,500	24,962,200	25,361,200	25,761,900

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

Detail may not add to total due to rounding.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2018 Publication 6187.

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

IRS campus	Actual		Projected						
	2017	2018	2019	2020	2021	2022	2023	2024	2025
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
United States	78,551,667	79,283,200	79,767,700	80,263,500	80,854,200	81,364,700	81,941,100	82,524,200	83,158,600
Andover	19,329,849	19,519,700	19,668,000	19,808,900	19,973,900	20,120,400	20,285,000	20,452,900	20,634,500
Austin	13,741,111	13,845,100	13,896,300	13,944,900	14,011,400	14,065,000	14,131,000	14,199,100	14,276,500
Fresno	16,818,830	17,026,600	17,205,200	17,384,700	17,579,200	17,751,100	17,933,200	18,113,000	18,300,200
Kansas City	15,616,293	15,670,500	15,702,300	15,726,900	15,771,300	15,801,400	15,844,000	15,887,400	15,941,600
Philadelphia	13,045,584	13,221,300	13,295,800	13,398,100	13,518,400	13,626,800	13,747,900	13,871,900	14,005,700

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

Detail may not add to total due to rounding.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2018 Publication 6187.

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

IRS campus	Actual		Projected						
	2017	2018	2019	2020	2021	2022	2023	2024	2025
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
United States	53,111,842	54,865,800	56,417,200	57,859,500	59,314,500	60,714,000	62,250,100	63,746,800	65,193,000
Andover	11,730,230	12,060,500	12,367,700	12,651,100	12,936,300	13,208,200	13,509,700	13,801,500	14,081,200
Austin	10,431,850	10,761,600	11,086,800	11,374,900	11,665,900	11,946,100	12,253,800	12,554,000	12,844,400
Fresno	10,452,040	10,883,900	11,259,300	11,626,900	11,995,900	12,352,700	12,736,600	13,111,900	13,476,100
Kansas City	10,989,561	11,295,200	11,562,800	11,800,500	12,042,400	12,274,300	12,535,700	12,790,100	13,035,100
Philadelphia	9,508,161	9,864,700	10,140,600	10,406,200	10,674,000	10,932,700	11,214,200	11,489,400	11,756,200

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

SOURCE: Internal Revenue Service, Statistics of Income Division, 2018 Publication 6187.

**Table 7. Calendar Year Projections of Total Electronically Filed Individual Returns by Return Type Taxpayer Could Use by Processing IRS Campus**

Return type by IRS campus	Estimated	Projected							
	2017	2018	2019	2020	2021	2022	2023	2024	2025
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>Total Electronic Filings*</b>	131,663,509	134,149,000	136,184,900	138,123,000	140,168,700	142,078,600	144,191,100	146,271,000	148,351,500
Andover	31,060,079	31,580,200	32,035,700	32,460,000	32,910,200	33,328,600	33,794,700	34,254,400	34,715,700
Austin	24,172,961	24,606,700	24,983,200	25,319,800	25,677,300	26,011,000	26,384,800	26,753,100	27,120,900
Fresno	27,270,870	27,910,400	28,464,500	29,011,500	29,575,100	30,103,800	30,669,800	31,224,900	31,776,300
Kansas City	26,605,854	26,965,700	27,265,100	27,527,400	27,813,700	28,075,700	28,379,700	28,677,400	28,976,700
Philadelphia	22,553,745	23,086,000	23,436,400	23,804,300	24,192,400	24,559,500	24,962,200	25,361,200	25,761,900
<b>Approximate Could Use Form 1040 Filings*</b>	62,846,655	63,824,000	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Andover	15,752,970	15,928,500	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Austin	10,784,872	10,949,700	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Fresno	13,643,292	13,914,400	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Kansas City	12,563,401	12,636,000	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Philadelphia	10,102,120	10,395,400	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>Approximate Could Use Form 1040-A Filings*</b>	39,712,051	39,656,000	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Andover	8,598,560	8,616,400	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Austin	7,858,810	7,841,200	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Fresno	7,784,285	7,776,300	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Kansas City	8,099,160	8,091,500	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Philadelphia	7,371,237	7,330,600	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>Approximate Could Use Form 1040-EZ Filings*</b>	29,104,803	30,669,000	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Andover	6,708,549	7,035,300	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Austin	5,529,279	5,815,800	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Fresno	5,843,293	6,219,700	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Kansas City	5,943,293	6,238,200	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Philadelphia	5,080,389	5,360,100	N/A	N/A	N/A	N/A	N/A	N/A	N/A

N/A—Not applicable.

\* Forms 1040, 1040-A, and 1040-EZ will be replaced with a new, streamlined Form 1040 starting with Calendar Year 2019.

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

The above distribution is an approximation based on master file analysis of electronically filed returns.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2018 Publication 6187.



**Table 8A. Calendar Year Projections of Total Electronically Filed Individual Returns by State**

State or area	Actual 2017	Projected							
		2018	2019	2020	2021	2022	2023	2024	2025
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>United States</b>	<b>131,663,509</b>	<b>134,149,000</b>	<b>136,184,900</b>	<b>138,123,000</b>	<b>140,168,700</b>	<b>142,078,600</b>	<b>144,191,100</b>	<b>146,271,000</b>	<b>148,351,500</b>
Alabama	1,817,949	1,835,200	1,840,000	1,846,300	1,854,200	1,860,400	1,869,300	1,877,800	1,886,300
Alaska	298,700	298,100	297,200	295,900	294,800	293,500	292,400	291,200	290,200
Arizona	2,538,307	2,617,300	2,669,700	2,727,500	2,787,400	2,844,500	2,905,900	2,966,500	3,026,900
Arkansas	1,096,049	1,108,800	1,118,900	1,126,000	1,134,000	1,141,000	1,149,600	1,157,900	1,166,300
California	15,487,529	15,808,700	16,122,700	16,414,800	16,714,800	16,991,800	17,285,700	17,571,900	17,855,100
Colorado	2,293,331	2,362,400	2,425,400	2,484,200	2,544,700	2,602,700	2,664,800	2,726,000	2,786,900
Connecticut	1,541,441	1,560,000	1,574,800	1,589,300	1,605,200	1,619,700	1,636,700	1,653,400	1,670,300
Delaware	394,638	404,300	411,100	418,300	425,900	433,100	441,000	448,900	456,700
District of Columbia	293,774	299,400	305,100	310,700	316,400	321,800	327,700	333,500	339,200
Florida	8,300,362	8,579,000	8,716,700	8,884,300	9,060,300	9,229,900	9,411,700	9,593,600	9,777,900
Georgia	3,926,984	4,003,000	4,049,900	4,096,000	4,145,600	4,191,500	4,243,800	4,295,300	4,346,800
Hawaii	569,044	579,500	594,100	605,400	617,300	628,600	640,900	653,100	665,300
Idaho	655,241	676,800	690,600	706,700	723,500	739,600	757,000	774,200	791,500
Illinois	5,352,002	5,398,500	5,466,300	5,515,200	5,569,600	5,619,500	5,678,100	5,736,300	5,795,300
Indiana	2,793,359	2,838,100	2,877,400	2,911,100	2,947,200	2,980,500	3,018,600	3,056,000	3,093,100
Iowa	1,343,998	1,354,700	1,367,000	1,375,500	1,385,200	1,393,600	1,404,000	1,414,100	1,424,300
Kansas	1,213,269	1,223,600	1,228,900	1,233,400	1,238,900	1,243,300	1,249,700	1,255,700	1,261,800
Kentucky	1,728,542	1,750,000	1,773,400	1,793,300	1,814,700	1,834,400	1,856,700	1,878,600	1,900,600
Louisiana	1,727,168	1,737,800	1,760,700	1,773,900	1,788,600	1,801,800	1,817,700	1,833,400	1,849,200
Maine	559,065	570,300	578,800	587,600	596,900	605,600	615,400	625,000	634,600
Maryland	2,475,456	2,515,400	2,562,400	2,601,600	2,643,000	2,682,100	2,725,300	2,768,100	2,810,800
Massachusetts	2,998,354	3,055,800	3,110,900	3,165,300	3,222,700	3,277,300	3,337,000	3,396,400	3,456,300
Michigan	4,167,323	4,230,800	4,269,700	4,308,100	4,350,300	4,388,600	4,433,400	4,477,600	4,522,000
Minnesota	2,451,114	2,492,400	2,519,400	2,549,800	2,581,800	2,610,800	2,643,100	2,674,500	2,705,600
Mississippi	1,103,790	1,107,000	1,110,700	1,111,700	1,113,800	1,114,800	1,117,500	1,119,900	1,122,400
Missouri	2,463,941	2,506,800	2,538,800	2,567,000	2,597,400	2,625,300	2,657,300	2,688,700	2,720,100
Montana	447,904	455,500	461,200	466,700	472,600	478,000	484,100	490,100	496,000
Nebraska	829,394	837,100	845,700	852,700	860,500	867,500	875,700	883,800	891,900
Nevada	1,186,992	1,229,700	1,249,800	1,277,500	1,306,500	1,334,500	1,364,700	1,394,900	1,425,300
New Hampshire	604,223	615,300	622,100	628,800	636,200	642,900	650,800	658,600	666,300
New Jersey	3,852,345	3,924,100	3,990,000	4,052,600	4,119,100	4,181,800	4,250,100	4,318,000	4,386,900
New Mexico	790,792	806,200	815,400	825,300	835,800	845,600	856,600	867,500	878,300
New York	8,790,625	8,937,300	9,073,900	9,190,700	9,312,400	9,423,600	9,545,500	9,664,700	9,784,100
North Carolina	3,984,067	4,059,000	4,117,900	4,184,900	4,254,900	4,320,700	4,393,000	4,464,200	4,534,800
North Dakota	328,760	331,200	334,900	337,500	340,400	343,000	346,100	349,100	352,100
Ohio	4,947,603	5,019,000	5,082,000	5,129,600	5,181,700	5,229,100	5,285,000	5,339,800	5,394,600
Oklahoma	1,449,836	1,459,600	1,470,800	1,476,000	1,482,500	1,487,500	1,494,800	1,501,800	1,508,700
Oregon	1,662,490	1,706,900	1,749,500	1,791,300	1,834,300	1,875,400	1,919,400	1,962,700	2,005,700
Pennsylvania	5,377,026	5,450,800	5,497,800	5,553,600	5,614,500	5,670,400	5,735,100	5,799,000	5,863,100
Rhode Island	470,734	480,900	488,700	495,400	502,600	509,200	516,600	523,900	531,200
South Carolina	1,953,720	1,991,700	2,031,700	2,066,000	2,101,800	2,135,500	2,172,300	2,208,500	2,244,500
South Dakota	378,231	382,700	382,600	383,100	384,000	384,600	385,400	386,300	387,300
Tennessee	2,660,070	2,703,300	2,746,700	2,779,800	2,815,000	2,847,600	2,884,700	2,921,100	2,957,300
Texas	10,449,519	10,711,200	10,906,100	11,098,100	11,299,300	11,489,900	11,699,300	11,905,900	12,112,100
Utah	1,148,263	1,183,200	1,210,500	1,239,600	1,269,600	1,298,400	1,329,100	1,359,500	1,389,800
Vermont	285,646	289,200	292,700	295,800	299,100	302,100	305,700	309,200	312,700
Virginia	3,416,752	3,477,300	3,527,400	3,570,400	3,616,300	3,659,000	3,707,900	3,755,900	3,803,600
Washington	3,034,613	3,111,600	3,178,200	3,246,600	3,317,300	3,385,000	3,458,300	3,530,700	3,602,600
West Virginia	674,196	677,400	680,200	685,200	690,800	696,800	702,900	707,800	713,700
Wisconsin	2,543,047	2,579,000	2,602,300	2,627,900	2,656,000	2,681,700	2,711,600	2,741,000	2,770,700
Wyoming	241,787	243,300	241,100	239,300	237,000	234,600	232,300	230,000	227,800
<b>International</b>	<b>564,144</b>	<b>572,900</b>	<b>605,000</b>	<b>629,400</b>	<b>654,400</b>	<b>678,800</b>	<b>704,100</b>	<b>729,500</b>	<b>755,000</b>

NOTES: Table 8A equals the sum of Tables 8B and 8C.

Detail may not add to total due to rounding.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2018 Publication 6187.

**Table 8B. Calendar Year Projections of Practitioner Electronically Filed Individual Returns by State**

State or area	Actual 2017	Projected							
		2018	2019	2020	2021	2022	2023	2024	2025
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>United States</b>	<b>78,551,667</b>	<b>79,283,200</b>	<b>79,767,700</b>	<b>80,263,500</b>	<b>80,854,200</b>	<b>81,364,700</b>	<b>81,941,100</b>	<b>82,524,200</b>	<b>83,158,600</b>
Alabama	1,137,025	1,131,400	1,117,100	1,105,900	1,096,100	1,085,200	1,075,200	1,065,400	1,056,100
Alaska	146,738	145,100	144,400	143,100	142,000	140,700	139,500	138,400	137,300
Arizona	1,393,512	1,414,700	1,425,200	1,438,900	1,454,400	1,468,600	1,484,100	1,499,800	1,516,500
Arkansas	703,251	702,000	697,300	692,900	689,300	685,000	681,400	677,700	674,500
California	10,593,365	10,719,600	10,835,400	10,944,500	11,060,800	11,160,100	11,263,600	11,363,200	11,465,600
Colorado	1,181,760	1,199,300	1,217,500	1,232,500	1,249,100	1,264,500	1,281,000	1,297,700	1,315,300
Connecticut	945,883	949,600	952,200	955,100	959,100	962,300	966,300	970,500	975,200
Delaware	208,780	214,400	214,500	216,900	219,600	222,100	224,900	227,600	230,600
District of Columbia	145,818	146,200	146,500	146,900	147,400	147,700	148,200	148,600	149,200
Florida	4,880,593	5,051,700	5,120,500	5,214,700	5,316,500	5,414,200	5,517,500	5,622,600	5,732,300
Georgia	2,244,481	2,265,400	2,270,100	2,275,500	2,283,800	2,289,900	2,298,100	2,306,500	2,316,400
Hawaii	341,753	346,600	352,900	358,300	364,100	369,600	375,400	381,300	387,400
Idaho	371,327	379,400	383,500	389,000	395,100	401,000	407,200	413,600	420,400
Illinois	3,293,123	3,294,600	3,318,000	3,330,700	3,348,100	3,362,700	3,380,500	3,399,000	3,419,900
Indiana	1,535,551	1,540,300	1,540,600	1,541,400	1,544,100	1,545,400	1,548,000	1,550,800	1,554,500
Iowa	898,070	896,200	894,500	890,900	888,300	885,000	882,300	879,800	877,800
Kansas	719,587	715,600	709,100	702,700	697,100	690,900	685,200	679,600	674,500
Kentucky	1,079,284	1,076,200	1,074,900	1,074,000	1,074,400	1,073,800	1,074,200	1,074,600	1,075,800
Louisiana	1,018,983	1,017,400	1,017,600	1,018,100	1,019,900	1,020,800	1,022,500	1,024,300	1,026,800
Maine	300,155	302,700	304,300	306,700	309,600	312,100	314,900	317,800	321,000
Maryland	1,393,748	1,405,500	1,423,000	1,436,600	1,452,000	1,466,100	1,481,500	1,497,000	1,513,600
Massachusetts	1,839,782	1,863,000	1,883,000	1,904,900	1,929,600	1,952,700	1,977,800	2,003,500	2,030,800
Michigan	2,562,399	2,576,100	2,578,200	2,581,200	2,587,300	2,591,100	2,597,000	2,603,300	2,611,300
Minnesota	1,511,945	1,519,900	1,527,100	1,533,900	1,542,000	1,548,000	1,554,900	1,561,500	1,568,700
Mississippi	689,812	681,200	674,800	667,200	660,300	652,800	645,900	639,000	632,500
Missouri	1,436,606	1,441,700	1,442,000	1,442,700	1,445,300	1,446,500	1,448,900	1,451,500	1,455,000
Montana	271,631	271,800	271,000	270,300	269,900	269,300	268,800	268,400	268,200
Nebraska	499,896	497,800	496,800	495,400	494,600	493,400	492,600	491,800	491,400
Nevada	690,454	706,800	717,000	729,500	743,200	756,400	770,500	785,000	800,200
New Hampshire	295,509	298,600	300,200	301,800	303,900	305,700	307,700	309,800	312,100
New Jersey	2,732,108	2,769,600	2,800,100	2,831,800	2,867,100	2,899,800	2,935,000	2,970,700	3,008,400
New Mexico	431,132	433,300	433,400	433,600	434,400	434,800	435,500	436,300	437,300
New York	6,206,922	6,267,800	6,329,500	6,374,300	6,425,500	6,470,700	6,521,500	6,573,400	6,629,400
North Carolina	2,265,581	2,245,200	2,247,800	2,251,100	2,257,300	2,261,300	2,267,300	2,273,600	2,281,300
North Dakota	206,853	204,900	203,800	202,700	201,900	200,900	200,100	199,300	198,600
Ohio	2,700,117	2,719,700	2,722,000	2,725,200	2,731,800	2,735,700	2,742,100	2,748,700	2,757,200
Oklahoma	845,828	839,400	830,500	821,100	812,700	803,600	795,100	786,700	778,700
Oregon	844,400	849,100	855,300	861,900	869,500	876,300	883,900	891,700	900,000
Pennsylvania	3,124,481	3,143,600	3,149,400	3,161,500	3,177,600	3,190,800	3,206,900	3,223,500	3,242,100
Rhode Island	305,850	310,900	311,600	312,400	313,500	314,400	315,600	316,800	318,200
South Carolina	1,135,092	1,136,000	1,136,200	1,136,800	1,138,800	1,139,800	1,141,700	1,143,700	1,146,500
South Dakota	231,419	232,200	232,700	233,200	234,100	234,700	235,500	236,300	237,300
Tennessee	1,440,553	1,446,800	1,446,200	1,445,900	1,447,500	1,447,800	1,449,200	1,450,900	1,453,400
Texas	5,546,205	5,652,300	5,697,000	5,749,700	5,810,100	5,865,300	5,926,000	5,987,600	6,053,600
Utah	614,857	625,100	633,900	642,900	652,700	661,900	671,700	681,700	692,100
Vermont	158,112	159,200	160,000	161,000	162,200	163,200	164,400	165,600	166,900
Virginia	1,672,701	1,688,800	1,693,700	1,699,100	1,706,700	1,712,800	1,720,300	1,728,000	1,736,900
Washington	1,415,029	1,433,000	1,453,500	1,475,100	1,498,600	1,520,700	1,544,200	1,567,900	1,592,700
West Virginia	353,206	350,100	348,700	346,600	345,000	344,100	342,500	339,800	338,400
Wisconsin	1,503,759	1,512,400	1,516,700	1,522,600	1,530,600	1,537,000	1,544,900	1,553,000	1,562,100
Wyoming	135,764	135,300	133,100	131,300	129,000	126,600	124,300	122,000	119,800
<b>International</b>	<b>350,877</b>	<b>357,700</b>	<b>383,300</b>	<b>401,600</b>	<b>420,500</b>	<b>439,000</b>	<b>458,000</b>	<b>477,000</b>	<b>496,500</b>

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

SOURCE: Internal Revenue Service, Statistics of Income Division, 2018 Publication 6187.

**Table 8C. Calendar Year Projections of Online Filed Individual Returns by State**

State or area	Actual 2017	Projected							
		2018	2019	2020	2021	2022	2023	2024	2025
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>United States</b>	<b>53,111,842</b>	<b>54,865,800</b>	<b>56,417,200</b>	<b>57,859,500</b>	<b>59,314,500</b>	<b>60,714,000</b>	<b>62,250,100</b>	<b>63,746,800</b>	<b>65,193,000</b>
Alabama	680,924	703,800	722,800	740,400	758,100	775,100	794,000	812,400	830,200
Alaska	151,962	153,000	152,800	152,800	152,800	152,800	152,800	152,800	152,800
Arizona	1,144,795	1,202,500	1,244,500	1,288,700	1,333,000	1,375,900	1,421,800	1,466,800	1,510,400
Arkansas	392,798	406,800	421,600	433,100	444,700	455,900	468,200	480,200	491,800
California	4,894,164	5,089,200	5,287,300	5,470,300	5,654,100	5,831,600	6,022,200	6,208,600	6,389,400
Colorado	1,111,571	1,163,100	1,207,900	1,251,700	1,295,700	1,338,300	1,383,800	1,428,300	1,471,500
Connecticut	595,558	610,400	622,600	634,200	646,100	657,400	670,300	682,900	695,000
Delaware	185,858	189,900	196,600	201,400	206,300	211,000	216,200	221,200	226,100
District of Columbia	147,956	153,200	158,600	163,800	169,000	174,100	179,500	184,800	190,000
Florida	3,419,769	3,527,300	3,596,200	3,669,600	3,743,800	3,815,700	3,894,100	3,971,000	4,045,600
Georgia	1,682,503	1,737,600	1,779,800	1,820,500	1,861,800	1,901,500	1,945,700	1,988,800	2,030,400
Hawaii	227,291	232,900	241,200	247,200	253,300	259,100	265,500	271,800	277,900
Idaho	283,914	297,400	307,100	317,700	328,400	338,700	349,700	360,600	371,100
Illinois	2,058,879	2,103,800	2,148,400	2,184,500	2,221,500	2,256,800	2,297,600	2,337,300	2,375,200
Indiana	1,257,808	1,297,800	1,336,800	1,369,800	1,403,100	1,435,200	1,470,600	1,505,200	1,538,600
Iowa	445,928	458,500	472,500	484,600	496,900	508,600	521,600	534,300	546,500
Kansas	493,682	508,000	519,800	530,700	541,800	552,500	564,400	576,100	587,300
Kentucky	649,258	673,800	698,400	719,300	740,300	760,500	782,500	804,000	824,800
Louisiana	708,185	720,400	743,100	755,700	768,700	781,000	795,200	809,100	822,300
Maine	258,910	267,600	274,400	280,800	287,300	293,500	300,400	307,200	313,700
Maryland	1,081,708	1,109,900	1,139,400	1,165,000	1,191,000	1,216,000	1,243,900	1,271,000	1,297,200
Massachusetts	1,158,572	1,192,800	1,228,000	1,260,400	1,293,100	1,324,600	1,359,200	1,392,900	1,425,600
Michigan	1,604,924	1,654,700	1,691,400	1,726,900	1,763,000	1,797,500	1,836,400	1,874,300	1,910,700
Minnesota	939,169	972,500	992,400	1,015,900	1,039,800	1,062,700	1,088,200	1,113,000	1,137,000
Mississippi	413,978	425,800	435,800	444,600	453,400	462,000	471,600	480,900	490,000
Missouri	1,027,335	1,065,100	1,096,800	1,124,300	1,152,100	1,178,900	1,208,400	1,237,200	1,265,100
Montana	176,273	183,600	190,200	196,400	202,700	208,700	215,300	221,600	227,800
Nebraska	329,498	339,300	348,900	357,300	365,900	374,100	383,100	392,000	400,500
Nevada	496,538	522,800	532,700	548,000	563,300	578,100	594,200	609,900	625,200
New Hampshire	308,714	316,700	321,900	327,000	332,300	337,300	343,100	348,800	354,200
New Jersey	1,120,237	1,154,500	1,189,900	1,220,800	1,252,000	1,282,000	1,315,100	1,347,300	1,378,400
New Mexico	359,660	372,900	382,000	391,600	401,400	410,800	421,100	431,200	441,000
New York	2,583,703	2,669,500	2,744,200	2,816,300	2,886,900	2,952,900	3,023,900	3,091,300	3,154,500
North Carolina	1,718,486	1,813,800	1,870,100	1,933,700	1,997,600	2,059,300	2,125,700	2,190,600	2,253,500
North Dakota	121,907	126,300	131,100	134,800	138,500	142,100	146,000	149,800	153,500
Ohio	2,247,486	2,299,200	2,360,000	2,404,500	2,450,000	2,493,400	2,543,000	2,591,100	2,637,300
Oklahoma	604,008	620,200	640,300	654,900	669,700	683,900	699,700	715,200	730,100
Oregon	818,090	857,800	894,100	929,400	964,800	999,000	1,035,500	1,071,100	1,105,800
Pennsylvania	2,252,545	2,307,300	2,348,400	2,392,200	2,436,800	2,479,500	2,528,200	2,575,600	2,621,100
Rhode Island	164,884	170,000	177,100	183,000	189,000	194,800	201,000	207,100	213,000
South Carolina	818,628	855,700	895,500	929,200	963,000	995,700	1,030,600	1,064,800	1,097,900
South Dakota	146,812	150,500	149,900	149,900	149,900	149,900	149,900	149,900	149,900
Tennessee	1,219,517	1,256,500	1,300,600	1,333,800	1,367,400	1,399,800	1,435,500	1,470,200	1,503,800
Texas	4,903,314	5,059,000	5,209,200	5,348,500	5,489,100	5,624,700	5,773,300	5,918,200	6,058,500
Utah	533,406	558,100	576,600	596,700	616,900	636,500	657,400	677,900	697,800
Vermont	127,534	130,000	132,700	134,800	136,900	138,900	141,300	143,600	145,800
Virginia	1,744,051	1,788,600	1,833,700	1,871,300	1,909,600	1,946,300	1,987,600	2,027,900	2,066,600
Washington	1,619,584	1,678,600	1,724,700	1,771,500	1,818,800	1,864,300	1,914,100	1,962,800	2,009,800
West Virginia	320,990	327,300	331,500	338,600	345,800	352,700	360,400	368,000	375,200
Wisconsin	1,039,288	1,066,600	1,085,600	1,105,300	1,125,400	1,144,700	1,166,700	1,188,000	1,208,600
Wyoming	106,023	108,000	108,000	108,000	108,000	108,000	108,000	108,000	108,000
<b>International</b>	<b>213,267</b>	<b>215,200</b>	<b>221,700</b>	<b>227,700</b>	<b>233,800</b>	<b>239,700</b>	<b>246,200</b>	<b>252,500</b>	<b>258,500</b>

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

SOURCE: Internal Revenue Service, Statistics of Income Division, 2018 Publication 6187.

**Table 9. Calendar Year Projections of Total Electronically Filed Individual Returns by Form Type Coded by Transmitter, by Processing IRS Campus**

Item	Estimated 2017	Projected 2018	Projected 2019
	(1)	(2)	(3)
Total Electronic Filings*	131,663,509	134,149,000	136,184,900
Andover	31,060,079	31,580,200	32,035,700
Austin	24,172,961	24,606,700	24,983,200
Fresno	27,270,870	27,910,400	28,464,500
Kansas City	26,605,854	26,965,700	27,265,100
Philadelphia	22,553,745	23,086,000	23,436,400
Approximate Coded Form 1040 Filings*	88,508,089	90,395,600	N/A
Andover	21,579,922	21,981,700	N/A
Austin	15,774,450	16,128,200	N/A
Fresno	18,587,894	19,077,300	N/A
Kansas City	17,791,922	18,023,500	N/A
Philadelphia	14,773,901	15,184,900	N/A
Approximate Coded Form 1040-A Filings*	26,875,755	26,678,500	N/A
Andover	5,746,460	5,724,900	N/A
Austin	5,300,835	5,232,500	N/A
Fresno	5,331,588	5,289,500	N/A
Kansas City	5,472,609	5,447,500	N/A
Philadelphia	5,024,263	4,984,000	N/A
Approximate Coded Form 1040-EZ Filings*	16,279,665	17,074,900	N/A
Andover	3,733,697	3,873,600	N/A
Austin	3,097,676	3,245,900	N/A
Fresno	3,351,388	3,543,600	N/A
Kansas City	3,341,323	3,494,700	N/A
Philadelphia	2,755,581	2,917,100	N/A

N/A—Not applicable.

\* Forms 1040, 1040-A, and 1040-EZ will be replaced with a new, streamlined Form 1040 starting with Calendar Year 2019.

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

SOURCE: Internal Revenue Service, Statistics of Income Division, 2018 Publication 6187.

**Table 10. Mean Absolute Percent Error (MAPE) and Number of Overprojections for the Four (4) Most Recent Projection Cycles**

Item	Projection Error on Forecasts for:					
	Calendar Year 2017 Actual * (thousands)	1 Year Ahead N=4	2 Years Ahead N=4	3 Years Ahead N=4	4 Years Ahead N=4	5 Years Ahead N=4
<b>Grand Total—Selected Returns *</b>	<b>246,296</b>					
MAPE		0.65%	1.36%	1.63%	1.65%	1.59%
Number of Overprojections		4	4	4	4	4
<b>Grand Total—Paper</b>	<b>74,983</b>					
MAPE		3.26%	3.27%	6.18%	10.92%	18.95%
Number of Overprojections		4	4	4	4	4
<b>Grand Total—E-file</b>	<b>171,313</b>					
MAPE		0.65%	0.61%	1.48%	3.41%	7.06%
Number of Overprojections		2	2	1	1	0
<b>Total Primary—Selected Returns *</b>	<b>221,872</b>					
MAPE		0.50%	1.12%	1.45%	1.49%	1.61%
Number of Overprojections		3	4	4	4	4
<b>Primary Total—Paper</b>	<b>64,165</b>					
MAPE		1.42%	3.21%	6.13%	10.14%	17.03%
Number of Overprojections		3	4	4	4	4
<b>Primary Total—E-file</b>	<b>157,708</b>					
MAPE		0.43%	0.48%	1.28%	2.51%	5.59%
Number of Overprojections		2	2	1	0	0
<b>Individual Total</b>	<b>149,866</b>					
MAPE		0.55%	1.04%	1.83%	2.15%	2.06%
Number of Overprojections		4	4	4	4	4
<b>Individual Total—Paper</b>	<b>18,203</b>					
MAPE		1.99%	3.82%	11.08%	20.96%	34.31%
Number of Overprojections		4	3	3	4	4
<b>Individual Total—E-file</b>	<b>131,664</b>					
MAPE		0.38%	0.81%	1.10%	1.51%	3.59%
Number of Overprojections		3	4	2	1	1
<b>Individual Estimated Tax</b>	<b>22,229</b>					
MAPE		2.02%	4.16%	4.75%	4.53%	4.15%
Number of Overprojections		2	4	2	3	3
<b>Fiduciary Total</b>	<b>3,116</b>					
MAPE		1.62%	3.19%	4.09%	4.21%	3.71%
Number of Overprojections		4	3	2	1	1
<b>Partnership Total</b>	<b>4,043</b>					
MAPE		0.84%	2.34%	3.32%	3.43%	5.83%
Number of Overprojections		1	1	1	1	1
<b>Corporation Total</b>	<b>6,931</b>					
MAPE		1.41%	1.13%	3.91%	5.61%	7.21%
Number of Overprojections		2	1	2	2	3
<b>Employment Total</b>	<b>30,584</b>					
MAPE		1.09%	0.96%	2.16%	1.78%	2.10%
Number of Overprojections		2	3	2	1	1
<b>Exempt Organization Total</b>	<b>1,552</b>					
MAPE		2.37%	4.47%	4.84%	5.59%	5.22%
Number of Overprojections		3	3	3	3	2
<b>Excise Total</b>	<b>1,011</b>					
MAPE		1.33%	1.55%	6.73%	9.12%	11.91%
Number of Overprojections		2	2	1	0	0

\*Some actuals shown in this table may differ from official counts reported elsewhere because they exclude certain return series only recently projected and whose accuracy cannot yet be evaluated.  
SOURCE: Internal Revenue Service, Statistics of Income Division, 2018 Publication 6187.

## Table Notes

### Data Sources

The primary sources for actual calendar year filing counts for individual full-paid and other-than-full-paid Forms 1040, 1040-A, and 1040-EZ, refund returns, and total electronic filings, as presented in this publication, are the IRS individual master files. Data from these sources are tallied by IRS IT staff and then sent electronically to members of the Statistics of Income Division staff who use this information for projection and report purposes. Individual return counts by IRS business operating division are also secured from the master file tallies. Additional detailed electronic filing data were collected from the master file report titled *Counts of Electronic Filings—Type of Individual Return (Form) Taxpayer Could Have Filed*.

### Definitions

Numerous IRS workload processing categories are projected in this publication. Key categorizations are defined below for additional clarification:

Full-Paid Returns:	Timely filed paper returns which have a balance due that is fully satisfied through a remittance or a credit card payment. This includes applicable returns handled through “lockbox” procedures.
Other-Than-Full-Paid Returns:	Paper returns that are “even” (when tax payments equal liability), have a balance due without a remittance, an overpayment, or are received after the April peak, plus all electronic filings.
Electronically Filed Returns:	Returns filed via electronic media including electronic filings submitted by Electronic Return Originators and Online.
Business Operating Division:	Individual returns with a Schedule C, Schedule F, Schedule E, Form 2106, or with an “international” address are classified under the Small Business/Self Employed business operating division; all other individual returns are classified under the Wage and Investment Division. (Presented in Table 1B only)

### Individual Returns

**Table 1A** reports calendar year projections of individual returns by major processing categories for the United States. This table reports some total categories that include both paper and electronic returns, plus separate subsets that distinguish between these media. The respective lines for Form 1040, Form 1040-A, and Form 1040-EZ in Table 1A reflect paper returns and do not include electronically filed returns. However, electronically filed refund returns are included in the U.S. refund return figures and the U.S. total for other-than-full-paid. Starting in Calendar Year 2019, Forms 1040, 1040-A, and 1040-EZ will be replaced with a new, streamlined Form 1040. Also included in Table 1A are computer generated paper returns, Schedule A (itemized deductions) returns, Schedule C and/or Schedule F (business returns) returns, and new Schedules 1 through 6. In addition, Table 1A presents counts of practitioner e-filed versus online filed returns.

**Table 1B** reports national level calendar year projections of individual return volumes associated with the IRS’s Wage and Investment and Small Business/Self Employed business operating divisions (BODs). This table reports total return volumes for these two categories, plus sepa-

rate counts for their respective paper and electronic return subsets. In addition, Table 1B presents total U.S.-level volumes for Form 1040-NR/NR-EZ/C (*U.S. Nonresident Alien Income Tax Return*), and Forms 1040-PR and 1040-SS (*U.S. Self-Employment Tax Return from Puerto Rico and other International area*). These volumes are essentially associated with the IRS's Small Business/Self Employed Division and are only included in Table 1B.

**Tables 2A through 2E** report the projections of individual returns by IRS processing campus. These tables do not include e-filed returns and only represent the historical and projected paper returns. These tables reflect the impact of IRS's most current modernization campus alignment plans through 2021.

### ***Individual Refunds***

**Tables 3 and 5** report the calendar year and fiscal year projections, respectively, of individual refunds for the U.S. and IRS campuses. The total electronically filed refund and "even" returns are included in the U.S. total and itemized separately at the bottom of Tables 3 and 5. The IRS campus figures reflect refunds arising from paper returns only. They also reflect the impact of IRS's most current modernization campus alignment plans through 2021.

**Table 4** reports the calendar year projections of the number of split-refund returns for the U.S. and IRS campuses. The total electronically filed refund returns are included in the U.S. total and itemized separately at the bottom of the table. The IRS campus figures reflect the split refunds arising from paper returns only.

### ***Electronically Filed Returns***

**Tables 6A through 6C** display the sites where electronically filed individual returns are processed from CY 2017 through CY 2025. **Table 6A** reports historical and projected total individual electronic filing for the U.S. and IRS processing campuses, while **Tables 6B and 6C** show projections of practitioner e-filed and online filed electronic returns, respectively.

**Table 7** shows the historical and projected electronic filings by the simplest form type the taxpayer could have used for the U.S. and IRS processing campuses.

**Tables 8A through 8C** show the individual electronic filing counts by State. Table 8A reports historical and projected total individual e-filed returns. **Tables 8B and 8C** display the practitioner e-filed and online filed electronic returns, respectively.

**Table 9** shows historical and projected individual electronic filings by estimated form type as coded by e-file transmitter for the U.S. and IRS processing campuses.

**Approved Configuration of IRS Campuses for Paper Individual  
Returns—CY 2018 and CY 2019**

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



**Approved Configuration of IRS Campuses for Paper Individual Returns—CY 2020**

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

**Approved Configuration of IRS Campuses for Paper  
Individual Returns—CY 2021**

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

**Approved Configuration of IRS Campuses for Electronic Individual Returns—CY 2018 Alignment Through CY 2025**

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

## Other Projection Publications

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

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

**Internal Revenue Service  
Statistics of Income Division OS:RAAS:SOI  
Attn: Chief, Servicewide Support Section  
1111 Constitution Avenue, NW, K-4100  
Washington, D.C. 20224**

