



**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*

2019 Update

Publication 6961 (revised 8-2019) is a product of the IRS Statistics of Income Division within the Research, Applied Analytics, and Statistics organization.

**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

David P. Paris
Acting 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	Andre Palmer Michelle Chu Jeff Matsuo Derrick Dennis Yan Liu	(202) 803-9368 (202) 803-9369 (202) 803-9363 (202) 803-9337 (202) 803-9357
Other Comments or Questions	Andre Palmer	(202) 803-9368

Online Availability of Forecasts

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

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



David P. Paris
Acting Director, Statistics of Income Division

Overview

The Statistics of Income staff within the Research, Applied Analytics, and Statistics organization provides calendar year projections of information returns and withholding documents on an annual basis to accommodate more recent filing experiences. These IRP documents also incorporate current legislative and administrative initiatives, wherever possible, as well as relevant economic and demographic trends. Forecasts of economic/demographic data used to develop some of these projections are provided by IHS 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 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–D present projections of all paper documents, except Currency Transaction Reports (CTRs), for IRS processing campuses.

Data Sources and 2018 Actual Paper Volumes

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

U.S.-Level Forecasts

The U.S.-level grand total (all media) projections were forecasted through a combination of time series extrapolations and regression analysis. Each form type was forecasted separately. In some instances, regression models were developed using appropriate economic/demographic variables. In other instances, forecasts for grand total volumes were built from historical time trends. Time-trend models were used to forecast the paper IRP document volumes by form type. Projections of most IRP nonpaper documents were then derived by subtracting the IRP paper documents from the grand total projections. For Form 1099-Q, first, the number of nonpaper returns was modeled, and then the number of paper returns was obtained by subtracting the nonpaper volumes from the grand total. Moreover, for Forms 1096 and FinCEN Form 8300, paper is the only accepted transmittal format.

Campus-Level Forecasts and Impact of Modernization Alignment

The Service Center Recognition Image Processing System (SCRIPS) enables IRS campuses to optically scan most paper Information Returns Processing (IRP) documents. As a result, the IRS has been consolidating the filing/processing of most of these forms since Calendar Year (CY) 2007. In CY 2018, further changes were made to the campus alignments designating three “SCRIPS” sites (the Cincinnati, Kansas City, and Ogden campuses) to process paper Schedule K-1 series and International documents. Starting in CY 2019, the paper Schedule K-1 series documents 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. The campus-level paper forecasts were derived based on the updated campus alignments. The relative shares of the U.S. totals in CY 2018 by applicable form type were calculated and applied to the U.S.-level projections.

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) 2020, the grand total number of information and withholding documents projected in this update is about 12.4 percent (463.9 million forms) more than the total volume projected last year (see Table 1, left side). A major portion of the net revision is driven by the increase in the projections of Form 1099-B (i.e., 438.6 million more forms). These results are based on actual CY 2018 and year-to-date CY 2019 filing experiences.

For paper submissions of IRP documents, the CY 2020 estimate is about 6.9 percent (i.e., 3.0 million forms) less than the paper volumes projected in last year’s update of this publication (Table 1, right side). Embedded in this net change for paper volumes is a decrease of almost 3.0 million returns in the forecast of the number of paper Form 1099-MISC filed. These results are also based on actual CY 2018 and year-to-date CY 2019 filing experiences.

Table 1. Comparison of Projections Made in 2018 vs 2019 for Calendar Year 2020: All Media Grand Total and Paper Only

[Data are in thousands]

Form	All Media Grand Total				Paper Only			
	2020 Projections		Net change	Percentage change	2020 Projections		Net change	Percentage change
	Made in 2018	Made in 2019			Made in 2018	Made in 2019		
Grand Total	3,753,498	4,217,416	463,917	12.4%	43,915	40,884	(3,031)	-6.9%
Total	283,221	280,096	(3,125)	-1.1%	39	52	13	33.9%
W-2	268,135	265,398	(2,737)	-1.0%	0	0	0	n.a
W-2G	15,086	14,698	(388)	-2.6%	39	52	13	33.9%
Total	3,470,278	3,937,319	467,042	13.5%	43,877	40,832	(3,045)	-6.9%
K-1 (Form 1041)	3,379	3,420	41	1.2%	739	486	(253)	-34.2%
K-1 (Form 1065)	27,603	27,284	(319)	-1.2%	1,467	1,438	(29)	-2.0%
K-1 (Form 1120-S)	7,839	8,299	460	5.9%	799	789	(10)	-1.2%
Foreign	1,998	1,498	(500)	-25.0%	0	0	0	n.a
SSA/RRB-1099	69,759	68,151	(1,608)	-2.3%	0	0	0	n.a
1096	6,158	5,862	(296)	-4.8%	6,158	5,862	(296)	-4.8%
1042-S	6,813	6,898	85	1.2%	180	175	(5)	-2.7%
1097-BTC	1	1	0	0.0%	1	1	(0)	-12.5%
1098	78,933	80,921	1,988	2.5%	359	377	18	5.1%
1098-C	111	132	21	19.2%	10	15	5	48.0%
1098-E	23,447	23,862	414	1.8%	4	3	(1)	-22.5%
1098-T	25,973	26,091	118	0.5%	72	65	(7)	-9.4%
1099-A	347	330	(18)	-5.1%	3	3	(0)	-10.3%
1099-B	2,519,076	2,957,658	438,582	17.4%	23	27	5	20.4%
1099-C	4,850	4,430	(420)	-8.7%	30	28	(3)	-9.2%
1099-CAP	0	1	0	133.3%	0	0	0	50.0%
1099-DIV	83,216	95,394	12,178	14.6%	224	268	44	19.6%
1099-G	84,050	85,912	1,862	2.2%	20	20	(1)	-3.0%
1099-INT	125,816	139,655	13,839	11.0%	551	640	90	16.3%
1099-K	12,314	10,465	(1,849)	-15.0%	20	20	0	0.0%
1099-LTC	363	350	(13)	-3.6%	0	0	0	0.0%
1099-MISC	101,146	103,248	2,102	2.1%	32,522	29,540	(2,981)	-9.2%
1099-OID	5,905	5,278	(627)	-10.6%	3	1	(2)	-61.8%
1099-PATR	1,757	1,677	(80)	-4.5%	26	23	(3)	-8.9%
1099-Q	3,119	3,049	(70)	-2.2%	0	0	0	100.0%
1099-R	102,105	102,526	421	0.4%	238	222	(16)	-6.7%
1099-S	4,360	4,642	282	6.5%	412	406	(6)	-1.5%
1099-SA	14,485	14,059	(426)	-2.9%	0	0	0	33.3%
3921	160	218	59	36.8%	9	31	23	264.0%
3922	5,152	5,758	606	11.8%	2	384	382	23881.3%
5498	128,411	128,811	401	0.3%	5	5	0	0.0%
5498-ESA	292	247	(45)	-15.4%	0	0	0	0.0%
5498-SA	21,341	21,156	(185)	-0.9%	1	0	(0)	-20.0%

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 1099-H, 5471, 5472, 8027.

Currency Transaction Report volumes are not included in Table 1.

SOURCE: Internal Revenue Service, Statistics of Income, Publication 6961, 2019 Update.

Table 2. Projections of Information and Withholding Documents—United States All Media Grand Total: Calendar Years 2019–2027

Form	Projected										
	Actual 2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	
Grand Total [1]	2,763,024,112	4,018,011,000	4,217,415,500	4,386,078,800	4,572,884,300	4,780,431,000	4,989,468,400	5,205,574,200	5,387,043,100	5,586,072,600	
Subtotal	273,617,200	276,793,200	280,096,200	281,779,200	282,014,800	282,089,600	281,772,600	281,884,200	283,149,700	284,810,000	
W-2	259,958,626	262,730,300	265,397,900	266,515,000	266,284,000	265,893,800	265,176,700	264,824,000	265,546,700	266,636,600	
W-2G	13,658,574	14,062,900	14,698,300	15,264,200	15,750,800	16,183,800	16,596,000	17,060,300	17,603,000	18,173,400	
Subtotal	2,489,406,912	3,741,217,800	3,937,319,200	4,104,299,700	4,290,869,500	4,498,347,400	4,707,695,800	4,923,690,000	5,103,893,400	5,301,262,700	
K-1 (Form 1041)	3,335,069	3,419,700	3,419,700	3,419,700	3,419,700	3,419,700	3,419,700	3,419,700	3,419,700	3,419,700	
K-1 (Form 1065)	27,971,422	27,468,100	27,283,700	27,100,500	26,918,500	26,737,800	26,558,200	26,379,900	26,202,800	26,026,800	
K-1 (Form 1120-S)	7,882,000	8,179,000	8,298,700	8,420,200	8,543,500	8,668,600	8,795,600	8,924,400	9,055,000	9,187,600	
Foreign	1,477,008	1,508,200	1,498,000	1,501,300	1,500,600	1,500,600	1,500,500	1,500,500	1,500,500	1,500,500	
SSA/RRB-1099	66,069,599	67,117,700	68,150,900	69,184,100	70,217,300	71,250,400	72,283,600	73,316,800	74,350,000	75,383,200	
1096	5,862,238	5,862,200	5,862,200	5,862,200	5,862,200	5,862,200	5,862,200	5,862,200	5,862,200	5,862,200	
1042-S	6,241,282	6,652,100	6,898,200	7,153,500	7,418,100	7,692,600	7,977,200	8,272,400	8,578,500	8,895,900	
1097-BTC	1,302	1,400	1,400	1,500	1,500	1,600	1,700	1,700	1,800	1,800	
1098	81,523,517	80,943,200	80,921,000	80,902,700	80,887,500	80,875,000	80,864,700	80,856,200	80,849,200	80,843,400	
1098-C	131,743	131,700	131,700	131,700	131,700	131,700	131,700	131,700	131,700	131,700	
1098-E	23,530,168	23,563,400	23,861,500	24,159,500	24,457,600	24,755,600	25,053,700	25,351,800	25,649,800	25,947,900	
1098-F	0	0	100	200	300	400	500	600	700	800	
1098-Q	9,925	18,400	34,900	67,200	131,000	258,600	504,300	857,400	1,286,100	1,671,900	
1098-T	26,101,119	26,091,200	26,091,200	26,091,200	26,091,200	26,091,200	26,091,200	26,091,200	26,091,200	26,091,200	
1099-A	402,404	348,600	329,500	341,200	360,200	382,000	420,400	456,900	474,600	477,000	
1099-B	1,544,878,960	2,768,682,900	2,957,657,900	3,146,632,800	3,335,607,700	3,524,582,700	3,713,557,600	3,902,532,500	4,091,507,500	4,280,482,400	
1099-C	3,954,792	4,348,700	4,429,700	4,613,300	4,940,900	5,374,000	5,938,800	6,587,900	7,209,900	7,731,600	
1099-CAP	379	1,100	700	500	400	300	400	400	400	400	
1099-DIV	87,716,005	93,556,500	95,393,700	96,578,700	97,426,200	98,058,300	98,537,500	98,901,100	99,173,200	99,370,700	
1099-G	77,478,568	84,208,600	85,911,700	87,573,900	89,205,400	90,812,400	92,399,600	93,970,200	95,526,700	97,071,000	
1099-H	2,423	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	
1099-INT	140,993,155	146,643,400	139,655,100	104,464,700	89,075,400	94,808,900	102,366,200	116,585,100	95,132,900	91,139,300	
1099-K	10,176,860	10,465,400	10,465,400	10,465,400	10,465,400	10,465,400	10,465,400	10,465,400	10,465,400	10,465,400	
1099-LS	0	0	100	100	200	200	300	300	400	400	
1099-LTC	324,229	336,900	349,500	362,100	374,800	387,400	400,000	412,700	425,300	437,900	
1099-MISC	99,851,021	101,199,300	103,248,100	105,297,000	107,345,800	109,394,600	111,443,500	113,492,300	115,541,100	117,590,000	
1099-OID	5,277,911	5,277,900	5,277,900	5,277,900	5,277,900	5,277,900	5,277,900	5,277,900	5,277,900	5,277,900	
1099-PATR	1,708,231	1,689,000	1,677,000	1,666,800	1,657,100	1,647,400	1,637,800	1,628,300	1,618,700	1,609,100	
1099-Q	2,833,299	2,941,300	3,048,900	3,154,900	3,258,600	3,359,600	3,458,100	3,554,100	3,647,700	3,739,200	
1099-R	98,620,328	100,366,600	102,526,100	104,476,100	106,532,300	108,534,600	110,564,300	112,580,100	114,602,900	116,622,200	
1099-S	4,232,737	4,450,300	4,641,900	4,826,600	5,009,400	5,191,700	5,373,900	5,556,000	5,738,100	5,920,200	
1099-SA	12,188,713	13,145,600	14,058,900	14,931,800	15,767,200	16,568,000	17,336,600	18,075,300	18,786,200	19,471,200	
1099-SB	0	0	100	100	200	200	300	300	400	400	
3921	189,948	214,200	218,400	220,200	220,700	220,300	219,200	217,700	215,800	213,600	
3922	5,315,886	5,629,900	5,758,100	5,873,500	5,981,000	6,083,000	6,180,800	6,275,500	6,367,500	6,457,400	
5498	125,519,147	127,234,300	128,811,200	130,283,300	131,689,600	133,057,000	134,401,800	135,733,600	137,058,100	138,378,400	
5498-ESA	303,278	273,200	247,400	224,700	204,300	185,600	168,200	151,700	135,900	120,700	
5498-SA	17,302,246	19,245,100	21,156,000	23,035,900	24,885,800	26,708,800	28,499,600	30,285,400	32,004,900	33,718,900	
Currency Transaction Report	Actual	Projected									
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	
Total CTR	255,833	259,200	262,600	266,100	269,600	273,100	276,500	280,000	283,500	287,000	
8300	255,833	259,200	262,600	266,100	269,600	273,100	276,500	280,000	283,500	287,000	

[1] Grand Total includes Form 1096 which is a "payer" transmittal document used to transmit "payee" documents.
 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, 2019 Update.

Table 3. Projections of Information and Withholding Documents—United States Paper Total: Calendar Years 2019 to 2027

Form	Projected									
	Actual 2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Total, Paper (1)	41,360,160	41,419,800	40,883,900	40,334,300	39,781,100	39,229,000	38,681,200	38,195,600	37,750,000	37,328,100
W-2	0	0	0	0	0	0	0	0	0	0
W-2G	57,844	54,800	51,800	48,700	45,700	42,600	39,600	36,500	33,500	30,500
Subtotal, Schedule K-1	3,138,548	2,894,100	2,713,300	2,544,800	2,387,800	2,241,400	2,104,800	1,977,400	1,858,500	1,747,400
K-1 (Form 1041)	533,052	509,100	486,200	464,300	443,400	423,400	404,400	386,200	368,800	352,200
K-1 (Form 1065)	1,698,653	1,562,800	1,437,700	1,322,700	1,216,900	1,119,600	1,030,000	947,600	871,800	802,000
K-1 (Form 1120-S)	906,843	822,300	789,400	757,800	727,500	698,400	670,500	643,600	617,900	593,200
Foreign	0	0	0	0	0	0	0	0	0	0
SSA/RRB-1099	0	0	0	0	0	0	0	0	0	0
1096	5,862,238	5,862,200	5,862,200	5,862,200	5,862,200	5,862,200	5,862,200	5,862,200	5,862,200	5,862,200
Subtotal, Scannable	32,301,530	32,608,600	32,256,600	31,878,500	31,485,400	31,082,800	30,674,600	30,319,400	29,995,800	29,688,000
1042-S	173,880	174,600	175,100	175,500	175,800	175,900	176,100	176,200	176,200	176,300
1097-BTC	545	700	700	700	800	800	800	800	800	800
1098	392,887	389,200	377,400	368,700	362,300	357,600	354,100	351,500	349,700	348,300
1098-C	14,533	14,500	14,500	14,500	14,500	14,500	14,500	14,500	14,500	14,500
1098-E	3,140	3,100	3,100	3,100	3,100	3,100	3,100	3,100	3,100	3,100
1098-F	0	0	0	0	0	0	0	0	0	0
1098-Q	197	400	700	1,300	2,600	5,100	10,000	17,000	25,500	33,200
1098-T	69,744	67,500	65,300	63,100	61,000	58,900	56,800	54,800	52,800	50,900
1099-A	3,236	2,900	2,600	2,400	2,100	1,900	1,700	1,500	1,300	1,200
1099-B	28,153	27,600	27,100	26,600	26,100	25,500	25,000	24,500	24,000	23,500
1099-C	27,927	27,700	27,500	27,300	27,100	26,900	26,700	26,500	26,300	26,100
1099-CAP	250	300	300	200	200	200	200	200	200	200
1099-DIV	213,806	266,100	267,900	263,900	256,900	247,800	237,200	225,500	212,800	199,500
1099-G	19,379	21,400	19,600	17,700	15,800	14,000	12,100	10,200	8,400	6,500
1099-H	0	0	0	0	0	0	0	0	0	0
1099-INT	549,072	740,600	640,200	529,300	411,300	288,400	161,500	88,900	48,900	26,900
1099-K	22,458	21,700	19,900	18,100	16,500	15,100	13,700	12,400	11,200	10,100
1099-LS	0	0	0	0	0	0	0	0	0	0
1099-LTC	201	200	200	200	200	200	200	200	200	200
1099-MISC	30,101,557	29,852,800	29,540,300	29,227,800	28,915,200	28,602,700	28,290,200	27,977,600	27,665,100	27,352,600
1099-OID	1,134	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300
1099-PATR	24,504	24,000	23,400	22,900	22,400	22,000	21,500	21,000	20,600	20,200
1099-Q	176	200	200	200	200	200	200	200	200	200
1099-R	230,909	226,300	222,400	219,300	216,800	214,700	213,000	211,600	210,400	210,400
1099-S	406,177	405,900	405,700	405,600	405,500	405,500	405,500	405,400	405,400	405,400
1099-SA	579	500	400	400	400	400	300	300	300	300
1099-SB	0	0	0	0	0	0	0	0	0	0
3921	9,295	25,900	31,300	35,400	38,900	41,900	44,400	47,100	49,400	51,500
3922	1,867	307,300	383,700	447,200	502,700	552,800	598,800	641,500	681,600	719,600
5498	5,269	5,300	5,300	5,300	5,300	5,300	5,300	5,300	5,300	5,300
5498-ESA	87	100	100	100	0	0	0	0	0	0
5498-SA	568	500	400	400	300	300	200	200	200	200
Currency Transaction	Actual	2019	2020	2021	2022	2023	2024	2025	2026	2027
Report	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Total CTR, Paper	255,833	259,200	262,600	266,100	269,600	273,100	276,500	280,000	283,500	287,000
8300	255,833	259,200	262,600	266,100	269,600	273,100	276,500	280,000	283,500	287,000

(1) Total Paper includes Form 1096 which is a "payer" transmittal document used to transmit "payee" documents.

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, 2019 Update.

Table 4. Projections of Information and Withholding Documents — United States Nonpaper Total: Calendar Years 2019 to 2027

Form	Projected									
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Total, Nonpaper (1)	2,721,663,952	3,976,591,300	4,176,531,600	4,345,744,500	4,533,103,200	4,741,202,000	4,950,787,200	5,167,378,600	5,349,293,100	5,548,744,500
W-2	259,958,626	262,730,300	265,397,900	266,515,000	266,264,000	265,899,800	265,176,700	264,824,000	265,546,700	266,636,600
W-2G	13,600,730	14,008,100	14,646,500	15,215,500	15,705,100	16,141,200	16,566,400	17,023,700	17,569,400	18,142,900
K-1 (Form 1041)	2,802,017	2,910,700	2,933,600	2,955,500	2,976,300	2,996,300	3,015,400	3,033,600	3,050,900	3,067,500
K-1 (Form 1065)	26,272,769	25,905,400	25,845,900	25,777,800	25,701,600	25,618,200	25,528,200	25,432,300	25,331,000	25,224,900
K-1 (Form 1120-S)	6,975,157	7,356,700	7,509,300	7,662,400	7,816,000	7,970,200	8,125,100	8,280,700	8,437,200	8,594,500
Foreign	1,477,008	1,508,200	1,498,000	1,501,300	1,500,300	1,500,600	1,500,500	1,500,500	1,500,500	1,500,500
SSA/RRB-1099	66,069,599	67,117,700	68,150,900	69,184,100	70,217,300	71,250,400	72,283,600	73,316,800	74,350,000	75,383,200
1096	0	0	0	0	0	0	0	0	0	0
1042-S	6,067,402	6,477,500	6,723,100	6,978,000	7,242,400	7,516,700	7,801,200	8,096,200	8,402,300	8,719,600
1097-BTC	757	700	700	700	800	800	900	900	1,000	1,000
1098	81,130,630	80,554,000	80,543,600	80,534,000	80,525,300	80,517,500	80,510,600	80,504,700	80,499,500	80,495,100
1098-C	117,210	117,200	117,200	117,200	117,200	117,200	117,200	117,200	117,200	117,200
1098-E	23,527,028	23,560,200	23,858,300	24,156,400	24,454,400	24,752,500	25,050,600	25,348,600	25,646,700	25,944,700
1098-F	0	0	100	200	300	400	500	600	700	800
1098-Q	9,728	18,000	34,200	65,800	128,400	253,500	494,300	840,400	1,260,500	1,638,700
1098-T	26,031,375	26,023,700	26,025,900	26,028,100	26,030,200	26,032,300	26,034,400	26,036,400	26,038,400	26,040,300
1099-A	399,168	345,700	326,900	338,800	358,100	380,100	418,700	455,400	473,300	475,900
1099-B	1,544,850,807	2,768,655,300	2,957,630,800	3,146,606,200	3,335,581,700	3,524,557,100	3,713,532,600	3,902,508,000	4,091,483,500	4,280,458,900
1099-C	3,926,865	4,321,000	4,402,200	4,586,000	4,913,800	5,347,200	5,912,100	6,561,500	7,183,600	7,705,500
1099-CAP	129	800	500	300	200	100	100	100	100	100
1099-DIV	87,502,199	93,290,400	95,125,800	96,314,700	97,169,300	97,810,500	98,300,400	98,675,600	98,960,400	99,171,200
1099-G	77,459,189	84,187,200	85,892,100	87,556,200	89,189,500	90,798,500	92,387,500	93,960,000	95,518,400	97,064,500
1099-H	2,423	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600
1099-INT	140,444,083	145,902,900	139,014,900	103,935,400	88,664,100	94,520,600	102,204,700	116,496,300	95,084,000	91,112,400
1099-K	10,154,402	10,443,700	10,445,500	10,447,200	10,448,800	10,450,300	10,451,700	10,453,000	10,454,200	10,455,300
1099-LS	0	0	100	100	200	200	300	300	400	400
1099-LTC	324,028	336,700	349,300	361,900	374,600	387,200	399,800	412,500	425,100	437,700
1099-MISC	69,749,464	71,346,500	73,707,800	76,069,200	78,430,600	80,791,900	83,153,300	85,514,700	87,876,100	90,237,400
1099-OID	5,276,777	5,276,600	5,276,600	5,276,600	5,276,600	5,276,600	5,276,600	5,276,600	5,276,600	5,276,600
1099-PATR	1,683,727	1,665,000	1,653,600	1,643,900	1,634,600	1,625,500	1,616,400	1,607,200	1,598,100	1,588,900
1099-Q	2,833,123	2,941,100	3,048,800	3,154,700	3,258,400	3,359,500	3,458,000	3,553,900	3,647,600	3,739,000
1099-R	98,389,419	100,140,300	102,303,600	104,256,700	106,315,500	108,319,900	110,351,300	112,368,500	114,392,500	116,411,700
1099-S	3,826,560	4,044,400	4,236,200	4,421,000	4,603,900	4,786,200	4,968,400	5,150,600	5,332,700	5,514,800
1099-SA	12,188,134	13,145,100	14,058,400	14,931,300	15,766,900	16,567,700	17,336,300	18,075,000	18,785,900	19,470,900
1099-SB	0	0	100	100	200	200	300	300	400	400
3921	180,653	188,400	187,200	184,800	181,800	178,300	174,600	170,600	166,400	162,100
3922	5,314,019	5,322,500	5,374,400	5,426,300	5,478,200	5,530,200	5,582,100	5,634,000	5,685,900	5,737,800
5498	125,513,878	127,229,000	128,806,000	130,278,100	131,684,400	133,051,700	134,396,500	135,728,400	137,052,900	138,373,200
5498-ESA	303,191	273,100	247,300	224,600	204,300	185,600	168,200	151,700	135,900	120,600
5498-SA	17,301,678	19,244,700	21,155,600	23,035,500	24,885,500	26,706,500	28,499,400	30,265,200	32,004,700	33,718,800
Currency Transaction Report	Actual	2019	2020	2021	2022	2023	2024	2025	2026	2027
Total CTR, Nonpaper	0	0	0	0	0	0	0	0	0	0
8300	0	0	0	0	0	0	0	0	0	0

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

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, 2019 Update.

Table 5A. Projections of Information and Withholding Documents—Filed on Paper at the Austin IRS Campus: Calendar Years 2019 to 2027

Form	Projected									
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Total Paper	20,982,112	17,678,500	17,503,100	17,317,300	17,125,700	16,930,500	7,514,200	32,100	29,500	26,800
W-2	0	0	0	0	0	0	0	0	0	0
W-2G	50,855	48,200	45,500	42,800	40,200	37,500	34,800	32,100	29,500	26,800
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	2,931,119	2,723,100	2,723,100	2,723,100	2,723,100	2,723,100	1,363,300	0	0	0
1042-S	0	0	0	0	0	0	0	0	0	0
1097-BTC	221	400	400	400	400	400	200	0	0	0
1098	257,360	175,100	169,800	165,900	163,000	160,900	78,700	0	0	0
1098-C	4,778	5,100	5,100	5,100	5,100	5,100	2,700	0	0	0
1098-E	1,904	1,400	1,400	1,400	1,400	1,400	700	0	0	0
1098-F	0	0	0	0	0	0	0	0	0	0
1098-Q	0	200	300	600	1,200	2,400	2,300	0	0	0
1098-T	42,874	31,500	30,500	29,400	28,400	27,500	12,500	0	0	0
1099-A	1,765	1,500	1,400	1,300	1,100	1,000	400	0	0	0
1099-B	16,086	20,700	20,300	19,900	19,500	19,100	11,400	0	0	0
1099-C	16,715	14,600	14,500	14,400	14,200	14,100	6,300	0	0	0
1099-CAP	80	100	100	100	100	100	0	0	0	0
1099-DIV	111,335	124,200	125,000	123,200	119,900	115,600	53,800	0	0	0
1099-G	14,191	8,400	7,600	6,900	6,200	5,500	3,300	0	0	0
1099-H	0	0	0	0	0	0	0	0	0	0
1099-INT	258,570	343,400	296,800	245,400	190,700	133,700	38,400	0	0	0
1099-K	12,869	10,400	9,500	8,700	7,900	7,200	2,800	0	0	0
1099-LS	0	0	0	0	0	0	0	0	0	0
1099-LTC	90	100	100	100	100	100	0	0	0	0
1099-MISC	16,817,849	13,755,700	13,611,700	13,467,700	13,323,700	13,179,700	5,686,500	0	0	0
1099-OID	1,122	700	700	700	700	700	300	0	0	0
1099-PATR	9,332	5,200	5,100	5,000	4,900	4,800	2,500	0	0	0
1099-Q	102	100	100	100	100	100	0	0	0	0
1099-R	132,270	104,900	103,100	101,600	100,500	99,500	50,000	0	0	0
1099-S	292,838	189,000	188,900	188,800	188,800	188,800	79,100	0	0	0
1099-SA	288	200	200	200	200	200	100	0	0	0
1099-SB	0	0	0	0	0	0	0	0	0	0
3921	4,409	8,700	10,500	11,900	13,100	14,100	5,700	0	0	0
3922	577	103,200	128,800	150,100	168,800	185,600	77,100	0	0	0
5498	2,223	2,300	2,300	2,300	2,300	2,300	1,100	0	0	0
5498-ESA	59	0	0	0	0	0	0	0	0	0
5498-SA	231	200	200	200	100	100	100	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, 2019 Update.

Table 5B. Projections of Information and Withholding Documents—Filed on Paper at the Cincinnati IRS Campus: Calendar Years 2019 to 2027

Form	Actual	Projected									
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	
Total, Paper	1,245,126	0	0	0	0	0	0	0	0	0	0
W-2	0	0	0	0	0	0	0	0	0	0	0
W-2G	0	0	0	0	0	0	0	0	0	0	0
K-1 (Form 1041)	299,613	0	0	0	0	0	0	0	0	0	0
K-1 (Form 1065)	554,969	0	0	0	0	0	0	0	0	0	0
K-1 (Form 1120-S)	390,544	0	0	0	0	0	0	0	0	0	0
Foreign	0	0	0	0	0	0	0	0	0	0	0
SSA/RRB-1099	0	0	0	0	0	0	0	0	0	0	0
1096	0	0	0	0	0	0	0	0	0	0	0
1042-S	0	0	0	0	0	0	0	0	0	0	0
1097-BTC	0	0	0	0	0	0	0	0	0	0	0
1098	0	0	0	0	0	0	0	0	0	0	0
1098-C	0	0	0	0	0	0	0	0	0	0	0
1098-E	0	0	0	0	0	0	0	0	0	0	0
1098-F	0	0	0	0	0	0	0	0	0	0	0
1098-Q	0	0	0	0	0	0	0	0	0	0	0
1098-T	0	0	0	0	0	0	0	0	0	0	0
1099-A	0	0	0	0	0	0	0	0	0	0	0
1099-B	0	0	0	0	0	0	0	0	0	0	0
1099-C	0	0	0	0	0	0	0	0	0	0	0
1099-CAP	0	0	0	0	0	0	0	0	0	0	0
1099-DIV	0	0	0	0	0	0	0	0	0	0	0
1099-G	0	0	0	0	0	0	0	0	0	0	0
1099-H	0	0	0	0	0	0	0	0	0	0	0
1099-INT	0	0	0	0	0	0	0	0	0	0	0
1099-K	0	0	0	0	0	0	0	0	0	0	0
1099-LS	0	0	0	0	0	0	0	0	0	0	0
1099-LTC	0	0	0	0	0	0	0	0	0	0	0
1099-MISC	0	0	0	0	0	0	0	0	0	0	0
1099-OID	0	0	0	0	0	0	0	0	0	0	0
1099-PATR	0	0	0	0	0	0	0	0	0	0	0
1099-Q	0	0	0	0	0	0	0	0	0	0	0
1099-R	0	0	0	0	0	0	0	0	0	0	0
1099-S	0	0	0	0	0	0	0	0	0	0	0
1099-SA	0	0	0	0	0	0	0	0	0	0	0
1099-SB	0	0	0	0	0	0	0	0	0	0	0
3921	0	0	0	0	0	0	0	0	0	0	0
3922	0	0	0	0	0	0	0	0	0	0	0
5498	0	0	0	0	0	0	0	0	0	0	0
5498-ESA	0	0	0	0	0	0	0	0	0	0	0
5498-SA	0	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, 2019 Update.

Table 5C. Projections of Information and Withholding Documents—Filed on Paper at the Kansas City IRS Campus: Calendar Years 2019 to 2027

Form	Actual	Projected									
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	
Total, Paper	17,389,213	13,289,000	13,090,700	12,891,800	12,694,600	12,499,900	16,785,400	23,085,000	22,824,300	22,578,000	
W-2	0	0	0	0	0	0	0	0	0	0	
W-2G	6,989	6,600	6,300	5,900	5,500	5,200	4,800	4,400	4,000	3,700	
K-1 (Form 1041)	43,221	277,700	265,200	253,300	241,900	231,000	220,600	210,700	201,200	192,100	
K-1 (Form 1065)	148,568	642,600	591,200	543,900	500,400	460,400	423,600	389,700	358,500	329,800	
K-1 (Form 1120-S)	131,804	329,100	314,700	301,200	288,700	276,800	265,500	254,800	244,500	234,700	
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	2,931,119	1,908,400	1,908,400	1,908,400	1,908,400	1,908,400	2,636,900	3,868,200	3,868,200	3,868,200	
1042-S	0	0	0	0	0	0	0	0	0	0	
1097-BTC	324	300	300	300	300	300	300	600	600	600	
1098	135,527	129,400	125,500	122,600	120,400	118,900	162,800	230,200	229,000	228,100	
1098-C	9,755	4,900	4,900	4,900	4,900	4,900	6,200	8,600	8,600	8,600	
1098-E	1,236	1,100	1,100	1,100	1,100	1,100	1,400	2,100	2,100	2,100	
1098-F	0	0	0	0	0	0	0	0	0	0	
1098-Q	197	100	200	400	800	1,700	4,500	11,200	16,800	21,900	
1098-T	26,870	21,200	20,500	19,800	19,100	18,500	25,200	34,900	33,700	32,400	
1099-A	1,471	900	800	700	700	600	900	1,100	1,000	800	
1099-B	12,067	4,100	4,100	4,000	3,900	3,800	5,900	16,700	16,300	16,000	
1099-C	11,212	7,100	7,000	7,000	6,900	6,800	11,200	16,200	16,100	16,000	
1099-CAP	170	100	100	100	100	100	100	100	200	200	
1099-DIV	102,471	81,500	82,000	80,800	78,700	75,900	106,900	148,000	139,700	130,900	
1099-G	5,188	7,100	6,500	5,900	5,200	4,600	4,900	6,500	5,300	4,200	
1099-H	0	0	0	0	0	0	0	0	0	0	
1099-INT	290,502	226,900	196,200	162,200	126,000	88,400	70,300	58,000	31,900	17,600	
1099-K	9,589	6,100	5,600	5,100	4,600	4,200	6,000	7,600	6,900	6,200	
1099-LS	0	0	0	0	0	0	0	0	0	0	
1099-LTC	111	100	100	100	100	100	100	100	100	100	
1099-MISC	13,283,710	9,332,600	9,234,900	9,137,200	9,039,500	8,941,800	12,329,000	17,111,000	16,919,800	16,728,700	
1099-OID	12	300	300	300	300	300	600	800	800	800	
1099-PATR	15,172	17,300	16,900	16,500	16,200	15,800	16,000	18,000	17,600	17,300	
1099-Q	74	100	100	100	100	100	100	100	100	100	
1099-R	98,639	75,300	74,000	73,000	72,100	71,400	99,200	142,500	141,700	141,700	
1099-S	113,339	140,700	140,600	140,600	140,600	140,500	200,300	266,600	266,600	266,600	
1099-SA	291	200	200	200	200	100	200	200	200	200	
1099-SB	0	0	0	0	0	0	0	0	0	0	
3921	4,886	5,100	6,100	6,900	7,600	8,200	12,400	18,600	19,500	20,300	
3922	1,290	60,100	75,100	87,500	98,400	108,200	166,700	253,700	269,500	284,500	
5498	3,046	1,900	1,900	1,900	1,900	1,900	2,500	3,500	3,500	3,500	
5498-ESA	28	0	0	0	0	0	0	0	0	0	
5498-SA	337	200	200	100	100	100	100	100	100	100	

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

SOURCE: Internal Revenue Service, Statistics of Income, Publication 6961, 2019 Update.

Table 5D. Projections of Information and Withholding Documents—Filed on Paper at the Ogden IRS Campus: Calendar Years 2019 to 2027

Form	Actual		Projected									
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027		
Total Paper	1,743,709	10,452,200	10,290,200	10,125,200	9,960,800	9,798,600	14,381,700	15,078,500	14,896,300	14,723,400		
W-2	0	0	0	0	0	0	0	0	0	0		
W-2G	0	0	0	0	0	0	0	0	0	0		
K-1 (Form 1041)	190,218	231,400	221,000	211,000	201,500	192,500	183,800	175,500	167,600	160,100		
K-1 (Form 1065)	995,116	920,100	846,500	778,800	716,500	659,200	606,400	557,900	513,300	472,200		
K-1 (Form 1120-S)	384,495	493,100	474,700	456,600	438,800	421,600	404,900	388,900	373,400	358,500		
Foreign	0	0	0	0	0	0	0	0	0	0		
SSA/RRB-1099	0	0	0	0	0	0	0	0	0	0		
1096	0	1,230,700	1,230,700	1,230,700	1,230,700	1,230,700	1,862,000	1,994,000	1,994,000	1,994,000		
1042-S	173,880	174,600	175,100	175,500	175,800	175,900	176,100	176,200	176,200	176,300		
1097-BTC	0	100	100	100	100	100	200	200	200	200		
1098	0	84,700	82,100	80,200	78,800	77,800	112,600	121,300	120,700	120,200		
1098-C	0	4,500	4,500	4,500	4,500	4,500	5,600	6,000	6,000	6,000		
1098-E	0	600	600	600	600	600	1,000	1,000	1,000	1,000		
1098-F	0	0	0	0	0	0	0	0	0	0		
1098-Q	0	100	100	300	500	1,100	3,200	5,800	8,700	11,300		
1098-T	0	14,800	14,300	13,800	13,400	12,900	19,100	19,900	19,200	18,500		
1099-A	0	500	400	400	400	300	400	400	400	300		
1099-B	0	2,800	2,700	2,700	2,600	2,600	7,800	7,800	7,700	7,500		
1099-C	0	6,100	6,000	6,000	6,000	5,900	9,200	10,300	10,200	10,100		
1099-CAP	0	100	100	100	0	0	100	100	100	100		
1099-DIV	0	60,400	60,800	59,900	58,300	56,200	76,400	77,500	73,200	68,600		
1099-G	0	6,000	5,400	4,900	4,400	3,900	3,900	3,700	3,000	2,300		
1099-H	0	0	0	0	0	0	0	0	0	0		
1099-INT	0	170,300	147,200	121,700	94,600	66,300	52,900	30,800	16,900	9,300		
1099-K	0	5,200	4,800	4,400	4,000	3,600	4,900	4,700	4,300	3,800		
1099-LS	0	0	0	0	0	0	0	0	0	0		
1099-LTC	0	0	0	0	0	0	100	100	100	100		
1099-MISC	0	6,764,500	6,693,600	6,622,800	6,552,000	6,481,200	10,274,600	10,866,700	10,745,300	10,623,900		
1099-OID	0	300	300	300	300	300	400	500	500	500		
1099-PATR	0	1,500	1,400	1,400	1,400	1,300	3,000	3,000	3,000	2,900		
1099-Q	0	0	0	0	0	0	100	100	100	100		
1099-R	0	46,100	45,300	44,700	44,200	43,700	63,700	69,100	68,700	68,700		
1099-S	0	76,300	76,200	76,200	76,200	76,200	126,100	138,800	138,800	138,800		
1099-SA	0	100	100	100	100	100	100	100	100	100		
1099-SB	0	0	0	0	0	0	0	0	0	0		
3921	0	12,100	14,600	16,600	18,200	19,600	26,500	28,500	29,800	31,100		
3922	0	144,000	179,800	209,500	235,600	259,100	355,000	387,900	412,100	435,100		
5498	0	1,100	1,100	1,100	1,100	1,100	1,600	1,800	1,800	1,800		
5498-ESA	0	0	0	0	0	0	0	0	0	0		
5498-SA	0	100	100	100	100	100	100	100	100	100		

NOTES: Projected detail may not add to total due to rounding.
Table does not contain counts for Forms 5471, 5472, 8027.
SOURCE: Internal Revenue Service, Statistics of Income, Publication 6961, 2019 Update.

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

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

SOURCE: Internal Revenue Service, Statistics of Income, Publication 6961, 2019 Update.

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

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

SOURCE: Internal Revenue Service, Statistics of Income, Publication 6961, 2019 Update.

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

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

SOURCE: Internal Revenue Service, Statistics of Income, Publication 6961, 2019 Update.

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

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

SOURCE: Internal Revenue Service, Statistics of Income, Publication 6961, 2019 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 a new form 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 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, *Merchant Card and Third Party Payments*, 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

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

