



Statistics of Income

Publication 6186

Calendar Year Return Projections for the United States and IRS Campuses

2025 Update



Projections
of Federal Tax Return Filings

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**Department of the Treasury
Internal Revenue Service**

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Table of Contents

Principal Contacts.....	iii
Online Availability of Projections.....	iii
Overview.....	1
Data Sources and Projections Methodology	1
Recent Administrative and Legislative Changes Impacting the Projections	2
Summary of Key Publication 6186 Highlights.....	3
Accuracy of Prior Projections	4
Table 1. <i>Historical Tax Return Volumes for the United States (in thousands)</i>	5
Table 2. <i>Tax Return Volume Projections for the United States</i>	7
Table 3. <i>Tax Return Volume Projections for the Andover IRS Campus</i>	10
Table 4. <i>Tax Return Volume Projections for the Austin IRS Campus</i>	12
Table 5. <i>Tax Return Volume Projections for the Cincinnati IRS Campus</i>	14
Table 6. <i>Tax Return Volume Projections for the Fresno IRS Campus</i>	16
Table 7. <i>Tax Return Volume Projections for the Kansas City IRS Campus</i>	18
Table 8. <i>Tax Return Volume Projections for the Ogden IRS Campus</i>	20
Table 9. <i>Tax Return Volume Projections for the Philadelphia IRS Campus</i>	22
Table 10. <i>Examination Class Projections for the United States</i>	24
Table 11. <i>Assessment of Prior U.S. Projection Accuracy</i>	26
Appendix A. Table Notes	27
Appendix B. IRS Campus Processing Maps	29
Projection Publication Series.....	Inside Back Cover

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Online Availability of Projections

Projections from the most recent edition of this publication may be found on the IRS internet pages. The World Wide Web address is: <https://www.irs.gov/statistics>. From the webpage, select "Products and Publications" on the left toolbar, then under "Periodic publications," select "Projections."

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

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Overview

The 2025 edition of IRS Publication 6186, Calendar Year Return Projections for the United States and IRS Campuses, presents projected tax return volumes for the nation and seven IRS Submission Processing campuses from Calendar Years (CY) 2025 through 2032. It also includes projected volumes for selected IRS examination classes.

Publication 6186's projections serve as a foundation for estimating IRS workload and resource requirements, which are reflected in the IRS budget and other key planning documents. The Statistics of Income (SOI) staff update the projections annually to account for changes in filing patterns, economic trends, demographic shifts, legislative requirements, and IRS administrative processes. This year's projections are based on data available as of August 2025 and do not reflect pending legislation or administrative initiatives that may be under consideration.

Data Sources and Projections Methodology

IRS Data Sources

The actual return volumes for CY 2024 are based on data from the IRS Master File, which reports the historical number of returns processed and recorded each year. In cases where Master File data were not available, program staff from the IRS operating divisions provided alternative data sources, typically from data capture systems at IRS processing campuses.

U.S.-Level Projection Methodology

Publication 6186 provides U.S.-level projections for approximately 80 IRS tax forms. To develop these projections, SOI staff employed statistical models that analyzed historical trends by form type and filing method. The models primarily utilized time-series extrapolation techniques, such as trended exponential smoothing, to forecast future tax return volumes. Additionally, some projections incorporated regression models that leveraged economic and demographic data from IHS Global, allowing for more nuanced projections. For newly introduced or emerging return types with limited historical data, SOI staff drew upon filing patterns from comparable return types to inform their projections.

Campus-Level Projection Methodology

This publication also includes projections for the number of returns expected to be processed at seven Submission Processing campuses: Andover, Austin, Cincinnati, Fresno, Kansas City, Ogden, and Philadelphia. To create these campus-level projections, SOI staff first developed state-level forecasts for each return category. SOI staff then adjusted the state-level forecasts to ensure consistency with the corresponding U.S.-level projections. Finally, SOI staff applied the latest state-to-campus processing maps, which were developed by IRS Taxpayer Services, to allocate the state-level forecasts to the relevant campus. This allowed SOI to generate localized projections for each Submission Processing campus.

Exam Class Projection Methodology

Publication 6186 also provides exam class projections for six tax return categories: individual, fiduciary, partnership, corporate, estate, and gift returns. To ensure the accuracy of these projections, SOI staff relied on the most recent exam class data from the IRS Master File. As necessary, SOI staff adjusted the exam class data to align with the reported U.S.-level totals for each form, thereby maintaining consistency and reliability. Additionally, this year's update of Publication 6186 includes new exam class groupings for high-earning estates (Form 706).

Recent Administrative and Legislative Changes Impacting the Projections

Transforming Paper Return Processing

Following the passage of the Inflation Reduction Act (IRA) in August 2022, the IRS began implementing new digitalization technologies to streamline the processing of paper returns. On March 8, 2023, the IRS announced a new Digital Intake Initiative to scan paper returns of selected form types, including Forms 940, 941, and 1040. As of August 2025, the percentage of processed paper returns that were scanned was approximately 7.6% for Form 940, 15.7% for Form 941, and 2.1% for Form 1040s.

In addition to the Digital Intake Initiative, the IRS also announced a Paperless Processing Initiative in August 2023, with a goal of digitally processing all paper-filed tax returns. This year's update of Publication 6186 does not separately report scanned paper returns. Future updates of Publication 6186 will explore how to represent scanned paper returns as more data and program information become available.

Modernizing Payments To and From the Federal Government

In March 2025, an Executive Order was signed titled "Modernizing Payments To and From America's Bank Account." This order requires that payments to and from the federal government be made electronically as soon as practicable, with limited exceptions. This year's update of Publication 6186 does not account for the impacts of the new executive order since the implementation requirements have not been finalized. However, future updates will assess the impacts of this policy change on the forms included in this publication as more information becomes available.

Anticipating the Effects from the One, Big, Beautiful Bill

The One, Big, Beautiful Bill (OBBB) was signed into law in July 2025, with implications for both individual and business taxpayers. Due to the timing of its passage and the ongoing development of implementation guidance by the IRS, the provisions of this new law have not been incorporated into the projections presented in this update of Publication 6186. However, future updates will account for any potential effects of OBBB on the tax forms included in this publication.

Summary of Key Publication 6186 Highlights

Historical Tax Return Volumes for the United States

Table 1 of Publication 6186 presents historical data on the number of tax returns filed in the U.S. from CY 1989 through CY 2024, along with projected tax return volumes for CY 2025 through CY 2032. The data in Table 1 are rounded to the nearest thousand, offering a high-level summary of tax return trends. This historical context serves as a foundation for understanding long-term changes in taxpayer behavior and supports the development of future projections.

U.S.-Level Projections

Table 2 presents projected tax return volumes for the U.S. from CY 2025 through CY 2032. While the total projections align with those in Table 1, this table provides a more detailed breakdown across specific return types and subcategories. This additional granularity provides greater visibility into the composition of return volumes and their influence on broader trends.

Three key trends from this year's projections include:

- In CY 2024, approximately 82.6% of all tax returns were filed electronically. This share is expected to rise to 83.7% in CY 2025, reaching 90.7% by CY 2032.
- Individual income tax returns made up about 60.3% of all returns filed in CY 2024. This percentage is expected to remain consistent in future CYs.
- Approximately 93.3% of individual returns were filed electronically in CY 2024. This percentage is projected to increase to 93.9% in CY 2025, reaching 97.0% by CY 2032.

Campus-Level Projections

Tables 3 through 9 present projections of the volume of tax returns expected to be processed at seven IRS campuses. In CY 2024, the Kansas City campus processed the largest share of tax returns included in this publication, accounting for 25.9% of all returns. By contrast, the Cincinnati campus processed the smallest share, at 0.1%. The distribution of tax return volumes across the seven IRS campuses is expected to remain relatively stable in the coming calendar years.

Exam Class Projections

Table 10 provides exam class projections for six major tax return categories: individual, fiduciary, partnership, corporate, estate, and gift returns. Within each category, projections are broken out by exam class, which SOI selected based on stakeholder needs and data availability. The exam classes are defined based on characteristics such as income level for individual returns (Form 1040) or asset size for corporate returns (Form 1120). This structure offers additional insight into how tax return volumes may vary across different taxpayer segments.

Accuracy of Prior Projections

This section presents an assessment of the historical accuracy of Publication 6186's U.S.-level projections. Table 11 summarizes the performance of the U.S.-level projections across major return categories using actual data from CY 2021 through CY 2024.

Two key accuracy measures are presented in the table:

1. Mean Absolute Percent Error (MAPE): This measure represents the average absolute deviation between projected and actual return counts over the four-year period, regardless of whether the projection was an overestimate or underestimate.
2. Number of Overprojections: This measure indicates how many times the projection exceeded the actual return count. For example, a value of "2," reflects a balanced forecast (i.e., two overprojections and two underprojections) over the four-year span.

These two measures are grouped by forecast time horizon, which is defined as the number of years between the projection year and the target calendar year. For instance, a CY 2024 forecast made in CY 2021 falls under the "3-years-ahead" category.

Assessing the performance of prior projections allows SOI to enhance its forecasting methodology and improve the accuracy of future projections.

Table 1. Historical Tax Return Volumes for the United States (in thousands)

Calendar Year	Grand Total	Individual	Individual Estimated Tax	Fiduciary	Fiduciary Estimated Tax	Partnership	Corporation	Small Corporation Election	*REMIC* Income Tax	Estate	Gift
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Actual:											
1989	198,994	110,129	38,059	2,625	643	1,780	4,197	N/A	N/A	56	124
1990	203,223	112,596	39,363	2,681	667	1,751	4,320	N/A	N/A	61	148
1991	204,264	114,134	38,814	2,779	608	1,652	4,374	N/A	N/A	65	157
1992	206,004	115,047	38,911	2,888	647	1,609	4,518	N/A	N/A	70	170
1993	203,042	114,116	37,101	2,950	630	1,567	4,516	N/A	N/A	73	218
1994	205,781	115,062	36,295	3,088	668	1,558	4,666	N/A	N/A	81	216
1995	206,710	116,467	35,944	3,191	591	1,580	4,818	N/A	N/A	81	216
1996	212,032	118,784	37,569	3,267	702	1,679	5,006	N/A	N/A	91	232
1997	217,916	120,782	39,021	3,315	834	1,755	5,149	N/A	N/A	102	256
1998	222,481	123,050	39,881	3,398	957	1,861	5,241	N/A	N/A	110	261
1999	224,435	125,390	39,332	3,403	901	1,975	5,398	N/A	N/A	116	292
2000	226,564	127,657	39,517	3,529	933	2,067	5,470	N/A	N/A	124	309
2001	229,933	130,094	39,023	3,919	933	2,165	5,561	N/A	N/A	122	304
2002	227,397	130,978	32,996	3,658	587	2,272	5,728	616	14	114	283
2003	224,071	130,837	28,614	3,705	627	2,405	5,913	611	16	87	285
2004	224,478	131,298	27,669	3,722	664	2,546	6,013	546	20	74	262
2005	226,298	133,023	29,099	3,699	839	2,720	6,159	551	22	55	265
2006	230,896	135,197	30,182	3,751	649	2,935	6,356	530	25	60	264
2007*	238,471	138,471	30,897	3,730	805	3,147	6,620	517	30	47	255
2008**	253,545	154,709	29,218	3,111	929	3,349	6,865	476	34	48	257
2009	239,174	143,526	26,031	3,096	457	3,424	6,783	410	33	42	239
2010	236,267	141,459	23,380	3,051	336	3,435	6,706	385	34	23	226
2011	234,859	143,173	23,309	3,037	382	3,525	6,701	389	36	13	223
2012	239,206	145,601	23,430	3,048	424	3,550	6,671	391	36	28	260
2013	240,545	145,021	23,457	3,179	510	3,649	6,685	396	37	34	372
2014	242,603	147,520	23,608	3,216	609	3,767	6,767	434	38	36	268
2015	245,309	148,650	23,901	3,175	744	3,863	6,823	442	39	36	238
2016	247,596	150,640	23,069	3,188	633	3,978	6,968	464	41	35	245
2017	248,712	150,815	22,229	3,116	547	4,043	6,931	468	42	34	242
2018	254,584	153,445	22,368	3,134	699	4,224	7,236	498	42	33	245
2019	257,065	154,431	22,284	3,158	751	4,315	7,340	472	43	23	250
2020	247,522	160,884	17,567	2,831	641	4,115	6,721	338	28	16	173
2021	264,620	165,226	12,643	3,257	626	4,653	7,671	484	42	29	254
2022	270,887	164,241	12,608	3,074	797	4,886	7,912	673	64	39	441
2023	265,006	160,237	11,758	3,278	533	4,948	8,347	665	48	39	349
2024	266,158	160,470	12,046	3,162	581	5,041	8,155	570	47	31	309
Projected:											
2025	269,281	162,747	12,075	3,151	583	5,121	8,211	570	48	29	291
2026	271,294	163,665	12,035	3,139	583	5,203	8,259	570	49	27	283
2027	273,006	164,526	11,995	3,127	583	5,288	8,305	570	50	26	280
2028	275,011	165,419	11,956	3,115	583	5,373	8,348	570	50	25	279
2029	276,893	166,258	11,916	3,103	583	5,460	8,389	570	51	24	279
2030	278,899	167,118	11,876	3,091	583	5,546	8,427	570	52	23	278
2031	280,792	167,850	11,836	3,080	583	5,633	8,463	570	52	23	278
2032	283,223	168,936	11,797	3,070	583	5,721	8,497	570	53	23	278

Footnotes at end of table.

Table 1. Historical Tax Return Volumes for the United States (in thousands)—Continued

Calendar Year	Employment	Withholding Tax for Foreign Persons	Exempt Organization	Trust Accumulation of Charitable Amounts	Government Entities	Political Organization	Excise	Excise Taxes Related to Employee Benefit Plans	Required Payment or Refund Under Section 7519	Employee Plans	Supplemental Documents
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Actual:											
1989	28,893	20	491	N/A	N/A	N/A	887	N/A	0	1,008	10,082
1990	28,911	22	487	N/A	N/A	N/A	852	N/A	0	1,108	10,257
1991	28,465	22	520	N/A	N/A	N/A	821	N/A	65	1,126	10,663
1992	28,717	22	538	N/A	N/A	N/A	832	N/A	71	1,244	10,720
1993	28,869	23	538	N/A	N/A	N/A	859	N/A	69	1,157	10,357
1994	29,274	24	534	N/A	N/A	N/A	823	N/A	65	1,219	12,209
1995	28,655	24	573	N/A	N/A	N/A	789	N/A	62	1,213	12,507
1996	28,699	24	578	N/A	N/A	N/A	786	N/A	58	968	13,589
1997	29,045	26	639	N/A	N/A	N/A	801	N/A	56	1,618	14,518
1998	29,106	25	618	N/A	N/A	N/A	822	N/A	53	1,515	15,583
1999	28,974	26	693	N/A	N/A	N/A	822	N/A	52	1,363	15,698
2000	28,841	25	699	N/A	N/A	N/A	853	N/A	49	658	15,834
2001	28,936	26	724	N/A	45	8	815	28	47	1,111	17,136
2002	29,514	27	744	N/A	67	29	836	26	45	1,222	18,864
2003	30,091	30	818	N/A	60	12	845	22	44	1,690	19,047
2004	30,464	31	807	N/A	51	10	835	23	42	1,049	19,400
2005	31,058	31	819	N/A	51	9	839	26	41	944	16,993
2006	30,804	32	835	N/A	48	11	896	25	40	1,084	18,253
2007*	30,717	32	877	N/A	47	9	895	24	40	1,089	20,222
2008**	30,503	34	1,135	17	47	12	935	24	43	1,007	20,809
2009	30,158	35	1,120	14	42	10	784	23	38	1,035	21,888
2010	29,731	37	1,426	12	46	13	817	20	36	1,299	23,807
2011	29,371	37	1,326	11	50	10	676	21	34	1,021	21,580
2012	29,692	39	1,411	11	53	12	1,027	21	33	903	22,509
2013	29,827	42	1,440	10	51	9	916	21	31	871	23,925
2014	30,206	43	1,508	9	46	11	983	20	30	902	23,379
2015	30,088	44	1,541	9	51	9	994	20	29	897	24,503
2016	30,533	47	1,537	8	50	11	1,001	20	28	905	24,204
2017	30,584	50	1,552	7	47	10	1,011	20	27	901	26,041
2018	31,089	51	1,644	7	44	12	1,043	19	26	926	27,806
2019	31,584	54	1,650	7	42	9	1,075	22	25	943	28,594
2020	27,541	24	1,245	2	19	9	1,020	5	12	870	23,463
2021	34,072	79	1,840	7	32	8	1,193	24	21	943	32,291
2022	34,139	62	1,752	10	48	13	1,182	25	28	1,013	38,665
2023	33,681	62	1,699	7	40	9	1,162	29	22	1,157	37,870
2024	33,805	65	1,747	7	31	11	1,153	31	18	1,079	38,679
Projected:											
2025	34,041	70	1,756	7	28	10	1,150	27	16	1,027	39,167
2026	34,288	72	1,778	6	27	11	1,159	24	16	1,026	39,923
2027	34,536	74	1,796	6	27	10	1,169	23	14	1,025	40,431
2028	34,786	76	1,815	6	26	11	1,179	22	13	1,023	41,192
2029	35,038	79	1,833	6	25	9	1,190	21	12	1,022	41,884
2030	35,292	81	1,850	6	24	11	1,201	20	11	1,021	42,672
2031	35,549	84	1,867	6	23	9	1,213	20	9	1,020	43,478
2032	35,809	86	1,883	6	23	11	1,225	20	8	1,019	44,462

N/A—Not Applicable.

* For 2007, around 2 million returns were filed in connection with the Telephone Excise Tax Refund, a program that provided refunds to individuals, businesses, and nonprofit organizations that paid an excise tax on certain services. It is worth noting that an additional 800,000 Form 1040EZ-T returns were also filed during this time, but are not included in this total.

** The individual return volume includes around 15 million returns from the marginal impact of the 2008 Economic Stimulus Package.

NOTES:

1. The details may not add up to the totals due to rounding.
2. This table excludes non-Master File counts.

Column Definitions:

- (1) Sum of columns (2) through (21).
- (2) Includes Forms 1040, 1040-SR, 1040-NR, 1040-PR, and 1040-SS; Forms 1040, 1040-A, and 1040-EZ in 2018 and prior years; Forms 1040, 1040-A, and 1040-EZ returns filed for TY 2017 and prior tax years and processed in CY 2019 and CY 2020; Form 1040-C in 1991 and prior years; Form 1040-PC in 1992 through 2000; Form 1040-SR in 2020 and beyond.
- (3) Includes Form 1040-ES.
- (4) Includes Form 1041.
- (5) Includes Form 1041-ES.
- (6) Includes Forms 1065 and 1065-B.
- (7) Includes Forms 1120, 1120-A, 1120-F, 1120-H, 1120-S, 1120-L, 1120-PC, 1120-SF; Forms 1120-RIC and 1120-REIT in 1989 and subsequent years; Form 1120-SF replaced Form 1120-DF in 1994; Form 1120-POL in 2001 and prior years; Form 1120-FSC in 1989–2007; Form 1120-C was 990-C prior to 2006; Form 1120-ND from 2006 onwards.
- (8) Includes Form 2553.
- (9) Includes Form 1006; "REMIC" means Real Estate Mortgage Investment Conduit.
- (10) Includes Forms 706, 706-GS(D), 706-GS(T), 706-NA.
- (11) Includes Form 709.
- (12) Includes Forms 940, 940-PR, 941, 941-E, 941-PR, 941-SS, 943, 943-PR, CT-1 and CT-2; Form 940-EZ in 1990 through 2006; Form 945 in 1995 and subsequent years; Forms 942 and 942-PR in 1995 and prior; Form 944 from 2007.
- (13) Includes Form 1042.
- (14) Includes Forms 990, 990-C, 990-PF, 990-T, 4720, and 5227; Form 990-EZ in 1990 and subsequent years; excludes Form 990-C from 2006 when it changed to Form 1120-C; includes Form 990-N from 2008 onwards.
- (15) Includes Form 1041-A.
- (16) Includes Forms 8038, 8038-G, 8038-GC, 8038-T, and 8328; Form 8038-CP from 2009; Forms 8038-B, 8038-TC from 2010 onwards.
- (17) Includes Forms 1120-POL, 8871 and 8872.
- (18) Includes Forms 11-C, 720, 730, and 2290; Form 8849 from 2008 onwards.
- (19) Includes Form 5330.
- (20) Includes Form 8752.
- (21) Includes Forms 5500, 5500-EZ, and 5500-SF; Form 5500-C and Form 5500-R in 1989 and prior years; Form 5500-SF from 2010; IRS and the Dept. of Labor share responsibility for processing employee plan returns.
- (22) Includes Forms 1040-X, 4868, 1120-X, 5558, 7004, 8868, 941-X, 943-X, 944-X, 945-X, and CT-1X; Form 1041-A in 1992 and prior years; Form 5558 and Form 8868 in 2002 and subsequent years; Form 2688 in 2008 and prior years; Amended Employment Forms 941-X, 943-X, 944-X, 945-X, and CT-1X from 2021 on.

Table 2. Tax Return Volume Projections for the United States

Type of Return	Actual— CY 2024	Projected							
		2025	2026	2027	2028	2029	2030	2031	2032
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Grand Total	266,158,463	269,280,800	271,294,400	273,005,600	275,011,100	276,892,600	278,898,800	280,791,900	283,223,400
Paper Grand Total	46,419,967	43,949,700	40,993,800	38,180,700	35,550,500	33,055,300	30,663,300	28,344,200	26,225,000
Electronic Grand Total	219,738,496	225,331,100	230,300,600	234,824,900	239,460,600	243,837,300	248,235,500	252,447,700	256,998,500
Total Primary Returns	227,479,042	230,114,000	231,371,300	232,574,500	233,819,000	235,009,100	236,226,400	237,313,700	238,761,200
Individual Income Tax, Total	160,469,845	162,746,500	163,665,000	164,526,000	165,418,900	166,258,100	167,118,200	167,849,900	168,936,300
Total Paper Individual Returns	10,770,606	9,932,100	9,040,300	8,228,200	7,488,500	6,814,500	6,200,000	5,639,700	5,128,400
Total Electronic Individual Returns	149,699,239	152,814,400	154,624,700	156,297,800	157,930,400	159,443,600	160,918,100	162,210,300	163,807,900
Forms 1040 and 1040-SR, Total	159,266,861	161,459,400	162,371,600	163,226,400	164,113,200	164,946,100	165,800,000	166,525,600	167,605,700
Paper Forms 1040 and 1040-SR	10,293,818	9,442,700	8,579,700	7,796,300	7,085,400	6,440,100	5,854,400	5,322,900	4,840,400
Electronic Forms 1040 and 1040-SR	148,973,043	152,016,700	153,792,000	155,430,100	157,027,800	158,506,000	159,945,500	161,202,700	162,765,300
Online Filing	64,682,262	66,080,900	67,495,700	68,522,500	69,609,000	70,574,600	71,484,100	72,248,500	73,205,300
Practitioner Filing	84,290,781	85,935,800	86,296,200	86,907,600	87,418,800	87,931,400	88,461,500	88,954,200	89,560,000
Forms 1040-NR	857,606	925,600	940,600	955,600	970,500	985,500	1,000,500	1,015,500	1,030,400
Electronic Form 1040-NR	477,232	532,800	576,000	619,200	662,400	705,600	748,800	792,000	835,200
Forms 1040-PR and 1040-SS	345,378	361,500	352,800	344,000	335,200	326,500	317,700	308,900	300,200
Electronic Forms 1040-PR and 1040-SS	248,964	265,000	256,700	248,500	240,300	232,100	223,800	215,600	207,400
Individual Estimated Tax, Form 1040-ES, Total	12,046,271	12,074,800	12,035,100	11,995,300	11,955,600	11,915,900	11,876,200	11,836,400	11,796,700
Paper Form 1040-ES	11,762,036	11,723,500	11,675,800	11,628,000	11,580,300	11,532,600	11,484,800	11,437,100	11,389,300
Electronic (Credit Card) Form 1040-ES	284,235	351,300	359,300	367,300	375,300	383,300	391,300	399,300	407,400
Fiduciary, Form 1041, Total	3,162,213	3,151,400	3,139,500	3,127,200	3,114,800	3,102,700	3,091,100	3,080,100	3,069,700
Paper Form 1041	316,911	291,500	268,600	247,800	229,000	212,000	196,600	182,700	170,100
Electronic Form 1041	2,845,302	2,859,900	2,870,900	2,879,300	2,885,800	2,890,700	2,894,500	2,897,300	2,899,500
Fiduciary Estimated Tax, Form 1041-ES*	581,059	583,300	583,300	583,300	583,300	583,300	583,300	583,300	583,300
Partnership, Forms 1065 and 1065-B, Total	5,040,774	5,120,700	5,203,300	5,287,600	5,373,200	5,459,500	5,546,300	5,633,400	5,720,600
Paper Forms 1065 and 1065-B	261,631	243,400	229,900	219,900	212,500	207,000	203,000	200,000	197,700
Electronic Forms 1065 and 1065-B	4,779,143	4,877,300	4,973,400	5,067,700	5,160,700	5,252,500	5,343,300	5,433,400	5,522,900
Corporation Income Tax, Total	8,155,255	8,211,500	8,259,300	8,304,800	8,347,900	8,388,600	8,427,100	8,463,200	8,497,200
Total Paper Corporation Returns	952,419	903,800	857,600	818,500	785,200	757,000	732,900	712,400	694,800
Total Electronic Corporation Returns	7,202,836	7,307,600	7,401,700	7,486,300	7,562,600	7,631,700	7,694,200	7,750,900	7,802,300
Form 1120, Total	1,810,576	1,794,100	1,778,200	1,763,000	1,748,900	1,735,700	1,723,600	1,712,500	1,702,300
Paper Form 1120	238,789	217,800	198,800	181,600	166,000	151,900	139,200	127,700	117,300
Electronic Form 1120	1,571,787	1,576,300	1,579,400	1,581,500	1,582,800	1,583,800	1,584,400	1,584,800	1,585,100
Form 1120-F, Total	59,975	60,900	61,700	62,500	63,300	64,100	64,700	65,400	66,000
Paper Form 1120-F	13,548	12,900	12,400	12,000	11,600	11,300	11,100	10,900	10,800
Electronic Form 1120-F	46,427	47,900	49,300	50,600	51,700	52,700	53,600	54,500	55,200
Form 1120-FSC*	19	0	0	0	0	0	0	0	0
Form 1120-H*	276,815	285,700	288,600	291,500	294,400	297,300	300,200	303,100	306,000
Form 1120-RIC*	17,605	17,800	18,000	18,200	18,400	18,600	18,800	19,000	19,200
Form 1120-S, Total	5,944,530	6,006,500	6,065,600	6,121,600	6,174,200	6,223,600	6,269,600	6,312,400	6,352,100
Paper Form 1120-S	359,908	323,200	292,700	267,300	246,100	228,400	213,400	200,800	190,000
Electronic Form 1120-S	5,584,622	5,683,300	5,772,900	5,854,300	5,928,100	5,995,200	6,056,200	6,111,600	6,162,000
Form 1120-L/ND/PC/REIT/SF, Total*	37,021	37,700	38,400	39,100	39,900	40,600	41,300	42,000	42,800
Form 1120-C*	8,714	8,800	8,700	8,800	8,800	8,800	8,800	8,800	8,800
Small Corporation Election, Form 2553*	570,333	570,400	570,400	570,400	570,400	570,400	570,400	570,400	570,400
"REMIC" Income Tax, Form 1066*	47,244	48,200	48,800	49,500	50,200	50,900	51,600	52,300	53,000
Estate, Forms 706, 706-GS(D)/GS(T)/NA, Total*	30,787	28,700	27,100	25,900	24,900	24,100	23,500	23,000	22,600
Gift, Form 709*	308,888	290,900	282,900	280,000	279,000	278,600	278,500	278,400	278,400
Employment, Total	33,805,008	34,040,700	34,288,200	34,536,400	34,786,100	35,037,800	35,292,100	35,549,000	35,808,700
Total Paper Employment Returns	11,597,792	10,441,600	9,378,500	8,302,700	7,235,900	6,176,100	5,105,200	4,013,400	2,891,500
Total Electronic Employment Returns	22,207,216	23,599,100	24,909,700	26,233,700	27,550,200	28,861,600	30,186,900	31,535,600	32,917,100
Forms 940 and 940-PR, Total	6,503,040	6,539,900	6,610,900	6,682,700	6,755,500	6,829,300	6,904,000	6,979,700	7,056,400
Paper Forms 940 and 940-PR	2,265,106	2,039,900	1,847,100	1,655,300	1,464,400	1,274,400	1,085,400	897,400	710,300
Form 940 E-File/Online/XML	4,237,934	4,500,000	4,763,700	5,027,500	5,291,200	5,554,900	5,818,600	6,082,300	6,346,000
Forms 941, 941-PR, and 941-SS, Total	27,022,287	27,223,300	27,407,500	27,593,000	27,779,700	27,967,700	28,156,900	28,347,500	28,539,300
Paper Forms 941, 941-PR, and 941-SS	9,127,018	8,212,600	7,364,100	6,502,800	5,649,200	4,793,300	3,925,100	3,034,900	2,113,500
Form 941 E-File/Online/XML	17,895,269	19,010,800	20,043,400	21,090,200	22,130,500	23,174,400	24,231,900	25,312,600	26,425,800
Forms 943, 943-PR and 943-SS, Total	156,936	153,700	149,400	145,300	141,200	137,300	133,500	129,800	126,200
Paper Forms 943, 943-PR and 943-SS	127,437	117,800	108,000	98,000	88,100	78,400	68,700	59,100	49,700
Electronic Forms 943, 943-PR and 943-SS	29,499	35,900	41,400	47,200	53,100	58,900	64,800	70,600	76,500
Forms 944, 944-PR and 944-SS, Total	69,046	70,900	68,300	64,500	60,500	56,500	52,700	49,000	45,600
Paper Forms 944, 944-PR and 944-SS	34,144	29,900	21,200	11,400	2,600	2,600	2,600	2,600	2,600
Electronic Form 944	34,902	41,000	47,000	53,100	57,900	53,900	50,100	46,400	43,000
Form 945, Total	52,039	51,200	50,300	49,100	47,400	45,200	43,200	41,300	39,400
Paper Form 945	42,427	39,700	36,200	33,500	29,800	25,700	21,700	17,600	13,700
Electronic Form 945	9,612	11,500	14,100	15,700	17,600	19,500	21,500	23,600	25,800
Form CT-1	1,660	1,700	1,800	1,800	1,800	1,800	1,800	1,800	1,800
Withholding Tax for Foreign Persons, Form 1042	64,940	69,900	72,000	74,200	76,400	78,700	81,100	83,600	86,100
Paper Form 1042	36,644	17,000	12,100	7,800	5,000	4,300	4,000	3,900	3,900
Electronic Form 1042	28,296	52,900	60,000	66,400	71,400	74,400	77,200	79,700	82,200

Footnotes at end of table.

Table 2. Tax Return Volume Projections for the United States—Continued

Type of Return	Actual— CY 2024	Projected							
		2025	2026	2027	2028	2029	2030	2031	2032
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Exempt Organizations, Total	1,747,287	1,756,100	1,777,800	1,796,400	1,814,800	1,832,600	1,849,900	1,866,700	1,882,900
Total Paper Exempt Organizations Returns	55,976	41,300	34,500	19,100	17,000	15,800	15,800	15,800	15,700
Total Electronic Exempt Organizations Returns	1,691,311	1,714,800	1,743,300	1,777,300	1,797,800	1,816,800	1,834,100	1,850,900	1,867,200
Form 990, Total	362,487	372,100	368,800	368,800	368,800	368,800	368,800	368,800	368,800
Paper Form 990	5,656	4,300	3,000	0	0	0	0	0	0
Electronic Form 990	356,831	367,800	365,800	368,800	368,800	368,800	368,800	368,800	368,800
Form 990-EZ, Total	220,438	221,900	220,600	220,600	220,600	220,600	220,600	220,600	220,600
Paper Form 990-EZ	10,305	7,800	5,400	0	0	0	0	0	0
Electronic Form 990-EZ	210,133	214,100	215,100	220,600	220,600	220,600	220,600	220,600	220,600
Form 990-N**	734,624	715,300	735,500	753,700	771,500	788,700	805,200	821,100	836,300
Form 990-PF, Total	126,725	130,000	132,100	134,200	136,400	138,700	141,100	143,600	146,100
Paper Form 990-PF	2,204	1,600	1,100	0	0	0	0	0	0
Electronic Form 990-PF	124,521	128,400	131,000	134,200	136,400	138,700	141,100	143,600	146,100
Form 990-T, Total	214,062	227,000	232,600	232,600	232,600	232,600	232,600	232,600	232,600
Paper Form 990-T	2,943	2,300	1,600	0	0	0	0	0	0
Electronic Form 990-T	211,119	224,700	231,000	232,600	232,600	232,600	232,600	232,600	232,600
Form 4720, Total	4,003	3,900	4,100	4,100	4,100	4,100	4,100	4,100	4,100
Paper Form 4720	1,145	900	600	600	500	500	500	500	500
Electronic Form 4720	2,858	3,000	3,400	3,500	3,500	3,500	3,500	3,500	3,500
Form 5227, Total	84,948	86,000	84,200	82,500	80,900	79,200	77,600	76,100	74,600
Paper Form 5227	33,723	24,600	22,800	18,500	16,500	15,300	15,300	15,200	15,200
Electronic Form 5227	51,225	61,400	61,500	64,000	64,400	63,900	62,400	60,800	59,300
Trust Accumulation of Charitable Amounts, Form 1041-A*	6,712	6,600	6,500	6,400	6,200	6,100	6,000	5,900	5,800
Government Entities/Bonds, Total	30,870	28,200	27,400	26,600	25,800	25,000	24,200	23,500	22,800
Form 8038*	2,467	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Form 8038-CP***	4,959	5,000	4,800	4,700	4,600	4,500	4,400	4,400	4,400
Form 8038-G*	18,250	15,700	15,400	15,100	14,800	14,500	14,200	13,800	13,500
Form 8038-GC*	3,862	3,300	2,900	2,600	2,200	1,800	1,400	1,000	700
Form 8038-T*	1,059	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Form 8328*	273	300	300	300	300	300	300	300	300
Political Organizations, Total	11,086	9,600	11,500	9,500	11,400	9,400	11,400	9,400	11,300
Total Paper Political Organizations Returns	3,418	3,300	1,800	1,600	1,600	1,600	1,600	1,600	1,600
Total Electronic Political Organizations Returns	7,668	6,300	9,700	7,900	9,800	7,800	9,800	7,800	9,700
Form 1120-POL, Total	4,086	5,100	5,000	4,900	4,800	4,700	4,500	4,400	4,300
Paper Form 1120-POL	3,413	3,300	1,800	1,600	1,600	1,600	1,600	1,600	1,600
Electronic Form 1120-POL	673	1,800	3,200	3,300	3,200	3,100	3,000	2,800	2,700
Form 8871**	3,210	2,600	2,700	2,700	2,800	2,900	3,000	3,100	3,100
Form 8872, Total	3,790	1,900	3,800	1,900	3,800	1,900	3,800	1,900	3,900
Paper Form 8872	10	0	0	0	0	0	0	0	0
Electronic Form 8872	3,785	1,900	3,800	1,900	3,800	1,900	3,800	1,900	3,900
Excise, Total	1,153,242	1,150,100	1,159,300	1,169,000	1,179,400	1,190,300	1,201,400	1,213,000	1,224,900
Total Paper Excise Returns	320,913	310,100	300,800	289,700	279,700	270,700	261,500	253,300	245,300
Total Electronic Excise Returns	832,329	840,000	858,500	879,300	899,800	919,600	939,900	959,800	979,600
Form 11-C*	4,068	4,000	4,000	3,900	3,900	3,900	3,700	3,700	3,700
Form 720, Total	197,263	193,200	189,600	186,500	183,900	181,500	179,500	177,800	176,200
Paper Form 720	189,315	183,900	178,300	173,200	168,400	164,000	159,900	156,100	152,500
Electronic Form 720	7,948	9,200	11,300	13,400	15,500	17,500	19,600	21,700	23,700
Form 730*	18,819	18,100	17,900	17,700	17,600	17,400	17,300	17,200	17,100
Form 2290, Total	907,275	912,500	926,000	939,700	953,400	967,200	981,000	994,900	1,008,900
Paper Form 2290	91,325	90,500	88,000	83,200	78,900	75,100	71,100	67,400	63,900
Electronic Form 2290	815,950	821,900	838,000	856,500	874,500	892,000	909,900	927,500	945,000
Form 8849, Total	25,817	22,300	21,800	21,200	20,800	20,300	19,800	19,400	19,000
Paper Form 8849	17,386	13,500	12,500	11,800	11,000	10,300	9,500	8,800	8,100
Electronic Form 8849	8,431	8,800	9,200	9,400	9,800	10,000	10,400	10,600	10,900
Excise Taxes re Employee Plans, Form 5330****	31,196	27,000	24,400	22,700	21,600	20,800	20,400	20,100	19,900
One-Participant Retirement Plans, Form 5500-EZ*	198,143	182,800	173,900	168,800	165,800	164,100	163,100	162,600	162,200
Payment or Refund Under Sec.7519, Form 8752*	17,889	16,400	15,700	14,500	13,200	12,000	10,700	9,400	8,200

Footnotes at end of table.

Table 2. Tax Return Volume Projections for the United States—Continued

Type of Return	Actual— CY 2024	Projected							
		2025	2026	2027	2028	2029	2030	2031	2032
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Supplemental Documents, Total*****	38,679,421	39,166,800	39,923,100	40,431,100	41,192,100	41,883,500	42,672,400	43,478,200	44,462,300
Form 1040-X, Total	5,549,843	5,867,400	5,631,600	5,345,500	5,101,000	4,890,900	4,709,100	4,550,100	4,409,100
Paper Form 1040-X*****	3,201,443	3,288,300	2,860,300	2,488,300	2,165,100	1,883,900	1,639,500	1,426,900	1,241,800
Electronic Form 1040-X	2,348,400	2,579,100	2,771,300	2,857,200	2,935,900	3,006,900	3,069,500	3,123,100	3,167,200
Form 4868, Total	20,095,357	20,035,100	20,740,500	21,249,100	21,970,400	22,589,300	23,278,500	23,963,700	24,667,700
Paper Form 4868	2,210,033	1,970,700	1,741,900	1,519,800	1,320,600	1,128,000	944,400	762,500	586,500
Electronic Form 4868	17,885,324	18,064,400	18,998,600	19,729,200	20,649,800	21,461,200	22,334,100	23,201,200	24,081,200
Credit Card	440,267	441,500	482,900	531,600	584,500	643,900	712,700	790,400	878,600
E-File	17,445,057	17,622,900	18,515,600	19,197,600	20,065,300	20,817,300	21,621,300	22,410,800	23,202,600
Form 1120-X****	31,068	27,800	26,700	26,300	25,900	26,000	26,700	27,500	28,200
Form 5558****	667,106	223,000	222,200	221,400	220,500	219,600	218,600	217,500	216,400
Form 7004, Total	10,265,626	10,288,400	10,662,200	11,036,000	11,409,800	11,783,600	12,157,400	12,531,200	12,904,900
Paper Form 7004	1,177,989	1,001,500	969,500	937,500	905,500	873,500	841,500	809,500	777,500
Electronic Form 7004	9,087,637	9,286,900	9,692,700	10,098,500	10,504,300	10,910,100	11,315,900	11,721,700	12,127,500
Form 8868, Total	1,301,434	1,215,200	1,258,300	1,301,400	1,344,500	1,387,600	1,430,700	1,473,800	1,516,900
Paper Form 8868	461,874	238,000	231,200	224,400	217,700	210,700	203,900	197,100	190,300
Electronic Form 8868	839,560	977,200	1,027,100	1,077,000	1,126,800	1,176,900	1,226,800	1,276,700	1,326,700
Form 941-X****	762,191	1,497,300	1,370,400	1,241,700	1,111,200	978,900	844,700	708,700	713,500
Form 943-X****	2,964	7,700	6,700	5,800	4,900	4,100	3,300	2,600	2,500
Form 944-X*	1,418	2,400	2,000	1,600	1,500	1,400	1,300	1,200	1,100
Form 945-X****	2,340	2,600	2,400	2,400	2,300	2,200	2,100	2,000	1,900
Form CT-1X*	74	0	0	0	0	0	0	0	0

* These forms are all paper. Some will have an electronic filing option in the future. See "Electronic-Filing Requirements for Specified Returns and Other Documents." 88 Fed. Reg. 11754 (February 23, 2023).

** Forms 990-N and 8871 are all electronic.

*** Form 8038-CP returns are included in the Paper Grand Total.

**** Forms 5330, 1120-X, 5558, 941-X, 943-X, and 945-X are available to file electronically; however, this year's update does not include the electronic volumes due to limited data.

***** The sum of the 2024 actual campus volumes may not add up to the U. S. total for some supplemental forms because a small number of the returns were processed at other IRS campuses that are not covered in this publication.

***** Form 1040-X's paper volumes include receipts for IRS Submission Processing and IRS Accounts Management.

NOTES:

1. For additional information on the forms listed under "Type of Return," please refer to the Table Notes section of Publication 6186. Some data breakdowns in this table may not add up to the subtotals or totals due to rounding.

2. Projected volumes have been rounded to the nearest 100, with values of 49 or fewer rounded to 0. Actual volumes less than 10 have been rounded to the nearest 10.

3. The IRS introduced a Digital Intake Initiative in March 2023 and a Paperless Processing Initiative in August 2023. However, this publication does not distinguish between scanned paper returns and traditional paper returns. Future updates will explore a methodology to estimate the volume of scanned paper returns once sufficient data are available.

4. An Executive Order titled "Modernizing Payments To and From America's Bank Account" was signed in March 2025, requiring electronic payments to and from the federal government whenever possible. The potential impact of this order on tax return volumes will be evaluated once implementation plans are finalized.

5. The One, Big, Beautiful Bill was signed into law in July 2025, with implications for both individual and business taxpayers. The effects of this new law have not been incorporated into the projections for this update of Publication 6186. Future updates will take into account the impact of the new law on the forms included in this publication.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2025 Publication 6186.

Table 3. Tax Return Volume Projections for the Andover IRS Campus

Type of Return	Actual— CY 2024	Projected							
		2025	2026	2027	2028	2029	2030	2031	2032
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Grand Total	37,997,612	38,937,600	38,937,600	38,937,600	38,937,600	38,937,600	38,937,600	38,937,600	38,937,600
Total Primary Returns	34,755,022	35,575,500	35,575,500	35,575,500	35,575,500	35,575,500	35,575,500	35,575,500	35,575,500
Individual Income Tax, Total	34,755,022	35,575,500	35,575,500	35,575,500	35,575,500	35,575,500	35,575,500	35,575,500	35,575,500
Total Paper Individual Returns	0	0	0	0	0	0	0	0	0
Total Electronic Individual Returns	34,755,022	35,575,500	35,575,500	35,575,500	35,575,500	35,575,500	35,575,500	35,575,500	35,575,500
Forms 1040 and 1040-SR Total	34,755,022	35,575,500	35,575,500	35,575,500	35,575,500	35,575,500	35,575,500	35,575,500	35,575,500
Paper Forms 1040 and 1040-SR	0	0	0	0	0	0	0	0	0
Electronic Forms 1040 and 1040-SR	34,755,022	35,575,500	35,575,500	35,575,500	35,575,500	35,575,500	35,575,500	35,575,500	35,575,500
Online Filing	13,739,062	14,148,100	14,148,100	14,148,100	14,148,100	14,148,100	14,148,100	14,148,100	14,148,100
Practitioner Filing	21,015,960	21,427,300	21,427,300	21,427,300	21,427,300	21,427,300	21,427,300	21,427,300	21,427,300
Forms 1040-NR	0	0	0	0	0	0	0	0	0
Electronic Form 1040-NR	0	0	0	0	0	0	0	0	0
Forms 1040-PR and 1040-SS	0	0	0	0	0	0	0	0	0
Electronic Forms 1040-PR and 1040-SS	0	0	0	0	0	0	0	0	0
Individual Estimated Tax, Form 1040-ES, Total	0	0	0	0	0	0	0	0	0
Paper Form 1040-ES	0	0	0	0	0	0	0	0	0
Electronic (Credit Card) Form 1040-ES	0	0	0	0	0	0	0	0	0
Fiduciary, Form 1041, Total	0	0	0	0	0	0	0	0	0
Paper Form 1041	0	0	0	0	0	0	0	0	0
Electronic Form 1041	0	0	0	0	0	0	0	0	0
Fiduciary Estimated Tax, Form 1041-ES*	0	0	0	0	0	0	0	0	0
Partnership, Forms 1065 and 1065-B, Total	0	0	0	0	0	0	0	0	0
Paper Forms 1065 and 1065-B	0	0	0	0	0	0	0	0	0
Electronic Forms 1065 and 1065-B	0	0	0	0	0	0	0	0	0
Corporation, Total	0	0	0	0	0	0	0	0	0
Total Paper Corporation Returns	0	0	0	0	0	0	0	0	0
Total Electronic Corporation Returns	0	0	0	0	0	0	0	0	0
Form 1120, Total	0	0	0	0	0	0	0	0	0
Paper Form 1120	0	0	0	0	0	0	0	0	0
Electronic Form 1120	0	0	0	0	0	0	0	0	0
Form 1120-F, Total	0	0	0	0	0	0	0	0	0
Paper Form 1120-F	0	0	0	0	0	0	0	0	0
Electronic Form 1120-F	0	0	0	0	0	0	0	0	0
Form 1120-FSC*	0	0	0	0	0	0	0	0	0
Form 1120-H*	0	0	0	0	0	0	0	0	0
Form 1120-RIC*	0	0	0	0	0	0	0	0	0
Form 1120-S, Total	0	0	0	0	0	0	0	0	0
Paper 1120-S	0	0	0	0	0	0	0	0	0
Electronic 1120-S	0	0	0	0	0	0	0	0	0
Forms 1120-L/ND/PC/REIT/SF, Total*	0	0	0	0	0	0	0	0	0
Form 1120-C*	0	0	0	0	0	0	0	0	0
Small Corporation Election, Form 2553*	0	0	0	0	0	0	0	0	0
"REMIC" Income Tax, Form 1066*	0	0	0	0	0	0	0	0	0
Estate, Forms 706, 706-GS(D)/GS(T)/NA, Total*	0	0	0	0	0	0	0	0	0
Gift, Form 709*	0	0	0	0	0	0	0	0	0

Footnotes at end of table.

Table 3. Tax Return Volume Projections for the Andover IRS Campus—Continued

Type of Return	Actual— CY 2024	Projected							
		2025	2026	2027	2028	2029	2030	2031	2032
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Employment, Total	0	0	0	0	0	0	0	0	0
Total Paper Employment Returns	0	0	0	0	0	0	0	0	0
Total Electronic Employment Returns	0	0	0	0	0	0	0	0	0
Forms 940 and 940-PR, Total	0	0	0	0	0	0	0	0	0
Paper Forms 940 and 940-PR	0	0	0	0	0	0	0	0	0
Form 940 E-File/Online/XML	0	0	0	0	0	0	0	0	0
Forms 941, 941-PR, and 941-SS, Total	0	0	0	0	0	0	0	0	0
Paper Forms 941, 941-PR, and 941-SS	0	0	0	0	0	0	0	0	0
Form 941 E-File/Online/XML	0	0	0	0	0	0	0	0	0
Forms 943, 943-PR and 943-SS	0	0	0	0	0	0	0	0	0
Paper Forms 943, 943-PR and 943-SS	0	0	0	0	0	0	0	0	0
Electronic Forms 943, 943-PR and 943-SS	0	0	0	0	0	0	0	0	0
Forms 944, 944-PR and 944-SS, Total	0	0	0	0	0	0	0	0	0
Paper Forms 944, 944-PR and 944-SS	0	0	0	0	0	0	0	0	0
Electronic Form 944	0	0	0	0	0	0	0	0	0
Form 945, Total	0	0	0	0	0	0	0	0	0
Paper Form 945	0	0	0	0	0	0	0	0	0
Electronic Form 945	0	0	0	0	0	0	0	0	0
Form CT-1*	0	0	0	0	0	0	0	0	0
Withholding Tax for Foreign Persons, Form 1042	0	0	0	0	0	0	0	0	0
Exempt Organizations, Total	0	0	0	0	0	0	0	0	0
Trust Accumulation of Charitable Amounts, Form 1041-A*	0	0	0	0	0	0	0	0	0
Government Entities/Bonds, Total*	0	0	0	0	0	0	0	0	0
Political Organizations, Total	0	0	0	0	0	0	0	0	0
Excise, Total	0	0	0	0	0	0	0	0	0
Excise Taxes re Employee Plans, Form 5330**	0	0	0	0	0	0	0	0	0
Payment or Refund Under Sec.7519, Form 8752*	0	0	0	0	0	0	0	0	0
Supplemental Documents, Total	3,242,590	3,362,200	3,362,200	3,362,200	3,362,200	3,362,200	3,362,200	3,362,200	3,362,200
Form 4868, Total	3,242,590	3,362,200	3,362,200	3,362,200	3,362,200	3,362,200	3,362,200	3,362,200	3,362,200
Paper Form 4868	579	600	600	600	600	600	600	600	600
Electronic Form 4868	3,242,011	3,361,600	3,361,600	3,361,600	3,361,600	3,361,600	3,361,600	3,361,600	3,361,600
Credit Card	0	0	0	0	0	0	0	0	0
E-File	3,242,011	3,361,600	3,361,600	3,361,600	3,361,600	3,361,600	3,361,600	3,361,600	3,361,600
Form 1120-X**	0	0	0	0	0	0	0	0	0
Form 5558**	0	0	0	0	0	0	0	0	0
Form 7004, Total	0	0	0	0	0	0	0	0	0
Paper Form 7004	0	0	0	0	0	0	0	0	0
Electronic Form 7004	0	0	0	0	0	0	0	0	0
Form 8868, Total	0	0	0	0	0	0	0	0	0
Paper Form 8868	0	0	0	0	0	0	0	0	0
Electronic Form 8868	0	0	0	0	0	0	0	0	0
Form 941-X**	0	0	0	0	0	0	0	0	0
Form 943-X**	0	0	0	0	0	0	0	0	0
Form 944-X*	0	0	0	0	0	0	0	0	0
Form 945-X**	0	0	0	0	0	0	0	0	0
Form CT-1X*	0	0	0	0	0	0	0	0	0

* These forms are all paper. Some will have an electronic filing option in the future. See "Electronic-Filing Requirements for Specified Returns and Other Documents," 88 Fed. Reg. 11754 (February 23, 2023).

** Forms 5330, 1120-X, 5558, 941-X, 943-X, and 945-X are available to file electronically; however, this year's update does not include the electronic volumes due to limited data.

NOTES:

1. For more information on the forms listed under "Type of Return," please refer to the Table Notes section of Publication 6186. Some data breakouts in this table may not add up to the subtotals or totals due to rounding.
2. Projected volumes have been rounded to the nearest 100, with values of 49 or fewer rounded to 0. Actual volumes less than 10 have been rounded to the nearest 10.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2025 Publication 6186.

Table 4. Tax Return Volume Projections for the Austin IRS Campus

Type of Return	Actual— CY 2024	Projected							
		2025	2026	2027	2028	2029	2030	2031	2032
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Grand Total	41,871,730	41,917,500	42,108,800	42,142,200	42,246,700	42,331,000	42,446,100	42,545,800	42,722,600
Total Primary Returns	36,881,448	37,137,700	37,228,700	37,206,000	37,203,000	37,202,800	37,217,900	37,220,100	37,296,400
Individual Income Tax, Total	32,523,075	32,966,200	32,435,400	32,451,600	32,487,000	32,524,900	32,577,600	32,617,100	32,730,200
Total Paper Individual Returns	4,653,663	4,505,200	3,616,400	3,299,600	3,009,300	2,743,200	2,499,000	2,274,700	2,068,400
Total Electronic Individual Returns	27,869,412	28,460,900	28,819,000	29,152,000	29,477,700	29,781,700	30,078,700	30,342,400	30,661,700
Forms 1040 and 1040-SR Total	31,320,091	31,679,000	31,142,000	31,152,000	31,181,300	31,212,900	31,259,400	31,292,700	31,399,600
Paper Forms 1040 and 1040-SR	4,176,875	4,015,800	3,155,800	2,867,700	2,606,200	2,368,800	2,153,400	1,957,900	1,780,400
Electronic Forms 1040 and 1040-SR	27,143,216	27,663,200	27,986,300	28,284,400	28,575,100	28,844,100	29,106,100	29,334,800	29,619,200
Online Filing	12,803,926	13,003,100	13,281,500	13,483,500	13,697,300	13,887,300	14,066,300	14,216,700	14,405,000
Practitioner Filing	14,339,290	14,660,100	14,704,800	14,800,800	14,877,800	14,956,800	15,039,800	15,118,100	15,214,200
Forms 1040-NR	857,606	925,600	940,600	955,600	970,500	985,500	1,000,500	1,015,500	1,030,400
Electronic Form 1040-NR	477,232	532,800	576,000	619,200	662,400	705,600	748,800	792,000	835,200
Forms 1040-PR and 1040-SS	345,378	361,500	352,800	344,000	335,200	326,500	317,700	308,900	300,200
Electronic Forms 1040-PR and 1040-SS	248,964	265,000	256,700	248,500	240,300	232,100	223,800	215,600	207,400
Individual Estimated Tax, Form 1040-ES, Total	4,358,373	4,171,600	4,793,300	4,754,400	4,716,000	4,677,900	4,640,300	4,603,100	4,566,200
Paper Form 1040-ES	4,358,373	4,171,600	4,793,300	4,754,400	4,716,000	4,677,900	4,640,300	4,603,100	4,566,200
Electronic (Credit Card) Form 1040-ES	0	0	0	0	0	0	0	0	0
Fiduciary, Form 1041, Total	0	0	0	0	0	0	0	0	0
Paper Form 1041	0	0	0	0	0	0	0	0	0
Electronic Form 1041	0	0	0	0	0	0	0	0	0
Fiduciary Estimated Tax, Form 1041-ES*	0	0	0	0	0	0	0	0	0
Partnership, Forms 1065 and 1065-B, Total	0	0	0	0	0	0	0	0	0
Paper Forms 1065 and 1065-B	0	0	0	0	0	0	0	0	0
Electronic Forms 1065 and 1065-B	0	0	0	0	0	0	0	0	0
Corporation, Total	0	0	0	0	0	0	0	0	0
Total Paper Corporation Returns	0	0	0	0	0	0	0	0	0
Total Electronic Corporation Returns	0	0	0	0	0	0	0	0	0
Form 1120, Total	0	0	0	0	0	0	0	0	0
Paper Form 1120	0	0	0	0	0	0	0	0	0
Electronic Form 1120	0	0	0	0	0	0	0	0	0
Form 1120-F, Total	0	0	0	0	0	0	0	0	0
Paper Form 1120-F	0	0	0	0	0	0	0	0	0
Electronic Form 1120-F	0	0	0	0	0	0	0	0	0
Form 1120-FSC*	0	0	0	0	0	0	0	0	0
Form 1120-H*	0	0	0	0	0	0	0	0	0
Form 1120-RIC*	0	0	0	0	0	0	0	0	0
Form 1120-S, Total	0	0	0	0	0	0	0	0	0
Paper 1120-S	0	0	0	0	0	0	0	0	0
Electronic 1120-S	0	0	0	0	0	0	0	0	0
Forms 1120-L/ND/PC/REIT/SF, Total*	0	0	0	0	0	0	0	0	0
Form 1120-C*	0	0	0	0	0	0	0	0	0
Small Corporation Election, Form 2553*	0	0	0	0	0	0	0	0	0
"REMIC" Income Tax, Form 1066*	0	0	0	0	0	0	0	0	0
Estate, Forms 706, 706-GS(D)/GS(T)/NA, Total*	0	0	0	0	0	0	0	0	0
Gift, Form 709*	0	0	0	0	0	0	0	0	0

Footnotes at end of table.

Table 4. Tax Return Volume Projections for the Austin IRS Campus—Continued

Type of Return	Actual— CY 2024	Projected							
		2025	2026	2027	2028	2029	2030	2031	2032
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Employment, Total	0	0	0	0	0	0	0	0	0
Total Paper Employment Returns	0	0	0	0	0	0	0	0	0
Total Electronic Employment Returns	0	0	0	0	0	0	0	0	0
Forms 940 and 940-PR, Total	0	0	0	0	0	0	0	0	0
Paper Forms 940 and 940-PR	0	0	0	0	0	0	0	0	0
Form 940 E-File/Online/XML	0	0	0	0	0	0	0	0	0
Forms 941, 941-PR, and 941-SS, Total	0	0	0	0	0	0	0	0	0
Paper Forms 941, 941-PR, and 941-SS	0	0	0	0	0	0	0	0	0
Form 941 E-File/Online/XML	0	0	0	0	0	0	0	0	0
Forms 943, 943-PR and 943-SS	0	0	0	0	0	0	0	0	0
Paper Forms 943, 943-PR and 943-SS	0	0	0	0	0	0	0	0	0
Electronic Forms 943, 943-PR and 943-SS	0	0	0	0	0	0	0	0	0
Forms 944, 944-PR and 944-SS, Total	0	0	0	0	0	0	0	0	0
Paper Forms 944, 944-PR and 944-SS	0	0	0	0	0	0	0	0	0
Electronic Form 944	0	0	0	0	0	0	0	0	0
Form 945, Total	0	0	0	0	0	0	0	0	0
Paper Form 945	0	0	0	0	0	0	0	0	0
Electronic Form 945	0	0	0	0	0	0	0	0	0
Form CT-1*	0	0	0	0	0	0	0	0	0
Withholding Tax for Foreign Persons, Form 1042	0	0	0	0	0	0	0	0	0
Exempt Organizations, Total	0	0	0	0	0	0	0	0	0
Trust Accumulation of Charitable Amounts, Form 1041-A*	0	0	0	0	0	0	0	0	0
Government Entities/Bonds, Total*	0	0	0	0	0	0	0	0	0
Political Organizations, Total	0	0	0	0	0	0	0	0	0
Excise, Total	0	0	0	0	0	0	0	0	0
Excise Taxes re Employee Plans, Form 5330**	0	0	0	0	0	0	0	0	0
Payment or Refund Under Sec.7519, Form 8752*	0	0	0	0	0	0	0	0	0
Supplemental Documents, Total	4,990,282	4,779,800	4,880,100	4,936,300	5,043,700	5,128,200	5,228,200	5,325,600	5,426,200
Form 4868, Total	4,990,274	4,779,800	4,880,100	4,936,300	5,043,700	5,128,200	5,228,200	5,325,600	5,426,200
Paper Form 4868	973,494	850,800	752,100	656,200	570,200	487,000	407,700	329,200	253,200
Electronic Form 4868	4,016,780	3,929,000	4,128,000	4,280,100	4,473,500	4,641,200	4,820,400	4,996,400	5,173,000
Credit Card	0	0	0	0	0	0	0	0	0
E-File	4,016,780	3,929,000	4,128,000	4,280,100	4,473,500	4,641,200	4,820,400	4,996,400	5,173,000
Form 1120-X**	0	0	0	0	0	0	0	0	0
Form 5558**	0	0	0	0	0	0	0	0	0
Form 7004, Total	0	0	0	0	0	0	0	0	0
Paper Form 7004	0	0	0	0	0	0	0	0	0
Electronic Form 7004	0	0	0	0	0	0	0	0	0
Form 8868, Total	0	0	0	0	0	0	0	0	0
Paper Form 8868	0	0	0	0	0	0	0	0	0
Electronic Form 8868	0	0	0	0	0	0	0	0	0
Form 941-X**	10	0	0	0	0	0	0	0	0
Form 943-X**	0	0	0	0	0	0	0	0	0
Form 944-X*	0	0	0	0	0	0	0	0	0
Form 945-X**	0	0	0	0	0	0	0	0	0
Form CT-1X*	0	0	0	0	0	0	0	0	0

* These forms are all paper. Some will have an electronic filing option in the future. See "Electronic-Filing Requirements for Specified Returns and Other Documents." 88 Fed. Reg. 11754 (February 23, 2023).

** Forms 5330, 1120-X, 5558, 941-X, 943-X, and 945-X are available to file electronically; however, this year's update does not include the electronic volumes due to limited data.

NOTES:

1. For more information on the forms listed under "Type of Return," please refer to the Table Notes section of Publication 6186. Some data breakouts in this table may not add up to the subtotals or totals due to rounding.
2. Projected volumes have been rounded to the nearest 100, with values of 49 or fewer rounded to 0. Actual volumes less than 10 have been rounded to the nearest 10.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2025 Publication 6186.

Table 5. Tax Return Volume Projections for the Cincinnati IRS Campus

Type of Return	Actual— CY 2024	Projected							
		2025	2026	2027	2028	2029	2030	2031	2032
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Grand Total	372,209	940,600	658,800	598,400	537,200	475,200	412,500	348,900	350,600
Total Primary Returns	25,835	22,200	21,800	21,200	20,800	20,300	19,800	19,400	19,000
Individual Income Tax, Total	0	0	0	0	0	0	0	0	0
Total Paper Individual Returns	0	0	0	0	0	0	0	0	0
Total Electronic Individual Returns	0	0	0	0	0	0	0	0	0
Forms 1040 and 1040-SR Total	0	0	0	0	0	0	0	0	0
Paper Forms 1040 and 1040-SR	0	0	0	0	0	0	0	0	0
Electronic Forms 1040 and 1040-SR	0	0	0	0	0	0	0	0	0
Online Filing	0	0	0	0	0	0	0	0	0
Practitioner Filing	0	0	0	0	0	0	0	0	0
Forms 1040-NR	0	0	0	0	0	0	0	0	0
Electronic Form 1040-NR	0	0	0	0	0	0	0	0	0
Forms 1040-PR and 1040-SS	0	0	0	0	0	0	0	0	0
Electronic Forms 1040-PR and 1040-SS	0	0	0	0	0	0	0	0	0
Individual Estimated Tax, Form 1040-ES, Total	0	0	0	0	0	0	0	0	0
Paper Form 1040-ES	0	0	0	0	0	0	0	0	0
Electronic (Credit Card) Form 1040-ES	0	0	0	0	0	0	0	0	0
Fiduciary, Form 1041, Total	0	0	0	0	0	0	0	0	0
Paper Form 1041	0	0	0	0	0	0	0	0	0
Electronic Form 1041	0	0	0	0	0	0	0	0	0
Fiduciary Estimated Tax, Form 1041-ES*	0	0	0	0	0	0	0	0	0
Partnership, Forms 1065 and 1065-B, Total	0	0	0	0	0	0	0	0	0
Paper Forms 1065 and 1065-B	0	0	0	0	0	0	0	0	0
Electronic Forms 1065 and 1065-B	0	0	0	0	0	0	0	0	0
Corporation, Total	0	0	0	0	0	0	0	0	0
Total Paper Corporation Returns	0	0	0	0	0	0	0	0	0
Total Electronic Corporation Returns	0	0	0	0	0	0	0	0	0
Form 1120, Total	0	0	0	0	0	0	0	0	0
Paper Form 1120	0	0	0	0	0	0	0	0	0
Electronic Form 1120	0	0	0	0	0	0	0	0	0
Form 1120-F, Total	0	0	0	0	0	0	0	0	0
Paper Form 1120-F	0	0	0	0	0	0	0	0	0
Electronic Form 1120-F	0	0	0	0	0	0	0	0	0
Form 1120-FSC*	0	0	0	0	0	0	0	0	0
Form 1120-H*	0	0	0	0	0	0	0	0	0
Form 1120-RIC*	0	0	0	0	0	0	0	0	0
Form 1120-S, Total	0	0	0	0	0	0	0	0	0
Paper 1120-S	0	0	0	0	0	0	0	0	0
Electronic 1120-S	0	0	0	0	0	0	0	0	0
Forms 1120-L/ND/PC/REIT/SF, Total*	0	0	0	0	0	0	0	0	0
Form 1120-C*	0	0	0	0	0	0	0	0	0
Small Corporation Election, Form 2553*	0	0	0	0	0	0	0	0	0
"REMIC" Income Tax, Form 1066*	0	0	0	0	0	0	0	0	0
Estate, Forms 706, 706-GS(D)/GS(T)/NA, Total*	0	0	0	0	0	0	0	0	0
Gift, Form 709*	0	0	0	0	0	0	0	0	0

Footnotes at end of table.

Table 5. Tax Return Volume Projections for the Cincinnati IRS Campus—Continued

Type of Return	Actual— CY 2024	Projected							
		2025	2026	2027	2028	2029	2030	2031	2032
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Employment, Total	54	0	0	0	0	0	0	0	0
Total Paper Employment Returns	0	0	0	0	0	0	0	0	0
Total Electronic Employment Returns	54	0	0	0	0	0	0	0	0
Forms 940 and 940-PR, Total	0	0	0	0	0	0	0	0	0
Paper Forms 940 and 940-PR	0	0	0	0	0	0	0	0	0
Form 940 E-File/Online/XML	0	0	0	0	0	0	0	0	0
Forms 941, 941-PR, and 941-SS, Total	54	0	0	0	0	0	0	0	0
Paper Forms 941, 941-PR, and 941-SS	0	0	0	0	0	0	0	0	0
Form 941 E-File/Online/XML	54	0	0	0	0	0	0	0	0
Forms 943, 943-PR and 943-SS	0	0	0	0	0	0	0	0	0
Paper Forms 943, 943-PR and 943-SS	0	0	0	0	0	0	0	0	0
Electronic Forms 943, 943-PR and 943-SS	0	0	0	0	0	0	0	0	0
Forms 944, 944-PR and 944-SS, Total	0	0	0	0	0	0	0	0	0
Paper Forms 944, 944-PR and 944-SS	0	0	0	0	0	0	0	0	0
Electronic Form 944	0	0	0	0	0	0	0	0	0
Form 945, Total	0	0	0	0	0	0	0	0	0
Paper Form 945	0	0	0	0	0	0	0	0	0
Electronic Form 945	0	0	0	0	0	0	0	0	0
Form CT-1*	0	0	0	0	0	0	0	0	0
Withholding Tax for Foreign Persons, Form 1042	0	0	0	0	0	0	0	0	0
Exempt Organizations, Total	0	0	0	0	0	0	0	0	0
Trust Accumulation of Charitable Amounts, Form 1041-A*	0	0	0	0	0	0	0	0	0
Government Entities/Bonds, Total*	0	0	0	0	0	0	0	0	0
Political Organizations, Total	0	0	0	0	0	0	0	0	0
Excise, Total	25,781	22,200	21,800	21,200	20,800	20,300	19,800	19,400	19,000
Excise Taxes re Employee Plans, Form 5330**	0	0	0	0	0	0	0	0	0
Payment or Refund Under Sec.7519, Form 8752*	0	0	0	0	0	0	0	0	0
Supplemental Documents, Total	346,374	918,400	637,000	577,100	516,400	454,900	392,600	329,400	331,600
Form 4868, Total	27	0	0	0	0	0	0	0	0
Paper Form 4868	27	0	0	0	0	0	0	0	0
Electronic Form 4868	0	0	0	0	0	0	0	0	0
Credit Card	0	0	0	0	0	0	0	0	0
E-File	0	0	0	0	0	0	0	0	0
Form 1120-X**	448	1,100	0	0	0	0	0	0	0
Form 5558**	0	0	0	0	0	0	0	0	0
Form 7004, Total	0	0	0	0	0	0	0	0	0
Paper Form 7004	0	0	0	0	0	0	0	0	0
Electronic Form 7004	0	0	0	0	0	0	0	0	0
Form 8868, Total	173	700	0	0	0	0	0	0	0
Paper Form 8868	173	700	0	0	0	0	0	0	0
Electronic Form 8868	0	0	0	0	0	0	0	0	0
Form 941-X**	343,245	910,900	632,800	573,400	513,100	452,000	390,100	327,300	329,500
Form 943-X**	1,151	3,800	2,700	2,300	2,000	1,600	1,300	1,000	1,000
Form 944-X*	385	900	600	500	400	400	400	300	300
Form 945-X**	876	900	900	900	900	800	800	700	700
Form CT-1X*	69	0	0	0	0	0	0	0	0

* These forms are all paper. Some will have an electronic filing option in the future. See "Electronic-Filing Requirements for Specified Returns and Other Documents." 88 Fed. Reg. 11754 (February 23, 2023).

** Forms 5330, 1120-X, 5558, 941-X, 943-X, and 945-X are available to file electronically; however, this year's update does not include the electronic volumes due to limited data.

NOTES:

1. For more information on the forms listed under "Type of Return," please refer to the Table Notes section of Publication 6186. Some data breakouts in this table may not add up to the subtotals or totals due to rounding.
2. Projected volumes have been rounded to the nearest 100, with values of 49 or fewer rounded to 0. Actual volumes less than 10 have been rounded to the nearest 10.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2025 Publication 6186.

Table 6. Tax Return Volume Projections for the Fresno IRS Campus

Type of Return	Actual— CY 2024	Projected							
		2025	2026	2027	2028	2029	2030	2031	2032
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Grand Total	35,769,737	36,520,500	37,117,900	37,633,800	38,187,500	38,687,100	39,191,500	39,653,800	40,181,100
Total Primary Returns	31,524,473	32,126,300	32,501,400	32,847,600	33,185,300	33,497,700	33,801,900	34,067,600	34,397,800
Individual Income Tax, Total	31,524,472	32,126,300	32,501,400	32,847,600	33,185,300	33,497,700	33,801,900	34,067,600	34,397,800
Total Paper Individual Returns	57	0	0	0	0	0	0	0	0
Total Electronic Individual Returns	31,524,415	32,126,300	32,501,400	32,847,600	33,185,300	33,497,700	33,801,900	34,067,600	34,397,800
Forms 1040 and 1040-SR Total	31,524,472	32,126,300	32,501,400	32,847,600	33,185,300	33,497,700	33,801,900	34,067,600	34,397,800
Paper Forms 1040 and 1040-SR	57	0	0	0	0	0	0	0	0
Electronic Forms 1040 and 1040-SR	31,524,415	32,126,300	32,501,400	32,847,600	33,185,300	33,497,700	33,801,900	34,067,600	34,397,800
Online Filing	13,247,907	13,516,700	13,806,100	14,016,100	14,238,300	14,435,900	14,621,900	14,778,200	14,974,000
Practitioner Filing	18,276,508	18,609,600	18,695,400	18,831,500	18,946,900	19,061,800	19,180,000	19,289,400	19,423,900
Forms 1040-NR	0	0	0	0	0	0	0	0	0
Electronic Form 1040-NR	0	0	0	0	0	0	0	0	0
Forms 1040-PR and 1040-SS	0	0	0	0	0	0	0	0	0
Electronic Forms 1040-PR and 1040-SS	0	0	0	0	0	0	0	0	0
Individual Estimated Tax, Form 1040-ES, Total	0	0	0	0	0	0	0	0	0
Paper Form 1040-ES	0	0	0	0	0	0	0	0	0
Electronic (Credit Card) Form 1040-ES	0	0	0	0	0	0	0	0	0
Fiduciary, Form 1041, Total	0	0	0	0	0	0	0	0	0
Paper Form 1041	0	0	0	0	0	0	0	0	0
Electronic Form 1041	0	0	0	0	0	0	0	0	0
Fiduciary Estimated Tax, Form 1041-ES*	0	0	0	0	0	0	0	0	0
Partnership, Forms 1065 and 1065-B, Total	0	0	0	0	0	0	0	0	0
Paper Forms 1065 and 1065-B	0	0	0	0	0	0	0	0	0
Electronic Forms 1065 and 1065-B	0	0	0	0	0	0	0	0	0
Corporation, Total	0	0	0	0	0	0	0	0	0
Total Paper Corporation Returns	0	0	0	0	0	0	0	0	0
Total Electronic Corporation Returns	0	0	0	0	0	0	0	0	0
Form 1120, Total	0	0	0	0	0	0	0	0	0
Paper Form 1120	0	0	0	0	0	0	0	0	0
Electronic Form 1120	0	0	0	0	0	0	0	0	0
Form 1120-F, Total	0	0	0	0	0	0	0	0	0
Paper Form 1120-F	0	0	0	0	0	0	0	0	0
Electronic Form 1120-F	0	0	0	0	0	0	0	0	0
Form 1120-FSC*	0	0	0	0	0	0	0	0	0
Form 1120-H*	0	0	0	0	0	0	0	0	0
Form 1120-RIC*	0	0	0	0	0	0	0	0	0
Form 1120-S, Total	0	0	0	0	0	0	0	0	0
Paper 1120-S	0	0	0	0	0	0	0	0	0
Electronic 1120-S	0	0	0	0	0	0	0	0	0
Forms 1120-L/ND/PC/REIT/SF, Total*	0	0	0	0	0	0	0	0	0
Form 1120-C*	0	0	0	0	0	0	0	0	0
Small Corporation Election, Form 2553*	0	0	0	0	0	0	0	0	0
"REMIC" Income Tax, Form 1066*	0	0	0	0	0	0	0	0	0
Estate, Forms 706, 706-GS(D)/GS(T)/NA, Total*	0	0	0	0	0	0	0	0	0
Gift, Form 709*	0	0	0	0	0	0	0	0	0

Footnotes at end of table.

Table 6. Tax Return Volume Projections for the Fresno IRS Campus—Continued

Type of Return	Actual— CY 2024	Projected							
		2025	2026	2027	2028	2029	2030	2031	2032
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Employment, Total	0	0	0	0	0	0	0	0	0
Total Paper Employment Returns	0	0	0	0	0	0	0	0	0
Total Electronic Employment Returns	0	0	0	0	0	0	0	0	0
Forms 940 and 940-PR, Total	0	0	0	0	0	0	0	0	0
Paper Forms 940 and 940-PR	0	0	0	0	0	0	0	0	0
Form 940 E-File/Online/XML	0	0	0	0	0	0	0	0	0
Forms 941, 941-PR, and 941-SS, Total	0	0	0	0	0	0	0	0	0
Paper Forms 941, 941-PR, and 941-SS	0	0	0	0	0	0	0	0	0
Form 941 E-File/Online/XML	0	0	0	0	0	0	0	0	0
Forms 943, 943-PR and 943-SS	0	0	0	0	0	0	0	0	0
Paper Forms 943, 943-PR and 943-SS	0	0	0	0	0	0	0	0	0
Electronic Forms 943, 943-PR and 943-SS	0	0	0	0	0	0	0	0	0
Forms 944, 944-PR and 944-SS, Total	0	0	0	0	0	0	0	0	0
Paper Forms 944, 944-PR and 944-SS	0	0	0	0	0	0	0	0	0
Electronic Form 944	0	0	0	0	0	0	0	0	0
Form 945, Total	0	0	0	0	0	0	0	0	0
Paper Form 945	0	0	0	0	0	0	0	0	0
Electronic Form 945	0	0	0	0	0	0	0	0	0
Form CT-1*	0	0	0	0	0	0	0	0	0
Withholding Tax for Foreign Persons, Form 1042	0	0	0	0	0	0	0	0	0
Exempt Organizations, Total	0	0	0	0	0	0	0	0	0
Trust Accumulation of Charitable Amounts, Form 1041-A*	0	0	0	0	0	0	0	0	0
Government Entities/Bonds, Total*	0	0	0	0	0	0	0	0	0
Political Organizations, Total	0	0	0	0	0	0	0	0	0
Excise, Total	0	0	0	0	0	0	0	0	0
Excise Taxes re Employee Plans, Form 5330**	0	0	0	0	0	0	0	0	0
Payment or Refund Under Sec.7519, Form 8752*	0	0	0	0	0	0	0	0	0
Supplemental Documents, Total	4,245,264	4,394,200	4,616,500	4,786,200	5,002,200	5,189,400	5,389,600	5,586,200	5,783,300
Form 4868, Total	4,245,261	4,394,200	4,616,500	4,786,200	5,002,200	5,189,400	5,389,600	5,586,200	5,783,300
Paper Form 4868	2,433	2,100	1,900	1,600	1,400	1,200	1,000	800	600
Electronic Form 4868	4,242,828	4,392,100	4,614,600	4,784,500	5,000,800	5,188,200	5,388,600	5,585,300	5,782,700
Credit Card	0	0	0	0	0	0	0	0	0
E-File	4,242,828	4,392,100	4,614,600	4,784,500	5,000,800	5,188,200	5,388,600	5,585,300	5,782,700
Form 1120-X**	0	0	0	0	0	0	0	0	0
Form 5558**	0	0	0	0	0	0	0	0	0
Form 7004, Total	0	0	0	0	0	0	0	0	0
Paper Form 7004	0	0	0	0	0	0	0	0	0
Electronic Form 7004	0	0	0	0	0	0	0	0	0
Form 8868, Total	0	0	0	0	0	0	0	0	0
Paper Form 8868	0	0	0	0	0	0	0	0	0
Electronic Form 8868	0	0	0	0	0	0	0	0	0
Form 941-X**	0	0	0	0	0	0	0	0	0
Form 943-X**	0	0	0	0	0	0	0	0	0
Form 944-X*	0	0	0	0	0	0	0	0	0
Form 945-X**	0	0	0	0	0	0	0	0	0
Form CT-1X*	0	0	0	0	0	0	0	0	0

* These forms are all paper. Some will have an electronic filing option in the future. See "Electronic-Filing Requirements for Specified Returns and Other Documents." 88 Fed. Reg. 11754 (February 23, 2023).

** Forms 5330, 1120-X, 5558, 941-X, 943-X, and 945-X are available to file electronically; however, this year's update does not include the electronic volumes due to limited data.

NOTES:

1. For more information on the forms listed under "Type of Return," please refer to the Table Notes section of Publication 6186. Some data breakouts in this table may not add up to the subtotals or totals due to rounding.
2. Projected volumes have been rounded to the nearest 100, with values of 49 or fewer rounded to 0. Actual volumes less than 10 have been rounded to the nearest 10.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2025 Publication 6186.

Table 7. Tax Return Volume Projections for the Kansas City IRS Campus

Type of Return	Actual— CY 2024	Projected							
		2025	2026	2027	2028	2029	2030	2031	2032
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Grand Total	67,501,755	66,764,300	66,074,300	66,252,100	66,458,800	66,674,000	66,897,000	67,116,700	67,405,600
Total Primary Returns	63,715,585	63,046,400	62,260,700	62,419,500	62,570,700	62,745,700	62,917,300	63,087,200	63,323,800
Individual Income Tax, Total	32,336,234	32,816,800	33,445,300	33,502,500	33,576,300	33,648,900	33,734,200	33,801,800	33,946,900
Total Paper Individual Returns	3,069,742	2,657,700	2,934,000	2,666,100	2,423,000	2,202,300	2,002,100	1,820,300	1,655,300
Total Electronic Individual Returns	29,266,492	30,159,100	30,511,300	30,836,300	31,153,300	31,446,600	31,732,100	31,981,600	32,291,600
Forms 1040 and 1040-SR Total	32,336,234	32,816,800	33,445,300	33,502,500	33,576,300	33,648,900	33,734,200	33,801,800	33,946,900
Paper Forms 1040 and 1040-SR	3,069,742	2,657,700	2,934,000	2,666,100	2,423,000	2,202,300	2,002,100	1,820,300	1,655,300
Electronic Forms 1040 and 1040-SR	29,266,492	30,159,100	30,511,300	30,836,300	31,153,300	31,446,600	31,732,100	31,981,600	32,291,600
Online Filing	12,889,085	13,234,000	13,517,400	13,723,000	13,940,600	14,134,000	14,316,100	14,469,200	14,660,800
Practitioner Filing	16,377,407	16,925,100	16,994,000	17,113,300	17,212,700	17,312,600	17,416,100	17,512,400	17,630,800
Forms 1040-NR	0	0	0	0	0	0	0	0	0
Electronic Form 1040-NR	0	0	0	0	0	0	0	0	0
Forms 1040-PR and 1040-SS	0	0	0	0	0	0	0	0	0
Electronic Forms 1040-PR and 1040-SS	0	0	0	0	0	0	0	0	0
Individual Estimated Tax, Form 1040-ES, Total	6,447,234	6,376,500	6,448,900	6,405,500	6,362,500	6,319,800	6,277,500	6,235,500	6,193,900
Paper Form 1040-ES	6,447,234	6,376,500	6,448,900	6,405,500	6,362,500	6,319,800	6,277,500	6,235,500	6,193,900
Electronic (Credit Card) Form 1040-ES	0	0	0	0	0	0	0	0	0
Fiduciary, Form 1041, Total	1,626,451	1,535,700	1,517,900	1,515,700	1,502,200	1,497,500	1,486,500	1,481,000	1,471,900
Paper Form 1041	169,312	141,800	130,600	120,500	111,400	103,100	95,600	88,800	82,700
Electronic Form 1041	1,457,139	1,393,900	1,387,300	1,395,200	1,390,900	1,394,400	1,390,900	1,392,100	1,389,100
Fiduciary Estimated Tax, Form 1041-ES*	19,106	0	0	0	0	0	0	0	0
Partnership, Forms 1065 and 1065-B, Total	2,230,158	2,204,400	2,242,400	2,281,700	2,322,300	2,363,300	2,404,600	2,446,000	2,487,400
Paper Forms 1065 and 1065-B	93,842	177,000	167,200	159,900	154,500	150,500	147,600	145,400	143,800
Electronic Forms 1065 and 1065-B	2,136,316	2,027,500	2,075,300	2,121,800	2,167,800	2,212,700	2,257,000	2,300,600	2,343,600
Corporation, Total	3,305,472	3,257,900	3,255,100	3,271,700	3,271,000	3,284,100	3,284,900	3,294,900	3,296,500
Total Paper Corporation Returns	353,678	403,500	369,800	363,900	340,800	335,600	319,600	315,400	304,200
Total Electronic Corporation Returns	2,951,794	2,854,300	2,885,300	2,907,900	2,930,300	2,948,400	2,965,300	2,979,600	2,992,300
Form 1120, Total	808,745	783,100	773,400	761,400	751,100	740,300	730,400	720,500	711,000
Paper Form 1120	95,915	95,300	87,000	79,500	72,600	66,500	60,900	55,900	51,300
Electronic Form 1120	712,830	687,800	686,400	682,000	678,500	673,900	669,500	664,600	659,700
Form 1120-F, Total	0	0	0	0	0	0	0	0	0
Paper Form 1120-F	0	0	0	0	0	0	0	0	0
Electronic Form 1120-F	0	0	0	0	0	0	0	0	0
Form 1120-FSC*	0	0	0	0	0	0	0	0	0
Form 1120-H*	126,472	149,000	137,100	150,000	143,100	152,000	148,100	154,500	152,600
Form 1120-RIC*	4,131	14,500	14,600	14,800	15,000	15,200	15,300	15,500	15,700
Form 1120-S, Total	2,366,124	2,311,300	2,329,900	2,345,500	2,361,800	2,376,600	2,391,100	2,404,500	2,417,200
Paper 1120-S	127,160	144,800	131,100	119,600	110,000	102,000	95,200	89,500	84,700
Electronic 1120-S	2,238,964	2,166,500	2,198,900	2,225,900	2,251,800	2,274,600	2,295,900	2,315,000	2,332,600
Forms 1120-L/ND/PC/REIT/SF, Total*	0	0	0	0	0	0	0	0	0
Form 1120-C*	0	0	0	0	0	0	0	0	0
Small Corporation Election, Form 2553*	227,769	232,700	233,500	234,100	234,500	235,000	235,400	235,900	236,400
"REMIC" Income Tax, Form 1066*	0	0	0	0	0	0	0	0	0
Estate, Forms 706, 706-GS(D)/GS(T)/NA, Total*	30,787	28,700	27,100	25,900	24,900	24,100	23,500	23,000	22,600
Gift, Form 709*	308,888	290,900	282,900	280,000	279,000	278,600	278,500	278,400	278,400

Footnotes at end of table.

Table 7. Tax Return Volume Projections for the Kansas City IRS Campus—Continued

Type of Return	Actual— CY 2024	Projected							
		2025	2026	2027	2028	2029	2030	2031	2032
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Employment, Total	17,173,087	16,292,600	14,797,800	14,893,500	14,989,900	15,087,200	15,185,500	15,284,800	15,384,900
Total Paper Employment Returns	5,069,053	4,183,500	4,111,600	3,639,900	3,172,100	2,707,200	2,237,300	1,758,200	1,265,800
Total Electronic Employment Returns	12,104,034	12,109,100	10,686,200	11,253,600	11,817,700	12,380,000	12,948,300	13,526,600	14,119,100
Forms 940 and 940-PR, Total	3,252,219	3,160,300	2,833,900	2,862,100	2,890,800	2,919,800	2,949,200	2,979,100	3,009,400
Paper Forms 940 and 940-PR	941,669	751,200	808,100	724,200	640,700	557,600	474,900	392,600	310,800
Form 940 E-File/Online/XML	2,310,550	2,409,100	2,025,800	2,137,900	2,250,100	2,362,200	2,474,400	2,586,500	2,698,700
Forms 941, 941-PR, and 941-SS, Total	13,819,445	13,029,500	11,866,200	11,937,200	12,008,900	12,081,100	12,153,700	12,226,600	12,299,800
Paper Forms 941, 941-PR, and 941-SS	4,057,835	3,367,900	3,243,000	2,863,700	2,487,800	2,110,800	1,728,500	1,336,500	930,700
Form 941 E-File/Online/XML	9,761,610	9,661,500	8,623,200	9,073,500	9,521,100	9,970,200	10,425,200	10,890,100	11,369,100
Forms 943, 943-PR and 943-SS	49,399	48,700	43,800	42,600	41,400	40,200	39,100	38,000	36,900
Paper Forms 943, 943-PR and 943-SS	36,990	34,400	31,800	28,800	25,900	23,000	20,200	17,400	14,600
Electronic Forms 943, 943-PR and 943-SS	12,409	14,400	12,100	13,800	15,500	17,200	18,900	20,600	22,300
Forms 944, 944-PR and 944-SS, Total	25,137	25,400	27,500	25,800	24,000	22,400	20,900	19,400	18,100
Paper Forms 944, 944-PR and 944-SS	13,945	11,300	8,900	4,800	1,100	1,100	1,100	1,100	1,100
Electronic Form 944	11,192	14,200	18,600	21,000	22,900	21,300	19,800	18,400	17,000
Form 945, Total	25,227	27,000	24,700	24,000	23,100	22,000	20,900	19,900	18,900
Paper Form 945	16,954	17,000	18,100	16,700	14,900	12,800	10,800	8,800	6,800
Electronic Form 945	8,273	10,000	6,600	7,300	8,200	9,100	10,100	11,100	12,100
Form CT-1*	1,660	1,700	1,800	1,800	1,800	1,800	1,800	1,800	1,800
Withholding Tax for Foreign Persons, Form 1042	0	0	0	0	0	0	0	0	0
Exempt Organizations, Total	0	0	0	0	0	0	0	0	0
Trust Accumulation of Charitable Amounts, Form 1041-A*	0	0	0	0	0	0	0	0	0
Government Entities/Bonds, Total*	0	0	0	0	0	0	0	0	0
Political Organizations, Total	0	0	0	0	0	0	0	0	0
Excise, Total	0	0	0	0	0	0	0	0	0
Excise Taxes re Employee Plans, Form 5330**	0	0	0	0	0	0	0	0	0
Payment or Refund Under Sec.7519, Form 8752*	10,399	10,100	9,700	8,900	8,100	7,400	6,600	5,800	5,100
Supplemental Documents, Total	3,786,170	3,717,900	3,813,600	3,832,600	3,888,100	3,928,200	3,979,700	4,029,500	4,081,700
Form 4868, Total	3,404,880	3,397,100	3,458,300	3,489,100	3,556,300	3,607,900	3,670,600	3,731,600	3,794,900
Paper Form 4868	698,654	665,100	587,900	513,000	445,700	380,700	318,700	257,400	197,900
Electronic Form 4868	2,706,226	2,732,000	2,870,400	2,976,100	3,110,600	3,227,200	3,351,800	3,474,200	3,597,000
Credit Card	0	0	0	0	0	0	0	0	0
E-File	2,706,226	2,732,000	2,870,400	2,976,100	3,110,600	3,227,200	3,351,800	3,474,200	3,597,000
Form 1120-X**	12,954	11,000	11,800	11,700	11,500	11,600	12,000	12,400	12,800
Form 5558**	0	0	0	0	0	0	0	0	0
Form 7004, Total	368,335	309,800	343,500	331,900	320,300	308,700	297,100	285,600	274,000
Paper Form 7004	368,335	309,800	343,500	331,900	320,300	308,700	297,100	285,600	274,000
Electronic Form 7004	0	0	0	0	0	0	0	0	0
Form 8868, Total	0	0	0	0	0	0	0	0	0
Paper Form 8868	0	0	0	0	0	0	0	0	0
Electronic Form 8868	0	0	0	0	0	0	0	0	0
Form 941-X**	0	0	0	0	0	0	0	0	0
Form 943-X**	0	0	0	0	0	0	0	0	0
Form 944-X*	0	0	0	0	0	0	0	0	0
Form 945-X**	0	0	0	0	0	0	0	0	0
Form CT-1X*	0	0	0	0	0	0	0	0	0

* These forms are all paper. Some will have an electronic filing option in the future. See "Electronic-Filing Requirements for Specified Returns and Other Documents." 88 Fed. Reg. 11754 (February 23, 2023).

** Forms 5330, 1120-X, 5558, 941-X, 943-X, and 945-X are available to file electronically; however, this year's update does not include the electronic volumes due to limited data.

NOTES:

1. For more information on the forms listed under "Type of Return," please refer to the Table Notes section of Publication 6186. Some data breakdowns in this table may not add up to the subtotals or totals due to rounding.
2. Projected volumes have been rounded to the nearest 100, with values of 49 or fewer rounded to 0. Actual volumes less than 10 have been rounded to the nearest 10.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2025 Publication 6186.

Table 8. Tax Return Volume Projections for the Ogden IRS Campus

Type of Return	Actual— CY 2024	Projected							
		2025	2026	2027	2028	2029	2030	2031	2032
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Grand Total	47,337,992	48,424,700	49,806,200	50,221,500	50,697,600	51,172,600	51,697,000	52,226,700	52,871,700
Total Primary Returns	34,094,637	35,530,600	36,391,800	36,449,500	36,559,400	36,660,800	36,800,900	36,938,100	37,105,100
Individual Income Tax, Total	3,047,144	2,769,200	2,489,900	2,262,500	2,056,200	1,869,000	1,699,000	1,544,700	1,404,700
Total Paper Individual Returns	3,047,144	2,769,200	2,489,900	2,262,500	2,056,200	1,869,000	1,699,000	1,544,700	1,404,700
Total Electronic Individual Returns	0	0	0	0	0	0	0	0	0
Forms 1040 and 1040-SR Total	3,047,144	2,769,200	2,489,900	2,262,500	2,056,200	1,869,000	1,699,000	1,544,700	1,404,700
Paper Forms 1040 and 1040-SR	3,047,144	2,769,200	2,489,900	2,262,500	2,056,200	1,869,000	1,699,000	1,544,700	1,404,700
Electronic Forms 1040 and 1040-SR	0	0	0	0	0	0	0	0	0
Online Filing	0	0	0	0	0	0	0	0	0
Practitioner Filing	0	0	0	0	0	0	0	0	0
Forms 1040-NR	0	0	0	0	0	0	0	0	0
Electronic Form 1040-NR	0	0	0	0	0	0	0	0	0
Forms 1040-PR and 1040-SS	0	0	0	0	0	0	0	0	0
Electronic Forms 1040-PR and 1040-SS	0	0	0	0	0	0	0	0	0
Individual Estimated Tax, Form 1040-ES, Total	1,240,663	1,526,700	792,800	835,400	877,200	918,200	958,400	997,900	1,036,600
Paper Form 1040-ES	956,428	1,175,400	433,500	468,100	501,900	534,900	567,100	598,500	629,200
Electronic (Credit Card) Form 1040-ES	284,235	351,300	359,300	367,300	375,300	383,300	391,300	399,300	407,400
Fiduciary, Form 1041, Total	1,535,762	1,615,700	1,621,600	1,611,400	1,612,600	1,605,300	1,604,600	1,599,100	1,597,800
Paper Form 1041	147,599	149,800	138,000	127,300	117,700	108,900	101,000	93,900	87,400
Electronic Form 1041	1,388,163	1,465,900	1,483,600	1,484,100	1,494,900	1,496,400	1,503,600	1,505,200	1,510,400
Fiduciary Estimated Tax, Form 1041-ES*	561,953	583,300	583,300	583,300	583,300	583,300	583,300	583,300	583,300
Partnership, Forms 1065 and 1065-B, Total	2,810,616	2,916,300	2,960,900	3,005,900	3,050,900	3,096,200	3,141,700	3,187,400	3,233,200
Paper Forms 1065 and 1065-B	167,789	66,400	62,800	60,000	58,000	56,500	55,400	54,600	54,000
Electronic Forms 1065 and 1065-B	2,642,827	2,849,800	2,898,100	2,945,900	2,992,900	3,039,700	3,086,300	3,132,800	3,179,300
Corporation, Total	4,849,783	4,953,600	5,004,200	5,033,000	5,076,900	5,104,600	5,142,100	5,168,300	5,200,700
Total Paper Corporation Returns	598,741	500,300	487,800	454,600	444,500	421,400	413,300	397,000	390,600
Total Electronic Corporation Returns	4,251,042	4,453,300	4,516,400	4,578,400	4,632,400	4,683,200	4,728,800	4,771,300	4,810,000
Form 1120, Total	1,001,831	1,011,000	1,004,800	1,001,600	997,700	995,400	993,200	992,000	991,300
Paper Form 1120	142,874	122,500	111,800	102,100	93,400	85,500	78,300	71,800	66,000
Electronic Form 1120	858,957	888,500	893,000	899,500	904,300	909,900	914,900	920,200	925,300
Form 1120-F, Total	59,975	60,900	61,700	62,500	63,300	64,100	64,700	65,400	66,000
Paper Form 1120-F	13,548	12,900	12,400	12,000	11,600	11,300	11,100	10,900	10,800
Electronic Form 1120-F	46,427	47,900	49,300	50,600	51,700	52,700	53,600	54,500	55,200
Form 1120-FSC*	19	0	0	0	0	0	0	0	0
Form 1120-H*	150,343	136,800	151,500	141,500	151,300	145,400	152,100	148,700	153,500
Form 1120-RIC*	13,474	3,300	3,300	3,400	3,400	3,400	3,500	3,500	3,600
Form 1120-S, Total	3,578,406	3,695,200	3,735,700	3,776,100	3,812,400	3,847,000	3,878,500	3,907,900	3,934,800
Paper 1120-S	232,748	178,300	161,600	147,700	136,100	126,400	118,200	111,200	105,300
Electronic 1120-S	3,345,658	3,516,900	3,574,100	3,628,400	3,676,300	3,720,600	3,760,300	3,796,700	3,829,500
Forms 1120-L/ND/PC/REIT/SF, Total*	37,021	37,700	38,400	39,100	39,900	40,600	41,300	42,000	42,800
Form 1120-C*	8,714	8,800	8,700	8,800	8,800	8,800	8,800	8,800	8,800
Small Corporation Election, Form 2553*	342,564	337,700	336,900	336,400	335,900	335,400	335,000	334,500	334,100
"REMIC" Income Tax, Form 1066*	47,244	48,200	48,800	49,500	50,200	50,900	51,600	52,300	53,000
Estate, Forms 706-GS(D)/GS(T)/NA, Total*	0	0	0	0	0	0	0	0	0
Gift, Form 709*	0	0	0	0	0	0	0	0	0

Footnotes at end of table.

Table 8. Tax Return Volume Projections for the Ogden IRS Campus—Continued

Type of Return	Actual— CY 2024	Projected							
		2025	2026	2027	2028	2029	2030	2031	2032
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Employment, Total	16,631,867	17,748,100	19,490,300	19,642,900	19,796,200	19,950,600	20,106,500	20,264,200	20,423,800
Total Paper Employment Returns	6,528,739	6,258,100	5,266,900	4,662,800	4,063,800	3,469,000	2,867,900	2,255,200	1,625,700
Total Electronic Employment Returns	10,103,128	11,490,000	14,223,500	14,980,100	15,732,400	16,481,600	17,238,600	18,009,000	18,798,100
Forms 940 and 940-PR, Total	3,250,821	3,379,600	3,776,900	3,820,600	3,864,800	3,909,500	3,954,800	4,000,600	4,046,900
Paper Forms 940 and 940-PR	1,323,437	1,288,700	1,039,000	931,100	823,700	716,800	610,500	504,800	399,500
Form 940 E-File/Online/XML	1,927,384	2,090,900	2,738,000	2,889,500	3,041,100	3,192,700	3,344,200	3,495,800	3,647,400
Forms 941, 941-PR, and 941-SS, Total	13,202,788	14,193,900	15,541,300	15,655,700	15,770,800	15,886,600	16,003,200	16,120,800	16,239,500
Paper Forms 941, 941-PR, and 941-SS	5,069,183	4,844,600	4,121,100	3,639,100	3,161,400	2,682,400	2,196,600	1,698,400	1,182,800
Form 941 E-File/Online/XML	8,133,605	9,349,200	11,420,200	12,016,600	12,609,400	13,204,200	13,806,700	14,422,500	15,056,800
Forms 943, 943-PR and 943-SS	107,537	105,000	105,600	102,700	99,800	97,100	94,400	91,800	89,300
Paper Forms 943, 943-PR and 943-SS	90,447	83,400	76,300	69,200	62,200	55,300	48,500	41,700	35,100
Electronic Forms 943, 943-PR and 943-SS	17,090	21,600	29,300	33,500	37,600	41,800	45,900	50,100	54,200
Forms 944, 944-PR and 944-SS, Total	43,909	45,500	40,800	38,700	36,500	34,100	31,800	29,600	27,500
Paper Forms 944, 944-PR and 944-SS	20,199	18,700	12,400	6,600	1,500	1,500	1,500	1,500	1,500
Electronic Form 944	23,710	26,800	28,400	32,100	35,000	32,600	30,300	28,100	26,000
Form 945, Total	26,812	24,200	25,700	25,100	24,300	23,300	22,300	21,400	20,600
Paper Form 945	25,473	22,700	18,100	16,800	14,900	12,900	10,900	8,800	6,800
Electronic Form 945	1,339	1,500	7,500	8,300	9,300	10,400	11,500	12,600	13,700
Form CT-1*	0	0	0	0	0	0	0	0	0
Withholding Tax for Foreign Persons, Form 1042	64,940	69,900	72,000	74,200	76,400	78,700	81,100	83,600	86,100
Exempt Organizations, Total	1,747,287	1,756,100	1,777,800	1,796,400	1,814,800	1,832,600	1,849,900	1,866,700	1,882,900
Trust Accumulation of Charitable Amounts, Form 1041-A*	6,712	6,600	6,500	6,400	6,200	6,100	6,000	5,900	5,800
Government Entities/Bonds, Total*	30,870	28,200	27,400	26,600	25,800	25,000	24,200	23,500	22,800
Political Organizations, Total	11,086	9,600	11,500	9,500	11,400	9,400	11,400	9,400	11,300
Excise, Total	1,127,460	1,127,900	1,137,500	1,147,800	1,158,700	1,170,000	1,181,600	1,193,600	1,205,900
Excise Taxes re Employee Plans, Form 5330**	31,196	27,000	24,400	22,700	21,600	20,800	20,400	20,100	19,900
Payment or Refund Under Sec.7519, Form 8752*	7,490	6,300	6,000	5,500	5,100	4,600	4,100	3,600	3,100
Supplemental Documents, Total	13,243,355	12,894,200	13,414,300	13,772,000	14,138,200	14,511,800	14,896,100	15,288,600	15,766,600
Form 4868, Total	969,428	891,600	880,700	878,700	886,100	901,600	928,400	964,500	1,012,500
Paper Form 4868	529,161	450,100	397,800	347,100	301,600	257,600	215,700	174,100	133,900
Electronic Form 4868	440,267	441,500	482,900	531,600	584,500	643,900	712,700	790,400	878,600
Credit Card	440,267	441,500	482,900	531,600	584,500	643,900	712,700	790,400	878,600
E-File	0	0	0	0	0	0	0	0	0
Form 1120-X**	17,665	15,600	14,900	14,600	14,400	14,400	14,700	15,100	15,400
Form 5558**	667,106	223,000	222,200	221,400	220,500	219,600	218,600	217,500	216,400
Form 7004, Total	9,897,291	9,978,700	10,318,700	10,704,100	11,089,500	11,474,900	11,860,300	12,245,600	12,630,900
Paper Form 7004	809,654	691,700	626,000	605,600	585,200	564,800	544,400	523,900	503,400
Electronic Form 7004	9,087,637	9,286,900	9,692,700	10,098,500	10,504,300	10,910,100	11,315,900	11,721,700	12,127,500
Form 8868, Total	1,301,260	1,214,400	1,258,300	1,301,400	1,344,500	1,387,600	1,430,700	1,473,800	1,516,900
Paper Form 8868	461,700	237,200	231,200	224,400	217,700	210,700	203,900	197,100	190,300
Electronic Form 8868	839,560	977,200	1,027,100	1,077,000	1,126,800	1,176,900	1,226,800	1,276,700	1,326,700
Form 941-X**	386,623	564,100	712,800	645,900	578,000	509,200	439,400	368,600	371,100
Form 943-X**	1,675	3,800	3,900	3,300	2,800	2,400	1,900	1,500	1,500
Form 944-X*	914	1,400	1,400	1,100	1,000	900	900	800	800
Form 945-X**	1,391	1,700	1,400	1,400	1,400	1,300	1,200	1,200	1,100
Form CT-1X*	0	0	0	0	0	0	0	0	0

* These forms are all paper. Some will have an electronic filing option in the future. See "Electronic-Filing Requirements for Specified Returns and Other Documents." 88 Fed. Reg. 11754 (February 23, 2023).

** Forms 5330, 1120-X, 5558, 941-X, 943-X, and 945-X are available to file electronically; however, this year's update does not include the electronic volumes due to limited data.

NOTES:

1. For more information on the forms listed under "Type of Return," please refer to the Table Notes section of Publication 6186. Some data breakdowns in this table may not add up to the subtotals or totals due to rounding.
2. Projected volumes have been rounded to the nearest 100, with values of 49 or fewer rounded to 0. Actual volumes less than 10 have been rounded to the nearest 10.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2025 Publication 6186.

Table 9. Tax Return Volume Projections for the Philadelphia IRS Campus

Type of Return	Actual— CY 2024	Projected							
		2025	2026	2027	2028	2029	2030	2031	2032
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Grand Total	29,536,721	29,725,400	30,199,600	30,606,700	31,040,500	31,432,400	31,827,000	32,187,100	32,603,500
Total Primary Returns	26,283,898	26,492,600	26,802,000	27,087,500	27,365,900	27,623,600	27,874,400	28,093,500	28,365,800
Individual Income Tax, Total	26,283,898	26,492,600	26,802,000	27,087,500	27,365,900	27,623,600	27,874,400	28,093,500	28,365,800
Total Paper Individual Returns	0	0	0	0	0	0	0	0	0
Total Electronic Individual Returns	26,283,898	26,492,600	26,802,000	27,087,500	27,365,900	27,623,600	27,874,400	28,093,500	28,365,800
Forms 1040 and 1040-SR Total	26,283,898	26,492,600	26,802,000	27,087,500	27,365,900	27,623,600	27,874,400	28,093,500	28,365,800
Paper Forms 1040 and 1040-SR	0	0	0	0	0	0	0	0	0
Electronic Forms 1040 and 1040-SR	26,283,898	26,492,600	26,802,000	27,087,500	27,365,900	27,623,600	27,874,400	28,093,500	28,365,800
Online Filing	12,002,282	12,179,000	12,439,800	12,629,000	12,829,300	13,007,200	13,174,800	13,315,700	13,492,100
Practitioner Filing	14,281,616	14,313,600	14,362,300	14,458,500	14,536,700	14,616,300	14,699,600	14,777,800	14,873,800
Forms 1040-NR	0	0	0	0	0	0	0	0	0
Electronic Form 1040-NR	0	0	0	0	0	0	0	0	0
Forms 1040-PR and 1040-SS	0	0	0	0	0	0	0	0	0
Electronic Forms 1040-PR and 1040-SS	0	0	0	0	0	0	0	0	0
Individual Estimated Tax, Form 1040-ES, Total	0	0	0	0	0	0	0	0	0
Paper Form 1040-ES	0	0	0	0	0	0	0	0	0
Electronic (Credit Card) Form 1040-ES	0	0	0	0	0	0	0	0	0
Fiduciary, Form 1041, Total	0	0	0	0	0	0	0	0	0
Paper Form 1041	0	0	0	0	0	0	0	0	0
Electronic Form 1041	0	0	0	0	0	0	0	0	0
Fiduciary Estimated Tax, Form 1041-ES*	0	0	0	0	0	0	0	0	0
Partnership, Forms 1065 and 1065-B, Total	0	0	0	0	0	0	0	0	0
Paper Forms 1065 and 1065-B	0	0	0	0	0	0	0	0	0
Electronic Forms 1065 and 1065-B	0	0	0	0	0	0	0	0	0
Corporation, Total	0	0	0	0	0	0	0	0	0
Total Paper Corporation Returns	0	0	0	0	0	0	0	0	0
Total Electronic Corporation Returns	0	0	0	0	0	0	0	0	0
Form 1120, Total	0	0	0	0	0	0	0	0	0
Paper Form 1120	0	0	0	0	0	0	0	0	0
Electronic Form 1120	0	0	0	0	0	0	0	0	0
Form 1120-F, Total	0	0	0	0	0	0	0	0	0
Paper Form 1120-F	0	0	0	0	0	0	0	0	0
Electronic Form 1120-F	0	0	0	0	0	0	0	0	0
Form 1120-FSC*	0	0	0	0	0	0	0	0	0
Form 1120-H*	0	0	0	0	0	0	0	0	0
Form 1120-RIC*	0	0	0	0	0	0	0	0	0
Form 1120-S, Total	0	0	0	0	0	0	0	0	0
Paper 1120-S	0	0	0	0	0	0	0	0	0
Electronic 1120-S	0	0	0	0	0	0	0	0	0
Forms 1120-L/ND/PC/REIT/SF, Total*	0	0	0	0	0	0	0	0	0
Form 1120-C*	0	0	0	0	0	0	0	0	0
Small Corporation Election, Form 2553*	0	0	0	0	0	0	0	0	0
"REMIC" Income Tax, Form 1066*	0	0	0	0	0	0	0	0	0
Estate, Forms 706, 706-GS(D)/GS(T)/NA, Total*	0	0	0	0	0	0	0	0	0
Gift, Form 709*	0	0	0	0	0	0	0	0	0

Footnotes at end of table.

Table 9. Tax Return Volume Projections for the Philadelphia IRS Campus—Continued

Type of Return	Actual— CY 2024	Projected							
		2025	2026	2027	2028	2029	2030	2031	2032
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Employment, Total	0	0	0	0	0	0	0	0	0
Total Paper Employment Returns	0	0	0	0	0	0	0	0	0
Total Electronic Employment Returns	0	0	0	0	0	0	0	0	0
Forms 940 and 940-PR, Total	0	0	0	0	0	0	0	0	0
Paper Forms 940 and 940-PR	0	0	0	0	0	0	0	0	0
Form 940 E-File/Online/XML	0	0	0	0	0	0	0	0	0
Forms 941, 941-PR, and 941-SS, Total	0	0	0	0	0	0	0	0	0
Paper Forms 941, 941-PR, and 941-SS	0	0	0	0	0	0	0	0	0
Form 941 E-File/Online/XML	0	0	0	0	0	0	0	0	0
Forms 943, 943-PR and 943-SS	0	0	0	0	0	0	0	0	0
Paper Forms 943, 943-PR and 943-SS	0	0	0	0	0	0	0	0	0
Electronic Forms 943, 943-PR and 943-SS	0	0	0	0	0	0	0	0	0
Forms 944, 944-PR and 944-SS, Total	0	0	0	0	0	0	0	0	0
Paper Forms 944, 944-PR and 944-SS	0	0	0	0	0	0	0	0	0
Electronic Form 944	0	0	0	0	0	0	0	0	0
Form 945, Total	0	0	0	0	0	0	0	0	0
Paper Form 945	0	0	0	0	0	0	0	0	0
Electronic Form 945	0	0	0	0	0	0	0	0	0
Form CT-1*	0	0	0	0	0	0	0	0	0
Withholding Tax for Foreign Persons, Form 1042	0	0	0	0	0	0	0	0	0
Exempt Organizations, Total	0	0	0	0	0	0	0	0	0
Trust Accumulation of Charitable Amounts, Form 1041-A*	0	0	0	0	0	0	0	0	0
Government Entities/Bonds, Total*	0	0	0	0	0	0	0	0	0
Political Organizations, Total	0	0	0	0	0	0	0	0	0
Excise, Total	0	0	0	0	0	0	0	0	0
Excise Taxes re Employee Plans, Form 5330**	0	0	0	0	0	0	0	0	0
Payment or Refund Under Sec.7519, Form 8752*	0	0	0	0	0	0	0	0	0
Supplemental Documents, Total	3,252,823	3,232,700	3,397,600	3,519,200	3,674,500	3,808,800	3,952,600	4,093,600	4,237,700
Form 4868, Total	3,239,184	3,210,200	3,372,500	3,496,400	3,654,200	3,790,900	3,937,100	4,080,600	4,224,600
Paper Form 4868	1,972	1,900	1,700	1,500	1,300	1,100	900	800	600
Electronic Form 4868	3,237,212	3,208,200	3,370,800	3,494,900	3,652,900	3,789,800	3,936,200	4,079,900	4,224,000
Credit Card	0	0	0	0	0	0	0	0	0
E-File	3,237,212	3,208,200	3,370,800	3,494,900	3,652,900	3,789,800	3,936,200	4,079,900	4,224,000
Form 1120-X**	0	0	0	0	0	0	0	0	0
Form 5558**	0	0	0	0	0	0	0	0	0
Form 7004, Total	0	0	0	0	0	0	0	0	0
Paper Form 7004	0	0	0	0	0	0	0	0	0
Electronic Form 7004	0	0	0	0	0	0	0	0	0
Form 8868, Total	0	0	0	0	0	0	0	0	0
Paper Form 8868	0	0	0	0	0	0	0	0	0
Electronic Form 8868	0	0	0	0	0	0	0	0	0
Form 941-X**	13,411	22,300	24,700	22,400	20,000	17,700	15,200	12,800	12,900
Form 943-X**	87	100	200	200	100	100	100	100	100
Form 944-X*	81	100	100	100	100	100	100	100	100
Form 945-X**	56	100	100	100	100	100	100	0	0
Form CT-1X*	0	0	0	0	0	0	0	0	0

* These forms are all paper. Some will have an electronic filing option in the future. See "Electronic-Filing Requirements for Specified Returns and Other Documents." 88 Fed. Reg. 11754 (February 23, 2023).

** Forms 5330, 1120-X, 5558, 941-X, 943-X, and 945-X are available to file electronically; however, this year's update does not include the electronic volumes due to limited data.

NOTES:

1. For more information on the forms listed under "Type of Return," please refer to the Table Notes section of Publication 6186. Some data breakouts in this table may not add up to the subtotals or totals due to rounding.
2. Projected volumes have been rounded to the nearest 100, with values of 49 or fewer rounded to 0. Actual volumes less than 10 have been rounded to the nearest 10.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2025 Publication 6186.

Table 10. Examination Class Projections for the United States

Examination Class	Actual— CY 2024	Projected							
		2025	2026	2027	2028	2029	2030	2031	2032
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Individual, Forms 1040 and 1040-SR, Total	159,266,861	161,459,400	162,371,600	163,226,400	164,113,200	164,946,100	165,800,000	166,525,600	167,605,700
EITC Classes (with TPI Under \$200,000), Total	23,767,276	23,958,500	24,093,900	24,220,700	24,352,300	24,475,900	24,602,600	24,710,200	24,870,500
TPI Under \$200,000 and TGR<\$25,000	21,032,352	21,295,000	21,415,300	21,528,100	21,645,000	21,754,900	21,867,500	21,963,200	22,105,700
TPI Under \$200,000 and TGR>=\$25,000	2,734,924	2,663,500	2,678,500	2,692,600	2,707,200	2,721,000	2,735,100	2,747,000	2,764,900
Nonbusiness (with No EITC), Total	100,921,552	102,840,400	103,421,500	103,965,900	104,530,700	105,061,300	105,605,100	106,067,300	106,755,300
TPI Under \$200,000 and No Schedule E or Form 2106	91,428,001	93,129,900	93,656,100	94,149,200	94,660,700	95,141,100	95,633,600	96,052,100	96,675,200
TPI Under \$200,000 and Schedule E or Form 2106 Are Okay	9,493,552	9,710,500	9,765,300	9,816,800	9,870,100	9,920,200	9,971,500	10,015,200	10,080,100
Nonfarm Business, Total*	19,129,285	19,500,300	19,610,500	19,713,700	19,820,800	19,921,400	20,024,500	20,112,200	20,242,600
TGR Under \$25,000	12,827,051	13,027,900	13,101,500	13,170,500	13,242,000	13,309,200	13,378,100	13,436,700	13,523,800
TGR \$25,000 to \$100,000	4,295,002	4,399,200	4,424,100	4,447,400	4,471,500	4,494,200	4,517,500	4,537,300	4,566,700
TGR \$100,000 to \$200,000	1,112,659	1,148,600	1,155,100	1,161,100	1,167,400	1,173,400	1,179,400	1,184,600	1,192,300
TGR \$200,000 or More	894,574	924,600	929,800	934,700	939,800	944,600	949,500	953,600	959,800
Farm Business & TPI<\$200,000, Total**	1,058,627	1,093,900	1,100,000	1,105,800	1,111,800	1,117,500	1,123,300	1,128,200	1,135,500
High-Income Taxpayers, Total	14,390,121	14,066,300	14,145,800	14,220,200	14,297,500	14,370,100	14,444,400	14,507,700	14,601,800
No Schedule C or F present & TPI \$200,000 to \$1 Million	9,830,215	9,548,100	9,602,000	9,652,600	9,705,000	9,754,300	9,804,800	9,847,700	9,911,600
Schedule C or F present & TPI \$200,000 to \$1 Million	3,624,082	3,563,500	3,583,700	3,602,500	3,622,100	3,640,500	3,659,300	3,675,300	3,699,200
TPI \$1 Million or More	935,824	954,700	960,100	965,100	970,400	975,300	980,300	984,600	991,000
TPI \$1 Million to \$5 Million	840,164	852,300	857,100	861,600	866,300	870,700	875,200	879,000	884,700
TPI \$5 Million to \$10 Million	58,778	62,200	62,500	62,900	63,200	63,500	63,900	64,100	64,500
TPI \$10 Million or More	36,882	40,200	40,400	40,600	40,900	41,100	41,300	41,500	41,700
Individual, Forms 1040-PR and 1040-SS, Total	345,378	361,500	352,800	344,000	335,200	326,500	317,700	308,900	300,200
Fiduciary, Form 1041, Total	3,162,213	3,151,400	3,139,500	3,127,200	3,114,800	3,102,700	3,091,100	3,080,100	3,069,700
Income Distribution Deduction with Tax	652,203	659,900	666,400	672,600	678,800	685,000	691,200	697,300	703,500
Income Distribution Deduction > \$0 with No Tax	868,770	869,400	869,300	869,300	869,300	869,300	869,300	869,300	869,300
All Other	1,641,240	1,622,100	1,603,800	1,585,200	1,566,700	1,548,500	1,530,700	1,513,400	1,496,800
Partnership, Form 1065/1065-B, Total	5,040,774	5,120,700	5,203,300	5,287,600	5,373,200	5,459,500	5,546,300	5,633,400	5,720,600
10 or Fewer Partners, Total	4,750,596	4,827,900	4,908,300	4,990,700	5,074,500	5,159,100	5,244,200	5,329,600	5,415,200
Gross Receipts Under \$100,000	3,816,329	3,872,600	3,930,300	3,989,700	4,050,300	4,111,700	4,173,700	4,235,900	4,298,300
Gross Receipts \$100,000 or More	934,267	955,200	978,000	1,001,100	1,024,200	1,047,400	1,070,600	1,093,700	1,116,900
11 or More Partners	290,178	292,900	295,000	296,900	298,700	300,400	302,100	303,800	305,500
Corporation, Forms 1120 and Other, Total***	1,865,221	1,849,600	1,834,600	1,820,400	1,807,100	1,794,900	1,783,700	1,773,600	1,764,300
No Balance Sheet	576,222	579,900	585,700	590,400	595,300	600,600	606,100	612,100	618,400
Returns with Assets, Total	1,288,999	1,269,700	1,248,900	1,230,000	1,211,800	1,194,400	1,177,600	1,161,500	1,146,000
Under \$250,000	652,854	633,300	614,600	598,200	582,200	566,700	551,500	536,600	522,000
\$250,000 to \$1 Million	284,766	284,600	282,200	279,800	277,500	275,300	273,200	271,300	269,600
\$1 Million to \$5 Million	196,747	197,100	197,200	197,100	197,000	197,100	197,200	197,500	197,900
\$5 Million to \$10 Million	44,151	44,800	45,400	46,000	46,500	47,100	47,700	48,400	49,100
\$10 Million to \$50 Million	59,062	58,800	58,600	58,400	58,200	58,000	57,900	57,800	57,700
\$50 Million to \$100 Million	14,152	14,000	14,000	13,900	13,900	13,800	13,800	13,800	13,700
\$100 Million to \$250 Million	13,524	13,400	13,200	13,100	13,000	12,900	12,800	12,700	12,600
\$250 Million to \$500 Million	7,489	7,400	7,300	7,100	7,000	6,900	6,800	6,700	6,600
\$500 Million to \$1 Billion	5,735	5,800	5,800	5,800	5,800	5,900	5,900	5,900	5,900
\$1 Billion to \$5 Billion	7,163	7,200	7,300	7,300	7,400	7,400	7,400	7,500	7,600
\$5 Billion to \$20 Billion	2,373	2,400	2,400	2,400	2,500	2,500	2,500	2,500	2,500
\$20 Billion or More	983	1,000	900	900	900	900	900	900	900

Footnotes at end of table.

Table 10. Examination Class Projections for the United States—Continued

Examination Class	Actual— CY 2024	Projected							
		2025	2026	2027	2028	2029	2030	2031	2032
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Corporation, Form 1120-C, Total	8,714	8,800	8,700	8,800	8,800	8,800	8,800	8,800	8,800
Corporation, Form 1120-F, Total	59,975	60,900	61,700	62,500	63,300	64,100	64,700	65,400	66,000
No Balance Sheet and Assets Under \$10 Million	55,582	56,400	57,200	58,000	58,700	59,400	60,000	60,600	61,200
Assets \$10 Million to \$250 Million	3,569	3,600	3,700	3,700	3,800	3,800	3,900	3,900	3,900
Assets \$250 Million or More	824	800	800	900	900	900	900	900	900
Corporation, Form 1120-S, Total	5,944,530	6,006,500	6,065,600	6,121,600	6,174,200	6,223,600	6,269,600	6,312,400	6,352,100
Assets Under \$200,000	4,188,126	4,231,600	4,269,000	4,303,600	4,335,100	4,363,400	4,388,400	4,410,200	4,428,800
Assets \$200,000 to \$10 Million	1,684,742	1,702,700	1,723,300	1,743,600	1,763,800	1,783,800	1,803,900	1,823,900	1,843,900
Assets \$10 Million or More	71,662	72,200	73,300	74,300	75,300	76,300	77,300	78,400	79,400
Estate, Forms 706, 706GS(D), 706GS(T), and 706-NA, Total	30,787	28,700	27,100	25,900	24,900	24,100	23,500	23,000	22,600
Estate Under \$20 Million, Total	27,735	26,300	24,900	23,700	22,800	22,100	21,500	21,100	20,700
Estate Under \$20 Million, Taxable	1,587	1,600	1,500	1,400	1,400	1,300	1,300	1,300	1,200
Estate \$20 Million to \$100 Million, Total	2,707	2,100	2,000	1,900	1,800	1,800	1,700	1,700	1,700
Estate \$20 Million to \$100 Million, Taxable	1,345	1,100	1,000	1,000	900	900	900	900	900
Estate \$100 Million to \$250 Million, Total	241	200	200	200	200	200	200	200	100
Estate \$100 Million to \$250 Million, Taxable	137	100	100	100	100	100	100	100	100
Estate \$250 Million or More, Total	105	100	100	100	100	100	100	100	100
Estate \$250 Million or More, Taxable	62	100	0	0	0	0	0	0	0
Gift, Form 709, Total	308,888	290,900	282,900	280,000	279,000	278,600	278,500	278,400	278,400

* "Nonfarm Business, Total" includes nonfarm business returns (with No EITC) (Schedule C Present and Schedule C Gross Receipts ≥ Schedule F Gross Receipts).

** "Farm Business & TPI<\$200,000, Total" includes farm business returns (with No EITC) (Schedule F Present and Schedule F Gross Receipts ≥ Schedule C Gross Receipts).

*** "Corporation, Forms 1120 and Other, Total" includes Forms 1120-FSC/LND/PC/REIT/RIC/SF.

NOTES:

1. This table does not contain non-Master File counts. Some data breakouts in this table may not add up to the subtotals or totals due to rounding.
2. Projected volumes have been rounded to the nearest 100, with values of 49 or fewer rounded to 0. Actual volumes less than 10 have been rounded to the nearest 10.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2025 Publication 6186.

Table 11. Assessment of Prior U.S. Projection Accuracy: Evaluating Mean Absolute Percentage Errors (MAPEs) and Number of Overprojections for the Four Most Recent Projection Cycles

Item	Projection Error on Forecasts for:					
	Calendar Year 2024 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
	(1)	(2)	(3)	(4)	(5)	(6)
Grand Total—Selected Returns*	266,158					
MAPE		1.94%	2.40%	2.22%	2.08%	1.99%
Number of Overprojections		4	2	2	2	1
Grand Total—Paper	46,420					
MAPE		6.97%	2.55%	7.21%	11.59%	17.32%
Number of Overprojections		3	3	4	4	4
Grand Total—E-file	219,738					
MAPE		1.95%	3.23%	3.59%	4.11%	5.93%
Number of Overprojections		3	2	1	0	0
Total Primary—Selected Returns*	227,479					
MAPE		2.52%	2.07%	2.37%	2.69%	2.25%
Number of Overprojections		4	4	3	2	3
Individual Total	160,470					
MAPE		2.37%	3.37%	3.91%	3.42%	2.67%
Number of Overprojections		4	2	2	2	2
Individual Total—Paper	10,771					
MAPE		14.50%	5.38%	4.57%	9.36%	9.30%
Number of Overprojections		3	2	3	3	3
Individual Total—E-file	149,699					
MAPE		2.79%	3.59%	3.94%	3.38%	2.65%
Number of Overprojections		3	2	2	2	1
Individual Estimated Tax	12,046					
MAPE		13.68%	34.98%	54.81%	64.98%	69.51%
Number of Overprojections		3	4	4	4	4
Fiduciary Total	3,162					
MAPE		2.65%	2.83%	5.31%	3.43%	2.15%
Number of Overprojections		2	0	1	1	2
Partnership Total	5,041					
MAPE		3.78%	3.31%	3.04%	5.44%	6.27%
Number of Overprojections		3	1	1	1	0
Corporation Total	8,155					
MAPE		3.87%	5.59%	5.97%	6.01%	5.64%
Number of Overprojections		1	0	0	0	0
Employment Total	33,805					
MAPE		3.74%	5.57%	5.60%	6.14%	6.55%
Number of Overprojections		2	1	0	0	0
Exempt Organization Total	1,747					
MAPE		4.48%	4.51%	3.86%	5.26%	7.00%
Number of Overprojections		4	2	3	3	3
Excise Total	1,153					
MAPE		3.23%	4.34%	4.64%	5.49%	6.55%
Number of Overprojections		1	0	0	0	0

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

SOURCE: Internal Revenue Service, Statistics of Income Division, 2025 Publication 6186.

Appendix A. Table Notes

- The details in the tables may not add up to the totals due to rounding.
- Projected return volumes are rounded to the nearest hundred, with values of 49 or fewer rounded to 0. However, some forms may report zero volumes because they are associated with only selected areas, or their filing options were recently established or eliminated.
- Actual and projected return volumes for the major categories are based on IRS Master File processing, as recorded in the electronic versions of the Report of Returns Posted to the IRS Master Files.
- Complete IRS Master File volumes for CY 2024 were not available for Forms 5558 and 8849. IRS operating division staff members supplied these volumes at the national level, while some data were derived from secondary sources.

Notes for Tables 1–9

- "Grand Total" is the sum of "Total Primary Returns" and "Supplemental Documents, Total." The "Total Primary Returns" category is the sum of all forms shown in the tables, excluding all supplemental documents.
- "Individual Income Tax, Total" is the sum of paper and electronic Forms 1040, 1040-SR, 1040-NR, 1040-PR, and 1040-SS.
- "Individual Estimated Tax, Form 1040-ES, Total" includes paper and electronic Form 1040-ES.
- "Fiduciary, Form 1041, Total" includes paper and electronic Form 1041.
- "Fiduciary Estimated Tax, Form 1041-ES" is the Estimated Income Tax for Estates and Trusts.
- "Partnership, Forms 1065 and 1065-B, Total" includes paper and electronic Forms 1065 and 1065-B.
- "Corporation Income Tax, Total" includes the following forms: Forms 1120 (paper and electronic), 1120-C, 1120-F (paper and electronic), 1120-H, 1120-FSC, 1120-L, 1120-ND, 1120-PC, 1120-REIT, 1120-RIC, 1120-SF, and 1120-S (paper and electronic). Form 1120-POL volumes are reported separately under Political Organizations. Form 1120-IC-DISC is not included in this category.
- "Form 2553" is the Election by a Small Business Corporation (to file Form 1120-S).
- "Form 1066" is the U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return.
- "Estate" includes Forms 706, 706-NA, 706-GS(D), and 706-GS(T).
- "Gift, Form 709" is the U.S. Gift (and Generation-Skipping Transfer) Tax Return.
- "Employment Tax, Total" includes paper and electronic Forms 940, 940-PR, 941, 941-PR, 941-SS, 943, 943-PR, 943-SS, 944, 944-PR, 944-SS, 945, and CT-1. Form CT-2 returns are excluded.
- "Form 1042" is the Annual Withholding Tax Return for U.S. Source Income of Foreign Persons. This form is assigned to the international area. It is sometimes considered an employment tax return, but it is listed separately in this publication.

- "Exempt Organizations, Total" includes the following forms: Forms 990 (paper and electronic), 990-EZ (paper and electronic), 990-N (only available electronically), 990-PF (paper and electronic), 990-T (paper and electronic), 4720 (paper and electronic), and 5227 (paper and electronic). Beginning in CY 2022, the Form 990 series must be filed electronically. Temporary waivers are available for small business filers.
- "Form 1041-A" is the U.S. Information Return, Trust Accumulation of Charitable Amounts.
- "Government Entities/Bonds, Total" includes paper Forms 8038, 8038-CP, 8038-G, 8038-GC, 8038-T, and 8328.
- "Political Organizations, Total" includes Forms 1120-POL (paper and electronic), 8871 (only available electronically), and 8872 (paper and electronic). Beginning in CY 2022, Form 8872 must be filed electronically. Temporary waivers are available.
- "Excise, Total" includes Forms 11-C, 720 (paper and electronic), 730, 2290 (paper and electronic), and 8849 (paper and electronic).
- "Form 5330" is the Return of Excise Taxes Related to Employee Benefit Plans.
- "Form 5500-EZ" is the Annual Return of a One-Participant (Owners/Partners and Their Spouses) Retirement Plan or a Foreign Plan.
- "Form 8752" is the Required Payment or Refund Under Section 7519.
- "Supplemental Documents, Total" consists mainly of applications for extensions of time to file and filings of amended tax returns. The forms included in this grouping are the following: Forms 1040-X (paper and electronic), 4868 (paper and electronic), 1120-X, 5558, 7004 (paper and electronic), 8868 (paper and electronic), 941-X, 943-X, 944-X, 945-X, and CT-1X.

Notes for Table 10

- Return volumes presented in Table 10 reflect additional detail for certain form types by "examination class," as defined by IRS staff who use them for internal compliance planning purposes. While most of the examination class categories are self-explanatory, the categories below require more clarification.
- Examination class definitions for "Individual, Forms 1040 and 1040-SR, Total":
 - Earned Income Tax Credit (EITC) returns with Total Positive Income (TPI) reflects total income less than \$200,000 excluding losses and Schedule C/F with Total Gross Receipts (TGR) less than \$25,000 and \$25,000 or more.
 - Nonbusiness returns (with no EITC) having the following: 1) TPI less than \$200,000 and no Schedule C, E, F, or Form 2106; and 2) TPI less than \$200,000 with only Schedule E or Form 2106.
 - All nonfarm business returns (no EITC) and TPI less than \$200,000 and Schedule C/F present with the following: 1) TGR less than \$25,000; 2) TGR at \$25,000 or under \$100,000; 3) TGR at \$100,000 or under \$200,000; and 4) TGR \$200,000 or more.
 - Farm business returns with no EITC, Schedule F present with TGR greater than Schedule C TGR (if any), and TPI less than \$200,000.
 - The high-income taxpayer category is broken out by the following: 1) no Schedule C or F but with TPI \$200,000 or more and less than \$1,000,000; 2) Schedule C or F returns present with TPI \$200,000 or more and less than \$1,000,000; and 3) TPI \$1,000,000 or more.

Appendix B. IRS Campus Processing Maps

State-to-Campus Map for Most Paper Individual Returns

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

Note: This state-to-campus map applies only to specific forms. For more information, please contact the staff listed in the Principal Contacts section.

State-to-Campus Map for Electronic Individual Returns

Andover IRS Campus	Austin IRS Campus	Fresno IRS Campus
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
Kansas City IRS Campus	Philadelphia IRS Campus	
Illinois Indiana Kansas Michigan Minnesota Missouri Ohio West Virginia Wisconsin	Florida Georgia Kentucky North Carolina South Carolina Tennessee	

Note: This state-to-campus map applies only to specific forms. For more information, please contact the staff listed in the Principal Contacts section.

State-to-Campus Map for Most Paper Business Returns

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

Note: This state-to-campus map applies only to specific forms. For more information, please contact the staff listed in the Principal Contacts section.

State-to-Campus Map for Most Electronic Business Returns

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

Note: This state-to-campus map applies only to specific forms. For more information, please contact the staff listed in the Principal Contacts section.

Projection Publication Series

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

These publications are available electronically as noted on page iii of this report at www.irs.gov/statistics.