



Statistics of Income

Publication 6187

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

2025 Update



Projections
of Federal Tax Return Filings

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**Department of the Treasury
Internal Revenue Service**

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Principal Contacts

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Online Availability of Projections

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

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



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Overview

The 2025 edition of Publication 6187, *Calendar Year Projections of Individual Returns by Major Processing Categories*, contains U.S. and IRS campus-level projections of full-paid and other-than-full-paid categories of individual tax returns. The publication also includes estimates of individual refunds, including split refunds, Forms 1040-NR, 1040-PR and 1040-SS, and various components of individual electronically filed (e-filed) returns. A set of U.S.-level forecasts by the IRS's Business Operating Division (BOD) organizational structure is also included in this product.

The projections presented in this publication are based on the information available as of July 2025, including confirmed administrative plans and enacted tax law changes for which the IRS has provided guidance. Legislative or administrative initiatives under consideration are not included in these projections due to the uncertain nature of their eventual outcome.

Administrative and Statutory Impacts

Digital Intake Scanning Initiative and Paperless Processing Initiative

Since the passage of the Inflation Reduction Act, 2022 (IRA), the IRS has made significant progress digitizing and adopting new technology.

In March 2023, the IRS announced a Digital Intake Initiative to scan paper returns of select form types and schedules. This modernization effort has since evolved into the Paperless Processing Initiative in August 2023 and the Zero Paper Initiative in 2025. These program iterations retain a consistent goal: ensuring paper forms and returns are scanned and digitized. The Zero Paper Initiative of April 2025 expands the scope of prior iterations to encompass all paper forms and returns.

As the scope of these modernization efforts has increased, so too has the logistical and operational complexity. Currently, Publication 6187 does not separate scanned paper return processing from paper return processing. As additional data and program details become available, future updates will further refine how scanned volumes and processing are estimated and represented herein.

Standard Deduction and SALT Deduction Revisions

The One Big Beautiful Bill Act of 2025 (OBBBA) makes permanent the higher standard deduction enacted by the Tax Cuts and Jobs Act of 2017 (TCJA) and temporarily increases thresholds on the State and Local Tax (SALT) deduction for tax years 2025 through 2029.

These altered statutory provisions create offsetting incentives for itemization. The higher standard deduction continues to limit the number of itemizers, while increased SALT deduction thresholds increases itemization incentives for taxpayers with substantial state and local tax liabilities.

Schedule A is required for taxpayers who itemize deductions. Relative to last year's forecast, these legislative changes are expected to result in a modest, multi-year increase in itemizing, reflected by Schedule A volumes through Calendar Year (CY) 2030, when the increased SALT deductions are scheduled to expire. This contrasts with the single-year increase previously anticipated for CY 2027, which was expected to result from the higher standard deduction limits expiring and the SALT deduction thresholds remaining unchanged.

Other Impacts From The One Big Beautiful Bill Act

A full impact assessment of OBBBA on Publication 6187 projections will be conducted once the IRS finalizes related guidance and implementation strategy. Currently, it is not expected to significantly impact estimates and trends contained in Publication 6187 apart from Schedule A filing volumes.

Data Sources and Projections Methodology

This section summarizes the methods used to generate the various U.S.- and state- level forecasts of individual income tax returns presented in this update. These projections incorporate the available year to date 2025 filing volumes through July 2025.

The projected return volumes reflect updated forecasts of economic variables that are used as leading indicators of future individual return filings. We perform extensive research into U.S. laws and the IRS administrative processes and incorporate their impact in our forecasts.

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.

The Individual Return Series

The U.S. and IRS campus forecasts of the total individual series are based on time-series models. The U.S.-level forecasts in Table 1A were developed first. Next, district-level forecasts were generated and scaled up to the U.S.-level estimates. Finally, the district-level forecasts (and their corresponding state-level forecasts) were rolled up to the campus level using the latest state-to-campus processing maps provided by Taxpayer Services.

Full-Paid/Other-Than-Full-Paid Categories

The calendar year U.S.-level full-paid and other-than-full-paid categories were extrapolated using year to date return data and time-series models. The state-level projections for these categories were extrapolated and forced to the U.S. level. The IRS campus-level paper volumes for these classifications (as presented in Tables 2A through 2C) were derived by summing the respective projected state volumes per their predefined IRS campus alignments.

Refund Returns

The calendar year and fiscal year refund volumes presented in Tables 3 and 5 reflect the count of refunds resulting from the initial filing of a return. Time series analysis was used to derive the baseline U.S.-level refund projections. Comparable campus-level refund projections were derived using projected distributions of total U.S. paper to campuses based on predefined IRS campus alignments. Fiscal year refunds were derived from the calendar year forecasts based on historical filing experiences.

Computer Generated Paper Returns

Computer generated paper returns are tax returns that are prepared using tax preparation software and submitted on paper. The historical data used in the forecasting model is from the IRS Master File. A time series regression model was used to forecast the U.S.-level projections.

Total and Online E-Filed Returns

Total e-filed individual return counts, as reported in Table 1A, are comprised of practitioner-filed and online-filed returns. Total e-filed individual return counts were first calculated as the difference between the calendar year projections for total individual returns and total paper individual returns. The forecasts for online-filed returns were generated using time-series modeling. Practitioner-filed forecasts were then calculated as the resulting difference between total e-filed returns and online-filed returns.

Schedules 1 Through 3

The forecasts for the revised Form 1040 Schedules 1 through 3 are based on surrogate historical data for base periods prior to CY 2020 and actual IRS Master File data for CY 2020 to CY 2024. The surrogate historical data were sourced from historical Form 1040 line-item data and were used to determine hypothetical volumes of each of the new schedules. Once the historical trends were compiled, time-series models were used to generate the baseline forecasts.

Summary of Trends and Highlights

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

Total Individual Return Filing

Previously elevated due to COVID-era filing incentives and processing backlogs in CY 2020 through CY 2022, total individual return volumes continued to stabilize in CY 2024, with 159.3 million returns processed in 2024. This is an increase of 241.1 thousand returns (less than 0.2%) from CY 2023. A more modest growth trajectory of individual returns is projected for the period of CY 2025 through CY 2028 than for previous years, with individual returns processed projected to reach 164.1 million in CY 2028.

Electronic Filing

Since the enactment of the IRS Restructuring and Reform Act of 1998, the total volume of individual returns processed electronically has increased from 24.6 million in CY 1998 to approximately 149.0 million in CY 2024. Electronic filing represented 93.5% of the total number of individual returns processed in CY 2024. It is projected that individual e-filing will continue to increase modestly to 157.0 million returns (representing 95.7% of total individual returns processed) by CY 2028.

The projected growth trend of individual e-filing volumes spanning CY 2025 through CY 2028 is moderate compared with the estimated trend in the CY 2024 release of Publication 6187. This year-over-year adjustment reflects both slower than expected growth in total individual return volumes and higher than anticipated paper filing volumes.

Paper Filing

Paper volumes are forecasted to continue their downward trend, declining to 7.1 million returns by CY 2028, from the 10.3 million returns processed in CY 2024. Scanned paper returns are presently captured in paper return volume estimates. As such, significant deviations to the observed trend are not anticipated due to the Zero Paper Initiative, which seeks to modernize paper return processing by scanning and digitizing all paper returns received.

Online and Practitioner Filing

Since CY 2006, when online filed returns represented their smallest share of e-filed returns processed (27.7%), online and practitioner returns processed have trended towards an apparent equilibrium in recent years, with online returns comprising approximately 43% of electronically filed returns in CY 2022, CY 2023, and CY 2024. This relative equilibrium is projected to continue in the intermediate term as electronic filing continues to increase.

Refund Returns

Refund return processing volumes continued to decline in CY 2024, with 106.3 million refund returns processed, marking the third consecutive annual decrease. This trend is projected to continue under a backdrop of modestly increasing total individual returns processed, with CY 2028 refund returns processed projected to be 101.6 million (4.7 million fewer than CY 2024).

Accuracy of Prior Projections

The accuracy of prior projections is routinely assessed to measure the quality of our products and services. Assessing the performance of prior projections allows SOI to enhance its forecasting methodology and improve the accuracy of future projections. Table 8 summarizes the performance of the U.S.-level projections across Publication 6187's major return categories using actual data from CY 2021 through CY 2024.

Table 8 presents two measures of projection accuracy:

- **Mean Absolute Percent Error (MAPE):** This measure represents the average absolute deviation between projected and actual return counts over the 4-year period, regardless of whether the projection was an overestimate or underestimate.
- **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 4-year span.

These two measures of projection accuracy are grouped by time horizon in Table 8. The time horizon is defined by the calendar year a forecast was made and the calendar year projected. For example, a forecast made in CY 2021 for CY 2024 would be part of the “3-years-ahead” time horizon.

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

Type of return/processing category	Actual	Projected			
	2024	2025	2026	2027	2028
	(1)	(2)	(3)	(4)	(5)
Forms 1040 and 1040-SR, Total	159,266,861	161,459,400	162,371,600	163,226,400	164,113,200
Full-Paid, Total	1,078,258	1,153,900	1,003,800	873,200	758,100
Other-Than-Full-Paid, Total	158,188,603	160,305,500	161,367,800	162,353,200	163,355,000
Other-Than-Full-Paid, Paper	9,215,560	8,288,800	7,575,800	6,923,200	6,327,200
Other-Than-Full-Paid, Electronic	148,973,043	152,016,700	153,792,000	155,430,100	157,027,800
Refund Returns, Total	106,336,904	105,961,400	104,546,800	103,073,300	101,598,300
Refund Returns, Paper	5,448,355	4,929,900	4,371,000	3,873,600	3,430,900
Refund Returns, Electronic	100,888,549	101,031,400	100,175,700	99,199,800	98,167,500
Paper Forms 1040 and 1040-SR, Total	10,293,818	9,442,700	8,579,700	7,796,300	7,085,400
Computer Generated Paper Returns	5,190,498	4,601,300	4,300,500	4,017,400	3,726,700
Electronic Forms 1040 and 1040-SR, Total	148,973,043	152,016,700	153,792,000	155,430,100	157,027,800
Online	64,682,262	66,080,900	67,495,700	68,522,500	69,609,000
Practitioner	84,290,781	85,935,800	86,296,200	86,907,600	87,418,800
Schedule 1, Total	63,415,827	64,231,900	63,459,900	63,172,500	62,934,000
Paper Schedule 1	4,345,217	4,022,100	3,639,600	3,040,000	2,581,000
Electronically Filed Schedule 1	59,070,610	60,209,800	59,820,300	60,132,500	60,353,000
Schedule 2, Total	43,108,949	45,617,300	47,230,200	48,558,800	49,911,300
Paper Schedule 2	2,781,971	2,631,600	2,435,300	2,187,800	1,965,200
Electronically Filed Schedule 2	40,326,978	42,985,700	44,794,900	46,371,000	47,946,100
Schedule 3, Total	64,826,948	65,957,800	67,447,000	68,805,300	70,511,800
Paper Schedule 3	3,060,237	3,000,500	2,858,600	2,658,300	2,513,600
Electronically Filed Schedule 3	61,766,711	62,957,400	64,588,500	66,147,100	67,998,200
Schedule A	15,546,066	15,708,500	20,540,900	21,093,500	21,684,200
Schedule C or Schedule F	30,237,356	31,209,600	31,837,700	32,323,800	32,813,100

NOTES:
 On March 8, 2023, the IRS announced a new Digital Intake initiative to scan popular paper forms, including Forms 1040, 940 and 941, beginning in 2023. In August 2023, the IRS announced the Paperless Processing initiative that aims to process all tax returns digitally by 2025. The projections provided in the 2025 update of Publication 6187 do not account for the Digital Intake initiative and the Paperless Processing initiative. Future Publication 6187 updates will consider how to reflect the scanned paper volumes, as more data and program information become available.

Detail may not add to total due to rounding.
 Projected volumes are rounded to the nearest 100; values of 49 or fewer are rounded to 0.
 See Table Notes section for more information.
 SOURCE: Internal Revenue Service, Statistics of Income Division, 2025 Publication 6187.

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

Type of return/processing category/by business operating division	Actual	Projected							
	2024	2025	2026	2027	2028	2029	2030	2031	2032
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Forms 1040 and 1040-SR, Total	159,266,861	161,459,400	162,371,600	163,226,400	164,113,200	164,946,100	165,799,900	166,525,600	167,305,700
Wage and Investment Returns, Total	112,166,894	114,086,100	114,646,400	115,293,400	115,661,600	116,100,900	116,568,200	116,839,200	117,330,200
Paper Returns	6,699,021	6,225,400	5,711,100	5,261,700	4,901,700	4,576,900	4,311,000	4,039,300	3,561,400
Electronically Filed Returns	105,467,873	107,860,700	108,935,300	110,031,700	110,759,900	111,524,000	112,257,100	112,799,900	113,768,800
Small Business/Self Employed Returns, Total	47,099,967	47,373,200	47,725,300	47,933,100	48,451,500	48,845,200	49,231,800	49,686,400	49,975,600
Paper Returns	3,594,797	3,217,300	2,868,500	2,534,600	2,183,700	1,863,200	1,543,400	1,283,600	979,000
Electronically Filed Returns	43,505,170	44,156,000	44,856,700	45,398,400	46,267,800	46,982,100	47,688,400	48,402,800	48,996,500
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

NOTES:
Detail may not add to total due to rounding.
Projected volumes are rounded to the nearest 100; values of 49 or fewer are rounded to 0.
See Table Notes section for more information.
SOURCE: Internal Revenue Service, Statistics of Income Division, 2025 Publication 6187.

Table 2A. Calendar Year Projections of Total Paper Individual Returns

IRS campus	Actual	Projected			
	2024	2025	2026	2027	2028
	(1)	(2)	(3)	(4)	(5)
United States	10,293,818	9,442,700	8,579,700	7,796,300	7,085,400
Austin (including International)	4,176,875	4,053,500	3,155,800	2,867,700	2,606,200
Austin (excluding International)	3,867,248	3,771,200	2,897,700	2,633,200	2,393,000
Fresno	57	0	0	0	0
Kansas City	3,069,742	2,614,200	2,934,000	2,666,100	2,423,000
Ogden	3,047,144	2,774,900	2,489,900	2,262,500	2,056,200

NOTES:

Table 2A equals the sum of Tables 2B and 2C.

Above figures exclude electronically filed returns.

Detail may not add to total due to rounding.

Actual historical data are rounded to the nearest 10. Projected volumes are rounded to the nearest 100; values of 49 or fewer are rounded to 0.

See Table Notes section for more information.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2025 Publication 6187.

Table 2B. Calendar Year Projections of Full-Paid Paper Individual Returns

IRS campus	Actual	Projected			
	2024	2025	2026	2027	2028
	(1)	(2)	(3)	(4)	(5)
United States	1,078,258	1,153,900	1,003,800	873,200	758,100
Austin (including International)	496,749	404,900	337,000	293,200	254,500
Austin (excluding International)	488,486	397,000	329,300	286,500	248,700
Fresno	0	0	0	0	0
Kansas City	168,740	302,000	363,200	315,900	274,300
Ogden	412,769	446,900	303,600	264,100	229,300

NOTES:

Table 2A equals the sum of Tables 2B and 2C.

Above figures exclude electronically filed returns.

Detail may not add to total due to rounding.

Actual historical data are rounded to the nearest 10. Projected volumes are rounded to the nearest 100; values of 49 or fewer are rounded to 0.

See Table Notes section for more information.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2025 Publication 6187.

Table 2C. Calendar Year Projections of Other-Than-Full-Paid Paper Individual Returns

IRS campus	Actual	Projected			
	2024	2025	2026	2027	2028
	(1)	(2)	(3)	(4)	(5)
United States	9,215,560	8,288,800	7,575,800	6,923,200	6,327,200
Austin (including International)	3,680,126	3,648,600	2,818,800	2,574,500	2,351,600
Austin (excluding International)	3,378,762	3,374,300	2,568,400	2,346,700	2,144,300
Fresno	57	0	0	0	0
Kansas City	2,901,002	2,312,200	2,570,800	2,350,200	2,148,700
Ogden	2,634,375	2,328,000	2,186,300	1,998,400	1,826,900

NOTES:

Table 2A equals the sum of Tables 2B and 2C.

Individual Taxpayer Identification Number (ITIN) returns are included in the Austin campus category.

Above figures exclude electronically filed returns.

Detail may not add to total due to rounding.

Actual historical data are rounded to the nearest 10. Projected volumes are rounded to the nearest 100; values of 49 or fewer are rounded to 0.

See Table Notes section for more information.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2025 Publication 6187.

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

Item	Actual	Projected			
	2024	2025	2026	2027	2028
	(1)	(2)	(3)	(4)	(5)
United States Refund Returns	106,336,904	105,961,400	104,546,800	103,073,300	101,598,300
Austin	2,210,754	2,096,600	1,607,800	1,424,800	1,261,900
Fresno	30	0	0	0	0
Kansas City	1,624,766	1,387,600	1,494,800	1,324,700	1,173,300
Ogden	1,612,805	1,445,800	1,268,500	1,124,100	995,700
Electronically Filed	100,888,549	101,031,400	100,175,700	99,199,800	98,167,500

NOTES:
 "Refund Returns" reflect a count of refunds arising from, and issued shortly after, the initial filing of a return.
 Detail may not add to total due to rounding.

See Table Notes section for more information.

Projected volumes are rounded to the nearest 100; values of 49 or fewer are rounded to 0.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2025 Publication 6187.

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

Item	Actual	Projected			
	2024	2025	2026	2027	2028
	(1)	(2)	(3)	(4)	(5)
United States Split-Refund Returns	304,161	280,400	256,700	235,300	215,600
Austin	6,478	5,700	4,500	4,000	3,600
Fresno	0	-	-	-	-
Kansas City	4,761	3,700	4,100	3,800	3,400
Ogden	4,726	3,900	3,500	3,200	2,800
Electronically Filed	288,196	267,100	244,600	224,300	205,800

NOTES:
 "Split-Refund Returns" reflect a count of refunds for the current tax year.
 Figures for IRS Campuses reflect those refunds arising from paper returns.
 Form 8888 must accompany refund filings requesting refund postings to multiple accounts.
 Detail may not add to total due to rounding.
 Projected volumes are rounded to the nearest 100; values of 49 or fewer are rounded to 0.
 See Table Notes section for more information.
 SOURCE: Internal Revenue Service, Statistics of Income Division, 2025 Publication 6187.

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

Item	Actual	Projected			
	2024	2025	2026	2027	2028
	(1)	(2)	(3)	(4)	(5)
United States Refund Returns	106,626,116	106,428,000	104,582,100	103,110,100	101,635,200
Austin	2,179,145	2,190,300	1,618,600	1,433,600	1,269,100
Fresno	43	-	-	-	-
Kansas City	1,641,018	1,387,700	1,515,800	1,342,600	1,188,500
Ogden	1,637,388	1,459,800	1,309,100	1,159,500	1,026,500
Electronically Filed	101,168,522	101,390,300	100,138,700	99,174,400	98,151,000

NOTES:
 "Refund Returns" reflect a count of refunds arising from, and issued shortly after, the initial filing of a return.
 Detail may not add to total due to rounding.
 Projected volumes are rounded to the nearest 100; values of 49 or fewer are rounded to 0.
 See Table Notes section for more information.
 SOURCE: Internal Revenue Service, Statistics of Income Division, 2025 Publication 6187.

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

IRS campus	Actual	Projected							
	2024	2025	2026	2027	2028	2029	2030	2031	2032
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
United States	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
Andover	34,755,022	35,569,600	35,985,000	36,368,300	36,742,100	37,088,000	37,424,800	37,719,000	38,084,600
Austin	27,143,216	27,683,800	28,007,100	28,305,400	28,596,400	28,865,600	29,127,700	29,356,700	29,641,200
Fresno	31,524,415	32,120,900	32,496,100	32,842,200	33,179,800	33,492,100	33,796,300	34,061,900	34,392,100
Kansas City	29,266,492	30,154,100	30,506,300	30,831,200	31,148,100	31,441,400	31,726,900	31,976,300	32,286,200
Philadelphia	26,283,898	26,488,200	26,797,600	27,083,000	27,361,400	27,619,000	27,869,800	28,088,900	28,361,100

NOTES:

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

Detail may not add to total due to rounding.

Projected volumes are rounded to the nearest 100; values of 49 or fewer are rounded to 0.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2025 Publication 6187.

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

IRS campus	Actual	Projected							
	2024	2025	2026	2027	2028	2029	2030	2031	2032
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
United States	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
Andover	21,015,960	21,431,500	21,534,600	21,693,500	21,828,900	21,963,200	22,101,000	22,228,200	22,384,800
Austin	14,339,290	14,673,000	14,725,300	14,825,300	14,907,100	14,990,100	15,076,700	15,157,800	15,257,500
Fresno	18,276,508	18,605,900	18,688,000	18,822,300	18,935,400	19,048,300	19,164,800	19,272,800	19,405,600
Kansas City	16,377,407	16,921,500	16,991,000	17,110,600	17,210,300	17,310,500	17,414,200	17,510,700	17,629,300
Philadelphia	14,281,616	14,303,900	14,357,400	14,456,000	14,537,200	14,619,300	14,704,800	14,784,700	14,882,800

NOTES:

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

Detail may not add to total due to rounding.

Projected volumes are rounded to the nearest 100; values of 49 or fewer are rounded to 0.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2025 Publication 6187.

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

IRS campus	Actual	Projected							
	2024	2025	2026	2027	2028	2029	2030	2031	2032
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
United States	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
Andover	13,739,062	14,138,100	14,450,400	14,674,800	14,913,200	15,124,800	15,323,800	15,490,700	15,699,800
Austin	12,803,926	13,010,800	13,281,800	13,480,100	13,689,300	13,875,500	14,051,000	14,198,800	14,383,800
Fresno	13,247,907	13,515,100	13,808,100	14,019,900	14,244,400	14,443,800	14,631,500	14,789,100	14,986,500
Kansas City	12,889,085	13,232,600	13,515,300	13,720,600	13,937,800	14,130,900	14,312,700	14,465,600	14,656,900
Philadelphia	12,002,282	12,184,300	12,440,200	12,627,000	12,824,200	12,999,700	13,165,000	13,304,200	13,478,300

NOTES:

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

Detail may not add to total due to rounding.

Projected volumes are rounded to the nearest 100; values of 49 or fewer are rounded to 0.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2025 Publication 6187.

Table 7A. Calendar Year Projections of Total Electronically Filed Individual Returns by State

State or area	Actual	Projected							
	2024	2025	2026	2027	2028	2029	2030	2031	2032
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
United States	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
Alabama	1,998,082	2,072,200	2,096,400	2,118,800	2,140,500	2,160,700	2,180,300	2,197,400	2,218,700
Alaska	318,838	329,200	333,100	336,600	340,100	343,300	346,400	349,100	352,500
Arizona	3,162,244	3,171,700	3,208,800	3,242,900	3,276,300	3,307,100	3,337,200	3,363,400	3,396,000
Arkansas	1,219,450	1,260,600	1,275,400	1,288,900	1,302,200	1,314,500	1,326,400	1,336,800	1,349,800
California	17,194,798	17,871,200	18,079,900	18,272,500	18,460,300	18,634,100	18,803,400	18,951,200	19,134,900
Colorado	2,888,662	2,799,000	2,831,700	2,861,900	2,891,300	2,918,500	2,945,000	2,968,200	2,996,900
Connecticut	1,706,482	1,737,200	1,757,500	1,776,200	1,794,500	1,811,400	1,827,800	1,842,200	1,860,100
Delaware	470,661	469,300	474,700	479,800	484,700	489,300	493,700	497,600	502,400
District of Columbia	325,789	334,400	338,300	341,900	345,400	348,700	351,800	354,600	358,000
Florida	10,424,661	10,271,800	10,391,700	10,502,400	10,610,400	10,710,300	10,807,500	10,892,500	10,998,100
Georgia	4,546,028	4,672,800	4,727,400	4,777,800	4,826,900	4,872,300	4,916,600	4,955,200	5,003,200
Hawaii	628,977	642,900	650,400	657,300	664,100	670,300	676,400	681,700	688,300
Idaho	829,300	814,200	823,700	832,500	841,000	849,000	856,700	863,400	871,800
Illinois	5,719,959	5,907,700	5,976,700	6,040,400	6,102,500	6,159,900	6,215,900	6,264,700	6,325,500
Indiana	3,071,359	3,156,200	3,193,100	3,227,100	3,260,300	3,291,000	3,320,800	3,346,900	3,379,400
International	116,120	220,700	223,300	225,600	228,000	230,100	232,200	234,000	236,300
Iowa	1,420,656	1,470,500	1,487,700	1,503,600	1,519,000	1,533,300	1,547,200	1,559,400	1,574,500
Kansas	1,298,779	1,340,000	1,355,700	1,370,100	1,384,200	1,397,200	1,409,900	1,421,000	1,434,800
Kentucky	1,888,706	1,957,900	1,980,700	2,001,800	2,022,400	2,041,500	2,060,000	2,076,200	2,096,300
Louisiana	1,792,009	1,919,400	1,941,800	1,962,500	1,982,700	2,001,400	2,019,500	2,035,400	2,055,100
Maine	661,165	660,800	668,500	675,600	682,500	689,000	695,200	700,700	707,500
Maryland	2,815,845	2,847,800	2,881,100	2,911,700	2,941,700	2,969,400	2,996,300	3,019,900	3,049,200
Massachusetts	3,363,838	3,402,800	3,442,500	3,479,200	3,514,900	3,548,000	3,580,200	3,608,400	3,643,300
Michigan	4,568,223	4,703,600	4,758,500	4,809,200	4,858,700	4,904,400	4,948,900	4,987,800	5,036,200
Minnesota	2,744,165	2,772,900	2,805,300	2,835,200	2,864,300	2,891,300	2,917,600	2,940,500	2,969,000
Mississippi	1,156,871	1,226,100	1,240,400	1,253,600	1,266,500	1,278,400	1,290,000	1,300,200	1,312,800
Missouri	2,703,671	2,793,900	2,826,500	2,856,600	2,886,000	2,913,100	2,939,600	2,962,700	2,991,400
Montana	523,169	523,400	529,500	535,200	540,700	545,800	550,700	555,100	560,400
Nebraska	912,212	922,700	933,500	943,500	953,200	962,100	970,900	978,500	988,000
Nevada	1,462,720	1,479,600	1,496,900	1,512,800	1,528,400	1,542,700	1,556,800	1,569,000	1,584,200
New Hampshire	682,239	691,300	699,400	706,800	714,100	720,800	727,400	733,100	740,200
New Jersey	4,348,414	4,392,900	4,444,200	4,491,600	4,537,700	4,580,400	4,622,000	4,658,400	4,703,500
New Mexico	913,027	928,500	939,400	949,400	959,100	968,200	977,000	984,600	994,200
New York	9,339,176	9,711,200	9,824,600	9,929,200	10,031,300	10,125,700	10,217,700	10,298,000	10,397,800
North Carolina	4,591,289	4,672,100	4,726,700	4,777,000	4,826,100	4,871,600	4,915,800	4,954,400	5,002,500
North Dakota	355,559	363,400	367,700	371,600	375,400	378,900	382,400	385,400	389,100
Ohio	5,373,746	5,562,600	5,627,600	5,687,600	5,746,000	5,800,100	5,852,800	5,898,800	5,956,000
Oklahoma	1,604,338	1,661,500	1,680,900	1,698,800	1,716,300	1,732,400	1,748,200	1,761,900	1,779,000
Oregon	1,938,376	1,960,900	1,983,800	2,005,000	2,025,600	2,044,700	2,063,200	2,079,400	2,099,600
Pennsylvania	5,885,461	6,070,100	6,141,000	6,206,400	6,270,200	6,329,200	6,386,700	6,436,900	6,499,300
Rhode Island	536,999	542,400	548,700	554,600	560,300	565,600	570,700	575,200	580,800
South Carolina	2,325,380	2,330,400	2,357,600	2,382,700	2,407,200	2,429,900	2,452,000	2,471,200	2,495,200
South Dakota	423,615	428,800	433,800	438,500	443,000	447,100	451,200	454,700	459,100
Tennessee	3,068,673	3,112,100	3,148,400	3,181,900	3,214,600	3,244,900	3,274,400	3,300,100	3,332,100
Texas	12,693,015	12,697,500	12,845,800	12,982,600	13,116,000	13,239,500	13,359,700	13,464,800	13,595,300
Utah	1,454,479	1,421,600	1,438,300	1,453,600	1,468,500	1,482,300	1,495,800	1,507,600	1,522,200
Vermont	315,156	321,600	325,300	328,800	332,200	335,300	338,400	341,000	344,300
Virginia	3,871,320	3,928,600	3,974,400	4,016,800	4,058,100	4,096,300	4,133,500	4,166,000	4,206,300
Washington	3,535,842	3,590,900	3,632,800	3,671,500	3,709,300	3,744,200	3,778,200	3,807,900	3,844,800
West Virginia	726,862	755,400	764,200	772,300	780,300	787,600	794,800	801,000	808,800
Wisconsin	2,790,043	2,848,000	2,881,300	2,912,000	2,941,900	2,969,600	2,996,600	3,020,100	3,049,400
Wyoming	266,595	272,100	275,200	278,200	281,000	283,700	286,300	288,500	291,300

NOTES:

Table 7A equals the sum of Tables 7B and 7C.

Detail may not add to total due to rounding.

Projected volumes are rounded to the nearest 100; values of 49 or fewer are rounded to 0.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2025 Publication 6187.

Table 7B. Calendar Year Projections of Practitioner Electronically Filed Individual Returns by State

State or area	Actual	Projected							
	2024	2025	2026	2027	2028	2029	2030	2031	2032
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
United States	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
Alabama	1,162,269	1,202,000	1,207,200	1,215,800	1,223,100	1,230,300	1,237,800	1,244,700	1,253,300
Alaska	145,692	151,600	152,000	152,900	153,600	154,400	155,200	156,000	156,900
Arizona	1,575,048	1,591,700	1,596,400	1,606,800	1,615,100	1,623,600	1,632,600	1,641,100	1,651,500
Arkansas	703,949	739,000	742,200	747,600	752,100	756,600	761,200	765,500	770,800
California	11,204,637	11,610,100	11,674,400	11,764,500	11,842,900	11,919,800	11,998,100	12,069,800	12,158,100
Colorado	1,361,204	1,332,400	1,335,700	1,344,100	1,350,700	1,357,600	1,364,800	1,371,700	1,380,200
Connecticut	1,002,562	1,016,900	1,021,400	1,028,700	1,034,900	1,041,100	1,047,400	1,053,300	1,060,600
Delaware	246,489	242,100	242,900	244,500	245,800	247,100	248,500	249,800	251,400
District of Columbia	152,609	156,600	157,000	158,000	158,800	159,600	160,400	161,200	162,200
Florida	6,179,533	5,948,700	5,974,400	6,017,000	6,052,800	6,088,600	6,125,600	6,159,900	6,202,100
Georgia	2,455,751	2,512,400	2,521,400	2,538,500	2,552,500	2,566,800	2,581,600	2,595,500	2,612,600
Hawaii	356,976	367,000	368,500	371,100	373,300	375,400	377,700	379,800	382,400
Idaho	437,090	435,800	437,400	440,300	442,700	445,200	447,800	450,200	453,100
Illinois	3,374,762	3,480,600	3,496,200	3,521,500	3,542,800	3,564,000	3,585,900	3,606,200	3,631,100
Indiana	1,609,066	1,645,300	1,650,700	1,661,700	1,670,600	1,679,700	1,689,300	1,698,200	1,709,200
International	36,705	104,300	104,600	105,200	105,800	106,300	106,900	107,400	108,100
Iowa	896,797	935,300	940,300	947,400	953,600	959,700	965,900	971,600	978,600
Kansas	722,583	748,900	751,800	757,100	761,400	765,800	770,300	774,600	779,800
Kentucky	1,081,705	1,128,500	1,133,300	1,141,300	1,148,100	1,154,800	1,161,800	1,168,300	1,176,300
Louisiana	1,007,619	1,069,200	1,073,400	1,080,900	1,087,100	1,093,300	1,099,800	1,105,800	1,113,200
Maine	329,363	330,900	331,900	334,100	335,800	337,600	339,400	341,200	343,300
Maryland	1,519,993	1,531,800	1,537,300	1,547,800	1,556,300	1,565,000	1,574,100	1,582,500	1,592,900
Massachusetts	2,029,287	2,038,400	2,047,900	2,062,900	2,075,500	2,088,200	2,101,100	2,113,100	2,127,900
Michigan	2,654,634	2,736,600	2,748,500	2,768,200	2,784,700	2,801,300	2,818,300	2,834,200	2,853,600
Minnesota	1,580,076	1,617,300	1,624,400	1,636,000	1,645,800	1,655,600	1,665,700	1,675,100	1,686,600
Mississippi	677,319	712,000	715,000	720,200	724,400	728,700	733,200	737,300	742,300
Missouri	1,463,456	1,517,000	1,522,600	1,533,000	1,541,500	1,550,200	1,559,200	1,567,700	1,578,000
Montana	289,664	295,900	297,100	299,200	300,900	302,700	304,500	306,200	308,200
Nebraska	515,844	525,600	527,800	531,500	534,600	537,800	541,000	544,000	547,700
Nevada	802,532	804,700	807,700	813,200	817,700	822,300	827,100	831,600	837,100
New Hampshire	318,402	324,400	325,200	327,200	328,800	330,500	332,200	333,900	335,900
New Jersey	3,014,556	3,031,700	3,050,600	3,075,200	3,097,000	3,118,100	3,139,500	3,158,900	3,182,900
New Mexico	446,704	456,700	457,900	460,900	463,200	465,600	468,200	470,600	473,500
New York	6,349,911	6,588,500	6,628,300	6,681,100	6,727,500	6,772,800	6,818,700	6,860,400	6,911,900
North Carolina	2,341,082	2,423,000	2,430,900	2,447,000	2,460,100	2,473,400	2,487,400	2,500,600	2,516,700
North Dakota	206,961	213,900	214,800	216,400	217,700	219,000	220,300	221,600	223,100
Ohio	2,803,095	2,898,300	2,907,900	2,927,200	2,942,900	2,958,900	2,975,700	2,991,500	3,010,800
Oklahoma	861,562	894,000	897,200	903,300	908,300	913,400	918,700	923,600	929,700
Oregon	874,214	902,900	904,900	910,500	914,800	919,300	924,200	928,800	934,400
Pennsylvania	3,302,735	3,384,900	3,398,200	3,421,800	3,441,400	3,461,200	3,481,700	3,500,800	3,524,300
Rhode Island	340,790	342,000	343,800	346,400	348,600	350,800	353,100	355,200	357,700
South Carolina	1,233,992	1,247,400	1,251,800	1,260,300	1,267,200	1,274,300	1,281,600	1,288,500	1,297,000
South Dakota	240,984	249,200	250,300	252,100	253,600	255,100	256,600	258,100	259,800
Tennessee	1,551,697	1,577,000	1,581,800	1,592,200	1,600,500	1,609,000	1,618,000	1,626,400	1,636,800
Texas	6,496,391	6,439,700	6,459,400	6,501,600	6,535,600	6,570,400	6,607,000	6,641,500	6,683,900
Utah	737,595	724,700	727,000	731,700	735,600	739,500	743,600	747,500	752,300
Vermont	162,803	169,000	169,500	170,700	171,600	172,500	173,500	174,400	175,600
Virginia	1,854,742	1,859,700	1,864,300	1,876,000	1,885,100	1,894,700	1,904,800	1,914,400	1,926,200
Washington	1,537,545	1,572,200	1,575,200	1,584,600	1,591,700	1,599,300	1,607,500	1,615,300	1,624,900
West Virginia	350,041	367,000	368,000	370,300	372,200	374,100	376,100	378,000	380,400
Wisconsin	1,550,025	1,597,100	1,603,400	1,614,600	1,623,900	1,633,300	1,643,000	1,652,000	1,663,200
Wyoming	139,740	144,000	144,500	145,400	146,200	147,000	147,900	148,700	149,600

NOTES:

Table 7A equals the sum of Tables 7B and 7C.

Detail may not add to total due to rounding.

Projected volumes are rounded to the nearest 100; values of 49 or fewer are rounded to 0.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2025 Publication 6187.

Table 7C. Calendar Year Projections of Online Filed Individual Returns by State

State or area	Actual	Projected							
	2024	2025	2026	2027	2028	2029	2030	2031	2032
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
United States	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
Alabama	835,813	870,200	889,200	902,900	917,500	930,400	942,500	952,700	965,500
Alaska	173,146	177,600	181,100	183,700	186,500	188,900	191,200	193,200	195,600
Arizona	1,587,196	1,580,100	1,612,400	1,636,200	1,661,200	1,683,500	1,704,600	1,722,300	1,744,500
Arkansas	515,501	521,700	533,100	541,400	550,100	557,900	565,200	571,300	579,000
California	5,990,161	6,261,100	6,405,500	6,508,000	6,617,400	6,714,300	6,805,200	6,881,400	6,976,800
Colorado	1,527,458	1,466,700	1,496,000	1,517,800	1,540,600	1,560,900	1,580,200	1,596,400	1,616,700
Connecticut	703,920	720,400	736,200	747,500	759,600	770,300	780,400	788,900	799,500
Delaware	224,172	227,200	231,900	235,300	239,000	242,200	245,200	247,800	251,000
District of Columbia	173,180	177,800	181,300	183,900	186,700	189,100	191,400	193,400	195,800
Florida	4,245,128	4,323,000	4,417,400	4,485,400	4,557,600	4,621,700	4,682,000	4,732,600	4,796,000
Georgia	2,090,277	2,160,500	2,206,000	2,239,200	2,274,300	2,305,500	2,334,900	2,359,700	2,390,600
Hawaii	272,001	275,900	281,900	286,200	290,800	294,900	298,700	301,900	306,000
Idaho	392,210	378,400	386,300	392,200	398,300	403,700	408,900	413,200	418,600
Illinois	2,345,197	2,427,100	2,480,500	2,518,900	2,559,700	2,595,900	2,630,000	2,658,500	2,694,300
Indiana	1,462,293	1,510,900	1,542,300	1,565,400	1,589,600	1,611,200	1,631,600	1,648,700	1,670,200
International	79,415	116,300	118,700	120,400	122,200	123,800	125,300	126,600	128,200
Iowa	523,859	535,200	547,400	556,100	565,400	573,600	581,300	587,800	595,900
Kansas	576,196	591,100	603,800	613,000	622,800	631,400	639,600	646,400	655,000
Kentucky	807,001	829,400	847,500	860,500	874,300	886,600	898,200	907,900	920,000
Louisiana	784,390	850,200	868,400	881,600	895,600	908,000	919,800	929,600	941,900
Maine	331,802	329,800	336,600	341,500	346,800	351,400	355,800	359,500	364,100
Maryland	1,295,852	1,316,000	1,343,700	1,364,000	1,385,400	1,404,400	1,422,300	1,437,300	1,456,200
Massachusetts	1,334,551	1,364,300	1,394,600	1,416,300	1,439,400	1,459,800	1,479,100	1,495,200	1,515,500
Michigan	1,913,589	1,967,000	2,010,000	2,041,000	2,073,900	2,103,100	2,130,600	2,153,700	2,182,500
Minnesota	1,164,089	1,155,600	1,180,900	1,199,200	1,218,500	1,235,700	1,251,900	1,265,400	1,282,400
Mississippi	479,552	514,100	525,300	533,400	542,000	549,700	556,800	562,900	570,400
Missouri	1,240,215	1,276,900	1,303,900	1,323,600	1,344,400	1,362,900	1,380,400	1,395,000	1,413,400
Montana	233,505	227,500	232,400	236,000	239,800	243,100	246,200	248,900	252,200
Nebraska	396,368	397,100	405,700	411,900	418,500	424,400	429,900	434,500	440,300
Nevada	660,188	674,900	689,200	699,600	710,600	720,400	729,600	737,400	747,100
New Hampshire	363,837	366,900	374,200	379,600	385,300	390,300	395,100	399,200	404,200
New Jersey	1,333,858	1,361,200	1,393,600	1,416,300	1,440,700	1,462,300	1,482,500	1,499,400	1,520,600
New Mexico	466,323	471,900	481,400	488,500	495,900	502,500	508,800	514,000	520,600
New York	2,989,265	3,122,600	3,196,300	3,248,200	3,303,700	3,352,900	3,399,000	3,437,500	3,485,900
North Carolina	2,250,207	2,249,100	2,295,800	2,330,000	2,366,000	2,398,100	2,428,400	2,453,900	2,485,800
North Dakota	148,598	149,500	152,800	155,200	157,700	159,900	162,000	163,800	166,000
Ohio	2,570,651	2,664,300	2,719,700	2,760,300	2,803,100	2,841,200	2,877,100	2,907,300	2,945,200
Oklahoma	742,776	767,500	783,700	795,500	807,900	819,000	829,500	838,300	849,300
Oregon	1,064,162	1,058,100	1,078,900	1,094,500	1,110,800	1,125,300	1,139,100	1,150,700	1,165,200
Pennsylvania	2,582,726	2,685,200	2,742,800	2,784,600	2,828,800	2,868,000	2,905,000	2,936,100	2,975,000
Rhode Island	196,209	200,400	205,000	208,200	211,700	214,700	217,600	220,000	223,000
South Carolina	1,091,388	1,083,000	1,105,800	1,122,400	1,140,000	1,155,600	1,170,300	1,182,700	1,198,200
South Dakota	182,631	179,600	183,600	186,400	189,400	192,100	194,600	196,700	199,300
Tennessee	1,516,976	1,535,000	1,566,600	1,589,800	1,614,200	1,635,900	1,656,400	1,673,700	1,695,300
Texas	6,196,624	6,257,800	6,386,400	6,480,900	6,580,500	6,669,100	6,752,700	6,823,200	6,911,400
Utah	716,884	696,900	711,300	721,800	733,000	742,800	752,200	760,000	769,900
Vermont	152,353	152,600	155,800	158,100	160,600	162,800	164,800	166,600	168,700
Virginia	2,016,578	2,068,900	2,110,100	2,140,800	2,172,900	2,201,600	2,228,700	2,251,600	2,280,100
Washington	1,998,297	2,018,700	2,057,700	2,087,000	2,117,500	2,144,900	2,170,700	2,192,600	2,219,900
West Virginia	376,821	388,400	396,200	402,000	408,100	413,500	418,700	423,000	428,400
Wisconsin	1,240,018	1,251,000	1,277,900	1,297,400	1,318,000	1,336,300	1,353,600	1,368,100	1,386,300
Wyoming	126,855	128,100	130,800	132,700	134,800	136,600	138,400	139,800	141,700

NOTES:

Table 7A equals the sum of Tables 7B and 7C.

Detail may not add to total due to rounding.

Projected volumes are rounded to the nearest 100; values of 49 or fewer are rounded to 0.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2025 Publication 6187.

Table 8. Accuracy Measures for U.S. Forecasts of Major Return Categories—Mean Absolute Percent Error (MAPE) 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
Forms 1040 and 1040-SR, Total	159,267				
MAPE		2.37%	3.42%	4.03%	3.54%
Number of Overprojections		3	2	2	2
Paper 1040 and 1040-SR, Total	10,294				
MAPE		15.24%	5.99%	5.52%	10.01%
Number of Overprojections		2	2	3	3
Electronic 1040 and 1040-SR, Total	148,973				
MAPE		2.80%	3.59%	3.97%	3.48%
Number of Overprojections		3	2	2	2
Online Filed	64,682				
MAPE		5.29%	6.47%	7.44%	7.15%
Number of Overprojections		3	3	2	2
Practitioner Filed	84,291				
MAPE		1.07%	1.98%	2.12%	2.24%
Number of Overprojections		2	2	1	0
Refund Returns, Total	106,337				
MAPE		4.26%	8.44%	8.17%	7.11%
Number of Overprojections		2	3	3	3

Reference data prior to 2019 for MAPE calculations include Form 1040-A and Form 1040-EZ data.
Refund Returns, Total although shown separately, is included in the Forms 1040 and 1040-SR, Total
SOURCE: Internal Revenue Service, Statistics of Income Division, 2025 Publication 6187.

Table Notes

Data Sources

The primary sources for actual calendar year filing counts for Form 1040, Form 1040-SR, refund returns, and total electronic filings, as presented in this publication, are the IRS Individual Master Files. IRS IT staff tally data from these sources and then send them electronically to Statistics of Income (SOI) Division staff who use this information for projection and reporting purposes. Individual return counts by IRS Business Operating Division (BOD) are also secured from the Master File tallies.

Definitions

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

Full-Paid Returns:	Timely filed paper returns with a balance due that is fully satisfied through a remittance or an online payment.
Other-Than-Full-Paid Returns:	All electronic filings plus all paper returns that meet any of the following criteria: - are “even” (when tax payments equal liability) - include an overpayment - have a balance due without a remittance - are filed late / after the April filing deadline
Electronically Filed Returns:	Returns filed via electronic media, including electronic filings submitted by electronic return originators and online.
Business Operating Division:	Individual returns with a Schedule C, Schedule F, Schedule E, Form 2106, or with an “international” address are classified under the Small Business/Self Employed BOD; all other individual returns are classified under the Taxpayer Services Division (presented in Table 1B only).

Individual Returns

Table 1A reports calendar-year projections of individual returns by major processing categories for the United States. This table reports some total categories that include paper and electronic returns, plus separate subsets that distinguish between these media. The total individual returns include U.S. Individual Income Tax Returns, Forms 1040, and U.S. Tax Return for Seniors, 1040-SR, as well as Schedule A (Itemized Deductions), Schedule C (Profit or Loss From Business) or Schedule F (Profit or Loss From Farming), and Schedules 1 through 3, which can be filed together with the Form 1040 series. The paper volumes include Forms 1040 and 1040-SR with full-paid and other-than-full paid breakouts.

Table 1B reports national-level calendar year projections of individual return volumes associated with the IRS’s Taxpayer Services and Small Business/Self Employed BODs. This table reports total return volumes for these two categories, with details of their respective paper and electronic return subsets. In addition, Table 1B presents total U.S.-level volumes for U.S. Nonresident Alien

Income Tax Return, Form 1040-NR, and U.S. Self-Employment Tax Return, Forms 1040 PR (Spanish version) and 1040-SS (English version), for Puerto Rico and other international areas. These volumes are associated with the IRS's Small Business/Self Employed Division and are only included in Table 1B.

Tables 2A through 2C report the projections of individual returns by IRS processing campus. These tables do not include e-filed returns and only represent the historical and projected paper returns. These tables reflect the impact of IRS's campus alignment plans through 2027. The 2025 update of Publication 6187 includes a breakdown of full-paid and other-than-full-paid categories.

Individual Refunds

Tables 3 and 5 report the calendar-year and fiscal-year projections, respectively, of individual refunds for the U.S. and IRS campuses. The total e-filed refund returns and "even" returns are included in the U.S. total and are also itemized separately at the bottom of these tables. The IRS campus figures reflect refunds arising from paper returns only. They also reflect the impact of the IRS's most current modernization campus alignment plans through 2027.

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

E-Filed Returns

Tables 6A through 6C display e-filed individual returns, by IRS processing campus, for CY 2024 through CY 2032. **Table 6A** reports historical and projected total e-filed individual returns for the U.S. and by IRS processing campus. IRS processing campus projections of practitioner e-filed returns (**Table 6B**) and online returns (**Table 6C**) are also provided.

Tables 7A through 7C display e-filed individual returns, by state, for CY 2024 through CY 2032. **Table 7A** reports historical and projected total e-filed individual returns for the U.S. and by state; **Table 7B** shows state projections of practitioner e-filed returns; and **Table 7C** shows state projections of online returns.

Campus Configuration

IRS modernization efforts, driven by the strong growth in electronic filing, have resulted in a redistribution and consolidation of returns processing operations and traditional IRS submission processing campuses.

As with past updates of Publication 6187, SOI staff consulted with the Taxpayer Services BOD to obtain the latest version of the campus processing maps for individual paper returns. The current alignments of e-filed returns to IRS campuses are shown in this publication, which remain unchanged from the CY 2024 alignments. All five individual tax return e-file submission processing campuses will continue to process e-filed individual returns in CY 2025 through CY 2032.

Configuration of IRS Campuses for Electronic Individual Returns—CY 2025 Alignment

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: IRS staff used the CY 2025 mapping as a proxy for CY 2026 to CY 2032. The configurations may change in future updates to Publication 6187.

Configuration of IRS Campuses for Most Paper Individual Returns—CY 2025 Alignment

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: IRS staff used the CY 2025 mapping as a proxy for CY 2026 to CY 2032. The configurations may change in future updates to Publication 6187.

Projection Publications

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.