



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

Publication 6961

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

2025 Update



Projections
of Federal Tax Return Filings

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**Department of the Treasury
Internal Revenue Service**

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

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Online Availability of Forecasts

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

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

The information and withholding document projections contained in this publication are used primarily by the Internal Revenue Service (IRS) operational and resource planning functions to assist in formulating their budget submissions and staffing requirements and to complete other analyses. Enacted tax law changes and confirmed administrative plans are reflected in these projections. However, legislative or administrative initiatives under consideration are not included due to the uncertain nature of their eventual outcomes.

Data Sources and Projection Methodology

Three major sets of projections are included in this publication. Table 1 shows a comparison of projections made in 2024 versus 2025 for CY 2026 by all media grand total and paper totals. Table 2 contains projections of all media grand total information and withholding documents in the United States for CY 2025–CY 2033 and actual totals received by the IRS for CY 2024. Table 3 includes projections of total paper, and Table 4 includes projections of total nonpaper information and withholding documents in the United States for CY 2025–CY 2033 and actual totals received by the IRS for CY 2024. These projections are at the U.S. level, while Tables 5 A–C, in compliance with customer requests, present projections of total paper information and withholding documents at the Austin, Kansas City, and Ogden processing centers for CY 2025–CY 2033 and the actual totals received by the IRS for CY 2024. However, Currency Transaction Reports for IRS are excluded from Tables 3–5.

Data Sources and 2024 Actual Volumes

Actual data on the volume of IRP documents filed are provided by program staff from the operating divisions and the Information Technology (IT) Applications Development Division. Data sources include Martinsburg Computing Center (MCC) IRP Reformat Report (405-02-13); Information Returns Master File (IRMF) Report (417-91-40); Combined Annual Wage Reporting (CAWR) W-2 Control Report; Paper IRP Production Report from Service Center Recognition Image Processing System (SCRIPS); other campus sources; and the national CY Currency Transaction Report receipts. Counts for non-paper Foreign Person's U.S. Source Income Subject to Withholding (Form 1042-S) were provided by relevant program staff from the SOI Division. Non-paper counts of Foreign Information Returns were provided by Operating Division Program staff from the Large Business and International Division.

U.S.-Level Forecasts

The U.S.-level grand total (all media) projections were forecasted through a combination of time series extrapolations and regression analysis, as well as adjustments for law changes and administrative plans. Each form type was forecasted separately. In some instances, regression

models were developed using appropriate economic/demographic variables. In other instances, forecasts for grand total volumes were built from historical time trends. A few time trend models were used to forecast the paper IRP document volumes by form type. Projections of some IRP non-paper documents were then derived by subtracting the IRP paper documents from the grand total projections.

One Big Beautiful Bill Act

The full impact of the recently passed “One Big Beautiful Bill Act of 2025” (OBBBA) has not been integrated into our projections for the purposes of this publication, except for F1099-K. The IRS is presently formalizing guidance to implement OBBBA’s changes in tax and information return law and this publication will be updated in future revisions as more information and data become available.

The Taxpayer First Act and the Impact of IRS Modernization

Section 2102 of the Taxpayer First Act (TFA), enacted on July 1, 2019, required the IRS to establish an online portal by January 1, 2023, for taxpayers to prepare and electronically file the numerous variants of the information return Form 1099. This provision reduces the number of paper Forms 1099 filed starting with CY 2023.

To estimate the impact of this provision on the volume of paper returns, program knowledge from Submissions Processing was used for Forms 1097-BTC, 1098, 1098-C, 1098-E, 1098-F, 1098-Q, 1098-T, 1099-A, 1099-B, 1099-C, 1099-CAP, 1099-DIV, 1099-G, 1099-INT, 1099-K, 1099-LS, 1099-LTC, 1099-MISC, 1099-NEC, 1099-OID, 1099-PATR, 1099-Q, 1099-R, 1099-S, 1099-SA, 1099-SB, 3921, 3922, 5498, 5498-ESA, 5498-SA and W-2G. In addition, CY 2025 year-to-date actuals were used to estimate any remaining volumes projected for the same CY.

The Protecting Americans from Tax Hikes Act of 2015

The Protecting Americans from Tax Hikes (PATH) Act, P.L. 114-113, Div. Q, Section 201, accelerated the due date for filing a Form 1099 that includes Nonemployee Compensation (Form 1099-NEC) from February 28 to January 31 and eliminated the automatic 30-day extension for forms that include NEC. Beginning with TY 2020, filers should use Form 1099-NEC to report nonemployee compensation, which was previously filed using the Miscellaneous Information (Form 1099-MISC). Projections presented in this document are based on year-to-date CY 2022–CY 2025 filing observations between the Forms 1099-MISC and 1099-NEC, first modeled on an aggregated level, then modeled separately.

Infrastructure Investment and Jobs Act

Signed into law on November 15, 2021, Section 80603 of the Infrastructure Investment and Jobs Act requires brokers to report digital assets. This section also sets the applicable date to January 1, 2023, “in the case of any specified security which is a digital asset,” and “shall apply to returns required to be filed after December 31, 2023.” Additionally, the section expanded the definition of “broker” and now includes individuals or entities responsible for “transfers of digital assets on behalf of another person.” Note, the IRS has required individuals and entities to report income from digital assets since 2014 (Notice 2014-21). Since TY 2020, the Form 1040 explicitly asks taxpayers if they traded any virtual currency. These provisions are expected to impact volumes of Proceeds from Broker and Barter Exchange Transactions (Form 1099-B).

In January 2024, the IRS announced the transitional guidance under Section 6050I. Under the guidance, businesses can delay reporting transactions of more than \$10,000 in digital assets until the IRS and the U.S. Department of the Treasury release formal rules. Therefore, our Form 8300 forecasts in this publication do not factor in the impact of the Infrastructure Investment and Jobs Act.

American Rescue Plan Act Filing Thresholds Repealed

Form 1099-K is used by payment settlement entities to report transactions involving payment cards and third-party networks. The American Rescue Plan Act of 2021 (ARPA) lowered the reporting threshold from \$20,000 and over 200 transactions, to \$600 with no transaction minimum.

The One Big Beautiful Bill Act of 2025 (OBBBA) reversed ARPA's revision, restoring the pre-ARPA threshold of \$20,000 and more than 200 transactions.

Previous projections anticipated increases in Form 1099-K volumes due to ARPA's reduced reporting thresholds. Current Form 1099-K volume forecasts reflect OBBBA's revisions, realigning the projections with the pre-ARPA long-term historical trend.

CARES Act Provisions Sunset

Under the CARES Act of 2020, Congress paused payments on most outstanding Federal student loans and established a forbearance program through which debtors could cancel outstanding Federal student loan debt. The forbearance provision expired on June 30, 2023, and the student loan payment pause expired on September 1, 2023. With Federal student loan payment obligations resumed, Form 1098-E return volumes were previously expected to increase by roughly 13 million in total during CY 2024 and CY 2025 (TY 2023 and TY 2024), before returning to their historical trend by CY 2026 (TY 2025).

The increase in Form 1098-E volumes was moderated in CY 2025 (TY 2024) due to a substantial number of borrowers not resuming student loan payments. A continued increase in total Form 1098-E volumes is anticipated in future periods, as interest accrual and related reporting are expected to resume through standard collection processes. Form 1098-E return volumes are expected to continue to increase during CY 2025 and CY 2026 (TY 2024 and TY 2025), returning to their historical trend by CY 2027 (TY 2026).

Federal Open Market Committee (FOMC) Federal Funds Effective Rate Increases

Beginning in February 2022 and continuing until August 2023, the Federal Reserve Board raised the Federal Funds Effective (FED Funds) Rate to quell rising inflation in the U.S. Economy. There exists an observable, positive correlation between the Federal Reserve Board's prevailing FED Funds Rate and Form 1099-INT return volumes. As interest rates increase, more interest income is generated for taxpayers, which is a key driver of Form 1099-INT return volumes. Form 1099-INT projections are informed by the observed year-to-date Form 1099-INT return trends and the observed historical Form 1099-INT return volumes and trends during previous periods FED Funds Rate changes.

Campus-Level Forecasts and Impact of Modernization Alignment

The IRS has been consolidating the filing/processing of most of paper Information Returns Processing (IRP) documents forms since CY 2007. Starting in CY 2019, the paper Partner's or Shareholder's Share of Income, Deductions, Credits, etc. (Schedule K-1 series) documents have been handled exclusively by the Kansas City and Ogden campuses. The Ogden campus processes paper Schedule K-1 series returns submitted from the international area. Processing of all other information return paper documents was performed in the Austin, Kansas City, and Ogden campuses. The Austin campus processes all other paper returns submitted from the international area. In September 2016, the IRS announced plans to further streamline the campus configuration for individual paper return processing by ceasing submission processing operations at the Fresno campus in 2021 and the Austin campus in 2024. However, in February 2022, the IRS announced it would no longer close the Austin campus in 2024.

Table 6 reflects the campus alignment of states/international for processing paper Schedules K-1 and international documents approved in CY 2021. Table 7 shows the alignment of states by campus for processing the remaining paper documents.

Significant Trends and Revisions

The major trends and other significant factors embedded in the return forecasts for this edition of Publication 6961 are summarized below.

For CY 2026, the grand total number of information and withholding documents projected in this update is about 20.2% (i.e., 1,318 million forms) less than the total volume projected last year (see Table 1, left side). This net decrease is driven by the reduction of Form 1099-B projections (1,221 million less returns). Form 1099-B can show great year to year fluctuations, depending on public investing actions. Recent improvements in IRS processing efficiency are helping to provide better short-term projections.

Another notable change is the decline in the projections of Form 1099-INT relative to CY 2024 (26.4 million less returns). The increase in Form 1099-INT volumes processed between CY 2023 and CY 2024 reflected the impact of the Federal Reserve Board's FED Funds rate increases in CY 2023 and CY 2022. With rates stabilizing in CY 2024, and an additional year of data available, projections for CY 2025 are more moderate, supported by clearer trends and steady FED rates. Another significant change includes the projections for Form 1099-K (20.1 million fewer returns projected), which reflect OBBBA revisions reinstating prior, higher 1099-K filing thresholds.

For paper submissions of information and withholding documents, the estimate produced in 2025 for CY 2026 is about 93.6% (i.e., 15.3 million forms) less than the paper volumes projected in last year's update (see Table 1, right side). Embedded in this net change for paper volumes is the updated assumption that most paper form types will be scanned through the Information Reporting Intake System (IRIS) program. Other nonsignificant volumes of paper sum up to about one million forms, whose results are also based on actual CY 2024 and year-to-date CY 2025 filing experiences.

Table 1. Comparison of Projections Made in 2024 Versus 2025 for Calendar Year 2026: All Media Grand Total and Paper Only

[Data are in thousands]

Form	All Media Grand Total				Paper Only			
	2026 Projections		Net change	Percentage change	2026 Projections		Net change	Percentage change
	Produced in 2024	Produced in 2025			Produced in 2024	Produced in 2025		
Grand Total	6,527,782	5,210,232	(1,317,550)	(20.18%)	16,334	1,050	(15,284)	(93.57%)
Subtotal	321,121	302,699	(18,422)	(5.74%)	11	0	(11)	(100.00%)
W-2	289,440	269,922	(19,517)	(6.74%)	0	0	-	N/A
W-2G	31,682	32,777	1,096	3.46%	11	0	(11)	(100.00%)
Subtotal	6,206,660	4,907,532	(1,299,128)	(20.93%)	16,323	1,050	(15,272)	(93.57%)
K-1 (Form 1041)	3,441	3,287	(154)	(4.47%)	200	150	(50)	(25.00%)
K-1 (Form 1065)	35,276	35,132	(144)	(0.41%)	454	461	8	1.70%
K-1 (Form 1120-S)	9,384	9,160	(224)	(2.38%)	216	362	146	67.80%
Foreign	1,434	1,434	0	0.00%	0	0	-	N/A
SSA/RRB-1099	73,837	74,699	862	1.17%	0	0	-	N/A
1096	2,931	1,984	(947)	(32.30%)	2,931	0	(2,931)	(100.00%)
1042-S	16,485	15,493	(993)	(6.02%)	124	75	(49)	(39.62%)
1097-BTC	1.1	0.9	(0.2)	(18.16%)	0.4	0.0	(0.4)	(100.00%)
1098	86,157	76,053	(10,103)	(11.73%)	179	0	(179)	(100.00%)
1098-C	116	107	(9)	(7.38%)	3	0	(3)	(100.00%)
1098-E	21,649	22,019	370	1.71%	2	0	(2)	(100.00%)
1098-F	55	38	(17)	(31.06%)	0	0	(0)	(100.00%)
1098-Q	21	11	(10)	(47.43%)	0	0	-	N/A
1098-T	24,708	24,763	55	0.22%	32	0	(32)	(100.00%)
1099-A	126	172	46	36.45%	2	0	(2)	(100.00%)
1099-B	4,992,973	3,771,864	(1,221,109)	(24.46%)	6	0	(6)	(100.00%)
1099-C	6,341	3,902	(2,439)	(38.46%)	9	0	(9)	(100.00%)
1099-CAP	0.3	0.4	0.1	22.33%	0.1	0.0	(0.1)	(100.00%)
1099-DIV	113,410	113,741	331	0.29%	73	0	(73)	(100.00%)
1099-G	84,727	83,125	(1,602)	(1.89%)	13	0	(13)	(100.00%)
1099-INT	238,968	212,596	(26,372)	(11.04%)	320	0	(320)	(100.00%)
1099-K	33,465	13,340	(20,125)	(60.14%)	17	0	(17)	(100.00%)
1099-LS	8	6	(2)	(21.50%)	0	0	-	N/A
1099-LTC	363	358	(5)	(1.50%)	0	0	-	N/A
1099-MISC	48,532	39,617	(8,915)	(18.37%)	1,149	0	(1,149)	(100.00%)
1099-NEC	65,120	61,472	(3,649)	(5.60%)	10,233	0	(10,233)	(100.00%)
1099-OID	5,787	5,652	(135)	(2.34%)	1	-	(1)	(100.00%)
1099-PATR	1,615	1,564	(51)	(3.16%)	12	0	(12)	(100.00%)
1099-Q	3,484	3,970	486	13.95%	0	0	-	N/A
1099-R	115,712	117,790	2,078	1.80%	96	0	(96)	(100.00%)
1099-S	5,450	3,364	(2,087)	(38.29%)	248	0	(248)	(100.00%)
1099-SA	20,419	20,781	362	1.77%	0	0	-	N/A
1099-SB	6	5	(1)	(21.22%)	0	0	-	N/A
3921	298	278	(20)	(6.80%)	1	0	(1)	(100.00%)
3922	7,003	6,978	(25)	(0.36%)	0	0	(0)	(100.00%)
5498	148,763	150,967	2,203	1.48%	2	1	(1)	(34.83%)
5498-ESA	96	126	30	30.64%	0	0	0	N/A
5498-SA	38,495	31,681	(6,814)	(17.70%)	0.3	0.3	0.0	8.00%

N/A—Not applicable.

NOTES: Negative values (numbers in parentheses) indicate projections that have been lowered.

Detail may not add to total due to rounding.

Table does not contain counts for Forms 5471, 5472, and 8027.

Currency Transaction Reports are not included in Table 1.

SOURCE: Internal Revenue Service, Publication 6961, 2025 Update.

Actual data on the volume of IRP documents filed are provided by program staff from the operating divisions and the Information Technology (IT) Applications Development Division. Data sources include: Martinsburg Computing Center (MCC) IRP Reformat Report (405-02-13); Information Returns Master File (IRMF) Report (417-91-40); Combined Annual Wage Reporting (CAWR) W-2 Control Report; Paper IRP Production Report from Service Center Recognition Image Processing System (SCRIPS); other campus sources; and the national CY Currency Transaction Report receipts. Counts for nonpaper Foreign Person's U.S. Source Income Subject to Withholding (Form 1042-S) were provided by relevant program staff from the SOI Division. Nonpaper counts of Foreign Information Returns were provided by Operating Division Program staff from the Large Business and International Division.

IRS modernization programs helped Submissions Processing to process around 80% of the IRP inventory through the Information Reporting Intake System (IRIS) program in CY 2024. By CY 2025, the IRS is processing nearly all information returns from scanned paper inventories, and Table 3 paper projections are adjusted, expecting this trend to continue moving forward; hence, the significant drop in paper projections. These assumptions supersede previous methodologies that adjusted for the Taxpayer First Act for most forms. Breakout volumes of scanned paper information return inventories are not available yet.

The full impact of the recently passed "One Big Beautiful Bill Act of 2025" (OBBBA) has not been integrated into our projections for the purposes of this publication. The IRS is presently formalizing guidance to implement OBBBA's changes in tax and information return law and we will update our projections as more information and data become available. One notable exception is the 1099-K information return type for payments by third-party settlement organizations. We believe that the OBBBA's implications for 1099-K volumes are discernable, as it has restored the 1099-K reporting standards to their pre-"American Rescue Plan Act of 2021" (ARPA) levels. As such, our 1099-K projections for this cycle already reflect the OBBBA's modifications.

Table 2. Projections of Information and Withholding Documents–United States All Media Grand Total: Calendar Years 2025–2033

Form	Actual	Projected								
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Grand Total [1]	4,637,956,645	4,786,198,000	5,209,293,200	5,552,054,500	5,885,206,800	6,182,237,200	6,435,496,700	6,658,732,100	6,863,414,700	7,069,254,000
Subtotal	302,586,087	302,180,000	302,699,400	301,884,900	304,263,300	308,600,100	314,273,200	319,236,900	322,877,000	326,497,100
W-2	275,028,211	270,623,300	269,922,100	267,820,200	268,840,800	271,745,600	275,908,400	279,279,200	281,239,300	283,087,600
W-2G	27,557,876	31,556,700	32,777,300	34,064,700	35,422,500	36,854,500	38,364,800	39,957,700	41,637,700	43,409,500
Subtotal	4,335,370,558	4,484,018,000	4,906,593,800	5,250,169,600	5,580,943,500	5,873,637,100	6,121,223,500	6,339,495,200	6,540,537,700	6,742,756,900
K-1 (Form 1041)	3,138,867	3,246,000	3,287,400	3,328,800	3,370,200	3,411,600	3,428,800	3,446,000	3,463,200	3,480,700
K-1 (Form 1065)	33,090,559	34,209,300	35,132,300	36,055,700	36,979,100	37,901,800	38,824,500	39,747,500	40,671,400	41,617,900
K-1 (Form 1120-S)	8,760,801	9,014,600	9,160,500	9,306,400	9,452,300	9,598,200	9,744,100	9,890,000	10,035,900	10,183,900
Foreign	1,450,422	1,429,200	1,434,200	1,439,200	1,444,200	1,449,200	1,454,100	1,459,100	1,464,100	1,469,100
SSA/RRB-1099	71,914,475	73,539,400	74,699,300	75,742,400	76,785,600	77,828,800	78,871,900	79,915,100	80,972,000	82,043,000
1096	2,295,957	2,163,500	1,984,500	1,820,400	1,670,000	1,532,100	1,405,700	1,289,900	1,183,600	1,086,200
1042-S	14,303,713	14,452,900	15,492,800	16,435,600	17,315,100	18,150,300	18,951,800	19,735,000	20,514,800	21,072,300
1097-BTC	847	800	900	1,000	1,000	1,100	1,100	1,100	1,200	1,200
1098	77,133,609	75,778,500	75,115,000	74,623,200	74,227,800	73,901,000	73,628,800	73,401,300	73,211,000	73,052,000
1098-C	100,245	107,300	107,300	107,300	107,300	107,300	107,300	107,300	107,300	107,300
1098-E	13,522,234	18,131,100	22,018,600	22,414,800	22,839,300	23,187,900	23,561,200	23,986,200	24,380,400	24,824,700
1098-F	26,569	34,900	38,100	41,300	44,500	47,700	50,900	54,000	57,200	60,400
1098-Q	18,584	6,700	11,000	13,700	16,000	18,000	19,700	21,100	22,500	23,800
1098-T	23,763,033	24,621,200	24,762,900	24,904,600	25,046,400	25,188,100	25,329,800	25,471,500	25,613,300	25,755,000
1099-A	186,854	175,400	172,300	165,500	158,900	152,600	146,600	140,800	135,200	129,800
1099-B	3,240,710,673	3,364,234,300	3,771,863,700	4,122,918,700	4,445,686,500	4,727,165,300	4,964,872,400	5,169,130,100	5,356,663,000	5,544,196,000
1099-C	5,511,766	4,205,800	3,902,000	3,714,600	3,598,900	3,527,600	3,483,600	3,456,400	3,439,700	3,429,300
1099-CAP	76	300	400	400	400	400	400	400	400	400
1099-DIV	110,115,626	112,509,700	113,741,200	114,863,200	115,995,800	117,371,400	118,891,500	120,858,100	122,756,400	124,515,800
1099-G	80,590,574	81,507,500	83,124,900	84,742,300	86,364,100	87,981,500	89,598,800	91,216,200	92,838,000	94,455,400
1099-INT	214,680,384	218,720,800	212,596,500	188,139,000	179,494,800	174,249,500	168,012,600	165,614,700	163,116,700	162,290,900
1099-K	12,866,267	13,030,900	13,340,100	13,693,500	14,048,400	14,431,500	14,701,600	15,072,200	15,435,300	15,880,400
1099-LS	6,505	5,900	6,400	7,000	7,500	8,000	8,500	9,000	9,500	10,100
1099-LTC	341,472	347,500	357,800	368,000	378,200	388,400	398,600	408,900	419,100	429,600
1099-MISC	38,300,429	36,102,400	39,616,900	42,602,500	45,209,100	47,625,300	49,930,600	52,160,100	54,312,300	56,370,600
1099-NEC	54,619,668	60,458,400	61,471,500	62,722,500	64,071,700	65,308,900	66,365,900	67,207,500	67,842,500	68,272,200
1099-OID	5,160,358	5,647,900	5,651,800	5,652,600	5,652,800	5,652,800	5,652,800	5,652,800	5,652,800	5,652,800
1099-PATR	1,589,186	1,575,100	1,564,300	1,554,400	1,544,700	1,535,100	1,525,500	1,515,900	1,506,300	1,496,700
1099-Q	3,644,683	3,821,400	3,970,200	4,100,900	4,218,200	4,325,400	4,424,900	4,518,400	4,607,500	4,693,100
1099-R	113,529,986	115,660,100	117,790,300	119,920,400	122,050,600	124,180,700	126,310,900	128,441,000	130,571,100	132,701,300
1099-S	3,922,141	3,532,900	3,363,600	3,259,900	3,175,900	3,097,700	3,021,200	2,945,300	2,869,600	2,793,800
1099-SA	18,402,347	19,634,400	20,780,700	21,847,200	22,839,500	23,762,600	24,621,600	25,420,700	26,164,200	26,855,900
1099-SB	4,201	4,500	5,000	5,500	6,000	6,500	6,900	7,400	7,900	8,400
3921	227,860	273,500	278,100	280,700	285,900	290,500	293,800	299,300	305,500	307,500
3922	6,832,301	6,823,300	6,978,100	7,134,100	7,302,100	7,476,700	7,634,400	7,823,700	8,006,500	8,213,700
5498	145,043,982	148,326,800	150,966,800	153,311,600	155,498,500	157,592,900	159,630,800	161,633,400	163,614,100	165,580,800
5498-ESA	142,656	133,200	125,800	120,100	115,600	112,100	109,400	107,300	105,700	104,400
5498-SA	29,420,648	30,550,600	31,680,600	32,810,600	33,940,600	35,070,600	36,200,500	37,330,500	38,460,500	39,590,500
Currency Transaction Report [2]	Actual	Projected								
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Total CTR	345,426	445,900	455,600	460,700	468,600	476,500	484,400	492,200	500,100	507,900
8300	345,426	445,900	455,600	460,700	468,600	476,500	484,400	492,200	500,100	507,900

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

[2] Currency Transaction Report by Casinos (FinCEN Form 103) and Currency Transaction Report (FinCEN Form 104) are no longer processed by the IRS. Effective January 1, 2024, Forms 8300 must be electronically filed (e-filed) if other information returns, such as Form 1099 series and Forms W-2, are required to be e-filed. Forms 8300 are required to be e-filed if there are at least 10 information returns of 1 or more type(s) other than Form 8300 during a calendar year. The projections provided in this 2025 Publication 6961 only include Total numbers of F8300. Future editions of Publication 6961 will provide Form 8300 paper volumes and electronic volumes separately when more data become available.

NOTES: Table does not contain counts for Forms 5471, 5472, 8027.

Detail may not add to total due to rounding.

SOURCE: Internal Revenue Service, Publication 6961, 2025 Update.

Actual data on the volume of IRP documents filed are provided by program staff from the operating divisions and the Information Technology (IT) Applications Development Division. Data sources include: Martinsburg Computing Center (MCC) IRP Reformat Report (405-02-13); Information Returns Master File (IRMF) Field (417-91-40); Combined Annual Wage Reporting (CAWR) W-2 Control Report; Paper IRP Production Report from Service Center Recognition Image Processing System (SCRIPS); other campus sources; and the national CY Currency Transaction Report receipts. Counts for nonpaper Foreign Person's U.S. Source Income Subject to Withholding (Form 1042-S) were provided by relevant program staff from the SOI Division. Nonpaper counts of Foreign Information Returns were provided by Operating Division Program staff from the Large Business and International Division.

The full impact of the recently passed "One Big Beautiful Bill Act of 2025" (OBBA) has not been integrated into our projections for the purposes of this publication. The IRS is presently formalizing guidance to implement OBBA's changes in tax and information return law and we will update our projections as more information and data become available. One notable exception is the 1099-K information return type for payments by third-party settlement organizations. We believe that the OBBA's implications for 1099-K volumes are discernable, as it has restored the 1099-K reporting standards to their pre-"American Rescue Plan Act of 2021" (ARPA) levels. As such, our 1099-K projections for this cycle already reflect the OBBA's modifications.

Table 3. Projections of Information and Withholding Documents—United States Paper Total: Calendar Years 2025–2033

Form	Actual	Projected								
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Total, Paper [1]	3,964,231	1,190,800	1,050,000	968,700	894,600	777,100	713,900	656,500	604,600	558,200
Subtotal	0	0	0	0	0	0	0	0	0	0
W-2	0	0	0	0	0	0	0	0	0	0
W-2G	0	0	0	0	0	0	0	0	0	0
Subtotal	3,964,231	1,190,800	1,050,000	968,700	894,600	777,100	713,900	656,500	604,600	558,200
K-1 (Form 1041)	301,033	200,000	150,000	150,000	150,000	100,000	100,000	100,000	100,000	100,000
K-1 (Form 1065)	673,466	504,300	461,400	421,800	385,100	351,100	318,000	287,600	260,100	235,400
K-1 (Form 1120-S)	421,561	406,000	362,400	323,500	288,800	257,800	230,100	205,400	183,300	163,700
Foreign	0	0	0	0	0	0	0	0	0	0
SSA/RRB-1099	0	0	0	0	0	0	0	0	0	0
1096	2,295,957	0	0	0	0	0	0	0	0	0
1042-S	80,774	77,700	74,900	72,200	69,600	67,100	64,700	62,400	60,100	58,000
1097-BTC	275	0	0	0	0	0	0	0	0	0
1098	150,631	1,300	0	0	0	0	0	0	0	0
1098-C	2,965	100	0	0	0	0	0	0	0	0
1098-E	1,014	0	0	0	0	0	0	0	0	0
1098-F	0	0	0	0	0	0	0	0	0	0
1098-Q	27	0	0	0	0	0	0	0	0	0
1098-T	32,945	0	0	0	0	0	0	0	0	0
1099-A	0	0	0	0	0	0	0	0	0	0
1099-B	0	0	0	0	0	0	0	0	0	0
1099-C	0	0	0	0	0	0	0	0	0	0
1099-CAP	0	0	0	0	0	0	0	0	0	0
1099-DIV	0	0	0	0	0	0	0	0	0	0
1099-G	0	0	0	0	0	0	0	0	0	0
1099-INT	0	0	0	0	0	0	0	0	0	0
1099-K	0	0	0	0	0	0	0	0	0	0
1099-LS	0	0	0	0	0	0	0	0	0	0
1099-LTC	0	0	0	0	0	0	0	0	0	0
1099-MISC	15	0	0	0	0	0	0	0	0	0
1099-NEC	25	0	0	0	0	0	0	0	0	0
1099-OID	0	0	0	0	0	0	0	0	0	0
1099-PATR	0	0	0	0	0	0	0	0	0	0
1099-Q	0	0	0	0	0	0	0	0	0	0
1099-R	0	0	0	0	0	0	0	0	0	0
1099-S	0	0	0	0	0	0	0	0	0	0
1099-SA	0	0	0	0	0	0	0	0	0	0
1099-SB	0	0	0	0	0	0	0	0	0	0
3921	1,527	0	0	0	0	0	0	0	0	0
3922	284	0	0	0	0	0	0	0	0	0
5498	1,374	1,100	1,000	900	800	800	800	800	800	800
5498-ESA	34	0	0	0	0	0	0	0	0	0
5498-SA	324	300	300	300	300	300	300	300	300	300

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

NOTES: Table does not contain counts for Forms 5471, 5472, and 8027.

Detail may not add to total due to rounding.

Currency Transaction Reports are not included in Table 3.

SOURCE: Internal Revenue Service, Publication 6961, 2025 Update.

Actual data on the volume of IRP documents filed are provided by program staff from the operating divisions and the Information Technology (IT) Applications Development Division. Data sources include: Martinsburg Computing Center (MCC) IRP Reformat Report (405-02-13); Information Returns Master File (IRMF) Report (417-91-40); Combined Annual Wage Reporting (CAWR) W-2 Control Report; Paper IRP Production Report from Service Center Recognition Image Processing System (SCRIPS); other campus sources; and the national CY Currency Transaction Report receipts. Counts for nonpaper Foreign Person's U.S. Source Income Subject to Withholding (Form 1042-S) were provided by relevant program staff from the SOI Division. Nonpaper counts of Foreign Information Returns were provided by Operating Division Program staff from the Large Business and International Division.

IRS modernization programs helped Submissions Processing to process around 80% of the IRP inventory through the Information Reporting Intake System (IRIS) program in CY 2024. By CY 2025, the IRS is processing nearly all information returns from scanned paper inventories, and Table 3 paper projections are adjusted, expecting this trend to continue moving forward; hence, the significant drop in paper projections. These assumptions supersede previous methodologies that adjusted for the Taxpayer First Act for most forms. Breakout volumes of scanned paper information return inventories are not available yet.

The full impact of the recently passed "One Big Beautiful Bill Act of 2025" (OBBBA) has not been integrated into our projections for the purposes of this publication. The IRS is presently formalizing guidance to implement OBBBA's changes in tax and information return law and we will update our projections as more information and data become available.

Table 4. Projections of Information and Withholding Documents–United States Nonpaper Total: Calendar Years 2025–2033

Form	Actual	Projected								
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Total, Nonpaper [1]	4,633,992,414	4,785,007,200	5,208,243,100	5,551,085,600	5,884,312,300	6,181,460,000	6,434,782,800	6,658,075,800	6,862,809,900	7,068,696,000
Subtotal	302,586,087	302,180,000	302,699,400	301,884,900	304,263,300	308,600,100	314,273,200	319,236,900	322,877,000	326,497,100
W-2	275,028,211	270,623,300	269,922,100	267,820,200	268,840,800	271,745,600	275,908,400	279,279,200	281,239,300	283,087,600
W-2G	27,557,876	31,556,700	32,777,300	34,064,700	35,422,500	36,854,500	38,364,800	39,957,700	41,637,700	43,409,500
Subtotal	4,331,406,327	4,482,827,200	4,905,543,700	5,249,200,700	5,580,049,000	5,872,859,900	6,120,509,600	6,338,838,900	6,539,932,900	6,742,198,900
K-1 (Form 1041)	2,837,834	3,046,000	3,137,400	3,178,800	3,220,200	3,311,600	3,328,800	3,346,000	3,363,200	3,380,700
K-1 (Form 1065)	32,417,093	33,705,000	34,670,900	35,633,900	36,594,100	37,550,700	38,506,500	39,459,900	40,411,300	41,382,500
K-1 (Form 1120-S)	8,339,240	8,608,500	8,798,000	8,982,800	9,163,500	9,340,400	9,514,000	9,684,600	9,852,500	10,020,300
Foreign	1,450,422	1,429,200	1,434,200	1,439,200	1,444,200	1,449,200	1,454,100	1,459,100	1,464,100	1,469,100
SSA/RRB-1099	71,914,475	73,539,400	74,699,300	75,742,400	76,785,600	77,828,800	78,871,900	79,915,100	80,972,000	82,043,000
1096	0	2,163,500	1,984,500	1,820,400	1,670,000	1,532,100	1,405,700	1,289,900	1,183,600	1,086,200
1042-S	14,222,939	14,375,200	15,417,900	16,363,400	17,245,500	18,083,200	18,887,100	19,672,700	20,454,700	21,014,400
1097-BTC	572	800	900	1,000	1,000	1,100	1,100	1,100	1,200	1,200
1098	76,982,978	75,777,200	75,115,000	74,623,200	74,227,800	73,901,000	73,628,800	73,401,300	73,211,000	73,052,000
1098-C	97,280	107,300	107,300	107,300	107,300	107,300	107,300	107,300	107,300	107,300
1098-E	13,521,220	18,131,100	22,018,600	22,414,800	22,839,300	23,187,900	23,561,200	23,986,200	24,380,400	24,824,700
1098-F	26,569	34,900	38,100	41,300	44,500	47,700	50,900	54,000	57,200	60,400
1098-Q	18,557	6,700	11,000	13,700	16,000	18,000	19,700	21,100	22,500	23,800
1098-T	23,730,088	24,621,200	24,762,900	24,904,600	25,046,400	25,188,100	25,329,800	25,471,500	25,613,300	25,755,000
1099-A	186,854	175,400	172,300	165,500	158,900	152,600	146,600	140,800	135,200	129,800
1099-B	3,240,710,673	3,364,234,300	3,771,863,700	4,122,918,700	4,445,686,500	4,727,165,300	4,964,872,400	5,169,130,100	5,356,663,000	5,544,196,000
1099-C	5,511,766	4,205,800	3,902,000	3,714,600	3,598,900	3,527,600	3,483,600	3,456,400	3,439,700	3,429,300
1099-CAP	76	300	400	400	400	400	400	400	400	400
1099-DIV	110,115,626	112,509,700	113,741,200	114,863,200	115,995,800	117,371,400	118,891,500	120,858,100	122,756,400	124,515,800
1099-G	80,590,574	81,507,500	83,124,900	84,742,300	86,364,100	87,981,500	89,598,800	91,216,200	92,838,000	94,455,400
1099-INT	214,680,384	218,720,800	212,596,500	188,139,000	179,494,800	174,249,500	168,012,600	165,614,700	163,116,700	162,290,900
1099-K	12,866,267	13,030,900	13,340,100	13,693,500	14,048,400	14,431,500	14,701,600	15,072,200	15,435,300	15,880,400
1099-LS	6,505	5,900	6,400	7,000	7,500	8,000	8,500	9,000	9,500	10,100
1099-LTC	341,472	347,500	357,800	368,000	378,200	388,400	398,600	408,900	419,100	429,600
1099-MISC	38,300,414	36,102,400	39,616,900	42,602,500	45,209,100	47,625,300	49,930,600	52,160,100	54,312,300	56,370,600
1099-NEC	54,619,643	60,458,400	61,471,500	62,722,500	64,071,700	65,308,900	66,365,900	67,207,500	67,842,500	68,272,200
1099-OID	5,160,358	5,647,900	5,651,800	5,652,600	5,652,800	5,652,800	5,652,800	5,652,800	5,652,800	5,652,800
1099-PATR	1,589,186	1,575,100	1,564,300	1,554,400	1,544,700	1,535,100	1,525,500	1,515,900	1,506,300	1,496,700
1099-Q	3,644,683	3,821,400	3,970,200	4,100,900	4,218,200	4,325,400	4,424,900	4,518,400	4,607,500	4,693,100
1099-R	113,529,986	115,660,100	117,790,300	119,920,400	122,050,600	124,180,700	126,310,900	128,441,000	130,571,100	132,701,300
1099-S	3,922,141	3,532,900	3,363,600	3,259,900	3,175,900	3,097,700	3,021,200	2,945,300	2,869,600	2,793,800
1099-SA	18,402,347	19,634,400	20,780,700	21,847,200	22,839,500	23,762,600	24,621,600	25,420,700	26,164,200	26,855,900
1099-SB	4,201	4,500	5,000	5,500	6,000	6,500	6,900	7,400	7,900	8,400
3921	226,333	273,500	278,100	280,700	285,900	290,500	293,800	299,300	305,500	307,500
3922	6,832,017	6,823,300	6,978,100	7,134,100	7,302,100	7,476,700	7,634,400	7,823,700	8,006,500	8,213,700
5498	145,042,608	148,325,700	150,965,800	153,310,700	155,497,700	157,592,100	159,630,000	161,632,700	163,613,300	165,580,000
5498-ESA	142,622	133,200	125,800	120,000	115,600	112,100	109,400	107,300	105,600	104,400
5498-SA	29,420,324	30,550,300	31,680,300	32,810,300	33,940,300	35,070,200	36,200,200	37,330,200	38,460,200	39,590,200

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

NOTES: Table does not contain counts for Forms 5471, 5472, and 8027.

Detail may not add to total due to rounding.

Currency Transaction Reports are not included in Table 4.

SOURCE: Internal Revenue Service, Publication 6961, 2025 Update.

Actual data on the volume of IRP documents filed are provided by program staff from the operating divisions and the Information Technology (IT) Applications Development Division. Data sources include: Martinsburg Computing Center (MCC) IRP Reformat Report (405-02-13); Information Returns Master File (IRMF) Report (417-91-40); Combined Annual Wage Reporting (CAWR) W-2 Control Report; Paper IRP Production Report from Service Center Recognition Image Processing System (SCRIPS); other campus sources; and the national CY Currency Transaction Report receipts. Counts for nonpaper Foreign Person's U.S. Source Income Subject to Withholding (Form 1042-S) were provided by relevant program staff from the SOI Division. Nonpaper counts of Foreign Information Returns were provided by Operating Division Program staff from the Large Business and International Division.

The full impact of the recently passed "One Big Beautiful Bill Act of 2025" (OBGBA) has not been integrated into our projections for the purposes of this publication. The IRS is presently formalizing guidance to implement OBGBA's changes in tax and information return law and we will update our projections as more information and data become available. One notable exception is the 1099-K information return type for payments by third-party settlement organizations. We believe that the OBGBA's implications for 1099-K volumes are discernable, as it has restored the 1099-K reporting standards to their pre-"American Rescue Plan Act of 2021" (ARPA) levels. As such, our 1099-K projections for this cycle already reflect the OBGBA's modifications.

Table 5A. Projections of Information and Withholding Documents–Filed on Paper at the Austin IRS Campus: Calendar Years 2025–2033

Form	Actual	Projected								
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Total, Paper	1,403,387	73,300	69,900	67,300	64,900	62,600	60,400	58,200	56,100	54,100
W-2	0	0	0	0	0	0	0	0	0	0
W-2G	0	0	0	0	0	0	0	0	0	0
K-1 (Form 1041)	0	0	0	0	0	0	0	0	0	0
K-1 (Form 1065)	0	0	0	0	0	0	0	0	0	0
K-1 (Form 1120-S)	0	0	0	0	0	0	0	0	0	0
Foreign	0	0	0	0	0	0	0	0	0	0
SSA/RRB-1099	0	0	0	0	0	0	0	0	0	0
1096	1,216,889	0	0	0	0	0	0	0	0	0
1042-S	74,903	72,000	69,400	66,900	64,500	62,200	60,000	57,800	55,700	53,700
1097-BTC	109	0	0	0	0	0	0	0	0	0
1098	91,634	800	0	0	0	0	0	0	0	0
1098-C	490	0	0	0	0	0	0	0	0	0
1098-E	391	0	0	0	0	0	0	0	0	0
1098-F	0	0	0	0	0	0	0	0	0	0
1098-Q	24	0	0	0	0	0	0	0	0	0
1098-T	17,637	0	0	0	0	0	0	0	0	0
1099-A	0	0	0	0	0	0	0	0	0	0
1099-B	0	0	0	0	0	0	0	0	0	0
1099-C	0	0	0	0	0	0	0	0	0	0
1099-CAP	0	0	0	0	0	0	0	0	0	0
1099-DIV	0	0	0	0	0	0	0	0	0	0
1099-G	0	0	0	0	0	0	0	0	0	0
1099-INT	0	0	0	0	0	0	0	0	0	0
1099-K	0	0	0	0	0	0	0	0	0	0
1099-LS	0	0	0	0	0	0	0	0	0	0
1099-LTC	0	0	0	0	0	0	0	0	0	0
1099-MISC	10	0	0	0	0	0	0	0	0	0
1099-NEC	18	0	0	0	0	0	0	0	0	0
1099-OID	0	0	0	0	0	0	0	0	0	0
1099-PATR	0	0	0	0	0	0	0	0	0	0
1099-Q	0	0	0	0	0	0	0	0	0	0
1099-R	0	0	0	0	0	0	0	0	0	0
1099-S	0	0	0	0	0	0	0	0	0	0
1099-SA	0	0	0	0	0	0	0	0	0	0
1099-SB	0	0	0	0	0	0	0	0	0	0
3921	529	0	0	0	0	0	0	0	0	0
3922	128	0	0	0	0	0	0	0	0	0
5498	526	400	400	300	300	300	300	300	300	300
5498-ESA	10	0	0	0	0	0	0	0	0	0
5498-SA	89	100	100	100	100	100	100	100	100	100

NOTES: Projected detail may not add to total due to rounding.

Table does not contain counts for Forms 5471, 5472, and 8027.

Actual historical data with values of 9 or fewer were rounded to the nearest 10.

SOURCE: Internal Revenue Service, Publication 6961, 2025 Update.

Actual data on the volume of IRP documents filed are provided by program staff from the operating divisions and the Information Technology (IT) Applications Development Division. Data sources include: Martinsburg Computing Center (MCC) IRP Reformat Report (405-02-13); Information Returns Master File (IRMF) Report (417-91-40); Combined Annual Wage Reporting (CAWR) W-2 Control Report; Paper IRP Production Report from Service Center Recognition Image Processing System (SCRIPS); other campus sources; and the national CY Currency Transaction Report receipts. Counts for nonpaper Foreign Person's U.S. Source Income Subject to Withholding (Form 1042-S) were provided by relevant program staff from the SOI Division. Nonpaper counts of Foreign Information Returns were provided by Operating Division Program staff from the Large Business and International Division.

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Breakout volumes of scanned paper information return inventories are not available yet.

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Table 5B. Projections of Information and Withholding Documents–Filed on Paper at the Kansas City IRS Campus: Calendar Years 2025–2033

Form	Actual	Projected								
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Total, Paper	1,189,568	485,300	424,700	391,100	360,600	309,400	283,600	260,000	238,900	219,900
W-2	0	0	0	0	0	0	0	0	0	0
W-2G	0	0	0	0	0	0	0	0	0	0
K-1 (Form 1041)	141,684	94,100	70,600	70,600	70,600	47,100	47,100	47,100	47,100	47,100
K-1 (Form 1065)	287,762	215,500	197,200	180,200	164,500	150,000	135,900	122,900	111,200	100,600
K-1 (Form 1120-S)	177,837	171,300	152,900	136,500	121,800	108,700	97,100	86,600	77,300	69,000
Foreign	0	0	0	0	0	0	0	0	0	0
SSA/RRB-1099	0	0	0	0	0	0	0	0	0	0
1096	534,470	0	0	0	0	0	0	0	0	0
1042-S	3,568	3,400	3,300	3,200	3,100	3,000	2,900	2,800	2,700	2,600
1097-BTC	142	0	0	0	0	0	0	0	0	0
1098	33,057	300	0	0	0	0	0	0	0	0
1098-C	1,431	0	0	0	0	0	0	0	0	0
1098-E	296	0	0	0	0	0	0	0	0	0
1098-F	0	0	0	0	0	0	0	0	0	0
1098-Q	0	0	0	0	0	0	0	0	0	0
1098-T	8,003	0	0	0	0	0	0	0	0	0
1099-A	0	0	0	0	0	0	0	0	0	0
1099-B	0	0	0	0	0	0	0	0	0	0
1099-C	0	0	0	0	0	0	0	0	0	0
1099-CAP	0	0	0	0	0	0	0	0	0	0
1099-DIV	0	0	0	0	0	0	0	0	0	0
1099-G	0	0	0	0	0	0	0	0	0	0
1099-INT	0	0	0	0	0	0	0	0	0	0
1099-K	0	0	0	0	0	0	0	0	0	0
1099-LS	0	0	0	0	0	0	0	0	0	0
1099-LTC	0	0	0	0	0	0	0	0	0	0
1099-MISC	0	0	0	0	0	0	0	0	0	0
1099-NEC	0	0	0	0	0	0	0	0	0	0
1099-OID	0	0	0	0	0	0	0	0	0	0
1099-PATR	0	0	0	0	0	0	0	0	0	0
1099-Q	0	0	0	0	0	0	0	0	0	0
1099-R	0	0	0	0	0	0	0	0	0	0
1099-S	0	0	0	0	0	0	0	0	0	0
1099-SA	0	0	0	0	0	0	0	0	0	0
1099-SB	0	0	0	0	0	0	0	0	0	0
3921	445	0	0	0	0	0	0	0	0	0
3922	28	0	0	0	0	0	0	0	0	0
5498	649	500	500	400	400	400	400	400	400	400
5498-ESA	26	0	0	0	0	0	0	0	0	0
5498-SA	168	200	200	200	200	200	200	200	200	200

NOTES: Projected detail may not add to total due to rounding.

Table does not contain counts for Forms 5471, 5472, and 8027.

Actual historical data with values of 9 or fewer were rounded to the nearest 10.

SOURCE: Internal Revenue Service, Publication 6961, 2025 Update.

Actual data on the volume of IRP documents filed are provided by program staff from the operating divisions and the Information Technology (IT) Applications Development Division. Data sources include: Martinsburg Computing Center (MCC) IRP Reformat Report (405-02-13); Information Returns Master File (IRMF) Report (417-91-40); Combined Annual Wage Reporting (CAWR) W-2 Control Report; Paper IRP Production Report from Service Center Recognition Image Processing System (SCRIPS); other campus sources; and the national CY Currency Transaction Report receipts. Counts for nonpaper Foreign Person's U.S. Source Income Subject to Withholding (Form 1042-S) were provided by relevant program staff from the SOI Division. Nonpaper counts of Foreign Information Returns were provided by Operating Division Program staff from the Large Business and International Division.

IRS modernization programs helped Submissions Processing to process around 80% of the IRP inventory through the Information Reporting Intake System (IRIS) program in CY 2024. By CY 2025, the IRS is processing nearly all information returns from scanned paper inventories, and Table 3 paper projections are adjusted, expecting this trend to continue moving forward; hence, the significant drop in paper projections. These assumptions supersede previous methodologies that adjusted for the Taxpayer First Act for most forms.

Breakout volumes of scanned paper information return inventories are not available yet.

The full impact of the recently passed "One Big Beautiful Bill Act of 2025" (OBBBA) has not been integrated into our projections for the purposes of this publication. The IRS is presently formalizing guidance to implement OBBBA's changes in tax and information return law and we will update our projections as more information and data becomes available.

Table 5C. Projections of Information and Withholding Documents–Filed on Paper at the Ogden IRS Campus: Calendar Years 2025–2033

Form	Actual	Projected								
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Total, Paper	1,371,273	632,200	555,500	510,300	469,100	405,100	370,000	338,400	309,800	284,200
W-2	0	0	0	0	0	0	0	0	0	0
W-2G	0	0	0	0	0	0	0	0	0	0
K-1 (Form 1041)	159,349	105,900	79,400	79,400	79,400	52,900	52,900	52,900	52,900	52,900
K-1 (Form 1065)	385,704	288,800	264,300	241,600	220,500	201,100	182,100	164,700	149,000	134,800
K-1 (Form 1120-S)	243,724	234,800	209,500	187,000	167,000	149,000	133,000	118,800	106,000	94,600
Foreign	0	0	0	0	0	0	0	0	0	0
SSA/RRB-1099	0	0	0	0	0	0	0	0	0	0
1096	544,598	0	0	0	0	0	0	0	0	0
1042-S	2,303	2,200	2,100	2,100	2,000	1,900	1,800	1,800	1,700	1,700
1097-BTC	24	0	0	0	0	0	0	0	0	0
1098	25,939	200	0	0	0	0	0	0	0	0
1098-C	1,044	0	0	0	0	0	0	0	0	0
1098-E	327	0	0	0	0	0	0	0	0	0
1098-F	0	0	0	0	0	0	0	0	0	0
1098-Q	0	0	0	0	0	0	0	0	0	0
1098-T	7,305	0	0	0	0	0	0	0	0	0
1099-A	0	0	0	0	0	0	0	0	0	0
1099-B	0	0	0	0	0	0	0	0	0	0
1099-C	0	0	0	0	0	0	0	0	0	0
1099-CAP	0	0	0	0	0	0	0	0	0	0
1099-DIV	0	0	0	0	0	0	0	0	0	0
1099-G	0	0	0	0	0	0	0	0	0	0
1099-INT	0	0	0	0	0	0	0	0	0	0
1099-K	0	0	0	0	0	0	0	0	0	0
1099-LS	0	0	0	0	0	0	0	0	0	0
1099-LTC	0	0	0	0	0	0	0	0	0	0
1099-MISC	10	0	0	0	0	0	0	0	0	0
1099-NEC	0	0	0	0	0	0	0	0	0	0
1099-OID	0	0	0	0	0	0	0	0	0	0
1099-PATR	0	0	0	0	0	0	0	0	0	0
1099-Q	0	0	0	0	0	0	0	0	0	0
1099-R	0	0	0	0	0	0	0	0	0	0
1099-S	0	0	0	0	0	0	0	0	0	0
1099-SA	0	0	0	0	0	0	0	0	0	0
1099-SB	0	0	0	0	0	0	0	0	0	0
3921	553	0	0	0	0	0	0	0	0	0
3922	127	0	0	0	0	0	0	0	0	0
5498	199	200	100	100	100	100	100	100	100	100
5498-ESA	0	0	0	0	0	0	0	0	0	0
5498-SA	67	100	100	100	100	100	100	100	100	100

NOTES: Projected detail may not add to total due to rounding.

Table does not contain counts for Forms 5471, 5472, and 8027.

* ctual historical data with values of 9 or fewer were rounded to the nearest 10.

SOURCE: Internal Revenue Service, Publication 6961, 2025 Update.

Actual data on the volume of IRP documents filed are provided by program staff from the operating divisions and the Information Technology (IT) Applications Development Division. Data sources include: Martinsburg Computing Center (MCC) IRP Reformat Report (405-02-13); Information Returns Master File (IRMF) Report (417-91-40); Combined Annual Wage Reporting (CAWR) W-2 Control Report; Paper IRP Production Report from Service Center Recognition Image Processing System (SCRIPS); other campus sources; and the national CY Currency Transaction Report receipts. Counts for nonpaper Foreign Person's U.S. Source Income Subject to Withholding (Form 1042-S) were provided by relevant program staff from the SOI Division. Nonpaper counts of Foreign Information Returns were provided by Operating Division Program staff from the Large Business and International Division.

IRS modernization programs helped Submissions Processing to process around 80% of the IRP inventory through the Information Reporting Intake System (IRIS) program in CY 2024. By CY 2025, the IRS is processing nearly all information returns from scanned paper inventories, and Table 3 paper projections are adjusted, expecting this trend to continue moving forward; hence, the significant drop in paper projections. These assumptions supersede previous methodologies that adjusted for the Taxpayer First Act for most forms.

Breakout volumes of scanned paper information return inventories are not available yet.

The full impact of the recently passed "One Big Beautiful Bill Act of 2025" (OBBA) has not been integrated into our projections for the purposes of this publication. The IRS is presently formalizing guidance to implement OBBA's changes in tax and information return law and we will update our projections as more information and data become available.

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

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

NOTE: The information presented in this table for Calendar Year (CY) 2023 and beyond reflects campus alignments approved in CY 2021.
 SOURCE: Internal Revenue Service, Publication 6961, 2025 Update.

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

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

NOTE: The information presented in this table reflects the IRS's decision made in Calendar Year (CY) 2022 to no longer close the Austin campus in CY 2024.
SOURCE: Internal Revenue Service, Publication 6961, 2025 Update.

Table Notes

Foreign Information Returns are filed by foreign corporations that pay interest or dividend income to U.S. citizens. There is no standard format for transmitting such information to the IRS.

Foreign Person's U.S. Source Income Subject to Withholding (Form 1042-S) is filed for amounts paid to foreign persons that are subject to withholding, even if no amount is withheld or deducted because of a treaty or Internal Revenue Code (IRC) exception to taxation, or if any amount withheld was repaid to the payee. Amounts subject to withholding are from sources within the U.S. that constitute either fixed or determinable annual or periodic income.

Annual Summary and Transmittal of U.S. Information Returns (Form 1096) is a "payer" transmittal document used to transmit paper "payee" documents.

Bond Tax Credit (Form 1097-BTC) is filed by Regulated Investment Companies and Real Estate Investment Trusts to report tax credit bond credits distributed to shareholders.

Mortgage Interest Statement (Form 1098) is filed to report mortgage interest (including reportable points) of \$600 or more received in a trade or business from an individual, including a sole proprietor.

Contributions of Motor Vehicles, Boats, and Airplanes (Form 1098-C) is to be filed by charitable organizations which receive donations of such items made by taxpayers.

Student Loan Interest Statement (Form 1098-E) is to be filed by financial institutions, governmental units, educational institutions, or any other persons who receive (from an individual) student loan interest of \$600 or more during the year.

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

Qualifying Longevity Annuity Contract Information (Form 1098-Q) is filed by any person who issues a contract intended to be a qualifying longevity annuity contract that is purchased or held under any plan, annuity, or account described in IRC Sections 401(a), 403(a), 403(b), 408 (other than a Roth Individual Retirement Arrangement [IRA]), or eligible governmental plan under Section 457(b).

Tuition Statement (Form 1098-T) is to be filed by educational institutions that received (from an individual) qualified tuition and related expenses each year.

Acquisition or Abandonment of Secured Property (Form 1099-A) is filed for each borrower if money is loaned in connection with a trade or business and in full or partial satisfaction of the debt, an interest in property is acquired that is security for the debt, or the property has been abandoned.

Proceeds from Broker and Barter Exchange Transactions (Form 1099-B) is provided to each person for whom a broker has sold stocks, bonds, commodities, regulated futures contracts, foreign currency contracts, forward contracts, debt instruments, digital assets, etc., or who has exchanged property or services through a barter exchange. Also, certain sales proceeds of Widely Held Fixed Investment Trusts (WHFITs) must now be reported on Form 1099-B.

Cancellation of Debt (Form 1099-C) is filed by certain financial institutions and federal government agencies to report certain debts of \$600 or more that are forgiven. This form is not required in situations involving bankruptcies unless the debts were incurred for business or investment purposes.

Changes in Corporate Control and Capital Structure (Form 1099-CAP) is for shareholders of a corporation if control of the corporation was acquired, or it underwent a substantial change in capital structure. Form 1099-CAP is furnished to shareholders who receive cash, stock, or other property from an acquisition of control or a substantial change in capital structure.

Dividends and Distributions (Form 1099-DIV) is provided to each person who: received \$10 or more in gross dividends and other stock distributions; had withheld and paid foreign tax on dividends; had withheld income under the backup withholding rules; or received \$600 or more as part of a liquidation.

Certain Government Payments (Form 1099-G) is filed when certain payments are made by a unit of federal, state, or local government, such as payments of \$10 or more in unemployment compensation including Railroad Retirement Board (RRB) payments for unemployment; refunds, credits, or offsets of state or local income tax of \$10 or more; federal income tax withheld (backup withholding); and certain taxable grants.

Interest Income (Form 1099-INT) is provided to each person who received \$10 or more in interest income; had withheld and paid foreign tax on interest; or had withheld income under the backup withholding rules.

Payment Card and Third-Party Network Transactions (Form 1099-K) is filed by entities for payments made in settlement of reportable payment transactions for each calendar year. Reportable payments include those made with a payment card, such as a credit card or gift card, as well as those that are processed and guaranteed by a third party to a transaction.

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

Long-Term Care and Accelerated Death Benefits (Form 1099-LTC) is filed if payments are made for any long-term care benefits, including accelerated death benefits. Payers include insurance companies, governmental units, and viatical settlement providers.

Miscellaneous Income (Form 1099-MISC) is provided to each person who: received at least \$10 in royalties or broker payments in lieu of dividends or tax-exempt interest; received at least \$600 in rents, services, prizes, and awards, other income payments, and medical and health care payments; or received any fishing boat proceeds. In addition, Form 1099-MISC is also used to report the direct sales of at least \$5,000 of consumer products to a buyer for resale. Persons with backup withholdings should also receive a copy of the form regardless of the amount of payment. Starting with CY 2013, Form 1099-MISC includes withholding by government entities.

Nonemployee Compensation (Form 1099-NEC) is filed for each person who is paid at least \$600 during the year for services performed and is not an employee. Discontinued since 1983, Form 1099-NEC was renewed in TY 2020 to clarify certain reporting deadlines and requirements previously filed under 1099-MISC.

Original Issue Discount (Form 1099-OID) is provided among others by issuers of outstanding bonds or other evidence of indebtedness in registered or bearer form issued with an original issue discount of at least \$10; issuers of some certificates of deposit of over one year; certain financial institutions having other deposit arrangements such as time deposits or bonus savings plans with a term in excess of one year; issuers of collateralized debt obligation; real estate mortgage investment conduits; and trustees or middlemen of WHFITs and Widely Held Mortgage Trusts. It is also filed if there are backup withholdings, even though the amount of the original issue discount is less than \$10.

Taxable Distributions Received from Cooperatives (Form 1099-PATR) must be filed by cooperatives for each person to whom the cooperative has paid at least \$10 in patronage dividends and other distributions or for backup withholdings regardless of the amount of payment.

Payments from Qualified Education Programs (Under Sections 529 and 530) (Form 1099-Q) is a result of legislation which expanded the definition of a qualified tuition program to include programs established and maintained by private eligible educational institutions. Reporting of earnings from qualified state tuition programs (as described in the IRC, Section 529) was moved from Box 5 of Form 1099-G to Form 1099-Q.

Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts (Form 1099-R) is provided to each person who has received distributions from profit sharing or retirement plans, IRAs, annuities, pensions, etc., whether any amount of federal income tax was withheld.

Proceeds from Real Estate Transactions (Form 1099-S) is filed to report the sale or exchange of reportable real estate.

Distributions From an HSA, Archer MSA, or Medicare Advantage MSA (Form 1099-SA) is filed to report distributions made from a Health Savings Account (HSA), Archer Medical Savings Account (MSA), or Medicare Advantage MSA. The distribution may have been paid directly to a medical service provider or to the account holder. A separate return must be filed for each plan type.

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

Exercise of an Incentive Stock Option Under Section 422(b) (Form 3921) is filed for certain stock transfers occurring after 2009. The filing of this information return is required by Section 6039, as amended by the Tax Relief and Health Care Act of 2006 (Public Law 109-432). Use Form 3921 to report a corporation's transfer of stock pursuant to an employee's exercise of an incentive stock option described in Section 422(b).

Transfer of Stock Acquired Through an Employee Stock Purchase Plan Under Section 423(c) (Form 3922) is used to report a transfer of stock by an employee where the stock was acquired pursuant to the exercise of an option described in Section 423(c).

IRA Contribution Information (Form 5498) is filed for each person who had an individual retirement arrangement to report contributions and the fair market value of the account.

Coverdell ESA Contribution Information (Form 5498-ESA) reports contributions (including rollovers) to a Coverdell Education Savings Account.

HSA, Archer MSA, or Medicare Advantage MSA Information (Form 5498-SA) is submitted by the trustee or custodian of a HSA, Archer MSA, or Medicare Advantage MSA (MA MSA). Rollovers from one Archer MSA to another Archer MSA and receipt of a rollover from an Archer MSA or an HSA to an HSA must be reported.

Report of Cash Payments Over \$10,000 Received in a Trade or Business (Form 8300) is a currency transaction report filed by a person engaged in a trade or business who receives more than \$10,000 in cash in one transaction or in two or more related transactions during the course of that trade or business.

Social Security Benefit Statement (Form SSA-1099)/Payments by the Railroad Retirement Board (Form RRB-1099) are filed by the Social Security Administration (SSA) and the RRB to show the amount of retirement payments made to individual recipients. These documents are received by the IRS from the SSA.

Wage and Tax Statement (Form W-2) is filed by employers for each employee on the payroll to report wages, tips, other compensation, withheld income taxes, Social Security, and Medicare taxes. W-2 documents are received from the SSA.

Certain Gambling Winnings (Form W-2G) is provided to recipients of gambling winnings of \$600 or more from horse racing, dog racing, jai alai, lotteries, sweepstakes, and drawings; gambling winnings of \$1,200 or more from bingo or slot machines; gambling winnings of \$1,500 or more from keno; and winnings in excess of \$5,000 from a poker tournament. The amount of winnings may be reduced by the wager, depending on the gambling activity.

Beneficiary's Share of Income, Credits, Deductions etc. (Schedule K-1, Form 1041) is filed with Form 1041 to report the beneficiary's share of income from an estate or trust.

Partner's Share of Income, Credits, Deductions, etc. (Schedule K-1, Form 1065) is used by filers of Form 1065 to report each partner's share of the partnership's income, credits, deductions, etc.

Shareholder's Share of Income, Credits, Deductions, etc. (Schedule K-1, Form 1120-S) is used by filers of Form 1120-S to report each shareholder's pro rata share of corporate income (less taxes the corporation paid on income), credits, deductions, etc.

Projection Publications Series

Title	IRS Publication Number	Typical Updates
Fiscal Year Return Projections for the United States	6292	September and 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.