



Statistics of Income

Publication 6149

*Calendar Year Return Projections by State:
2024–2031*

2024 Update



Projections
of Federal Tax Return Filings

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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 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 2024 edition of Publication 6149, *Calendar Year Return Projections by State: 2024–2031*, provides state-level forecasts of the number of tax returns expected to be filed in Calendar Years (CYs) 2024 to 2031, by major form type and filing medium. The Internal Revenue Service (IRS) uses these forecasts primarily for resource planning and analysis. The Statistics of Income (SOI) staff prepare these forecasts annually to incorporate changes in filing patterns, legislative requirements, and IRS administrative processes. Legislative or administrative initiatives under consideration are generally not included in the projections due to the uncertain nature of their eventual outcome.

Data Sources and Projections Methodology

Data Sources

The reported actual number of returns filed in CY 2023 for each filing category is based on returns processed and recorded in the IRS Master Files. With few exceptions, these data are from the same Master File reporting systems as those used for the IRS Data Book (Publication 55B). However, IRS Master File counts were not available in some instances. In those cases, tallies of actual filings were provided by program staff in the IRS operating divisions, typically from data capture systems located at the IRS processing campuses.

General Projections Methodology

The projections presented in this publication are based on various statistical models that capture and extrapolate historical filing trends by unique form types and filing mediums. Most models used time-series extrapolation methods. However, the projections for some return types are based on regression models that used the economic and demographic variables provided by IHS Markit as key input factors. Additionally, the filing pattern for a comparable return type was applied where historical data were limited or nonexistent, such as for new e-file products.

Summary of Significant Revisions and Trends

A summary of major trends and other significant factors embedded in the return forecasts for this edition of Publication 6149 is noted below.

Digital Intake Scanning Initiative and Paperless Processing Initiative

Since the Inflation Reduction Act passed into law in August 2022, the IRS has made significant progress in adopting new digitalization technology. On March 8, 2023, the IRS announced a new Digital Intake Initiative to scan paper returns of select form types, including Forms 940, 941, and 1040, as well as select extension forms. As of October 2024, the IRS processed over 430,000 scanned paper Form 940 returns, almost 1.3 million Form 941 scanned returns, around 318,000 Form 1040 scanned returns, and approximately 9,000 scanned paper extension returns. This digitalization effort will expand to include scanning of other form types.

In August 2023, the IRS announced the Paperless Processing Initiative, which aims to digitally process all paper-filed tax returns. The projections provided in the 2024 update of Publication 6149 do not account for the Digital Intake Initiative and the Paperless Processing Initiative. As more data and program information become available, future updates will establish a methodology for estimating scanned paper volumes.

Impact of the Taxpayer First Act

The Taxpayer First Act (TFA), enacted on July 1, 2019, made filing electronically a more widespread practice for business taxpayers. Two TFA provisions directly affect the forecasts provided in this publication. First, the TFA lowered the required electronic filing thresholds for corporations and partnerships starting in CY 2021. Second, the TFA made electronic filing mandatory for tax-exempt organizations (Form 990 series) and political organizations (Form 8872) starting in CY 2021. Both provisions have increased the number of electronic filings for the impacted forms, which will ultimately either decrease or eliminate the amount of paper filings.

Electronic Filing Trends

In CY 2023, the share of total electronic volumes for individual, tax-exempt organizations, and business returns, collectively, made up around 80.9% of the grand total filings. This percentage is expected to rise to around 83.0% in CY 2024, and then to steadily increase to about 90.2% by CY 2031.

In CY 2023, the estimated share of individual Form 1040 series returns filed electronically was 92.8%. Current forecasts project that this ratio will reach around 97.2% by CY 2031. Readers interested in a more detailed discussion of trends and issues in individual income tax return filings should refer to the 2024 update of the Publication 6187, *Calendar Year Projections of Individual Returns by Major Processing Categories*.

Accuracy of Prior Projections

The accuracy of prior projections is routinely assessed to measure the quality of our products and services. This section, along with Table 54, provides a brief analysis of prior projections.

Using 4 years of actual data, from 2020 through 2023, Table 54 presents the accuracy of our national level projections by major return categories. This analysis covers only the major return categories projected on a calendar year basis and serves as a general measure for approximating the overall reliability of our U.S. level return projections.

Table 54 presents two measures of projection accuracy: (1) the mean absolute percent error (MAPE); and (2) the number of overprojections. The MAPE is computed as the average percentage projection error for the 4-year period, regardless of whether the projections were over or under actual filings in each of the four projection cycles. The number of overprojections can show whether projections are consistently over- or underprojected. A value of “2” indicates balanced forecasts over the four cycles.

These two measures of projection accuracy are grouped by time horizon in Table 54. The time horizon is determined by the calendar year a forecast was made and the calendar year projected. For example, a forecast for 2021 made in 2018 would be part of the “3-years-ahead” time horizon.

Table 1. United States: Total Number of Returns Filed by Type of Return

Type of Return	Actual	Projected							
	CY 2023	2024	2025	2026	2027	2028	2029	2030	2031
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Grand Total	265,006,210	266,754,200	268,839,100	270,824,100	272,855,900	274,934,600	277,104,600	279,287,200	281,535,100
Paper Grand Total	50,640,750	45,220,400	42,063,400	39,296,700	36,701,800	34,242,600	31,942,900	29,726,800	27,590,500
Electronic Grand Total	214,365,460	221,533,800	226,775,700	231,527,400	236,154,100	240,692,000	245,161,700	249,560,400	253,944,600
Total Primary Returns	227,136,500	228,679,800	230,467,500	232,079,100	233,681,700	235,295,700	236,915,600	238,531,100	240,175,400
Individual Income Tax, Total	160,237,180	161,970,300	163,340,600	164,691,800	166,042,900	167,401,600	168,768,400	170,126,900	171,516,600
Forms 1040 and 1040-SR, Total	159,025,780	160,751,700	162,117,200	163,459,000	164,798,500	166,143,300	167,493,000	168,832,000	170,200,400
Paper Forms 1040 and 1040-SR	11,374,010	9,850,500	8,741,800	7,916,400	7,168,800	6,491,900	5,878,900	5,323,800	4,821,100
Electronic Forms 1040 and 1040-SR	147,651,770	150,901,200	153,375,400	155,542,700	157,629,600	159,651,400	161,614,100	163,508,200	165,379,300
Online Filing	63,800,550	66,570,000	68,270,000	69,867,400	71,456,900	73,132,400	74,742,900	76,325,900	77,854,000
Practitioner Electronic Filing	83,851,220	84,331,200	85,105,400	85,675,300	86,172,800	86,519,000	86,871,200	87,182,400	87,525,300
Forms 1040-NR/NR-EZ/C	837,390	860,000	884,700	909,400	934,100	958,800	983,600	1,008,300	1,033,000
Electronic Form 1040-NR	433,030	494,800	530,100	565,500	600,900	636,300	678,800	720,700	762,500
Forms 1040-PR and 1040-SS	374,010	358,500	338,700	323,300	310,300	299,400	291,900	286,600	283,200
Electronic Forms 1040-PR and 1040-SS	230,580	250,700	232,700	217,500	205,100	195,400	188,500	184,300	182,900
Individual Estimated Tax, Form 1040-ES, Total	11,757,520	11,987,300	11,987,800	11,859,000	11,730,200	11,601,400	11,472,600	11,343,800	11,215,000
Paper Form 1040-ES	11,521,710	11,720,000	11,705,700	11,562,600	11,419,500	11,276,400	11,133,300	10,990,200	10,847,100
Electronic (Credit Card) Form 1040-ES	235,820	267,300	282,100	296,400	310,700	325,000	339,300	353,600	367,900
Fiduciary, Form 1041, Total	3,278,270	3,266,300	3,252,800	3,238,500	3,224,000	3,209,600	3,195,800	3,182,500	3,170,000
Paper Form 1041	448,120	417,100	389,100	363,700	340,800	320,000	301,200	284,200	268,800
Electronic Form 1041	2,830,150	2,849,100	2,863,700	2,874,700	2,883,200	2,889,600	2,894,600	2,898,300	2,901,200
Fiduciary Estimated Tax, Form 1041-ES*	533,410	591,000	591,000	591,000	591,000	591,000	591,000	591,000	591,000
Partnership, Forms 1065/1065-B, Total	4,947,570	5,160,900	5,378,700	5,489,100	5,601,200	5,714,200	5,828,000	5,942,100	6,056,300
Paper Forms 1065/1065-B	293,320	268,700	250,500	237,000	227,000	219,600	214,200	210,100	207,100
Electronic Forms 1065/1065-B	4,654,250	4,892,200	5,128,100	5,252,100	5,374,100	5,494,600	5,613,800	5,732,000	5,849,300
Corporation Income Tax, Total	8,347,230	8,400,600	8,453,000	8,503,800	8,552,800	8,599,700	8,644,600	8,687,400	8,727,900
Total Paper Corporation Returns	1,198,980	1,138,800	1,088,900	1,047,400	1,012,800	984,200	960,600	941,200	925,300
Total Electronic Corporation Returns	7,148,250	7,261,800	7,364,100	7,456,400	7,539,900	7,615,500	7,684,000	7,746,200	7,802,700
Form 1120	1,888,000	1,867,800	1,848,900	1,831,300	1,815,000	1,800,000	1,786,400	1,773,900	1,762,600
Paper Form 1120	326,700	303,500	282,500	263,500	246,300	230,700	216,600	203,900	192,400
Electronic Form 1120	1,561,300	1,564,400	1,566,400	1,567,800	1,568,700	1,569,300	1,569,700	1,570,000	1,570,200
Form 1120-F	60,810	61,700	62,600	63,500	64,300	65,100	65,800	66,500	67,100
Paper Form 1120-F	16,080	15,300	14,700	14,200	13,700	13,400	13,100	12,900	12,700
Electronic Form 1120-F	44,720	46,400	47,900	49,300	50,600	51,700	52,700	53,600	54,400
Form 1120-FSC*	20	0	0	0	0	0	0	0	0
Form 1120-H*	319,210	326,100	333,100	340,000	346,900	353,800	360,800	367,700	374,600
Form 1120-RIC*	22,120	22,700	23,200	23,800	24,400	24,900	25,500	26,100	26,600
Form 1120-S, Total	6,011,230	6,075,700	6,137,700	6,196,800	6,252,700	6,305,400	6,354,700	6,400,700	6,443,500
Paper Form 1120-S	469,000	424,600	387,900	357,400	332,000	310,900	293,100	278,200	265,500
Electronic Form 1120-S	5,542,230	5,651,000	5,749,700	5,839,300	5,920,700	5,994,500	6,061,600	6,122,600	6,178,000
Form 1120-L/ND/PC/REIT/SF, Total*	36,870	37,900	38,800	39,800	40,800	41,800	42,800	43,800	44,800
Form 1120-C*	8,980	8,600	8,600	8,600	8,600	8,600	8,600	8,600	8,600
Small Corporation Election, Form 2553*	665,200	665,200	665,200	665,200	665,200	665,200	665,200	665,200	665,200
"REMIC" Income Tax, Form 1066*	47,750	49,200	50,600	52,100	53,500	54,900	56,400	57,800	59,300
Estate, Forms 706, 706-GS(D)/GS(T)/NA, Total*	38,540	27,600	25,000	24,600	24,200	23,700	23,300	22,900	22,500
Gift, Form 709*	349,030	270,200	258,300	258,200	258,100	257,900	257,800	257,500	257,200
Employment, Total	33,681,400	33,010,100	33,224,900	33,441,000	33,654,400	33,868,300	34,083,400	34,300,100	34,518,700
Total Paper Employment Returns	12,429,520	10,789,500	9,690,700	8,622,200	7,570,100	6,526,500	5,481,500	4,425,400	3,348,600
Total Electronic Employment Returns	21,251,870	22,220,500	23,534,200	24,818,800	26,084,300	27,341,800	28,601,900	29,874,700	31,170,100
Forms 940 and 940-PR, Total	6,414,690	6,533,300	6,590,600	6,644,100	6,695,600	6,746,200	6,796,700	6,847,300	6,898,300
Paper Forms 940 and 940-PR	2,015,360	2,296,400	2,118,900	1,941,600	1,766,100	1,593,400	1,423,900	1,257,700	1,095,100
Form 940 E-File/Online/XML	4,399,330	4,236,900	4,471,700	4,702,500	4,929,500	5,152,800	5,372,800	5,589,500	5,803,200
Forms 941, 941-PR/SS, Total	26,966,410	26,200,700	26,365,400	26,537,400	26,709,400	26,882,600	27,057,000	27,232,400	27,409,000
Paper Forms 941, 941-PR/SS	10,173,640	8,289,700	7,382,200	6,506,600	5,646,000	4,790,800	3,930,600	3,055,300	2,155,300
Form 941 E-File/Online/XML	16,792,770	17,910,900	18,983,200	20,030,800	21,063,400	22,091,800	23,126,400	24,177,100	25,253,700
Forms 943, 943-PR and 943-SS, Total	163,870	155,300	151,100	147,000	143,100	139,200	135,500	131,900	128,300
Paper Forms 943, 943-PR and 943-SS	140,400	126,000	117,700	109,800	102,200	94,900	87,800	81,100	74,500
Electronic Forms 943, 943-PR and 943-SS	23,470	29,300	33,400	37,200	40,900	44,400	47,700	50,800	53,800
Forms 944, 944-PR and 944-SS, Total	77,930	71,000	70,600	67,700	63,900	59,900	55,900	52,100	48,400
Paper Forms 944, 944-PR and 944-SS	49,570	37,100	35,300	31,300	26,300	21,100	16,000	11,000	6,200
Electronic Form 944	28,360	33,900	35,200	36,400	37,600	38,700	39,900	41,000	42,200
Form 945	56,060	48,100	45,500	43,100	40,800	38,700	36,600	34,800	33,000
Paper Form 945	48,110	38,700	34,900	31,200	27,800	24,600	21,500	18,600	15,800
Electronic Form 945	7,950	9,500	10,700	11,900	13,000	14,100	15,200	16,200	17,200
Form CT-1	2,440	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700
Withholding Tax for Foreign Persons, Form 1042	62,180	62,600	64,600	66,600	68,700	70,900	73,100	75,500	77,900
Paper Form 1042	62,180	36,100	28,100	26,100	21,700	21,000	18,200	17,800	14,300
Electronic Form 1042	N/A	26,500	36,400	40,500	47,000	49,800	55,000	57,700	63,600

Footnotes at end of table.

Table 1. United States: Total Number of Returns Filed by Type of Return—Continued

Type of Return	Actual	Projected							
	CY 2023	2024	2025	2026	2027	2028	2029	2030	2031
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Exempt Organizations, Total	1,699,480	1,795,200	1,811,700	1,823,300	1,832,300	1,841,700	1,851,300	1,861,100	1,870,400
Total Paper Exempt Organizations Returns	93,960	49,800	17,900	9,400	5,200	2,800	1,700	1,700	1,700
Total Electronic Exempt Organizations Returns	1,605,520	1,745,400	1,793,700	1,813,900	1,827,100	1,838,800	1,849,600	1,859,400	1,868,700
Form 990, Total	355,420	367,500	371,700	371,700	371,700	371,700	371,700	371,700	371,700
Paper Form 990	5,260	4,300	0	0	0	0	0	0	0
Electronic Form 990	350,160	363,200	371,700	371,700	371,700	371,700	371,700	371,700	371,700
Form 990-EZ, Total	226,070	218,100	215,600	215,600	215,600	215,600	215,600	215,600	215,600
Paper Form 990-EZ	15,660	7,500	0	0	0	0	0	0	0
Electronic Form 990-EZ	210,410	210,600	215,600	215,600	215,600	215,600	215,600	215,600	215,600
Form 990-N**	684,240	778,100	787,400	798,300	807,200	816,400	825,700	835,200	844,200
Form 990-PF, Total	128,090	129,800	132,100	135,000	137,100	139,400	141,800	144,300	146,700
Paper Form 990-PF	1,970	1,800	0	0	0	0	0	0	0
Electronic Form 990-PF	126,130	128,000	132,100	135,000	137,100	139,400	141,800	144,300	146,700
Form 990-T	208,200	207,500	212,300	212,300	212,300	212,300	212,300	212,300	212,300
Paper Form 990-T	2,140	1,800	0	0	0	0	0	0	0
Electronic Form 990-T	206,050	205,700	212,300	212,300	212,300	212,300	212,300	212,300	212,300
Form 4720	4,730	4,200	4,200	4,300	4,300	4,300	4,300	4,300	4,400
Paper Form 4720	1,930	1,000	900	700	700	600	600	600	600
Electronic Form 4720	2,800	3,200	3,300	3,500	3,500	3,700	3,700	3,800	3,800
Form 5227	92,740	90,000	88,400	86,200	84,100	82,000	79,800	77,700	75,600
Paper Form 5227	67,000	33,400	17,000	8,700	4,400	2,300	1,100	1,100	1,100
Electronic Form 5227	25,740	56,600	71,300	77,600	79,700	79,700	78,700	76,600	74,400
Form 1041-A*	7,260	6,200	5,700	5,300	5,100	4,800	4,500	4,300	4,100
Government Entities/Bonds, Total	40,410	35,200	34,000	33,200	32,500	31,800	31,100	30,300	29,600
Form 8038*	3,340	3,100	3,100	3,000	3,000	3,000	3,000	3,000	3,000
Form 8038-CP***	5,430	5,000	4,500	4,500	4,500	4,500	4,500	4,500	4,500
Form 8038-G*	25,190	21,200	20,800	20,400	20,000	19,600	19,200	18,800	18,500
Form 8038-GC*	5,790	5,500	5,200	4,900	4,500	4,200	3,900	3,600	3,300
Form 8038-T*	370	300	300	300	300	300	300	300	300
Form 8328*	290	200	200	200	200	200	200	200	200
Political Organizations, Total	8,760	11,000	9,000	10,800	9,100	10,700	9,100	10,800	9,200
Form 1120-POL, Total	3,720	3,800	3,700	3,600	3,400	3,300	3,200	3,000	2,900
Paper Form 1120-POL	3,610	3,200	3,200	3,000	2,900	2,700	2,600	2,500	2,300
Electronic Form 1120-POL	110	600	600	600	600	600	600	600	600
Form 8871**	3,120	3,500	3,400	3,500	3,600	3,800	3,900	4,100	4,200
Form 8872	1,910	3,700	1,900	3,700	2,000	3,700	2,000	3,700	2,000
Paper Form 8872	10	0	0	0	0	0	0	0	0
Electronic Form 8872	1,900	3,700	1,900	3,700	2,000	3,700	2,000	3,700	2,000
Excise, Total	1,161,580	1,141,400	1,153,100	1,166,200	1,179,400	1,193,000	1,207,000	1,221,100	1,235,700
Form 11-C*	4,380	3,800	3,700	3,700	3,600	3,600	3,600	3,500	3,500
Form 720	191,770	179,200	177,500	175,900	174,200	172,500	170,800	169,100	167,500
Paper Form 720	186,130	173,100	171,300	169,500	167,700	165,900	164,000	162,300	160,500
Electronic Form 720	5,640	6,100	6,200	6,400	6,500	6,600	6,800	6,900	7,000
Form 730*	19,670	17,800	17,100	16,300	15,500	14,900	14,300	13,700	13,200
Form 2290	925,840	918,400	933,800	949,300	965,100	981,100	997,400	1,014,000	1,030,800
Paper Form 2290	105,620	104,300	102,000	96,200	90,900	86,200	82,100	77,700	73,700
Electronic Form 2290	820,230	814,200	831,700	853,200	874,200	894,900	915,400	936,300	957,000
Form 8849	19,920	22,200	21,000	20,900	20,900	20,900	20,800	20,800	20,700
Paper Form 8849	11,490	12,500	12,300	12,000	11,800	11,500	11,300	11,000	10,800
Electronic Form 8849	8,430	9,600	8,800	9,000	9,200	9,400	9,600	9,800	9,900
Excise Taxes re Employee Plans, Form 5330*	29,200	27,300	20,800	20,800	20,800	20,700	20,700	20,700	20,600
Form 5500-EZ, One-Participant Retirement Plans*	222,850	183,600	123,000	122,100	121,100	120,200	119,300	118,300	117,400
Payment or Refund Under Sec.7519, Form 8752*	21,690	18,900	17,900	16,700	15,500	14,200	13,000	11,800	10,700
Supplemental Documents, Total	37,869,710	38,074,400	38,371,500	38,745,000	39,174,100	39,638,900	40,189,000	40,756,000	41,359,800
Form 1040-X	5,566,930	5,470,100	5,140,500	4,859,500	4,619,100	4,412,500	4,233,600	4,077,200	3,938,700
Paper Form 1040-X****	3,350,610	3,092,100	2,682,100	2,326,500	2,018,000	1,750,400	1,518,300	1,317,000	1,142,400
Electronic Form 1040-X	2,216,320	2,377,900	2,458,400	2,533,000	2,601,100	2,662,000	2,715,200	2,760,100	2,796,300
Form 4868, Total	18,488,700	20,068,600	20,289,500	20,537,300	20,799,100	21,061,200	21,380,800	21,694,600	22,029,100
Paper Form 4868	2,530,590	2,623,200	2,354,600	2,112,900	1,885,100	1,656,300	1,486,400	1,310,600	1,155,600
Electronic Form 4868	15,958,110	17,445,300	17,934,900	18,424,400	18,914,000	19,404,900	19,894,500	20,384,000	20,873,600
Credit Card	294,850	425,200	441,200	457,400	473,800	490,400	507,200	524,300	541,600
E-File	15,663,260	17,020,100	17,493,700	17,967,100	18,440,200	18,914,500	19,387,200	19,859,700	20,332,000
Form 1120-X*	39,120	34,200	34,200	34,200	34,300	34,300	34,300	34,300	34,700
Form 5558*	635,620	560,600	560,200	559,700	559,300	558,900	558,500	558,100	557,700
Form 7004, Total	9,800,260	10,215,700	10,585,200	10,955,600	11,326,900	11,700,000	12,072,700	12,446,000	12,816,800
Paper Form 7004	1,215,650	1,118,200	1,100,100	1,083,000	1,066,700	1,051,200	1,036,300	1,022,100	1,005,300
Electronic Form 7004	8,584,600	9,097,600	9,485,100	9,872,700	10,260,200	10,648,800	11,036,400	11,423,900	11,811,500
Form 8868, Total	1,150,310	1,234,000	1,267,900	1,301,600	1,335,400	1,369,200	1,403,200	1,437,000	1,470,800
Paper Form 8868	424,550	368,200	363,700	359,200	354,600	350,100	345,600	341,000	336,500
Electronic Form 8868	725,760	865,800	904,200	942,400	980,800	1,019,100	1,057,700	1,095,900	1,134,300
Form 941-X*	2,173,430	484,700	487,800	490,900	494,100	497,300	500,600	503,800	507,100
Form 943-X*	9,080	2,600	2,600	2,500	2,400	2,400	2,300	2,200	2,200
Form 944-X*	3,120	1,400	1,400	1,400	1,300	1,200	1,100	1,000	1,000
Form 945-X*	2,970	2,400	2,300	2,200	2,000	1,900	1,800	1,700	1,600
Form CT-1X*	180	100	100	100	100	100	100	100	100

N/A—Not applicable.

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

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

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

****The Paper Form 1040-X is not based on processed/closures inventory. Instead, sourcing for the paper individual amended return volume uses receipt inventory due to a stronger relationship with staffing and resource allocation needs. Starting in CY 2023, Submissions Processing began reporting Unassigned Global Inventory, resulting in a divergent actual. These adjustments to reporting have been incorporated into our future projections.

NOTES:

1. 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 2024 update of Publication 6149 do not account for the Digital Intake initiative and the Paperless Processing initiative. Future Publication 6149 updates will consider how to reflect the scanned paper volumes, as more data and program information become available.

2. Table does not contain non-Master File counts. Each of the forms listed under "Type of Return" is defined in the "Table Notes" of Publication 6149.

3. Detail may not add to subtotal/total due to rounding.

4. Projected volumes have been rounded to the nearest 100; therefore, values of 49 or fewer were rounded to 0. Additionally, actual volumes that are less than 10 have been rounded to the nearest 10.

SOURCE: Statistics of Income, 2024 Publication 6149.

Table 8. Connecticut: Total Number of Returns Filed by Type of Return

Type of Return	Actual		Projected						
	2023	2024	2025	2026	2027	2028	2029	2030	2031
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Grand Total	3,045,640	3,069,500	3,100,800	3,120,600	3,141,600	3,162,100	3,184,300	3,205,700	3,228,500
Total Primary Returns	2,701,160	2,722,900	2,755,800	2,776,600	2,798,000	2,819,700	2,840,200	2,860,900	2,882,800
Individual Income Tax, Total	1,821,360	1,841,800	1,858,300	1,873,600	1,888,800	1,904,200	1,919,500	1,934,800	1,950,200
Forms 1040 and 1040-SR, Total	1,821,070	1,841,600	1,858,100	1,873,300	1,888,600	1,903,900	1,919,200	1,934,500	1,950,200
Paper Forms 1040 and 1040-SR	131,780	113,200	101,300	91,700	83,100	75,200	68,100	61,700	55,900
Total Electronic Individual Returns	1,689,290	1,728,400	1,756,800	1,781,600	1,805,500	1,828,700	1,851,100	1,872,800	1,894,300
Online Filing	697,520	729,200	748,200	766,100	783,900	802,700	820,800	838,600	855,800
Practitioner Electronic Filing	991,770	999,200	1,008,600	1,015,500	1,021,600	1,026,000	1,030,300	1,034,200	1,038,500
Forms 1040-NR-NR-EZ/C, 1040-PR, and 1040-SS	300	200	300	300	300	300	300	300	300
Total Electronic Forms 1040-NR, 1040-PR, and 1040-SS	20	0	0	0	0	0	0	0	0
Individual Estimated Tax, Form 1040-ES, Total	283,150	286,900	287,100	284,200	281,300	278,300	275,400	272,400	269,400
Electronic (Credit Card) Form 1040-ES	2,430	2,700	2,800	2,900	3,000	3,100	3,200	3,200	3,300
Total Fiduciary, Form 1041	60,790	62,400	62,500	63,400	63,700	64,400	64,800	65,400	65,900
Paper Form 1041	17,270	18,100	16,800	15,700	14,800	13,900	13,000	12,300	11,600
Electronic Form 1041	43,520	44,400	45,700	47,600	49,000	50,500	51,800	53,100	54,300
Fiduciary Estimated Tax, Form 1041-ES*	11,990	13,300	13,300	13,300	13,300	13,300	13,300	13,300	13,300
Partnership, Forms 1065/1065-B, Total	74,000	77,100	80,400	82,100	83,800	85,600	87,400	89,300	91,100
Paper Forms 1065/1065-B	3,130	4,700	4,400	4,100	4,000	3,800	3,700	3,700	3,600
Electronic Forms 1065/1065-B	70,870	72,400	76,000	77,900	79,900	81,800	83,700	85,600	87,500
Corporation Income Tax, Total	57,000	55,900	56,000	54,400	54,100	52,600	52,100	50,800	50,200
Total Form 1120	17,270	16,700	15,900	15,200	14,400	13,700	13,000	12,200	11,500
Paper Form 1120	2,110	1,800	1,700	1,600	1,500	1,400	1,300	1,200	1,200
Electronic Form 1120	15,160	14,900	14,200	13,600	12,900	12,300	11,700	11,000	10,400
Total Form 1120-F	380	400	400	400	400	400	400	400	400
Paper form 1120-F	10	0	0	0	0	0	0	0	0
Electronic Form 1120-F	370	400	400	400	400	400	400	400	400
Form 1120-FSC*	0	0	0	0	0	0	0	0	0
Form 1120-H*	4,880	3,800	4,700	3,900	4,600	4,000	4,400	4,000	4,400
Form 1120-RIC*	110	100	100	100	100	100	100	100	100
Total Form 1120-S	34,040	34,600	34,600	34,500	34,300	34,000	33,800	33,600	33,400
Paper Form 1120-S	1,860	1,200	1,100	1,000	900	800	700	700	600
Electronic Form 1120-S	32,180	33,400	33,500	33,500	33,400	33,200	33,100	32,900	32,800
Forms 1120-L/PC/REIT/SF, Total*	270	300	300	300	300	300	300	300	300
Form 1120-C*	40	0	0	0	0	0	0	0	0
Small Corporation Election, Form 2553*	3,260	3,200	3,200	3,200	3,200	3,200	3,300	3,300	3,300
"REMIC" Income Tax, Form 1066	40	0	0	0	0	0	0	0	100
Estate, Forms 706, 706-NA/GS(D)/GS(T)/NA, Total*	720	600	500	500	500	500	500	500	500
Gift, Form 709*	7,430	5,900	5,700	5,700	5,700	5,700	5,700	5,700	5,700
Employment, Total	350,100	343,600	356,500	363,700	370,800	377,900	385,000	392,200	399,500
Forms 940 and 940-PR, Total	65,820	66,400	67,400	68,800	70,100	71,300	72,600	73,900	75,100
Paper Form 940	15,100	17,200	15,900	14,500	13,200	11,900	10,700	9,400	8,200
Electronic Form 940	50,720	49,200	51,600	54,200	56,800	59,400	61,900	64,400	66,900
Forms 941, 941-PR/SS, Total	282,430	275,600	287,400	293,300	299,200	305,000	310,900	316,900	323,000
Paper Form 941, 941-PR/SS	78,750	62,500	57,100	50,400	43,700	37,100	30,400	23,600	16,700
Electronic Form 941, 941-PR/SS	203,680	213,100	230,300	243,000	255,500	268,000	280,500	293,200	306,300
Forms 943, 943-PR/SS, Total	350	300	400	400	400	400	400	400	400
Paper Form 943, 943-PR/SS	210	200	200	200	100	100	100	100	100
Electronic Form 943, 943-PR/SS	150	200	200	200	300	300	300	300	300
Forms 944, 944-PR and 944-SS, Total	600	500	600	500	500	500	500	400	400
Paper Form 944, 944-PR/SS	350	200	200	200	100	100	100	100	0
Electronic Form 944, 944-PR/SS	250	300	300	300	300	300	400	400	400
Form 945	870	700	700	700	600	600	600	500	500
Paper Form 945, 945-PR/SS	750	600	500	500	400	400	300	300	200
Electronic Form 945, 945-PR/SS	130	100	200	200	200	200	200	300	300
Form CT-1*	20	0	0	0	0	0	0	0	0
Withholding Tax for Foreign Persons, Form 1042	1,670	1,700	1,700	1,800	1,800	1,900	2,000	2,000	2,100
Electronic Form 1042	N/A	700	1,000	1,100	1,300	1,300	1,500	1,500	1,700
Form 1041-A*	80	100	100	100	100	100	0	0	0
Exempt Organizations, Total	20,020	21,200	21,400	21,500	21,700	21,800	21,900	22,000	22,100
Form 990, Total	5,190	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400
Electronic Form 990	5,110	5,300	5,400	5,400	5,400	5,400	5,400	5,400	5,400
Form 990-EZ, Total	2,820	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700
Electronic Form 990-EZ	2,670	2,600	2,700	2,700	2,700	2,700	2,700	2,700	2,700
Form 990-N**	8,190	9,300	9,400	9,600	9,700	9,800	9,900	10,000	10,100
Form 990-PF, Total	1,930	2,000	2,000	2,000	2,100	2,100	2,100	2,200	2,200
Electronic Form 990-PF	1,900	1,900	2,000	2,000	2,100	2,100	2,200	2,200	2,200
Form 990-T	810	800	800	800	800	800	800	800	800
Electronic Form 990-T	790	800	800	800	800	800	800	800	800
Form 4720	60	0	0	0	0	0	100	100	100
Electronic Form 4720	40	0	0	0	0	0	0	0	0
Form 5227	1,040	1,000	1,000	1,000	900	900	900	900	800
Electronic Form 5227	270	600	800	900	900	900	900	900	800
Government Entities/Bonds, Total	270	300	300	300	300	300	300	300	200
Form 8038*	40	0	0	0	0	0	0	0	0
Form 8038-CP	30	0	0	0	0	0	0	0	0
Form 8038-G*	180	200	200	200	200	200	200	200	200
Form 8038-GC*	30	0	0	0	0	0	0	0	0
Form 8038-T*	0	0	0	0	0	0	0	0	0
Form 8328*	0	0	0	0	0	0	0	0	0
Political Organizations, Total	60	100	100	100	100	100	100	100	100
Excise, Total	8,580	8,100	8,200	8,200	8,300	8,300	8,400	8,400	8,500
Form 11-C*	10	0	0	0	0	0	0	0	0
Form 720	3,120	2,800	2,800	2,800	2,700	2,700	2,700	2,700	2,600
Form 730*	50	100	0	0	0	0	0	0	0
Form 2290, Total	5,210	5,000	5,100	5,200	5,200	5,300	5,400	5,500	5,600
Electronic Form 2290	4,620	4,400	4,500	4,600	4,700	4,800	4,900	5,100	5,200
Total Form 8849	190	200	200	200	200	200	200	200	200
Excise Taxes re Employee Plans, Form 5330*	250	300	200	200	200	200	200	200	200
Payment or Refund Under Section 7519, Form 8752*	390	300	300	300	300	200	200	200	200
Supplemental Documents, Total	344,480	346,600	344,900	344,000	343,600	343,400	344,100	344,800	345,800
Form 1040-X, Total	62,400	59,800	56,000	52,800	50,100	47,700	45,700	44,000	42,400
Paper Form 1040-X***	37,670	35,000	30,300	26,300	22,800	19,800	17,100	14,900	12,900
Electronic Form 1040-X	24,730	24,800	25,700	26,500	27,300	28,000	28,600	29,100	29,500
Form 4868, Total	187,990	195,800	196,600	197,700	198,900	200,200	202,100	204,000	206,100
Electronic Form 4868	156,570	164,500	168,700	172,800	176,800	180,900	184,900	188,900	192,900
Form 1120-X*	400	300	300	300	300	300	300	300	300
Form 7004, Total	86,700	84,800	86,500	88,000	89,400	90,800	92,000	93,100	94,000
Electronic Form 7004	77,030	77,600	79,500	81,200	82,800	84,300	85,700	87,000	88,100
Form 8868, Total	6,990	5,800	5,600	5,200	4,800	4,400	4,000	3,500	2,900
Electronic 8868	6,440	5,400	5,200	4,800	4,500	4,100	3,700	3,200	2,600

N/A—Not applicable.

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

**Form 990-N is all electronic.

***The Paper Form 1040-X is not based on processed/closures inventory. Instead, sourcing for the paper individual amended return volume uses receipt inventory due to a stronger relationship with staffing and resource allocation needs. Starting in CY 2023, Submissions Processing began reporting Unassigned Global Inventory, resulting in a divergent actual. These adjustments to reporting have been incorporated into our future projections.

NOTES:

- Table does not contain non-Master File counts. Each of the forms listed under "Type of Return" is defined in the "Table Notes" of Publication 6149.
- Detail may not add to subtotal/total due to rounding.
- Projected volumes have been rounded to the nearest 100; therefore, values of 49 or fewer were rounded to 0. Additionally, actual volumes that are less than 10 have been rounded to the nearest 10.

SOURCE: Statistics of Income, 2024 Publication 6149.

Table 10. District of Columbia: Total Number of Returns Filed by Type of Return

Type of Return	Actual		Projected						
	2023	2024	2025	2026	2027	2028	2029	2030	2031
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Grand Total	620,530	627,200	636,400	642,700	648,900	655,500	662,000	668,900	675,600
Total Primary Returns	531,970	537,400	546,600	552,800	558,800	565,100	571,000	577,400	583,500
Individual Income Tax, Total	351,330	357,500	360,500	363,300	366,800	368,800	371,600	374,400	377,300
Forms 1040 and 1040-SR, Total	351,100	357,300	360,400	363,100	365,900	368,600	371,500	374,200	377,100
Paper Forms 1040 and 1040-SR	28,350	24,200	21,800	19,700	17,900	16,200	14,700	13,300	12,000
Total Electronic Individual Returns	322,750	333,100	338,600	343,400	348,000	352,400	356,800	360,900	365,100
Online Filing	171,180	179,600	183,900	188,000	191,900	196,100	200,100	204,000	207,800
Practitioner Electronic Filing	151,580	153,500	154,600	155,400	156,000	156,300	156,700	156,900	157,300
Forms 1040-NR/NR-EZ/C, 1040-PR, and 1040-SS	230	200	200	200	200	200	200	200	200
Total Electronic Forms 1040-NR, 1040-PR, and 1040-SS	0	0	0	0	0	0	0	0	0
Individual Estimated Tax, Form 1040-ES, Total	38,950	37,300	37,700	37,700	37,700	37,600	37,500	37,500	37,400
Electronic (Credit Card) Form 1040-ES	980	1,000	1,100	1,100	1,100	1,100	1,200	1,200	1,200
Total Fiduciary, Form 1041	7,430	7,500	7,400	7,400	7,300	7,300	7,200	7,200	7,100
Paper Form 1041	1,560	1,400	1,300	1,200	1,100	1,100	1,000	900	900
Electronic Form 1041	5,880	6,100	6,100	6,200	6,200	6,200	6,200	6,300	6,300
Fiduciary Estimated Tax, Form 1041-ES*	2,150	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400
Partnership, Forms 1065/1065-B, Total	14,380	15,100	15,800	16,200	16,600	17,000	17,500	17,900	18,300
Paper Forms 1065/1065-B	820	1,000	1,000	900	900	800	800	800	800
Electronic Forms 1065/1065-B	13,560	14,000	14,800	15,300	15,700	16,200	16,600	17,100	17,500
Corporation Income Tax, Total	15,590	15,300	15,600	15,600	15,900	16,000	16,200	16,400	16,600
Total Form 1120	5,220	5,300	5,300	5,300	5,300	5,400	5,400	5,400	5,500
Paper Form 1120	920	900	800	700	700	600	600	600	500
Electronic Form 1120	4,300	4,400	4,500	4,600	4,600	4,700	4,800	4,900	4,900
Total Form 1120-F	130	100	100	100	100	100	100	100	100
Paper form 1120-F	10	0	0	0	0	0	0	0	0
Electronic Form 1120-F	120	100	100	100	100	100	100	100	100
Form 1120-FSC*	0	0	0	0	0	0	0	0	0
Form 1120-H*	2,020	1,800	2,100	2,000	2,200	2,200	2,300	2,400	2,500
Form 1120-RIC*	0	0	0	0	0	0	0	0	0
Total Form 1120-S	7,950	7,800	7,900	7,900	8,000	8,000	8,100	8,100	8,200
Paper Form 1120-S	700	600	600	500	500	400	400	400	400
Electronic Form 1120-S	7,240	7,100	7,300	7,400	7,500	7,600	7,600	7,700	7,800
Forms 1120-L/PC/REIT/SF, Total*	130	100	100	100	100	100	200	200	200
Form 1120-C*	140	100	100	100	100	100	100	100	100
Small Corporation Election, Form 2553*	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
"REMIC" Income Tax, Form 1066	7,170	7,400	7,600	7,800	8,000	8,200	8,500	8,700	8,900
Estate, Forms 706, 706-NA/GS(D)/GS(T)/NA, Total*	110	100	100	100	100	100	100	100	100
Gift, Form 709*	1,250	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Employment, Total	77,670	76,900	81,600	84,200	86,800	89,400	91,900	94,500	97,200
Forms 940 and 940-PR, Total	13,410	13,500	13,700	14,100	14,400	14,700	15,000	15,300	15,700
Paper Form 940	2,620	2,600	2,800	2,500	2,300	2,100	1,800	1,600	1,400
Electronic Form 940	10,790	10,800	11,000	11,500	12,100	12,600	13,200	13,700	14,200
Forms 941, 941-PR/SS, Total	63,830	63,100	67,500	69,800	72,100	74,300	76,600	78,900	81,200
Paper Form 941, 941-PR/SS	11,450	9,100	8,300	7,300	6,400	5,400	4,400	3,400	2,400
Electronic Form 941, 941-PR/SS	52,380	54,000	59,200	62,500	65,700	68,900	72,100	75,400	78,800
Forms 943, 943-PR/SS, Total	10	0	0	0	0	0	0	0	0
Paper Form 943, 943-PR/SS	0	0	0	0	0	0	0	0	0
Electronic Form 943, 943-PR/SS	0	0	0	0	0	0	0	0	0
Forms 944, 944-PR and 944-SS, Total	180	100	200	200	100	100	100	100	100
Paper Form 944, 944-PR/SS	110	100	100	100	100	0	0	0	0
Electronic Form 944, 944-PR/SS	60	100	100	100	100	100	100	100	100
Form 945	240	200	200	200	200	200	200	200	200
Paper Form 945, 945-PR/SS	170	100	100	100	100	100	100	100	100
Electronic Form 945, 945-PR/SS	70	100	100	100	100	100	100	100	200
Form CT-1*	10	0	0	0	0	0	0	0	0
Withholding Tax for Foreign Persons, Form 1042	750	800	800	800	800	900	900	900	900
Electronic Form 1042	N/A	300	400	500	600	600	700	700	800
Form 1041-A*	10	0	0	0	0	0	0	0	0
Exempt Organizations, Total	12,900	13,600	13,700	13,800	13,800	13,900	14,000	14,000	14,100
Form 990, Total	5,790	6,000	6,100	6,100	6,100	6,100	6,100	6,100	6,100
Electronic Form 990	5,730	5,900	6,100	6,100	6,100	6,100	6,100	6,100	6,100
Form 990-EZ, Total	1,360	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300
Electronic Form 990-EZ	1,260	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300
Form 990-N**	4,020	4,600	4,600	4,700	4,700	4,800	4,800	4,900	5,000
Form 990-PF, Total	630	600	700	700	700	700	700	700	700
Electronic Form 990-PF	620	600	700	700	700	700	700	700	700
Form 990-T	710	700	700	700	700	700	700	700	700
Electronic Form 990-T	690	700	700	700	700	700	700	700	700
Form 4720	140	100	100	100	100	100	100	100	100
Electronic Form 4720	110	100	100	100	100	100	100	100	100
Form 5227	240	200	200	200	200	200	200	200	200
Electronic Form 5227	40	100	200	200	200	200	200	200	200
Government Entities/Bonds, Total	70	100	100	100	100	0	0	0	0
Form 8038*	40	0	0	0	0	0	0	0	0
Form 8038-CP	10	0	0	0	0	0	0	0	0
Form 8038-G*	10	0	0	0	0	0	0	0	0
Form 8038-GC*	0	0	0	0	0	0	0	0	0
Form 8038-T*	0	0	0	0	0	0	0	0	0
Form 8328*	10	0	0	0	0	0	0	0	0
Political Organizations, Total	560	1,000	700	900	700	900	700	900	700
Excise, Total	480	500	400	400	400	400	400	400	400
Form 11-C*	10	0	0	0	0	0	0	0	0
Form 720	370	300	300	300	300	300	300	300	300
Form 730*	0	0	0	0	0	0	0	0	0
Form 2290, Total	100	100	100	100	100	100	100	100	100
Electronic Form 2290	90	100	100	100	100	100	100	100	100
Total Form 8849	10	0	0	0	0	0	0	0	0
Excise Taxes re Employee Plans, Form 5330*	150	200	100	100	100	100	100	100	100
Payment or Refund Under Section 7519, Form 8752*	30	0	0	0	0	0	0	0	0
Supplemental Documents, Total	88,560	89,900	89,800	89,900	90,100	90,400	90,900	91,500	92,100
Form 1040-X, Total	10,690	10,700	9,400	8,300	7,300	6,300	5,400	4,600	3,800
Paper Form 1040-X***	8,910	8,700	7,600	6,600	5,800	5,100	4,500	3,900	3,400
Electronic Form 1040-X	1,780	2,100	1,900	1,700	1,400	1,200	900	700	400
Form 4868, Total	44,780	46,100	46,300	46,700	47,100	47,500	48,000	48,600	49,200
Electronic Form 4868	36,440	37,900	38,900	40,000	41,100	42,300	43,400	44,500	45,600
Form 1120-X*	90	100	100	100	100	100	100	100	100
Form 7004, Total	25,130	25,400	26,400	27,400	28,400	29,400	30,400	31,500	32,500
Electronic Form 7004	21,260	22,200	23,300	24,300	25,400	26,400	27,500	28,600	29,600
Form 8868, Total	7,870	7,600	7,600	7,500	7,300	7,200	7,000	6,700	6,500
Electronic 8868	7,450	7,400	7,300	7,200	7,100	6,900	6,800	6,500	6,300

N/A—Not applicable.

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

**Form 990-N is all electronic.

***The Paper Form 1040-X is not based on processed/closures inventory. Instead, sourcing for the paper individual amended return volume uses receipt inventory due to a stronger relationship with staffing and resource allocation needs. Starting in CY 2023, Submissions Processing began reporting Unassigned Global Inventory, resulting in a divergent actual. These adjustments to reporting have been incorporated into our future projections.

NOTES:

- Table does not contain non-Master File counts. Each of the forms listed under "Type of Return" is defined in the "Table Notes" of Publication 6149.
- Detail may not add to subtotal/total due to rounding.
- Projected volumes have been rounded to the nearest 100; therefore, values of 49 or fewer were rounded to 0. Additionally, actual volumes that are less than 10 have been rounded to the nearest 10.

SOURCE: Statistics of Income, 2024 Publication 6149.

Table 16. Indiana: Total Number of Returns Filed by Type of Return

Type of Return	Projected								
	Actual	2024	2025	2026	2027	2028	2029	2030	2031
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Grand Total	5,027,430	5,101,300	5,133,600	5,164,500	5,197,000	5,229,400	5,263,900	5,297,800	5,333,300
Total Primary Returns	4,528,310	4,595,500	4,624,800	4,651,300	4,678,400	4,704,700	4,731,600	4,757,500	4,784,300
Individual Income Tax, Total	3,243,540	3,312,900	3,340,500	3,372,100	3,403,300	3,433,200	3,465,000	3,495,300	3,526,000
Forms 1040 and 1040-SR, Total	3,243,100	3,312,300	3,340,000	3,371,500	3,402,700	3,433,800	3,464,600	3,494,900	3,525,600
Paper Forms 1040 and 1040-SR	187,280	167,800	143,900	130,300	118,000	106,900	96,800	87,700	79,400
Total Electronic Individual Returns	3,055,820	3,144,500	3,196,100	3,241,200	3,284,700	3,326,900	3,367,800	3,407,200	3,446,200
Online Filing	1,450,750	1,530,900	1,569,000	1,604,800	1,640,200	1,677,500	1,713,300	1,748,400	1,782,300
Practitioner/Electronic Filing	1,605,070	1,613,600	1,627,000	1,636,500	1,644,500	1,649,400	1,654,500	1,658,800	1,663,900
Forms 1040-NR/NR-EZ/C, 1040-PR, and 1040-SS	450	500	500	500	500	500	500	400	400
Total Electronic Forms 1040-NR, 1040-PR, and 1040-SS	0	0	0	0	0	0	0	0	0
Individual Estimated Tax, Form 1040-ES, Total	386,200	399,400	397,800	391,900	386,000	380,200	374,400	368,600	362,800
Electronic (Credit Card) Form 1040-ES	2,890	3,400	3,500	3,700	3,800	3,900	4,000	4,100	4,300
Total Fiduciary, Form 1041	44,490	44,400	43,100	42,500	41,500	40,700	39,800	39,000	38,100
Paper Form 1041	8,660	7,200	6,700	6,300	5,900	5,500	5,200	4,900	4,700
Electronic Form 1041	35,830	37,100	36,400	36,200	35,600	35,100	34,600	34,100	33,500
Fiduciary Estimated Tax, Form 1041-ES*	6,570	7,300	7,300	7,300	7,300	7,300	7,300	7,300	7,300
Partnership, Forms 1065/1065-B, Total	71,750	74,800	78,100	79,800	81,600	83,400	85,200	87,100	88,900
Paper Forms 1065/1065-B	4,740	10,300	9,600	9,100	8,700	8,500	8,200	8,100	8,000
Electronic Forms 1065/1065-B	67,010	64,500	68,500	70,700	72,900	75,000	77,000	79,000	80,900
Corporation Income Tax, Total	123,290	121,200	121,800	120,900	121,300	120,700	120,900	120,500	120,700
Total Form 1120	15,590	14,600	14,400	13,800	13,400	13,000	12,600	12,200	11,800
Paper Form 1120	2,880	3,800	3,500	3,300	3,100	2,900	2,700	2,500	2,400
Electronic Form 1120	12,710	10,800	10,900	10,500	10,400	10,100	9,900	9,600	9,400
Total Form 1120-F	30	0	0	0	0	0	0	0	0
Paper form 1120-F	0	0	0	0	0	0	0	0	0
Electronic Form 1120-F	30	0	0	0	0	0	0	0	0
Form 1120-FSC*	0	0	0	0	0	0	0	0	0
Form 1120-H*	5,340	4,700	5,500	5,000	5,700	5,300	5,900	5,600	6,100
Form 1120-RIC*	50	100	100	100	100	100	100	100	100
Total Form 1120-S	102,020	101,600	101,600	101,700	101,800	101,900	102,100	102,300	102,500
Paper Form 1120-S	9,240	10,200	9,400	8,600	8,000	7,500	7,100	6,700	6,400
Electronic Form 1120-S	92,780	91,400	92,200	93,000	93,800	94,400	95,000	95,500	96,000
Forms 1120-L/PC/REIT/SF, Total*	230	200	200	200	200	300	300	300	300
Form 1120-C*	40	0	0	0	0	0	0	0	0
Small Corporation Election, Form 2553*	8,930	8,900	8,900	8,900	8,900	8,900	8,900	8,900	8,900
"REMIC" Income Tax, Form 1066	0	0	0	0	0	0	0	0	0
Estate, Forms 706, 706-NA/GS(D)/GS(T)/NA, Total*	410	300	300	300	200	200	200	200	200
Gift, Form 709*	4,580	3,700	3,600	3,600	3,600	3,600	3,600	3,600	3,600
Employment, Total	568,070	562,100	552,600	552,900	553,200	553,500	553,800	554,200	554,500
Forms 940 and 940-PR, Total	103,590	105,400	106,600	106,900	107,300	107,600	107,900	108,300	108,700
Paper Form 940	36,080	38,300	37,900	34,800	31,600	28,500	25,500	22,500	19,600
Electronic Form 940	67,510	67,100	68,600	72,200	75,600	79,100	82,400	85,800	89,000
Forms 941, 941-PR/SS, Total	456,370	439,400	438,800	439,000	439,200	439,500	439,800	440,100	440,300
Paper Form 941, 941-PR/SS	190,450	152,000	138,200	121,800	105,700	89,700	73,600	57,200	40,300
Electronic Form 941, 941-PR/SS	265,930	287,400	300,600	317,200	333,600	349,800	366,200	382,900	399,900
Forms 943, 943-PR/SS, Total	4,900	4,400	4,500	4,400	4,300	4,100	4,000	3,900	3,800
Paper Form 943, 943-PR/SS	4,210	3,500	3,500	3,300	3,100	2,800	2,600	2,400	2,200
Electronic Form 943, 943-PR/SS	690	1,000	1,000	1,100	1,200	1,300	1,400	1,500	1,600
Forms 944, 944-PR and 944-SS, Total	1,810	1,600	1,600	1,500	1,400	1,300	1,200	1,100	1,000
Paper Form 944, 944-PR/SS	1,220	900	900	800	800	500	400	300	200
Electronic Form 944, 944-PR/SS	590	700	700	800	800	800	800	800	900
Form 945	1,340	1,100	1,100	1,000	900	900	800	800	700
Paper Form 945, 945-PR/SS	1,190	900	900	800	700	600	500	500	400
Electronic Form 945, 945-PR/SS	150	200	200	200	200	300	300	300	300
Form CT-1*	70	100	0	0	0	0	0	0	0
Withholding Tax for Foreign Persons, Form 1042	380	400	400	400	400	400	400	500	500
Electronic Form 1042	N/A	200	200	200	300	300	300	400	400
Form 1041-A*	90	100	100	100	100	100	100	100	100
Exempt Organizations, Total	34,720	37,000	37,200	37,500	37,700	37,800	38,000	38,200	38,400
Form 990, Total	7,640	7,900	8,000	8,000	8,000	8,000	8,000	8,000	8,000
Electronic Form 990	7,550	7,800	8,000	8,000	8,000	8,000	8,000	8,000	8,000
Form 990-EZ, Total	4,740	4,600	4,500	4,500	4,500	4,500	4,500	4,500	4,500
Electronic Form 990-EZ	4,430	4,400	4,500	4,500	4,500	4,500	4,500	4,500	4,500
Form 990-N**	16,350	18,600	18,800	19,100	19,300	19,500	19,700	20,000	20,200
Form 990-PF, Total	1,800	1,800	1,900	1,900	1,900	2,000	2,000	2,000	2,100
Electronic Form 990-PF	1,760	1,800	1,900	1,900	1,900	2,000	2,000	2,000	2,100
Form 990-T	1,160	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200
Electronic Form 990-T	1,140	1,100	1,200	1,200	1,200	1,200	1,200	1,200	1,200
Form 4720	100	100	100	100	100	100	100	100	100
Electronic Form 4720	60	100	100	100	100	100	100	100	100
Form 5227	2,940	2,900	2,800	2,700	2,700	2,600	2,500	2,500	2,400
Electronic Form 5227	890	1,800	2,300	2,500	2,500	2,500	2,500	2,500	2,400
Government Entities/Bonds, Total	1,420	1,100	1,000	1,000	1,000	1,000	900	900	900
Form 8038*	80	100	100	100	100	100	100	100	100
Form 8038-CP	170	100	100	100	100	100	100	100	100
Form 8038-G*	1,000	700	700	700	700	700	600	600	600
Form 8038-GC*	160	100	100	100	100	100	100	100	100
Form 8038-T*	10	0	0	0	0	0	0	0	0
Form 8328*	10	0	0	0	0	0	0	0	0
Political Organizations, Total	250	300	300	300	300	300	300	300	300
Excise, Total	32,200	30,500	30,700	30,900	31,200	31,500	31,800	32,100	32,400
Form 11-C*	300	200	200	200	200	200	200	200	200
Form 720	5,290	5,000	4,900	4,900	4,800	4,800	4,700	4,700	4,600
Form 730*	2,230	2,000	1,900	1,800	1,700	1,700	1,600	1,500	1,500
Form 2290, Total	23,940	22,800	23,200	23,600	24,000	24,400	24,800	25,200	25,600
Electronic Form 2290	20,830	19,800	20,200	20,800	21,300	21,900	22,400	22,900	23,500
Total Form 8849	450	500	500	500	500	500	500	500	500
Excise Taxes re Employee Plans, Form 5330*	420	400	300	300	300	300	300	300	300
Payment or Refund Under Section 7519, Form 8752*	1,000	800	800	700	700	600	600	500	500
Supplemental Documents, Total	499,120	505,800	508,800	513,200	518,600	524,700	532,300	540,300	549,000
Form 1040-X, Total	93,220	92,700	87,000	82,200	78,200	74,900	72,200	69,800	67,900
Paper Form 1040-X***	58,830	55,600	48,100	41,700	36,100	31,200	27,000	23,400	20,200
Electronic Form 1040-X	34,400	37,100	38,900	40,600	42,200	43,700	45,100	46,500	47,600
Form 4868, Total	259,880	271,200	274,200	277,600	281,200	284,800	289,300	293,700	298,400
Electronic Form 4868	216,610	231,000	237,900	244,900	251,900	258,900	265,900	273,000	280,100
Form 1120-X*	350	400	300	300	300	300	300	300	300
Form 7004, Total	134,810	130,500	136,300	142,100	148,000	154,000	160,000	166,100	172,300
Electronic Form 7004	120,540	119,600	125,500	131,500	137,600	143,800	150,000	156,300	162,600
Form 8868, Total	10,860	11,000	11,000	10,900	10,800	10,700	10,600	10,400	10,200
Electronic 8868	9,620	9,800	9,800	9,800	9,800	9,800	9,700	9,600	9,400

N/A—Not applicable.

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

**Form 990-N is all electronic.

***The Paper Form 1040-X is not based on processed/closures inventory. Instead, sourcing for the paper individual amended return volume uses receipt inventory due to a stronger

Table 22. Maryland: Total Number of Returns Filed by Type of Return

Type of Return	Projected								
	Actual	2024	2025	2026	2027	2028	2029	2030	2031
	2023								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Grand Total	5,010,830	5,003,000	5,051,100	5,078,200	5,109,800	5,140,800	5,175,800	5,210,500	5,247,600
Total Primary Returns	4,371,250	4,348,100	4,393,900	4,417,200	4,443,900	4,469,500	4,497,100	4,524,200	4,553,000
Individual Income Tax, Total	3,094,090	3,087,600	3,109,300	3,127,200	3,145,700	3,165,000	3,184,800	3,205,000	3,226,200
Forms 1040 and 1040-SR, Total	3,093,500	3,087,200	3,108,800	3,126,700	3,145,200	3,164,500	3,184,400	3,204,600	3,225,800
Paper Forms 1040 and 1040-SR	312,060	264,500	239,800	217,200	196,700	178,100	161,300	146,100	132,300
Total Electronic Individual Returns	2,781,440	2,822,700	2,869,000	2,909,500	2,948,500	2,986,400	3,023,100	3,058,500	3,093,500
Online Filing	1,277,190	1,326,600	1,360,000	1,391,400	1,422,600	1,455,300	1,486,900	1,517,800	1,547,700
Practitioner/Electronic Filing	1,504,240	1,496,100	1,508,900	1,518,100	1,526,000	1,531,000	1,536,200	1,540,700	1,545,800
Forms 1040-NR/NR-EZ/C, 1040-PR, and 1040-SS	600	400	500	500	500	500	500	500	500
Total Electronic Forms 1040-NR, 1040-PR, and 1040-SS	10	0	0	0	0	0	0	0	0
Individual Estimated Tax, Form 1040-ES, Total	352,510	350,200	351,300	348,600	345,900	343,100	340,300	337,500	334,600
Electronic (Credit Card) Form 1040-ES	5,080	5,400	5,700	6,000	6,300	6,500	6,800	7,000	7,300
Total Fiduciary, Form 1041	56,390	51,500	54,800	51,800	53,500	51,600	52,400	51,200	51,600
Paper Form 1041	12,370	10,000	9,300	8,700	8,200	7,700	7,200	6,800	6,400
Electronic Form 1041	44,020	41,500	45,500	43,000	45,300	43,900	45,200	44,400	45,100
Fiduciary Estimated Tax, Form 1041-ES*	12,890	14,300	14,300	14,300	14,300	14,300	14,300	14,300	14,300
Partnership, Forms 1065/1065-B, Total	80,840	83,900	87,300	88,900	90,500	92,200	93,800	95,500	97,200
Paper Forms 1065/1065-B	6,840	10,100	9,400	8,900	8,500	8,200	8,000	7,900	7,800
Electronic Forms 1065/1065-B	73,990	73,900	77,900	80,000	82,000	83,900	85,800	87,700	89,500
Corporation Income Tax, Total	129,650	131,200	130,300	131,800	131,500	132,800	133,000	134,100	134,500
Total Form 1120	27,090	27,090	27,300	27,300	27,500	27,800	28,000	28,300	28,500
Paper Form 1120	6,050	6,600	6,100	5,700	5,300	5,000	4,700	4,400	4,200
Electronic Form 1120	21,040	20,900	21,200	21,800	22,300	22,800	23,300	23,900	24,400
Total Form 1120-F	80	100	100	100	100	100	100	100	100
Paper form 1120-F	10	0	0	0	0	0	0	0	0
Electronic Form 1120-F	70	100	100	100	100	100	100	100	100
Form 1120-FSC*	0	0	0	0	0	0	0	0	0
Form 1120-H*	8,110	9,700	9,000	10,200	9,800	10,700	10,600	11,300	11,300
Form 1120-RIC*	330	300	300	400	400	400	400	400	400
Total Form 1120-S	93,120	92,700	92,600	92,600	92,700	92,800	92,900	93,000	93,100
Paper Form 1120-S	9,410	8,200	7,500	6,900	6,400	6,000	5,700	5,400	5,200
Electronic Form 1120-S	83,710	84,500	85,100	85,700	86,300	86,700	87,200	87,600	88,000
Forms 1120-L/PC/REIT/SF, Total*	830	900	900	900	900	900	1,000	1,000	1,000
Form 1120-C*	90	100	100	100	100	100	100	100	100
Small Corporation Election, Form 2553*	9,520	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500
"REMIC" Income Tax, Form 1066	13,790	14,200	14,600	15,000	15,500	15,900	16,300	16,700	17,100
Estate, Forms 706, 706-NA/GS(D)/GS(T)/NA, Total*	820	600	500	500	500	500	500	500	500
Gift, Form 709*	6,380	5,000	4,800	4,800	4,800	4,800	4,800	4,800	4,700
Employment, Total	568,480	562,500	569,300	576,600	583,700	590,900	598,100	605,300	612,700
Forms 940 and 940-PR, Total	107,070	107,400	109,900	111,200	112,500	113,700	114,900	116,200	117,400
Paper Form 940	30,760	32,400	32,300	29,600	27,000	24,300	21,700	19,200	16,700
Electronic Form 940	76,320	75,000	77,600	81,600	85,500	89,400	93,200	97,000	100,700
Forms 941, 941-PR/SS, Total	457,980	442,200	456,500	462,600	468,500	474,700	480,800	486,900	493,200
Paper Form 941, 941-PR/SS	151,340	118,600	109,800	96,800	84,000	71,300	58,500	45,500	32,100
Electronic Form 941, 941-PR/SS	306,640	323,500	346,600	365,800	384,600	403,400	422,300	441,500	461,100
Forms 943, 943-PR/SS, Total	940	800	800	800	800	700	700	700	600
Paper Form 943, 943-PR/SS	870	700	700	700	600	600	500	500	500
Electronic Form 943, 943-PR/SS	70	100	100	100	100	100	100	200	200
Forms 944, 944-PR and 944-SS, Total	1,410	1,200	1,200	1,200	1,100	1,000	900	800	800
Paper Form 944, 944-PR/SS	990	600	600	600	500	400	300	200	100
Electronic Form 944, 944-PR/SS	430	600	600	600	600	600	600	600	600
Form 945	1,050	900	900	800	800	800	700	700	700
Paper Form 945, 945-PR/SS	860	600	600	600	500	400	400	300	300
Electronic Form 945, 945-PR/SS	190	200	300	300	300	300	400	400	400
Form CT-1*	20	0	0	0	0	0	0	0	0
Withholding Tax for Foreign Persons, Form 1042	590	600	600	600	700	700	700	700	700
Electronic Form 1042	N/A	300	300	400	400	500	500	600	600
Form 1041-A*	90	100	100	100	100	100	0	0	0
Exempt Organizations, Total	31,080	33,200	33,500	33,800	34,000	34,200	34,400	34,600	34,900
Form 990, Total	7,260	7,500	7,600	7,600	7,600	7,600	7,600	7,600	7,600
Electronic Form 990	7,140	7,400	7,600	7,600	7,600	7,600	7,600	7,600	7,600
Form 990-EZ, Total	4,360	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200
Electronic Form 990-EZ	4,030	4,000	4,200	4,200	4,200	4,200	4,200	4,200	4,200
Form 990-N**	15,100	17,200	17,400	17,600	17,800	18,000	18,200	18,400	18,600
Form 990-PF, Total	2,160	2,200	2,200	2,300	2,300	2,400	2,400	2,400	2,500
Electronic Form 990-PF	2,150	2,200	2,200	2,300	2,300	2,400	2,400	2,400	2,500
Form 990-T	990	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Electronic Form 990-T	960	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Form 4720	100	100	100	100	100	100	100	100	100
Electronic Form 4720	60	100	100	100	100	100	100	100	100
Form 5227	1,120	1,100	1,100	1,000	1,000	1,000	1,000	900	900
Electronic Form 5227	220	600	800	900	1,000	1,000	900	900	900
Government Entities/Bonds, Total	300	300	300	300	200	200	200	200	200
Form 8038*	80	100	100	100	100	100	100	100	100
Form 8038-CP	70	100	100	100	100	100	100	100	100
Form 8038-G*	120	100	100	100	100	100	100	100	100
Form 8038-GC*	20	0	0	0	0	0	0	0	0
Form 8038-T*	10	0	0	0	0	0	0	0	0
Form 8328*	10	0	0	0	0	0	0	0	0
Political Organizations, Total	180	300	200	300	200	300	200	300	200
Excise, Total	12,830	12,500	12,600	12,700	12,900	13,000	13,100	13,300	13,400
Form 11-C*	60	0	0	0	0	0	0	0	0
Form 720	2,760	2,800	2,800	2,800	2,700	2,700	2,700	2,700	2,600
Form 730*	160	100	100	100	100	100	100	100	100
Form 2290, Total	9,650	9,300	9,400	9,600	9,700	9,900	10,100	10,200	10,400
Electronic Form 2290	8,730	8,300	8,400	8,700	8,900	9,100	9,300	9,500	9,700
Total Form 8849	200	200	200	200	200	200	200	200	200
Excise Taxes re Employee Plans, Form 5330*	560	600	400	400	400	400	400	400	400
Payment or Refund Under Section 7519, Form 8752*	270	200	200	200	200	200	200	200	100
Supplemental Documents, Total	639,580	654,900	657,300	661,100	665,900	671,400	678,700	686,300	694,600
Form 1040-X, Total	105,050	104,100	97,200	91,200	86,000	81,400	77,300	73,700	70,500
Paper Form 1040-X***	66,460	62,500	54,400	47,400	41,300	36,000	31,300	27,300	23,700
Electronic Form 1040-X	38,600	41,600	42,800	43,800	44,700	45,400	46,000	46,400	46,700
Form 4868, Total	356,200	376,300	380,700	385,600	390,900	396,200	402,900	409,500	416,600
Electronic Form 4868	293,630	314,700	325,000	335,300	345,700	356,200	366,800	377,500	388,200
Form 1120-X*	570	400	400	400	400	500	500	500	500
Form 7004, Total	166,920	165,100	170,200	175,400	180,500	185,700	190,800	195,900	200,900
Electronic Form 7004	137,320	139,800	145,400	151,000	156,500	162,000	167,400	172,800	178,200
Form 8868, Total	10,830	9,000	8,700	8,400	8,100	7,700	7,200	6,700	6,100
Electronic 8868	9,840	8,300	8,100	7,800	7,500	7,100	6,600	6,100	5,600

N/A—Not applicable.

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

Table 25. Minnesota: Total Number of Returns Filed by Type of Return

Type of Return	Projected								
	Actual								
	2023	2024	2025	2026	2027	2028	2029	2030	2031
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Grand Total	4,775,880	4,848,100	4,870,400	4,897,500	4,923,700	4,952,100	4,981,000	5,010,900	5,041,300
Total Primary Returns	4,234,270	4,277,200	4,297,100	4,321,200	4,343,400	4,367,100	4,389,800	4,413,100	4,436,300
Individual Income Tax, Total	2,870,610	2,914,200	2,934,500	2,961,600	2,988,200	3,014,800	3,041,300	3,067,600	3,093,900
Forms 1040 and 1040-SR, Total	2,870,610	2,914,100	2,934,500	2,961,500	2,988,200	3,014,800	3,041,300	3,067,400	3,093,800
Paper Forms 1040 and 1040-SR	173,560	158,200	133,400	120,800	109,400	99,100	89,700	81,200	73,600
Total Electronic Individual Returns	2,697,050	2,755,900	2,801,100	2,840,700	2,878,800	2,915,700	2,951,600	2,986,200	3,020,300
Online Filing	1,137,430	1,162,600	1,192,800	1,221,300	1,249,700	1,279,700	1,308,600	1,336,900	1,364,300
Practitioner-Electronic Filing	1,559,630	1,593,300	1,608,300	1,619,400	1,629,100	1,636,000	1,643,000	1,649,200	1,656,000
Forms 1040-NR/NR-EZ/C, 1040-PR, and 1040-SS	210	200	200	200	200	200	200	200	200
Total Electronic Forms 1040-NR, 1040-PR, and 1040-SS	10	0	0	0	0	0	0	0	0
Individual Estimated Tax, Form 1040-ES, Total	393,080	399,000	394,900	386,600	378,300	370,200	362,100	354,100	346,300
Electronic (Credit Card) Form 1040-ES	3,300	3,500	3,700	3,800	4,000	4,100	4,200	4,400	4,500
Total Fiduciary, Form 1041	43,690	43,800	42,900	42,500	41,700	41,200	40,600	40,000	39,400
Paper Form 1041	5,940	7,600	7,100	6,700	6,200	5,900	5,500	5,200	4,900
Electronic Form 1041	37,740	36,200	35,700	35,800	35,500	35,300	35,000	34,800	34,500
Fiduciary Estimated Tax, Form 1041-ES*	7,280	8,100	8,100	8,100	8,100	8,100	8,100	8,100	8,100
Partnership, Forms 1065/1065-B, Total	75,310	78,400	81,600	83,200	84,900	86,600	88,300	90,100	91,800
Paper Forms 1065/1065-B	4,800	2,800	2,600	2,400	2,300	2,300	2,200	2,200	2,100
Electronic Forms 1065/1065-B	70,510	75,600	79,000	80,800	82,600	84,300	86,100	87,900	89,700
Corporation Income Tax, Total	127,360	127,900	126,800	127,500	127,000	127,600	127,300	127,800	127,600
Total Form 1120	17,120	16,700	15,900	15,300	14,600	14,000	13,300	12,700	12,000
Paper Form 1120	3,270	3,400	3,200	3,000	2,800	2,600	2,400	2,300	2,200
Electronic Form 1120	13,850	13,200	12,700	12,300	11,800	11,400	10,900	10,400	9,900
Total Form 1120-F	70	100	100	100	100	100	100	100	100
Paper form 1120-F	10	0	0	0	0	0	0	0	0
Electronic Form 1120-F	60	100	100	100	100	100	100	100	100
Form 1120-FSC*	0	0	0	0	0	0	0	0	0
Form 1120-H*	6,070	7,100	6,500	7,300	6,900	7,500	7,300	7,700	7,600
Form 1120-RIC*	120	100	100	100	100	100	100	100	100
Total Form 1120-S	102,400	102,300	102,600	103,100	103,600	104,200	104,800	105,400	105,900
Paper Form 1120-S	7,480	8,000	7,300	6,700	6,300	5,900	5,500	5,300	5,000
Electronic Form 1120-S	94,920	94,300	95,300	96,300	97,300	98,300	99,200	100,100	100,900
Forms 1120-L/PC/REIT/SF, Total*	1,210	1,200	1,300	1,300	1,300	1,400	1,400	1,400	1,500
Form 1120-C*	370	400	400	400	400	400	400	400	400
Small Corporation Election, Form 2553*	8,830	9,000	9,000	9,000	8,900	8,800	8,700	8,700	8,600
"REMIC" Income Tax, Form 1066	3,290	3,400	3,500	3,600	3,700	3,800	3,900	4,000	4,100
Estate, Forms 706, 706-NA/GS(D)/GS(T)/NA, Total*	790	500	500	500	500	500	500	500	400
Gift, Form 709*	7,090	5,900	5,600	5,600	5,600	5,600	5,600	5,600	5,600
Employment, Total	616,770	604,300	606,300	609,200	612,100	615,100	618,000	621,000	624,000
Forms 940 and 940-PR, Total	115,290	116,800	118,500	119,300	120,000	120,700	121,500	122,200	123,000
Paper Form 940	37,540	41,800	39,500	36,200	32,900	29,700	26,500	23,400	20,400
Electronic Form 940	77,750	75,000	79,000	83,100	87,100	91,000	95,000	98,800	102,600
Forms 941, 941-PR/SS, Total	489,970	476,300	477,300	479,700	482,200	484,700	487,300	489,800	492,300
Paper Form 941, 941-PR/SS	189,250	155,800	137,300	121,000	105,000	89,100	73,100	56,800	40,100
Electronic Form 941, 941-PR/SS	300,720	320,400	339,900	358,700	377,200	395,600	414,100	433,000	452,200
Forms 943, 943-PR/SS, Total	8,090	7,900	7,700	7,600	7,400	7,300	7,200	7,100	7,000
Paper Form 943, 943-PR/SS	6,560	6,200	5,500	5,100	4,800	4,400	4,100	3,800	3,500
Electronic Form 943, 943-PR/SS	1,540	1,700	2,200	2,400	2,700	2,900	3,100	3,300	3,500
Forms 944, 944-PR and 944-SS, Total	2,160	2,100	1,800	1,700	1,600	1,500	1,300	1,200	1,100
Paper Form 944, 944-PR/SS	1,590	1,500	1,100	1,000	800	700	500	400	200
Electronic Form 944, 944-PR/SS	570	700	700	700	800	800	800	800	900
Form 945	1,200	1,100	900	900	800	700	700	600	600
Paper Form 945, 945-PR/SS	1,100	900	800	700	600	600	500	400	400
Electronic Form 945, 945-PR/SS	100	100	100	200	200	200	200	200	200
Form CT-1*	60	0	0	0	0	0	0	0	0
Withholding Tax for Foreign Persons, Form 1042	670	700	700	700	700	800	800	800	800
Electronic Form 1042	N/A	300	400	400	500	500	600	600	700
Form 1041-A*	70	100	100	100	100	0	0	0	0
Exempt Organizations, Total	39,820	42,000	42,400	42,700	42,900	43,000	43,200	43,500	43,600
Form 990, Total	8,890	9,200	9,300	9,300	9,300	9,300	9,300	9,300	9,300
Electronic Form 990	8,810	9,100	9,300	9,300	9,300	9,300	9,300	9,300	9,300
Form 990-EZ, Total	4,540	4,400	4,300	4,300	4,300	4,300	4,300	4,300	4,300
Electronic Form 990-EZ	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300
Form 990-N**	15,280	17,400	17,600	17,800	18,000	18,200	18,400	18,600	18,800
Form 990-PF, Total	1,780	1,800	1,800	1,900	1,900	1,900	2,000	2,000	2,000
Electronic Form 990-PF	1,750	1,800	1,800	1,900	1,900	1,900	2,000	2,000	2,000
Form 990-T	7,430	7,400	7,600	7,600	7,600	7,600	7,600	7,600	7,600
Electronic Form 990-T	7,340	7,300	7,600	7,600	7,600	7,600	7,600	7,600	7,600
Form 4720	70	100	100	100	100	100	100	100	100
Electronic Form 4720	50	100	100	100	100	100	100	100	100
Form 5227	1,830	1,800	1,700	1,700	1,700	1,600	1,600	1,500	1,500
Electronic Form 5227	490	1,100	1,400	1,500	1,600	1,600	1,600	1,500	1,500
Government Entities/Bonds, Total	980	1,000	1,000	1,000	1,000	900	900	900	900
Form 8038*	110	100	100	100	100	100	100	100	100
Form 8038-CP	120	100	100	100	100	100	100	100	100
Form 8038-G*	690	700	700	600	600	600	600	600	600
Form 8038-GC*	60	100	100	100	100	100	100	100	100
Form 8038-T*	10	0	0	0	0	0	0	0	0
Form 8328*	10	0	0	0	0	0	0	0	0
Political Organizations, Total	100	100	100	100	100	100	100	100	100
Excise, Total	37,260	37,800	38,000	38,400	38,700	39,000	39,400	39,700	40,100
Form 11-C*	170	200	200	200	200	200	200	200	200
Form 720	5,450	5,400	5,300	5,300	5,200	5,200	5,100	5,100	5,000
Form 730*	3,020	2,900	2,700	2,600	2,500	2,400	2,300	2,200	2,100
Form 2290, Total	27,980	28,600	29,100	29,600	30,000	30,500	31,100	31,600	32,100
Electronic Form 2290	22,630	23,500	24,100	24,900	25,600	26,400	27,100	27,800	28,500
Total Form 8849	630	800	700	700	700	700	700	700	700
Excise Taxes re Employee Plans, Form 5330*	530	600	500	500	500	400	400	400	400
Payment or Refund Under Section 7519, Form 8752*	540	500	500	500	400	400	400	300	300
Supplemental Documents, Total	541,610	571,900	573,400	576,300	580,300	585,000	591,200	597,800	605,100
Form 1040-X, Total	91,700	91,500	85,900	81,200	77,200	74,000	71,200	69,000	67,000
Paper Form 1040-X***	57,550	55,400	47,900	41,500	36,000	31,200	27,000	23,400	20,200
Electronic Form 1040-X	34,160	36,200	37,900	39,600	41,300	42,800	44,300	45,600	46,800
Form 4868, Total	290,740	309,700	314,000	318,800	323,900	329,000	335,200	341,300	347,800
Electronic Form 4868	248,910	266,300	275,000	283,700	292,500	301,500	310,400	319,400	328,500
Form 1120-X*	430	300	300	300	300	300	300	300	300
Form 7004, Total	129,370	132,300	136,700	141,100	145,600	150,000	154,400	158,900	163,300
Electronic Form 7004	115,920	117,700	122,600	127,400	132,300	137,100	142,000	146,800	151,600
Form 8868, Total	29,370	38,100	36,600	35,000	33,400	31,700	30,000	28,300	26,600
Electronic 8868	11,880	11,200	11,100	10,900	10,600	10,300	9,900	9,400	8,900

N/A—Not applicable.

Table 52. Wyoming: Total Number of Returns Filed by Type of Return

Type of Return	Actual		Projected						
	2023	2024	2025	2026	2027	2028	2029	2030	2031
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Grand Total	559,810	575,200	576,700	582,700	587,900	593,500	598,900	604,500	610,100
Total Primary Returns	462,770	471,700	470,400	473,400	475,300	477,600	479,400	481,300	482,900
Individual Income Tax, Total	280,840	285,600	287,600	290,300	293,000	295,600	298,300	300,900	303,500
Forms 1040 and 1040-SR, Total	280,710	285,400	287,500	290,200	292,800	295,500	298,100	300,700	303,400
Paper Forms 1040 and 1040-SR	16,090	14,800	12,400	11,200	10,100	9,200	8,300	7,500	6,800
Total Electronic Individual Returns	264,620	270,600	275,100	279,000	282,700	286,300	289,800	293,200	296,600
Online Filing	124,890	129,000	132,200	135,300	138,300	141,400	144,500	147,500	150,400
Practitioner Electronic Filing	139,730	141,600	142,800	143,700	144,400	144,900	145,400	145,800	146,200
Forms 1040-NR/NR-EZ/C, 1040-PR, and 1040-SS	130	100	100	100	100	100	100	100	100
Total Electronic Forms 1040-NR, 1040-PR, and 1040-SS	0	0	0	0	0	0	0	0	0
Individual Estimated Tax, Form 1040-ES, Total	1,890	2,400	2,300	2,200	2,100	2,100	2,000	1,900	1,800
Electronic (Credit Card) Form 1040-ES	340	400	400	400	400	500	500	500	600
Total Fiduciary, Form 1041	9,940	11,200	10,800	11,300	11,200	11,500	11,600	11,800	12,000
Paper Form 1041	990	3,300	3,100	2,900	2,700	2,600	2,400	2,300	2,200
Electronic Form 1041	8,950	7,800	7,600	8,400	8,500	9,000	9,200	9,600	9,800
Fiduciary Estimated Tax, Form 1041-ES*	2,520	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800
Partnership, Forms 1065/1065-B, Total	26,750	29,100	31,000	31,900	32,500	32,900	33,200	33,400	33,600
Paper Forms 1065/1065-B	2,020	600	600	500	500	500	500	500	500
Electronic Forms 1065/1065-B	24,730	28,500	30,400	31,300	32,000	32,400	32,700	32,900	33,100
Corporation Income Tax, Total	28,760	29,600	29,800	30,100	30,300	30,600	30,900	31,200	31,400
Total Form 1120	10,130	10,600	10,700	10,800	10,800	10,900	11,000	11,100	11,200
Paper Form 1120	1,930	1,500	1,400	1,300	1,200	1,200	1,100	1,000	1,000
Electronic Form 1120	8,200	9,100	9,300	9,500	9,600	9,800	9,900	10,100	10,300
Total Form 1120-F	30	0	0	0	0	0	0	0	0
Paper form 1120-F	0	0	0	0	0	0	0	0	0
Electronic Form 1120-F	30	0	0	0	0	0	0	0	0
Form 1120-FSC*	0	0	0	0	0	0	0	0	0
Form 1120-H*	560	700	600	700	600	700	600	700	700
Form 1120-RIC*	0	0	0	0	0	0	0	0	0
Total Form 1120-S	18,000	18,300	18,400	18,600	18,800	19,000	19,100	19,300	19,500
Paper Form 1120-S	1,230	1,200	1,100	1,000	900	900	800	800	700
Electronic Form 1120-S	16,770	17,100	17,400	17,600	17,900	18,100	18,300	18,500	18,700
Forms 1120-L/PC/REIT/SF, Total*	20	0	0	0	0	0	0	0	0
Form 1120-C*	20	0	0	0	0	0	0	0	0
Small Corporation Election, Form 2553*	3,390	3,400	3,400	3,400	3,400	3,400	3,400	3,400	3,400
"REMIC" Income Tax, Form 1066	0	0	0	0	0	0	0	0	0
Estate, Forms 706, 706-NA/GS(D)/GS(T)/NA, Total*	80	100	100	100	100	100	100	100	0
Gift, Form 709*	1,150	900	900	900	900	900	900	900	900
Employment, Total	97,970	96,900	91,900	90,400	88,900	87,500	86,100	84,600	83,100
Forms 940 and 940-PR, Total	18,380	19,300	19,000	18,800	18,600	18,400	18,200	18,100	17,900
Paper Form 940	8,170	9,600	8,600	7,900	7,200	6,500	5,800	5,100	4,400
Electronic Form 940	10,210	9,800	10,400	10,900	11,400	12,000	12,500	13,000	13,500
Forms 941, 941-PR/SS, Total	77,890	75,900	71,400	70,100	68,900	67,700	66,500	65,200	64,000
Paper Form 941, 941-PR/SS	41,160	34,700	29,900	26,300	22,800	19,400	15,900	12,400	8,700
Electronic Form 941, 941-PR/SS	36,730	41,200	41,500	43,800	46,100	48,300	50,600	52,900	55,200
Forms 943, 943-PR/SS, Total	1,270	1,300	1,200	1,100	1,100	1,100	1,000	1,000	1,000
Paper Form 943, 943-PR/SS	1,090	1,000	900	900	800	700	700	600	600
Electronic Form 943, 943-PR/SS	180	200	300	300	300	300	400	400	400
Forms 944, 944-PR and 944-SS, Total	270	300	200	200	200	200	200	200	200
Paper Form 944, 944-PR/SS	180	100	100	100	100	100	100	0	0
Electronic Form 944, 944-PR/SS	90	100	100	100	100	100	100	100	100
Form 945	130	100	100	100	100	100	100	100	100
Paper Form 945, 945-PR/SS	110	100	100	100	100	100	100	0	0
Electronic Form 945, 945-PR/SS	10	0	0	0	0	0	0	0	0
Form CT-1*	20	0	0	0	0	0	0	0	0
Withholding Tax for Foreign Persons, Form 1042	110	100	100	100	100	100	100	100	100
Electronic Form 1042	N/A	0	100	100	100	100	100	100	100
Form 1041-A*	50	0	0	0	0	0	0	0	0
Exempt Organizations, Total	4,900	5,200	5,300	5,300	5,400	5,400	5,400	5,500	5,500
Form 990, Total	1,080	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100
Electronic Form 990	1,070	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100
Form 990-EZ, Total	590	600	600	600	600	600	600	600	600
Electronic Form 990-EZ	570	600	600	600	600	600	600	600	600
Form 990-N**	2,490	2,800	2,900	2,900	2,900	3,000	3,000	3,000	3,100
Form 990-PF, Total	400	400	400	400	400	400	400	400	500
Electronic Form 990-PF	400	400	400	400	400	400	400	400	500
Form 990-T	130	100	100	100	100	100	100	100	100
Electronic Form 990-T	120	100	100	100	100	100	100	100	100
Form 4720	10	0	0	0	0	0	0	0	0
Electronic Form 4720	10	0	0	0	0	0	0	0	0
Form 5227	220	200	200	200	200	200	200	200	200
Electronic Form 5227	80	100	200	200	200	200	200	200	200
Government Entities/Bonds, Total	60	100	100	100	100	100	100	100	100
Form 8038*	0	0	0	0	0	0	0	0	0
Form 8038-CP	0	0	0	0	0	0	0	0	0
Form 8038-G*	40	0	0	0	0	0	0	0	0
Form 8038-GC*	10	0	0	0	0	0	0	0	0
Form 8038-T*	0	0	0	0	0	0	0	0	0
Form 8328*	0	0	0	0	0	0	0	0	0
Political Organizations, Total	20	0	0	0	0	0	0	0	0
Excise, Total	4,230	4,300	4,300	4,400	4,400	4,500	4,500	4,600	4,700
Form 11-C*	0	0	0	0	0	0	0	0	0
Form 720	740	700	700	700	700	700	700	700	700
Form 730*	70	100	100	100	100	0	0	0	0
Form 2290, Total	3,310	3,400	3,500	3,500	3,600	3,700	3,700	3,800	3,800
Electronic Form 2290	2,840	3,000	3,000	3,100	3,200	3,300	3,400	3,400	3,500
Total Form 8849	100	100	100	100	100	100	100	100	100
Excise Taxes re Employee Plans, Form 5330*	60	0	0	0	0	0	0	0	0
Payment or Refund Under Section 7519, Form 8752*	70	100	100	100	100	0	0	0	0
Supplemental Documents, Total	97,040	103,500	106,300	109,300	112,600	116,000	119,600	123,300	127,100
Form 1040-X, Total	9,190	9,300	8,700	8,100	7,600	7,200	6,900	6,600	6,300
Paper Form 1040-X***	5,570	5,400	4,600	3,900	3,400	2,900	2,500	2,100	1,800
Electronic Form 1040-X	3,610	3,900	4,100	4,200	4,300	4,400	4,400	4,500	4,500
Form 4868, Total	40,760	41,700	42,400	43,100	43,900	44,600	45,400	46,200	47,100
Electronic Form 4868	38,020	39,200	40,200	41,200	42,200	43,200	44,200	45,200	46,100
Form 1120-X*	190	300	300	200	200	200	200	200	200
Form 7004, Total	45,230	50,600	53,400	56,300	59,300	62,300	65,500	68,700	72,100
Electronic Form 7004	39,700	44,500	47,500	50,500	53,600	56,800	60,100	63,400	66,900
Form 8868, Total	1,670	1,600	1,600	1,600	1,500	1,500	1,500	1,500	1,400
Electronic 8868	1,530	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,300

N/A—Not applicable.

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

**Form 990-N is all electronic.

***The Paper Form 1040-X is not based on processed/closures inventory. Instead, sourcing for the paper individual amended return volume uses receipt inventory due to a stronger relationship with staffing and resource allocation needs. Starting in CY 2023, Submissions Processing began reporting Unassigned Global Inventory, resulting in a divergent actual. These adjustments to reporting have been incorporated into our future projections.

NOTES:

1. Table does not contain non-Master File counts. Each of the forms listed under "Type of Return" is defined in the "Table Notes" of Publication 6149.
2. Detail may not add to subtotal/total due to rounding.
3. Projected volumes have been rounded to the nearest 100; therefore, values of 49 or fewer were rounded to 0. Additionally, actual volumes that are less than 10 have been rounded to the nearest 10.

SOURCE: Statistics of Income, 2024 Publication 6149.

Table 54. 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 2023 Actual* (thousands)	1 Year Ahead N=4	2 Years Ahead N=4	3 Years Ahead N=4	4 Years Ahead N=4	5 Years Ahead N=4
	(1)	(2)	(3)	(4)	(5)	(6)
Grand Total—Selected Returns *	265,006					
MAPE		3.50%	2.97%	1.90%	2.35%	2.72%
Number of Overprojections		4	3	2	1	1
Grand Total—Paper	50,641					
MAPE		11.89%	13.26%	13.67%	19.93%	23.28%
Number of Overprojections		3	3	3	3	4
Grand Total—E-file	214,365					
MAPE		1.95%	3.38%	2.79%	4.32%	5.22%
Number of Overprojections		3	2	0	0	0
Total Primary—Selected Returns *	227,136					
MAPE		3.41%	2.29%	1.56%	2.16%	2.80%
Number of Overprojections		4	3	3	2	3
Primary Total—Paper	40,256					
MAPE		13.94%	12.13%	17.96%	22.31%	26.78%
Number of Overprojections		4	4	4	4	4
Primary Total—E-file	186,881					
MAPE		1.79%	2.50%	2.87%	3.39%	3.81%
Number of Overprojections		2	1	0	0	0
Individual Total	160,237					
MAPE		2.20%	2.99%	2.77%	2.15%	1.98%
Number of Overprojections		2	1	1	0	1
Individual Total—Paper	11,922					
MAPE		28.32%	25.39%	32.15%	27.17%	17.61%
Number of Overprojections		3	3	2	2	4
Individual Total—E-file	148,315					
MAPE		2.97%	3.73%	4.40%	3.88%	3.39%
Number of Overprojections		2	1	1	1	0
Individual Estimated Tax	11,758					
MAPE		18.70%	39.56%	53.70%	57.08%	61.69%
Number of Overprojections		4	4	4	4	4
Fiduciary Total	3,278					
MAPE		4.27%	4.96%	6.67%	5.51%	6.01%
Number of Overprojections		2	1	2	2	2
Partnership Total	4,948					
MAPE		4.12%	3.87%	4.22%	5.87%	5.31%
Number of Overprojections		3	1	2	1	1
Corporation Total	8,347					
MAPE		4.44%	8.05%	6.48%	6.47%	4.67%
Number of Overprojections		1	1	1	1	1
Employment Total	33,681					
MAPE		6.21%	8.60%	7.95%	8.31%	7.60%
Number of Overprojections		3	1	1	1	1
Exempt Organization Total	1,699					
MAPE		13.77%	17.59%	13.76%	13.27%	17.00%
Number of Overprojections		3	2	2	3	3
Excise Total	1,162					
MAPE		4.60%	6.10%	5.17%	5.38%	6.61%
Number of Overprojections		2	1	1	1	1

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

SOURCE: Statistics of Income, 2024 Publication 6149.

Table Notes

- Detail may not add up to the totals due to rounding.
- Actual historical data presented in this publication have been rounded to the nearest 10, while projected volumes have been rounded to the nearest 100; therefore, values of four or fewer and 49 or fewer, respectively, were rounded to 0. However, some forms show zero filings because the data are associated either with selected areas only or recently established or eliminated filing options.
- Various return categories include line items to account for alternative methods of tax filing. However, due to space constraints most “paper only” breakouts were omitted in the state tables. The “paper only” components can be derived by subtracting the electronic counts from their respective return totals.
- Actual and forecasted return counts for the major categories are based on IRS Master File processing, as recorded in the electronic versions of the Report of Returns Posted to the IRS Master Files. The tax return counts presented in this document do not include non-Master File counts.
- Complete IRS Master File counts for CY 2023 were not available for Forms 8849 and 5558. IRS operating division staff members supplied these counts at the national level; some data were derived from secondary sources.

Tables 1–53

- “Grand Total” is the sum of “Total Primary Returns” and “Supplemental Documents, Total.” The “Total Primary Returns” category is the sum of all forms shown in the tables, excluding “Supplemental Documents, Total.”
- “Individual Income Tax, Total” is the sum of paper and electronic Forms 1040, 1040-SR, 1040-NR, 1040-NR-EZ, 1040-PR, 1040-SS, and 1040-C.
- “Forms 1040 and 1040-SR, Total” includes both paper and electronic Forms 1040 and 1040-SR.
- The last category in the “Individual Income Tax, Total” section includes Form 1040-NR, Form 1040-PR, and Form 1040-SS. These forms are assigned to the “International” category.
- “Individual Estimated Tax, Form 1040-ES, Total” includes paper and electronic Form 1040-ES.
- “Fiduciary, Form 1041, Total” includes paper and electronic U.S. Income Tax Return for Estates and Trusts, Form 1041.
- “Fiduciary Estimated Tax, Form 1041-ES” is the Estimated Income Tax for Estates and Trusts.
- “Partnership, Forms 1065/1065-B, Total” includes paper and electronic Forms 1065 and 1065-B.
- “Corporation Income Tax, Total” includes paper and electronic Forms 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-L, 1120-ND, 1120-PC, 1120-REIT, 1120-RIC, 1120-S, and 1120-SF. Form 1120-POL volumes are reported separately under the forms for “Political Organizations.” Form 1120-IC-DISC is not included in this category.
- “Form 2553” is the Election by a Small Business Corporation (to file Form 1120-S).
- “Form 1066” is the U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return.
- “Estate, Total” includes Forms 706, 706-NA, 706-GS(D), and 706-GS(T).
- “Gift, Form 709” is the U.S. Gift (and Generation-Skipping Transfer) Tax Return.

- “Employment, Total” includes paper and electronic Forms 940, 940-PR, 941, 941-PR, 941-SS, 943, 943-PR, 943-SS, 944, 944-PR, 944-SS, 945, and CT-1. Form CT-2 returns are excluded.
- “Form 1042” is the Annual Withholding Tax Return for U.S. Source Income of Foreign Persons. This form is assigned to the international area. It is sometimes considered an employment tax return, but it is listed separately in Publication 6149.
- “Exempt Organizations, Total” includes Forms 990 (paper and electronic), 990-EZ (paper and electronic), 990-N (only available electronically), 990-PF (paper and electronic), 990-T (paper and electronic), 4720 (paper and electronic), and 5227 (paper and electronic starting in 2023). Beginning in CY 2022, the Form 990 series must be filed electronically. Temporary waivers are available for small business filers.
- “Form 1041-A” is the U.S. Information Return, Trust Accumulation of Charitable Amounts.
- “Government Entities/Bonds, Total” includes Forms 8038, 8038-CP, 8038-G, 8038-GC, 8038-T, and 8328.
- “Political Organizations, Total” includes Forms 1120-POL (paper and electronic), 8871 (only available electronically), and 8872 (paper and electronic). Beginning in CY 2022, Form 8872 must be filed electronically. Temporary waivers are available.
- “Excise, Total” includes Forms 11-C, 720 (paper and electronic), 730, 2290 (paper and electronic), and 8849 (paper and electronic).
- “Form 5330” is the Return of Excise Taxes Related to Employee Benefit Plans.
- “Form 5500-EZ” is the Annual Return of a One-Participant (Owners/Partners and Their Spouses) Retirement Plan or Foreign Plan.
- “Form 8752” is the Required Payment or Refund Under Section 7519.
- “Supplemental Documents, Total” consists mainly of applications for extensions of time to file and filings of amended tax returns. These include Forms 1040-X (paper and electronic), 4868 (paper and electronic), 1120-X, 5558, 7004 (paper and electronic), 8868 (paper and electronic), 941-X, 943-X, 944-X, 945-X, and CT-1X.

Projection Publication Series

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

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