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RESEARCH, APPLIED ANALYTICS, AND STATISTICS**

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*Calendar Year Return Projections by State:
2022–2029*

2022 Update



Projections
of Federal Tax Return Filings

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Department of the Treasury
Internal Revenue Service

Douglas W. O'Donnell
Acting Commissioner

Jeffrey J. Tribiano
Deputy Commissioner for Operations Support

Barry W. Johnson
Acting Chief Data and Analytics Officer
Deputy Chief Data and Analytics Officer – Statistics
Director, Statistics of Income, RAAS

Laura R. Rasmussen
Chief, Statistical Services Branch

Timothy S. Castle
Chief, Servicewide Support Section

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Principal Contacts

Questions or comments regarding these return forecasts or related matters can be directed to the corresponding staff member listed below.

Business Returns	Jeff Matsuo Yan K. Liu Michelle Chu Derrick Dennis Andy J. Roche	(202) 803-9363 (202) 803-9357 (202) 803-9369 (202) 803-9337 (202) 803-9334
Individual Returns (Estimated Tax, Extensions, and Amended)	Derrick Dennis Yan K. Liu Andy J. Roche	(202) 803-9337 (202) 803-9357 (202) 803-9334
Other Comments or Questions	Jeff Matsuo Michelle Chu	(202) 803-9363 (202) 803-9369

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.



Barry W. Johnson
Acting Chief Data and Analytics Officer
Deputy Chief Data and Analytics Officer – Statistics
Director, Statistics of Income, RAAS

Overview

The 2022 edition of IRS Publication 6149, *Calendar Year Return Projections by State: 2022–2029*, provides State-level forecasts of the number of tax returns expected to be filed in Calendar Years (CYs) 2022 to 2029, by major form type and filing medium. The IRS uses these forecasts primarily for resource planning and analysis. The Statistics of Income (SOI) staff within the IRS Research, Applied Analytics, and Statistics organization 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 2021 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, 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 forecasts 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 of the 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 Trends and Revisions

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

Adjustments Related Implications from COVID-19 Pandemic

SOI staff extensively researched U.S. laws and the IRS administrative processes that will impact individual tax return volumes. Of particular concern was the higher-than-usual number of unprocessed returns as of July 2022, which could result in carryover work for CY 2023. However, after consultation with the Wage and Investment business operating division, SOI staff's CY 2022 estimates assume that all returns from the 2022 filing season will be processed by the end of the calendar year.

Electronic Filing Trends

In CY 2021, the share of total electronic volumes for individual and business returns, collectively, made up around 78.0 percent of the grand total filings. This percentage is expected to rise to over 79.0 percent in CY 2022, and then to steadily increase to around 87.4 percent by CY 2029.

In CY 2022, the estimated share of individual Form 1040 series returns filed electronically is

89.5 percent. Current forecasts project that this ratio will reach around 96.0 percent by CY 2029. Readers interested in a more detailed discussion of trends and issues in individual income tax return filings should refer to the 2022 update of *Calendar Year Projections of Individual Returns by Major Processing Categories* (IRS Publication 6187).

The 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 of the TFA provisions directly affect the forecasts provided in this publication. First, the TFA lowered the thresholds needed for corporations and partnerships to file electronically 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, with a temporary waiver for small organizations. Both provisions will increase the number of electronic filings for the various forms, and will decrease, or eliminate, the amount of paper filings.

The Tax Cuts and Jobs Act

The *Tax Cuts and Jobs Act* (TCJA), enacted on December 22, 2017, changed the way tax is calculated for individual and business tax return filers. Most of the changes affecting those filers became effective January 2018. While some changes sunset at the end of 2025, others are permanent. Highlights of the tax law changes include revised business expense deductions, increased individual standard deduction, eliminated personal exemptions, changed tax rates and brackets, increased child tax credit, and limited or discontinued select deductions. As a result, select business form types will return to their pre-TCJA trends starting with CY 2026.

Electronic Filing Option for Form 1040-X

On May 28, 2020, the IRS announced that taxpayers could submit an *Amended U.S. Individual Income Tax Return* (Form 1040-X) electronically using commercial tax-filing software. As e-filing has grown in the past 30 years, Form 1040-X was one of the last major individual tax forms required to be filed on paper before August 2020.

To develop the initial projections for the new electronic Form 1040-X filing option, SOI staff investigated past scenarios and taxpayer filing behavior patterns following the IRS launch of a new e-file option for other forms. The behavior observed and the number of returns submitted electronically when past e-file options first became available are reflected in the projections of electronic Form 1040-X returns. For the second year in a row, actual Free File and Modernized e-File (MeF) data, this time from 2021 and year-to-date 2022, have a significant role in this year's update of the electronic Form 1040-X forecasts.

Form 1040-SR

The *Bipartisan Budget Act of 2018* directed the agency to create Form 1040-SR (*U.S. Tax Return for Seniors*), to be used by individuals who are at least 65 years of age by the end of the taxable year. The form became available beginning with the filing year 2020. Use of the Form 1040-SR is not restricted with respect to income. Filers can itemize their deductions or claim the standard deduction, depending on their tax situation. The U.S.-level return projections as well as the state-level paper return projections of Form 1040-SR are included in this edition of Publication 6149.

Form 1040-SP

Under Executive Order 13166, IRS Policy Statement 22-3, and the Commissioner's Multilingual Service Initiative, the IRS introduced a Spanish version of the individual tax form (Form 1040-SP).

This form, which became available beginning with filing year 2021, is part of IRS's initiative to provide language resources to reach underserved communities. The U.S.-level return projections, as well as the campus-level paper return projections of Form 1040-SP are included in this edition of Publication 6149.

Accuracy of Prior Projections

Table 54 provides a brief analysis of the accuracy of prior projections. Using 4 years of actual data from 2018 through 2021, 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.

The table 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. In addition, the number of overprojections can show whether projections are consistently over- or underprojected. A value of "2" indicates balanced forecasts over the four cycles.

The table groups these two measures by time horizon. The time horizon is determined on the basis of the year a forecast was made and the year projected. For example, a forecast for 2020 made in 2017 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 2021	2022	2023	2024	2025	2026	2027	2028	2029
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Grand Total	263,937,860	274,650,600	271,490,600	274,433,600	277,120,700	279,170,300	281,258,100	283,541,300	285,876,700
Paper Grand Total	58,152,650	57,677,700	49,414,800	47,628,200	45,653,200	43,132,700	40,690,000	38,412,600	36,143,600
Electronic Grand Total	205,785,210	216,972,900	222,075,800	226,805,400	231,467,500	236,037,600	240,568,100	245,128,700	249,733,100
Total Primary Returns	232,322,110	237,978,900	234,627,900	237,266,800	239,577,500	241,196,200	242,820,200	244,540,900	246,298,300
Individual Income Tax, Total	165,225,530	171,769,100	168,306,500	169,603,700	170,906,800	172,284,500	173,666,400	175,112,900	176,622,500
Forms 1040, 1040-SR, and 1040-SP, Total *	164,399,240	170,729,300	167,260,900	168,557,700	169,858,200	171,230,100	172,603,200	174,037,800	175,532,300
Total Paper Individual Returns *	14,029,090	18,007,100	11,888,400	10,884,300	9,961,600	9,113,700	8,334,500	7,618,400	6,960,400
Paper Form 1040	12,133,360	16,506,600	10,434,600	9,480,400	8,605,500	7,806,700	7,075,800	6,408,700	5,799,100
Paper Form 1040-SR	1,894,400	1,498,700	1,451,500	1,401,000	1,352,500	1,302,700	1,253,900	1,204,400	1,155,300
Paper Form 1040-SP	1,330	1,700	2,400	3,000	3,600	4,200	4,800	5,400	6,000
Total Electronic Individual Returns*	150,370,150	152,722,200	155,372,500	157,673,400	159,896,600	162,116,400	164,268,700	166,419,400	168,571,900
Online Filing	66,416,470	68,962,000	70,898,700	72,293,000	73,838,300	75,396,900	76,903,500	78,423,200	79,956,000
Practitioner Electronic Filing	83,953,680	83,760,200	84,473,800	85,380,400	86,058,300	86,719,500	87,365,200	87,996,200	88,615,900
Forms 1040-NR/NR-EZ/C	680,360	712,300	744,100	767,700	790,400	813,100	835,800	858,500	881,200
Electronic Form 1040-NR	302,070	451,400	489,100	526,800	564,400	602,100	639,800	677,400	722,700
Forms 1040-PR and 1040-SS	145,930	327,500	301,400	278,200	258,200	241,300	227,500	216,700	209,000
Electronic Forms 1040-PR and 1040-SS	46,180	217,500	200,100	184,800	171,600	160,400	151,200	144,000	138,900
Individual Estimated Tax, Form 1040-ES, Total	12,643,430	12,990,500	13,909,200	14,827,800	15,412,300	15,328,600	15,244,900	15,187,600	15,107,300
Paper Form 1040-ES	12,425,700	12,739,500	13,630,000	14,535,400	15,106,800	15,009,900	14,913,000	14,842,500	14,745,000
Electronic (Credit Card) Form 1040-ES	217,730	251,000	279,200	292,400	305,500	318,700	331,900	345,100	362,300
Fiduciary, Form 1041, Total	3,256,910	3,100,300	3,068,600	3,039,500	3,012,900	2,988,700	2,966,600	2,946,400	2,928,100
Paper Form 1041	525,240	365,400	331,100	300,200	272,100	246,700	223,800	203,000	184,200
Electronic Form 1041	2,731,670	2,734,900	2,737,400	2,739,300	2,740,800	2,741,900	2,742,800	2,743,400	2,743,900
Fiduciary Estimated Tax, Form 1041-ES	626,180	629,300	629,300	629,300	629,300	629,300	629,300	629,300	629,300
Partnership, Forms 1065/1065-B, Total	4,653,390	4,624,500	4,823,500	5,028,600	5,238,000	5,344,300	5,452,200	5,561,100	5,670,600
Paper Forms 1065/1065-B	494,380	230,600	197,400	172,800	154,600	141,100	131,100	123,700	118,200
Electronic Forms 1065/1065-B	4,159,010	4,394,000	4,626,100	4,855,800	5,083,400	5,203,300	5,321,100	5,437,400	5,552,400
Corporation Income Tax, Total	7,670,840	7,481,900	7,544,000	7,604,000	7,661,900	7,717,500	7,770,700	7,821,500	7,869,700
Total Paper Corporation Returns	1,254,140	908,800	842,400	787,500	742,200	704,800	674,100	649,000	628,600
Total Electronic Corporation Returns	6,416,700	6,573,100	6,701,600	6,816,500	6,919,700	7,012,700	7,096,600	7,172,500	7,241,200
Form 1120	1,813,570	1,735,300	1,721,200	1,706,900	1,692,800	1,679,500	1,666,900	1,655,200	1,644,400
Paper Form 1120	320,830	220,500	199,700	180,900	163,900	148,500	134,600	122,000	110,600
Electronic Form 1120	1,492,750	1,514,800	1,521,500	1,525,900	1,528,900	1,530,900	1,532,200	1,533,100	1,533,700
Form 1120-F	57,530	55,400	56,300	57,200	58,100	59,000	59,800	60,600	61,300
Paper Form 1120-F	19,520	15,400	14,400	13,600	13,000	12,500	12,100	11,700	11,400
Electronic Form 1120-F	38,010	40,100	41,900	43,600	45,100	46,500	47,700	48,900	49,900
Form 1120-FSC	10	100	100	100	100	100	100	100	100
Form 1120-H	335,070	275,300	282,900	290,600	298,200	305,900	313,500	321,200	328,800
Form 1120-RIC	19,130	19,600	20,100	20,700	21,200	21,700	22,200	22,700	23,200
Form 1120-S, Total	5,406,460	5,361,700	5,427,900	5,492,400	5,554,300	5,613,400	5,669,400	5,722,100	5,771,400
Paper Form 1120-S	520,510	343,400	289,700	245,400	208,600	178,200	152,800	131,600	113,800
Electronic Form 1120-S	4,885,950	5,018,200	5,138,200	5,247,000	5,345,700	5,435,300	5,516,600	5,590,500	5,657,600
Forms 1120-L/ND/PC/REIT/SF, Total	30,070	26,900	27,800	28,600	29,500	30,300	31,200	32,000	32,900
Form 1120-C	9,010	7,700	7,700	7,700	7,700	7,700	7,700	7,700	7,700
Small Corporation Election, Form 2553	484,090	480,500	476,800	473,200	469,500	465,900	462,300	458,600	455,000
"REMIC" Income Tax, Form 1066	41,730	42,400	42,300	42,300	42,300	42,300	42,300	42,200	42,200
Estate, Forms 706, 706-GS(D)/GS(T)/NA, Total	29,120	26,200	15,000	14,100	13,100	12,200	11,300	10,500	9,600
Gift, Form 709	253,640	232,000	226,500	225,500	224,500	223,600	222,700	221,700	220,700
Employment, Total	34,071,800	33,286,900	32,399,300	32,544,700	32,686,600	32,828,400	32,970,200	33,111,900	33,254,400
Total Paper Employment Returns	16,524,590	14,309,900	12,517,900	11,623,300	10,697,500	9,740,800	8,749,900	7,721,300	6,652,300
Total Electronic Employment Returns	17,547,210	18,977,000	19,881,300	20,921,400	21,989,000	23,087,600	24,220,300	25,390,600	26,602,100
Forms 940 and 940-PR, Total	6,117,700	6,559,200	6,241,700	6,269,700	6,296,700	6,323,500	6,350,300	6,377,000	6,403,700
Paper Forms 940 and 940-PR	2,829,370	2,912,900	2,449,600	2,240,800	2,039,700	1,846,400	1,660,200	1,480,500	1,306,800
Form 940 E-File/Online/XML	3,288,340	3,646,200	3,792,000	4,028,900	4,257,000	4,477,200	4,690,100	4,896,500	5,096,900
Forms 941, 941-PR/SS, Total	27,689,950	26,445,200	25,898,400	26,022,800	26,147,200	26,271,700	26,396,100	26,520,500	26,645,000
Paper Forms 941, 941-PR/SS	13,460,620	11,159,200	9,848,500	9,173,300	8,461,700	7,711,300	6,919,400	6,083,400	5,200,200
Form 941 E-File/Online/XML	14,229,330	15,286,000	16,049,800	16,849,500	17,685,500	18,560,400	19,476,700	20,437,100	21,444,700
Forms 943, 943-PR, and 943-SS, Total	165,800	163,000	160,000	158,300	153,800	149,300	144,800	140,400	135,500
Paper Forms 943, 943-PR, and 943-SS	151,080	143,400	140,100	136,100	129,400	122,700	115,900	109,300	102,200
Electronic Forms 943, 943-PR, and 943-SS	14,730	19,600	19,900	22,200	24,400	26,600	28,900	31,100	33,400
Forms 944, 944-PR, and 944-SS, Total	48,820	65,000	50,500	48,400	46,400	44,600	42,800	41,100	39,300
Paper Forms 944, 944-PR, and 944-SS	39,400	46,400	38,000	35,500	33,200	31,000	28,800	26,800	24,500
Electronic Form 944	9,420	18,700	12,400	12,800	13,200	13,600	14,000	14,400	14,800
Form 945	47,800	52,800	46,800	43,700	40,600	37,500	34,400	31,000	29,100
Paper Form 945	42,400	46,200	39,600	35,700	31,700	27,700	23,800	19,500	16,700
Electronic Form 945	5,400	6,600	7,200	8,000	8,900	9,800	10,600	11,500	12,400
Form CT-1	1,730	1,700	2,000	1,800	1,800	1,800	1,800	1,800	1,800

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 2021	2022	2023	2024	2025	2026	2027	2028	2029
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Withholding Tax for Foreign Persons, Form 1042	78,740	55,800	57,300	59,000	60,700	62,500	64,500	66,500	68,500
Exempt Organizations, Total	1,839,660	1,907,500	1,824,600	1,860,300	1,897,600	1,936,600	1,977,500	2,020,300	2,063,100
Total Paper Exempt Organization Returns	428,610	271,700	62,000	51,000	40,100	35,600	26,000	21,700	15,400
Total Electronic Exempt Organization Returns	1,411,050	1,635,800	1,762,600	1,809,200	1,857,500	1,901,000	1,951,500	1,998,600	2,047,600
Form 990, Total	362,810	355,400	344,700	344,700	344,700	344,700	344,700	344,700	344,700
Paper Form 990	57,310	12,800	0	0	0	0	0	0	0
Electronic Form 990	305,500	342,700	344,700	344,700	344,700	344,700	344,700	344,700	344,700
Form 990-EZ, Total	242,000	282,500	282,500	282,500	282,500	282,500	282,500	282,500	282,500
Paper Form 990-EZ	78,060	73,200	0	0	0	0	0	0	0
Electronic Form 990-EZ	163,940	209,300	282,500	282,500	282,500	282,500	282,500	282,500	282,500
Form 990-N**	683,630	700,800	735,500	771,800	809,900	849,700	891,300	934,800	978,200
Form 990-PF, Total	132,710	129,700	126,700	128,000	129,200	130,500	131,700	133,000	134,200
Paper Form 990-PF	23,660	4,100	0	0	0	0	0	0	0
Electronic Form 990-PF	109,050	125,600	126,700	128,000	129,200	130,500	131,700	133,000	134,200
Form 990-T***	310,360	290,700	256,200	256,200	256,200	256,200	256,200	256,200	256,200
Paper Form 990-T	162,140	42,100	0	0	0	0	0	0	0
Electronic Form 990-T	148,220	248,600	256,200	256,200	256,200	256,200	256,200	256,200	256,200
Form 4720	1,840	6,100	3,000	3,100	3,100	3,100	3,200	3,200	3,200
Paper Form 4720	1,130	3,500	1,600	1,300	1,100	900	900	700	700
Electronic Form 4720****	710	2,700	1,400	1,800	2,000	2,200	2,300	2,500	2,500
Form 5227	106,310	142,200	75,900	73,900	71,900	69,900	67,900	65,900	63,900
Paper Form 5227	106,310	136,100	60,400	49,800	38,900	34,700	25,100	21,000	14,700
Electronic Form 5227*****	N/A	6,100	15,500	24,100	33,000	35,200	42,800	44,900	49,100
Form 1041-A	6,760	6,900	6,200	6,100	6,000	5,800	5,700	5,500	5,400
Government Entities/Bonds, Total	32,200	37,100	34,100	33,300	32,500	31,700	30,900	30,100	29,300
Form 8038	2,080	2,600	2,500	2,300	2,200	2,000	1,900	1,800	1,600
Form 8038-CP	7,470	6,400	6,400	6,400	6,400	6,400	6,400	6,400	6,400
Form 8038-G	18,090	21,700	19,500	19,200	18,900	18,600	18,300	18,000	17,700
Form 8038-GC	4,260	5,600	5,300	4,900	4,600	4,300	3,900	3,600	3,300
Form 8038-T	260	400	300	200	200	200	100	100	100
Form 8328	40	300	200	200	200	200	200	200	200
Political Organizations, Total	8,280	13,800	10,400	11,700	10,500	11,900	10,600	12,900	10,600
Form 1120-POL, Total	2,750	6,200	3,700	3,600	3,500	3,400	3,300	3,100	3,000
Paper Form 1120-POL	2,680	6,100	3,700	3,600	3,500	3,300	3,200	3,100	3,000
Electronic Form 1120-POL	70	100	0	0	0	0	0	0	0
Form 8871**	3,550	4,600	4,700	4,900	5,000	5,200	5,300	5,500	5,600
Form 8872	1,980	3,100	2,000	3,200	2,000	3,300	2,000	4,300	2,000
Paper Form 8872	90	0	0	0	0	0	0	0	0
Electronic Form 8872	1,890	3,000	2,000	3,200	2,000	3,300	2,000	4,300	2,000
Excise, Total	1,192,660	1,116,100	1,126,000	1,136,200	1,146,600	1,157,200	1,168,000	1,178,900	1,190,100
Form 11-C	4,220	3,700	3,700	3,700	3,700	3,700	3,600	3,600	3,600
Form 720	184,450	182,100	179,500	176,700	174,000	171,400	168,600	165,900	163,200
Paper Form 720	181,120	177,400	174,500	171,600	168,700	165,900	163,000	160,100	157,300
Electronic Form 720	3,330	4,700	5,000	5,100	5,300	5,500	5,600	5,800	6,000
Form 730	20,910	20,700	19,800	18,900	18,100	17,400	16,600	15,900	15,300
Form 2290	958,100	885,100	898,800	912,600	926,600	940,700	955,000	969,400	984,100
Paper Form 2290	145,780	136,100	135,200	134,200	133,200	132,200	131,200	130,300	127,800
Electronic Form 2290	812,320	749,000	763,600	778,400	793,400	808,500	823,700	839,200	856,300
Form 8849	24,980	24,400	24,300	24,300	24,200	24,100	24,100	24,000	23,900
Paper Form 8849	20,190	17,900	17,600	17,400	17,100	16,900	16,700	16,400	16,100
Electronic Form 8849	4,800	6,500	6,700	6,900	7,100	7,200	7,400	7,600	7,800
Excise Taxes re Employee Plans, Form 5330	23,560	21,200	19,400	19,300	19,200	19,100	19,100	19,000	19,000
Form 5500-EZ, One Participant Retirement Plans	169,660	143,600	95,500	95,500	95,500	95,500	95,500	95,500	95,500
Payment or Refund Under Section 7519, Form 8752	20,690	20,200	19,600	18,800	17,700	16,400	15,200	14,000	12,800
Supplemental Documents, Total	31,609,000	36,664,800	36,856,500	37,160,700	37,537,200	37,968,300	38,432,200	38,994,900	39,573,000
Form 1040-X	5,833,930	5,143,000	4,557,100	4,244,500	3,973,800	3,739,500	3,536,600	3,361,100	3,209,300
Paper Form 1040-X	4,031,650	3,133,900	2,477,000	2,148,600	1,863,700	1,616,600	1,402,200	1,216,300	1,055,000
Electronic Form 1040-X	1,802,280	2,009,100	2,080,100	2,096,000	2,110,200	2,122,900	2,134,400	2,144,800	2,154,300
Form 4868, Total	14,232,800	20,066,600	20,572,100	20,788,600	21,033,200	21,293,300	21,552,200	21,877,300	22,194,500
Paper Form 4868	2,480,030	2,891,700	2,886,500	2,591,000	2,324,900	2,074,300	1,822,500	1,635,600	1,442,100
Electronic Form 4868	11,752,770	17,174,900	17,685,600	18,197,700	18,708,300	19,219,000	19,729,700	20,241,700	20,752,400
Credit Card	221,150	329,600	361,000	393,800	427,800	463,000	499,500	537,300	576,300
E-File	11,531,620	16,845,400	17,324,500	17,803,900	18,280,500	18,756,000	19,230,100	19,704,400	20,176,100
Form 1120-X	22,750	24,900	21,600	20,700	20,700	20,700	21,200	21,600	22,000
Form 5558	1,081,540	760,200	644,400	652,000	661,300	672,100	684,400	699,900	715,500
Form 7004, Total	9,394,550	9,722,500	10,092,100	10,464,100	10,836,100	11,209,000	11,582,800	11,958,500	12,333,800
Paper Form 7004	1,751,170	1,311,500	1,289,400	1,268,600	1,248,800	1,230,100	1,212,200	1,195,000	1,178,600
Electronic Form 7004	7,643,380	8,411,000	8,802,700	9,195,500	9,587,200	9,978,900	10,370,600	10,763,400	11,155,200
Form 8868, Total	1,043,440	947,700	969,200	990,700	1,012,100	1,033,600	1,055,000	1,076,500	1,097,900
Paper Form 8868	484,370	294,700	293,600	292,600	291,600	290,500	289,500	288,500	287,400
Electronic Form 8868	559,070	653,100	675,500	698,100	720,500	743,000	765,500	788,000	810,500

N/A—Not applicable.

* Form 1040-SP is a new individual form type beginning in Calendar Year 2021.

** Form 990-N and Form 8871 must be filed electronically. There is no paper form.

*** Mandatory electronic filing of the 2020 Form 990-T started in February 2021.

**** Electronic filing option of Form 4720 began in March 2021.

***** Electronic filing option of Form 5227 starting in 2022.

NOTES: Detail may not add to subtotal/total due to rounding.

See Table Notes section for more information.

Projected volumes have been rounded to the nearest 100; therefore, values of 49 or fewer were rounded to 0.

Table only contains Master File counts.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2022 Publication 6149.

Table 3. Alaska: Total Number of Returns Filed by Type of Return

Type of Return	Actual 2021	Projected								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Grand Total	558,630	610,400	598,700	601,200	603,700	606,200	608,700	611,500	614,300	
Total Primary Returns	483,900	518,600	506,700	509,300	511,700	514,000	516,100	518,400	520,700	
Individual Income Tax, Total	358,570	393,100	385,100	388,100	391,100	394,200	397,400	400,700	404,100	
Forms 1040, 1040-SR, and 1040-SP, Total*	358,560	393,000	385,100	388,000	391,000	394,200	397,400	400,700	404,100	
Total Paper Individual Returns*	35,230	45,900	30,300	27,800	25,400	23,300	21,300	19,400	17,800	
Paper Form 1040	34,190	44,800	29,200	26,800	24,400	22,300	20,400	18,500	17,000	
Paper Form 1040-SR	1,040	1,100	1,100	1,000	1,000	1,000	900	900	800	
Paper Form 1040-SP	0	0	0	0	0	0	0	0	0	
Total Electronic Individual Returns*	323,339	347,100	354,700	360,300	365,600	370,900	376,100	381,200	386,300	
Online Filing	176,949	186,800	192,100	195,900	200,000	204,300	208,400	212,500	216,600	
Practitioner Electronic Filing	146,390	160,300	162,600	164,400	165,600	166,700	167,700	168,800	169,700	
Forms 1040-NR/NR-EZ/C, 1040-PR, and 1040-SS	20	0	0	0	0	0	0	0	0	
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	1,830	1,900	2,500	3,100	3,800	4,300	4,800	5,300	5,700	
Electronic (Credit Card) Form 1040-ES	690	900	900	1,000	1,000	1,000	1,000	1,000	1,100	
Total Fiduciary, Form 1041	4,440	4,300	4,300	4,400	4,400	4,400	4,400	4,500	4,500	
Paper Form 1041	810	600	500	500	400	400	300	300	300	
Electronic Form 1041	3,630	3,800	3,800	3,900	4,000	4,000	4,100	4,200	4,200	
Fiduciary Estimated Tax, Form 1041-ES	960	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	
Partnership, Forms 1065/1065-B, Total	8,590	8,500	8,800	9,100	9,400	9,600	9,800	9,900	10,100	
Paper Forms 1065/1065-B	1,170	200	200	200	200	200	100	100	100	
Electronic Forms 1065/1065-B	7,420	8,200	8,600	8,900	9,300	9,400	9,600	9,800	9,900	
Corporation Income Tax, Total	13,700	13,100	13,100	13,200	13,200	13,300	13,300	13,300	13,400	
Total Form 1120	2,050	1,900	1,800	1,700	1,600	1,500	1,400	1,300	1,200	
Paper Form 1120	400	300	200	200	200	200	200	100	100	
Electronic Form 1120	1,650	1,600	1,600	1,500	1,400	1,400	1,300	1,200	1,100	
Total Form 1120-F	0	0	0	0	0	0	0	0	0	
Paper Form 1120-F	0	0	0	0	0	0	0	0	0	
Electronic Form 1120-F	0	0	0	0	0	0	0	0	0	
Form 1120-FSC	0	0	0	0	0	0	0	0	0	
Form 1120-H	970	800	800	900	900	900	900	900	900	
Form 1120-RIC	0	0	0	0	0	0	0	0	0	
Total Form 1120-S	10,650	10,300	10,500	10,600	10,700	10,800	10,900	11,100	11,200	
Paper Form 1120-S	900	500	400	400	300	300	200	200	200	
Electronic Form 1120-S	9,750	9,800	10,100	10,200	10,400	10,600	10,700	10,900	11,000	
Forms 1120-LIPC/REIT/SF, Total	10	0	0	0	0	0	0	0	0	
Form 1120-C	30	0	0	0	0	0	0	0	0	
Small Corporation Election, Form 2553	820	800	800	800	700	700	700	700	700	
"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	50	0	0	0	0	0	0	0	0	
Gift, Form 709	460	400	400	400	400	400	400	400	400	
Employment, Total	86,130	86,900	82,200	80,700	79,000	77,300	75,600	73,700	71,800	
Forms 940 and 940-PR, Total	15,270	16,200	14,900	14,500	14,200	13,900	13,700	13,400	13,100	
Paper Form 940	10,150	10,100	8,500	7,700	7,000	6,400	5,700	5,100	4,500	
Electronic Form 940	5,130	6,200	6,400	6,800	7,200	7,600	7,900	8,300	8,600	
Forms 941, 941-PR/SS, Total	70,430	70,100	66,900	65,700	64,400	63,000	61,600	60,000	58,400	
Paper Form 941, 941-PR/SS	46,350	43,500	38,400	35,800	33,000	30,100	27,000	23,700	20,300	
Electronic Form 941, 941-PR/SS	24,080	27,100	28,500	29,900	31,400	33,000	34,600	36,300	38,100	
Forms 943, 943-PR/SS, Total	70	100	100	100	100	100	100	100	100	
Paper Form 943, 943-PR/SS	70	100	100	100	100	100	100	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	300	200	200	200	200	200	200	100	
Paper Form 944, 944-PR/SS	160	200	200	200	200	100	100	100	100	
Electronic Form 944, 944-PR/SS	20	0	0	0	0	0	0	0	0	
Form 945	180	200	200	200	100	100	100	100	100	
Paper Form 945, 945-PR/SS	160	200	100	100	100	100	100	100	100	
Electronic Form 945, 945-PR/SS	10	0	0	0	0	0	0	0	0	
Form CT-1	0	0	0	0	0	0	0	0	0	
Withholding Tax for Foreign Persons, Form 1042	30	0	0	0	0	0	0	0	0	
Form 1041-A	10	0	0	0	0	0	0	0	0	
Exempt Organizations, Total	5,180	5,300	5,200	5,300	5,400	5,500	5,700	5,800	5,900	
Form 990, Total	1,520	1,500	1,400	1,400	1,400	1,400	1,400	1,400	1,400	
Electronic Form 990	1,250	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	
Form 990-EZ, Total	800	900	900	900	900	900	900	900	900	
Electronic Form 990-EZ	520	700	900	900	900	900	900	900	900	
Form 990-N**	2,070	2,100	2,200	2,300	2,400	2,600	2,700	2,800	3,000	
Form 990-PF, Total	150	100	100	100	100	100	100	100	100	
Electronic Form 990-PF	110	100	100	100	100	100	100	100	100	
Form 990-T***	590	600	500	500	500	500	500	500	500	
Electronic Form 990-T	280	500	500	500	500	500	500	500	500	
Form 4720	0	0	0	0	0	0	0	0	0	
Electronic Form 4720****	0	0	0	0	0	0	0	0	0	
Form 5227	50	100	0	0	0	0	0	0	0	
Electronic Form 5227*****	N/A	0	0	0	0	0	0	0	0	
Government Entities/Bonds, Total	50	100	100	100	100	100	0	0	0	
Form 8038	10	0	0	0	0	0	0	0	0	
Form 8038-CP	20	0	0	0	0	0	0	0	0	
Form 8038-G	20	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	0	0	0	0	0	0	0	0	0	
Political Organizations, Total	10	0	0	0	0	0	0	0	0	
Excise, Total	3,000	3,200	3,100	3,100	3,000	3,000	3,000	2,900	2,900	
Form 11-C	260	300	300	300	300	300	300	300	300	
Form 720	820	900	900	900	900	900	900	800	800	
Form 730	1,210	1,200	1,200	1,100	1,100	1,000	1,000	900	900	
Form 2290, Total	690	800	800	800	800	800	800	900	900	
Electronic Form 2290	500	600	600	600	600	700	700	700	700	
Total Form 8849	30	0	0	0	0	0	0	0	0	
Excise Taxes re Employee Plans, Form 5330	66	100	100	100	100	100	100	100	100	
Payment or Refund Under Section 7519, Form 8752	10	0	0	0	0	0	0	0	0	
Supplemental Documents, Total	74,930	91,800	91,900	91,900	92,000	92,300	92,600	93,100	93,600	
Form 1040-X, Total	15,310	13,900	12,500	11,800	11,200	10,700	10,300	9,900	9,600	
Paper Form 1040-X	10,530	8,100	6,500	5,600	4,900	4,300	3,700	3,200	2,800	
Electronic Form 1040-X	4,780	5,700	6,000	6,200	6,300	6,400	6,600	6,700	6,800	
Form 4868, Total	38,850	56,600	57,300	57,100	57,000	57,000	56,900	56,900	56,900	
Electronic Form 4868	34,290	48,900	49,700	50,400	51,000	51,700	52,200	52,700	53,200	
Form 1120-X	30	0	0	0	0	0	0	0	0	
Form 7004, Total	18,670	19,500	20,300	21,000	21,800	22,500	23,300	24,100	24,800	
Electronic Form 7004	15,660	17,200	18,000	18,800	19,600	20,400	21,200	22,100	22,900	
Form 8868, Total	2,070	1,800	1,900	1,900	2,000	2,000	2,100	2,200	2,200	
Electronic Form 8868	1,770	1,600	1,700	1,700	1,800	1,900	1,900	2,000	2,100	

N/A—Not applicable.

* Form 1040-SP is a new individual form type beginning in Calendar Year 2021.

** Form 990-N and Form 8871 must be filed electronically. There is no paper form.

*** Mandatory electronic filing of the 2020 Form 990-T started in February 2021.

**** Electronic filing option of Form 4720 began in March 2021.

***** Electronic filing option of Form 5227 starting in 2022.

NOTES: Detail may not add to subtotal/total due to rounding.

See Table Notes section for more information.

Projected volumes have been rounded to the nearest 100; therefore, values of 49 or fewer were rounded to 0.

Table only contains Master File counts.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2022 Publication 6149.

Table 9. Delaware: Total Number of Returns Filed by Type of Return

Type of Return	Actual 2021	Projected								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Grand Total	917,390	941,300	934,300	947,200	958,600	966,200	974,000	982,600	991,400	
Total Primary Returns	815,310	825,300	817,200	828,800	838,500	844,400	850,300	856,800	863,300	
Individual Income Tax, Total	506,140	517,000	506,500	510,500	514,400	518,600	522,700	527,100	531,600	
Forms 1040, 1040-SR, and 1040-SP, Total*	506,070	516,900	506,400	510,400	514,300	518,500	522,600	527,000	531,500	
Total Paper Individual Returns*	44,560	57,800	38,200	35,000	32,000	29,300	26,800	24,500	22,400	
Paper Form 1040	42,230	55,300	35,800	32,700	29,800	27,100	24,700	22,500	20,500	
Paper Form 1040-SR	2,330	2,500	2,400	2,300	2,200	2,200	2,100	2,000	1,900	
Paper Form 1040-SP	0	0	0	0	0	0	0	0	0	
Total Electronic Individual Returns*	461,510	459,100	468,300	475,400	482,300	489,200	495,800	502,500	509,100	
Online Filing	227,980	236,400	243,100	247,900	253,100	258,500	263,700	268,900	274,100	
Practitioner Electronic Filing	233,540	222,700	225,200	227,600	229,200	230,700	232,200	233,600	235,000	
Forms 1040-NR/NR-EZ/C, 1040-PR, and 1040-SS	70	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	71,840	74,100	79,300	84,500	87,700	87,200	86,600	86,200	85,700	
Electronic (Credit Card) Form 1040-ES	780	1,000	1,100	1,100	1,200	1,200	1,300	1,300	1,400	
Total Fiduciary, Form 1041	41,240	39,400	38,900	38,400	38,000	37,600	37,200	36,800	36,500	
Paper Form 1041	4,410	5,400	4,900	4,400	4,000	3,600	3,300	3,000	2,700	
Electronic Form 1041	36,840	34,000	34,000	34,000	34,000	33,900	33,900	33,800	33,800	
Fiduciary Estimated Tax, Form 1041-ES	7,020	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	
Partnership, Forms 1065/1065-B, Total	20,840	20,800	21,800	22,800	23,900	24,500	25,200	25,800	26,400	
Paper Forms 1065/1065-B	2,340	1,800	1,600	1,400	1,200	1,100	1,000	1,000	900	
Electronic Forms 1065/1065-B	18,500	19,000	20,200	21,500	22,700	23,400	24,100	24,800	25,500	
Corporation Income Tax, Total	32,630	31,800	32,000	32,300	32,600	32,900	33,200	33,500	33,900	
Total Form 1120	15,030	14,800	14,900	15,000	15,100	15,300	15,400	15,600	15,800	
Paper Form 1120	2,860	1,600	1,500	1,300	1,200	1,100	1,000	900	800	
Electronic Form 1120	12,170	13,100	13,400	13,700	13,900	14,200	14,400	14,700	15,000	
Total Form 1120-F	30	0	0	0	0	0	0	0	0	
Paper Form 1120-F	10	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	1,290	1,100	1,100	1,200	1,200	1,200	1,200	1,300	1,300	
Form 1120-RIC	90	100	100	100	100	100	100	100	100	
Total Form 1120-S	15,840	15,500	15,600	15,700	15,800	15,900	16,000	16,100	16,200	
Paper Form 1120-S	2,190	1,500	1,300	1,100	900	800	700	600	500	
Electronic Form 1120-S	13,690	14,000	14,300	14,600	14,900	15,100	15,300	15,500	15,700	
Forms 1120-LPC/REIT/SF, Total	350	300	300	300	300	400	400	400	400	
Form 1120-C	0	0	0	0	0	0	0	0	0	
Small Corporation Election, Form 2553	1,350	1,300	1,300	1,300	1,200	1,200	1,200	1,200	1,200	
"REMIC" Income Tax, Form 1066	100	100	100	100	100	100	100	100	100	
Estate, Forms 706, 706-NA/GS(D)/GS(T)/NA, Total	80	100	0	0	0	0	0	0	0	
Gift, Form 709	800	700	700	700	700	600	600	600	600	
Employment, Total	120,210	119,900	117,700	119,100	120,600	122,200	123,900	125,600	127,400	
Forms 940 and 940-PR, Total	19,570	23,300	21,900	21,900	21,800	21,800	21,800	21,700	21,700	
Paper Form 940	9,280	11,400	9,600	8,800	8,000	7,200	6,500	5,800	5,100	
Electronic Form 940	10,290	11,900	12,300	13,100	13,900	14,600	15,300	15,900	16,600	
Forms 941, 941-PR/SS, Total	99,960	96,000	95,200	96,700	98,300	99,900	101,600	103,400	105,200	
Paper Form 941, 941-PR/SS	42,510	30,800	27,200	25,300	23,300	21,300	19,100	16,800	14,300	
Electronic Form 941, 941-PR/SS	57,450	64,800	68,000	71,400	74,900	78,600	82,500	86,600	90,900	
Forms 943, 943-PR/SS, Total	310	300	300	300	200	200	200	200	200	
Paper Form 943, 943-PR/SS	300	300	200	200	200	200	200	200	200	
Electronic Form 943, 943-PR/SS	10	0	0	0	0	0	0	0	0	
Forms 944, 944-PR, and 944-SS, Total	200	200	200	200	200	200	200	200	200	
Paper Form 944, 944-PR/SS	140	200	100	100	100	100	100	100	100	
Electronic Form 944, 944-PR/SS	60	100	100	100	100	100	100	100	100	
Form 945	160	100	100	100	100	100	100	100	100	
Paper Form 945, 945-PR/SS	140	100	100	100	100	100	100	100	100	
Electronic Form 945, 945-PR/SS	30	0	0	0	0	0	0	0	0	
Form CT-1	10	0	0	0	0	0	0	0	0	
Withholding Tax for Foreign Persons, Form 1042	910	600	700	700	700	700	700	800	800	
Form 1041-A	50	0	0	0	0	0	0	0	0	
Exempt Organizations, Total	9,070	9,700	8,900	8,600	8,800	8,900	9,000	9,200	9,300	
Form 990, Total	1,330	1,300	1,200	1,200	1,200	1,200	1,200	1,200	1,200	
Electronic Form 990	1,080	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	
Form 990-EZ, Total	710	800	800	800	800	800	800	800	800	
Electronic Form 990-EZ	450	600	800	800	800	800	800	800	800	
Form 990-N**	2,390	2,400	2,600	2,700	2,800	3,000	3,100	3,300	3,400	
Form 990-PF, Total	2,400	2,300	2,300	2,300	2,300	2,300	2,400	2,400	2,400	
Electronic Form 990-PF	1,950	2,200	2,300	2,300	2,300	2,300	2,400	2,400	2,400	
Form 990-T***	580	500	500	500	500	500	500	500	500	
Electronic Form 990-T	280	500	500	500	500	500	500	500	500	
Form 4720	25	100	0	0	0	0	0	0	0	
Electronic Form 4720****	10	0	0	0	0	0	0	0	0	
Form 5227	1,540	2,200	1,200	1,100	1,100	1,100	1,100	1,000	1,000	
Electronic Form 5227*****	N/A	100	200	400	500	500	700	700	800	
Government Entities/Bonds, Total	90	100	100	100	100	100	100	100	100	
Form 8038	10	0	0	0	0	0	0	0	0	
Form 8038-CP	50	0	0	0	0	0	0	0	0	
Form 8038-G	30	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	2,780	2,400	2,400	2,400	2,500	2,500	2,500	2,500	2,500	
Form 11-C	0	0	0	0	0	0	0	0	0	
Form 720	630	500	400	400	400	400	400	400	400	
Form 730	10	0	0	0	0	0	0	0	0	
Form 2290, Total	2,050	1,800	1,900	1,900	1,900	1,900	2,000	2,000	2,000	
Electronic Form 2290	1,700	1,000	1,000	1,100	1,100	1,100	1,200	1,200	1,300	
Total Form 8849	90	100	100	100	100	100	100	100	100	
Excise Taxes re Employee Plans, Form 5330	60	100	100	100	100	100	100	100	100	
Payment or Refund Under Section 7519, Form 8752	90	100	100	100	100	100	100	100	100	
Supplemental Documents, Total	162,070	116,000	117,100	118,400	120,800	121,800	123,700	125,900	128,100	
Form 1040-X, Total	14,230	15,200	13,400	12,600	11,900	11,300	10,900	10,500	10,300	
Paper Form 1040-X	9,160	9,400	7,300	6,200	5,300	4,500	3,800	3,200	2,800	
Electronic Form 1040-X	5,070	5,700	6,100	6,400	6,600	6,800	7,100	7,300	7,500	
Form 4868, Total	34,800	45,700	46,900	47,300	47,900	48,400	49,000	49,700	50,400	
Electronic Form 4868	27,880	39,100	40,100	41,200	42,200	43,200	44,200	45,200	46,200	
Form 1120-X	260	300	200	200	200	300	300	300	300	
Form 7004, Total	49,020	51,100	52,700	54,400	56,100	57,800	59,500	61,200	63,000	
Electronic Form 7004	38,350	42,200	44,200	46,100	48,100	50,100	52,000	54,000	56,000	
Form 8868, Total	3,770	3,700	3,800	3,900	3,900	4,000	4,100	4,100	4,200	
Electronic Form 8868	2,960	3,300	3,300	3,400	3,500	3,500	3,600	3,600	3,700	

N/A—Not applicable.

* Form 1040-SP is a new individual form type beginning in Calendar Year 2021.

** Form 990-N and Form 8871 must be filed electronically. There is no paper form.

*** Mandatory electronic filing of the 2020 Form 990-T started in February 2021.

**** Electronic filing option of Form 4720 began in March 2021.

***** Electronic filing option of Form 5227 starting in 2022.

NOTES: Detail may not add to subtotal/total due to rounding.

See Table Notes section for more information.

Projected volumes have been rounded to the nearest 100; therefore, values of 49 or fewer were rounded to 0.

Table only contains Master File counts.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2022 Publication 6149.

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

Type of Return	Actual 2021	Projected							
	(1)	2022 (2)	2023 (3)	2024 (4)	2025 (5)	2026 (6)	2027 (7)	2028 (8)	2029 (9)
Grand Total	631,440	676,000	672,200	682,700	691,800	699,000	705,900	714,100	721,700
Total Primary Returns	551,230	580,100	575,800	585,800	594,300	600,600	606,700	613,700	620,100
Individual Income Tax, Total	360,460	393,000	388,000	391,000	394,200	397,300	400,600	404,100	410,000
Forms 1040, 1040-SR, and 1040-SP, Total*	360,180	392,700	384,700	387,700	390,700	393,800	397,000	400,300	403,700
Total Paper Individual Returns*	37,940	50,000	33,000	30,200	27,700	25,300	23,200	21,200	19,300
Paper Form 1040	36,470	48,400	31,500	28,700	26,300	23,900	21,900	19,900	18,100
Paper Form 1040-SR	1,470	1,600	1,500	1,500	1,400	1,400	1,300	1,300	1,200
Paper Form 1040-SP	0	0	0	0	0	0	0	0	0
Total Electronic Individual Returns*	322,240	342,600	351,700	357,400	363,000	368,500	373,800	379,100	384,400
Online Filing	172,600	184,600	189,800	193,500	197,600	201,800	205,800	209,900	214,000
Practitioner Electronic Filing	149,940	158,100	161,900	163,900	165,400	166,700	168,000	169,200	170,400
Forms 1040-NR/NR-EZ/C, 1040-PR, and 1040-SS	280	400	400	400	400	400	400	400	400
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	50,700	47,400	50,900	54,300	56,500	56,300	56,100	56,000	55,800
Electronic (Credit Card) Form 1040-ES	1,000	1,200	1,200	1,300	1,300	1,300	1,300	1,300	1,300
Total Fiduciary, Form 1041	7,140	6,800	6,700	6,800	6,800	6,500	6,400	6,400	6,300
Paper Form 1041	1,850	1,200	1,100	1,000	900	800	700	700	600
Electronic Form 1041	5,300	5,600	5,600	5,700	5,700	5,700	5,700	5,700	5,700
Fiduciary Estimated Tax, Form 1041-ES	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400
Partnership, Forms 1065/1065-B, Total	13,940	13,800	14,500	15,200	15,900	16,300	16,700	17,200	17,600
Paper Forms 1065/1065-B	1,320	900	700	700	600	500	500	500	400
Electronic Forms 1065/1065-B	12,520	12,900	13,700	14,500	15,300	15,800	16,200	16,700	17,100
Corporation Income Tax, Total	14,090	13,600	13,700	13,900	14,100	14,300	14,400	14,600	14,800
Total Form 1120	4,780	4,700	4,700	4,800	4,800	4,900	4,900	4,900	5,000
Paper Form 1120	980	600	600	500	500	400	400	300	300
Electronic Form 1120	3,800	4,100	4,200	4,200	4,300	4,400	4,500	4,600	4,700
Total Form 1120-F	110	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	90	100	100	100	100	100	100	100	100
Form 1120-FSC	0	0	0	0	0	0	0	0	0
Form 1120-H	1,860	1,600	1,600	1,700	1,800	1,900	1,900	2,000	2,100
Form 1120-RIC	0	0	0	0	0	0	0	0	0
Total Form 1120-S	7,130	7,000	7,100	7,100	7,200	7,200	7,300	7,300	7,400
Paper Form 1120-S	770	500	400	400	300	300	200	200	200
Electronic Form 1120-S	6,360	6,500	6,600	6,800	6,900	7,000	7,100	7,200	7,200
Forms 1120-LP/CR/REIT/SF, Total	100	100	100	100	100	100	100	100	100
Form 1120-C	110	100	100	100	100	100	100	100	100
Small Corporation Election, Form 2553	760	700	700	700	700	700	700	700	700
"REMIC" Income Tax, Form 1066	6,320	7,200	7,100	7,100	7,100	7,100	7,100	7,100	7,100
Estate, Forms 706, 706-NA/GS(D)/GS(T)/NA, Total	90	100	100	0	0	0	0	0	0
Gift, Form 709	920	900	900	900	800	800	800	800	800
Employment, Total	78,660	77,600	78,000	80,300	82,700	85,200	87,800	90,400	93,200
Forms 940 and 940-PR, Total	13,200	14,000	13,800	14,200	14,600	15,000	15,300	15,600	16,000
Paper Form 940	3,520	3,800	3,200	3,000	2,700	2,400	2,200	2,000	1,700
Electronic Form 940	9,680	10,200	10,600	11,300	11,900	12,500	13,100	13,700	14,200
Forms 941, 941-PR/SS, Total	65,370	63,200	63,900	65,800	67,800	70,000	72,200	74,500	76,900
Paper Form 941, 941-PR/SS	16,090	11,700	10,400	9,700	8,900	8,100	7,300	6,400	5,500
Electronic Form 941, 941-PR/SS	49,280	50,900	53,500	56,100	58,900	61,800	64,900	68,100	71,500
Forms 943, 943-PR/SS, Total	10	0	0	0	0	0	0	0	0
Paper Form 943, 943-PR/SS	10	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	110	100	100	100	100	100	100	100	100
Paper Form 944, 944-PR/SS	90	100	100	100	100	100	0	0	0
Electronic Form 944, 944-PR/SS	20	100	0	0	0	0	0	0	0
Form 945	160	200	200	200	200	200	200	200	200
Paper Form 945, 945-PR/SS	110	100	100	100	100	100	100	100	0
Electronic Form 945, 945-PR/SS	50	100	100	100	100	100	100	100	100
Form CT-1	10	0	0	0	0	0	0	0	0
Withholding Tax for Foreign Persons, Form 1042	880	600	600	700	700	700	700	700	800
Form 1041-A	10	0	0	0	0	0	0	0	0
Exempt Organizations, Total	13,580	14,100	13,800	14,000	14,200	14,500	14,700	15,000	15,200
Form 990, Total	5,760	5,800	5,700	5,700	5,700	5,700	5,700	5,700	5,700
Electronic Form 990	5,050	5,700	5,700	5,700	5,700	5,700	5,700	5,700	5,700
Form 990-EZ, Total	1,510	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800
Electronic Form 990-EZ	1,030	1,300	1,800	1,800	1,800	1,800	1,800	1,800	1,800
Form 990-N**	4,100	4,200	4,400	4,600	4,900	5,100	5,300	5,600	5,900
Form 990-PF, Total	660	600	600	600	600	600	600	600	700
Electronic Form 990-PF	530	600	600	600	600	600	600	600	700
Form 990-T***	1,200	1,100	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Electronic Form 990-T	570	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Form 4720	60	200	100	100	100	100	100	100	100
Electronic Form 4720****	20	100	0	100	100	100	100	100	100
Form 5227	290	400	200	200	200	200	200	200	200
Electronic Form 5227*****	N/A	0	0	100	100	100	100	100	100
Government Entities/Bonds, Total	50	100	0	0	0	0	0	0	0
Form 8038	20	0	0	0	0	0	0	0	0
Form 8038-CP	20	0	0	0	0	0	0	0	0
Form 8038-G	0	0	0	0	0	0	0	0	0
Form 8038-GC	0	0	0	0	0	0	0	0	0
Form 8038-T	10	0	0	0	0	0	0	0	0
Form 8328	0	0	0	0	0	0	0	0	0
Political Organizations, Total	500	900	600	800	600	800	600	900	600
Excise, Total	450	600	600	600	600	600	600	600	600
Form 11-C	0	0	0	0	0	0	0	0	0
Form 720	340	500	500	500	500	500	500	500	500
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	100	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	130	100	100	100	100	100	100	100	100
Payment or Refund Under Section 7519, Form 8752	40	0	0	0	0	0	0	0	0
Supplemental Documents, Total	80,210	96,000	96,400	96,900	97,500	98,300	99,200	100,400	101,600
Form 1040-X, Total	13,270	13,200	11,400	10,400	9,500	8,700	8,000	7,400	6,800
Paper Form 1040-X	8,800	8,300	6,400	5,500	4,700	4,000	3,400	2,900	2,500
Electronic Form 1040-X	4,460	4,900	4,900	4,800	4,800	4,700	4,600	4,400	4,300
Form 4868, Total	34,820	49,900	50,900	51,200	51,600	52,000	52,500	53,000	53,600
Electronic Form 4868	27,500	40,900	42,100	43,300	44,500	45,600	46,800	48,000	49,200
Form 1120-X	60	100	100	100	100	100	100	100	100
Form 7004, Total	24,220	25,100	25,900	26,900	27,800	28,700	29,600	30,500	31,400
Electronic Form 7004	19,130	21,000	22,000	23,000	24,000	25,000	26,000	26,900	27,900
Form 8868, Total	7,850	7,800	8,100	8,400	8,600	8,900	9,200	9,400	9,700
Electronic Form 8868	6,900	7,200	7,500	7,800	8,000	8,300	8,600	8,900	9,200

N/A—Not applicable.

* Form 1040-SP is a new individual form type beginning in Calendar Year 2021.

** Form 990-N and Form 8871 must be filed electronically. There is no paper form.

*** Mandatory electronic filing of the 2020 Form 990-T started in February 2021.

**** Electronic filing option of Form 4720 began in March 2021.

***** Electronic filing option of Form 5227 starting in 2022.

NOTES: Detail may not add to subtotal/total due to rounding.

See Table Notes section for more information.

Projected volumes have been rounded to the nearest 100; therefore, values of 49 or fewer were rounded to 0.

Table only contains Master File counts.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2022 Publication 6149.

Table 13. Hawaii: Total Number of Returns Filed by Type of Return

Type of Return	Actual 2021	Projected								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Grand Total	1,047,540	1,139,600	1,123,200	1,132,500	1,143,000	1,152,200	1,162,200	1,172,200	1,183,000	
Total Primary Returns	919,940	985,700	968,400	976,900	986,500	994,600	1,003,500	1,011,900	1,021,100	
Individual Income Tax, Total	714,340	780,600	764,800	770,700	776,600	782,900	789,200	795,700	802,600	
Forms 1040, 1040-SR, and 1040-SP, Total*	714,210	780,500	764,600	770,500	776,500	782,700	789,000	795,600	802,400	
Total Paper Individual Returns*	87,250	116,100	76,700	70,200	64,200	58,800	53,700	49,100	44,900	
Paper Form 1040	83,250	111,800	72,600	66,200	60,400	55,100	50,100	45,700	41,600	
Paper Form 1040-SR	4,000	4,300	4,100	4,000	3,800	3,700	3,600	3,400	3,300	
Paper Form 1040-SP	0	0	0	0	0	0	0	0	0	
Total Electronic Individual Returns*	626,960	664,300	687,900	700,300	712,200	724,000	735,300	746,500	757,500	
Online Filing	272,250	286,800	294,800	300,600	307,100	313,500	319,800	326,100	332,500	
Practitioner Electronic Filing	354,710	377,500	393,100	399,700	405,200	410,400	415,500	420,300	425,000	
Forms 1040-NR/NR-EZ/C, 1040-PR, and 1040-SS	130	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	5,480	5,400	8,100	11,100	14,200	16,600	19,100	21,600	24,000	
Electronic (Credit Card) Form 1040-ES	1,400	1,800	2,000	2,100	2,200	2,300	2,300	2,400	2,500	
Total Fiduciary, Form 1041	14,760	14,200	14,200	14,100	14,100	14,100	14,100	14,100	14,100	
Paper Form 1041	3,710	3,000	2,700	2,400	2,200	2,000	1,800	1,700	1,500	
Electronic Form 1041	11,060	11,300	11,500	11,700	11,900	12,100	12,300	12,400	12,600	
Fiduciary Estimated Tax, Form 1041-ES	3,490	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	
Partnership, Forms 1065/1065-B, Total	15,040	15,000	15,600	16,300	16,900	17,300	17,600	17,900	18,300	
Paper Forms 1065/1065-B	4,270	900	800	700	600	500	500	500	500	
Electronic Forms 1065/1065-B	10,760	14,100	14,900	15,600	16,300	16,700	17,100	17,500	17,800	
Corporation Income Tax, Total	30,010	28,300	28,900	28,300	28,800	28,500	28,800	28,600	28,800	
Total Form 1120	9,940	9,500	9,300	9,200	9,000	8,800	8,700	8,500	8,300	
Paper Form 1120	3,190	2,200	2,000	1,800	1,700	1,500	1,400	1,200	1,100	
Electronic Form 1120	6,760	7,300	7,300	7,300	7,300	7,300	7,300	7,200	7,200	
Total Form 1120-F	480	500	500	500	500	500	500	500	500	
Paper Form 1120-F	60	0	0	0	0	0	0	0	0	
Electronic Form 1120-F	420	400	400	400	400	500	500	500	500	
Form 1120-FSC	0	0	0	0	0	0	0	0	0	
Form 1120-H	1,420	400	1,000	500	900	500	900	600	800	
Form 1120-RIC	0	0	0	0	0	0	0	0	0	
Total Form 1120-S	18,040	17,800	17,900	18,100	18,300	18,500	18,700	18,900	19,000	
Paper Form 1120-S	3,670	2,300	1,900	1,600	1,400	1,200	1,000	900	800	
Electronic Form 1120-S	14,360	15,500	16,000	16,500	16,900	17,300	17,600	18,000	18,300	
Forms 1120-L/PC/REIT/SF, Total	100	100	100	100	100	100	100	100	100	
Form 1120-C	20	0	0	0	0	0	0	0	0	
Small Corporation Election, Form 2553	1,590	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	
"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	160	200	100	100	100	100	100	100	100	
Gift, Form 709	1,160	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	
Employment, Total	124,240	125,800	120,900	120,300	119,600	118,900	118,100	117,300	116,400	
Forms 940 and 940-PR, Total	23,430	24,200	22,700	22,600	22,500	22,300	22,200	22,200	22,100	
Paper Form 940	12,770	12,300	10,400	9,500	8,600	7,800	7,000	6,300	5,500	
Electronic Form 940	10,660	11,800	12,300	13,100	13,800	14,500	15,200	15,900	16,500	
Forms 941, 941-PR/SS, Total	100,170	101,000	97,700	97,200	96,700	96,000	95,400	94,700	93,900	
Paper Form 941, 941-PR/SS	54,220	51,400	45,400	42,200	39,000	35,500	31,900	28,000	24,000	
Electronic Form 941, 941-PR/SS	45,950	49,600	52,300	55,000	57,700	60,500	63,500	66,700	69,900	
Forms 943, 943-PR/SS, Total	280	300	300	300	300	300	300	300	300	
Paper Form 943, 943-PR/SS	240	200	200	200	200	200	200	200	200	
Electronic Form 943, 943-PR/SS	40	0	0	0	0	0	0	0	0	
Forms 944, 944-PR, and 944-SS, Total	140	200	100	100	100	100	100	100	100	
Paper Form 944, 944-PR/SS	120	100	100	100	100	100	100	100	100	
Electronic Form 944, 944-PR/SS	30	100	0	100	100	100	100	100	100	
Form 945	210	200	100	100	100	100	100	100	100	
Paper Form 945, 945-PR/SS	190	100	100	100	100	100	100	100	100	
Electronic Form 945, 945-PR/SS	20	0	0	0	0	0	0	0	0	
Form CT-1	0	0	0	0	0	0	0	0	0	
Withholding Tax for Foreign Persons, Form 1042	370	300	300	300	300	300	300	300	300	
Form 1041-A	20	0	0	0	0	0	0	0	0	
Exempt Organizations, Total	7,740	8,000	7,700	7,900	8,100	8,200	8,400	8,600	8,800	
Form 990, Total	1,870	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	
Electronic Form 990	1,560	1,700	1,800	1,800	1,800	1,800	1,800	1,800	1,800	
Form 990-EZ, Total	1,160	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	
Electronic Form 990-EZ	750	1,000	1,300	1,300	1,300	1,300	1,300	1,300	1,300	
Form 990-N**	3,140	3,200	3,400	3,500	3,700	3,900	4,100	4,300	4,500	
Form 990-PF, Total	680	600	600	600	600	600	600	600	600	
Electronic Form 990-PF	520	600	600	600	600	600	600	600	600	
Form 990-T***	450	400	400	400	400	400	400	400	400	
Electronic Form 990-T	210	400	400	400	400	400	400	400	400	
Form 4720	10	0	0	0	0	0	0	0	0	
Electronic Form 4720****	0	0	0	0	0	0	0	0	0	
Form 5227	430	600	300	300	300	300	300	300	300	
Electronic Form 5227****	N/A	0	100	100	100	100	200	200	200	
Government Entities/Bonds, Total	30	0	0	0	0	0	0	0	0	
Form 8038	10	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	0	0	0	0	0	0	0	0	0	
Political Organizations, Total	50	100	100	100	100	100	100	100	100	
Excise, Total	1,280	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	
Form 11-C	0	0	0	0	0	0	0	0	0	
Form 720	370	400	400	400	300	300	300	300	300	
Form 730	0	0	0	0	0	0	0	0	0	
Form 2290, Total	860	900	900	900	900	900	900	1,000	1,000	
Electronic Form 2290	690	700	700	700	700	700	800	800	800	
Total Form 8849	40	0	0	0	0	0	0	0	0	
Excise Taxes re Employee Plans, Form 5330	190	200	200	200	200	200	200	200	200	
Payment or Refund Under Section 7519, Form 8752	10	0	0	0	0	0	0	0	0	
Supplemental Documents, Total	127,600	153,900	154,800	155,500	156,500	157,600	158,800	160,300	161,900	
Form 1040-X, Total	26,570	20,700	18,800	18,000	17,400	16,800	16,400	16,000	15,700	
Paper Form 1040-X	19,530	13,100	10,700	9,500	8,400	7,500	6,700	5,900	5,300	
Electronic Form 1040-X	7,040	7,500	8,100	8,500	8,900	9,300	9,700	10,100	10,500	
Form 4868, Total	59,000	92,800	94,200	94,200	94,600	94,800	94,800	95,200	95,600	
Electronic Form 4868	44,690	63,100	64,800	66,500	68,200	69,900	71,500	73,200	74,800	
Form 1120-X	90	100	100	100	100	100	100	100	100	
Form 7004, Total	38,870	37,500	38,800	40,100	41,400	42,700	44,000	45,400	46,700	
Electronic Form 7004	25,940	28,500	29,900	31,200	32,500	33,900	35,200	36,500	37,800	
Form 8868, Total	3,070	2,800	3,000	3,100	3,200	3,300	3,500	3,600	3,700	
Electronic Form 8868	2,270	2,400	2,500	2,600	2,700	2,900	3,000	3,100	3,300	

N/A—Not applicable.

* Form 1040-SP is a new individual form type beginning in Calendar Year 2021.

** Form 990-N and Form 8871 must be filed electronically. There is no paper form.

*** Mandatory electronic filing of the 2020 Form 990-T started in February 2021.

**** Electronic filing option of Form 4720 began in March 2021.

***** Electronic filing option of Form 5227 starting in 2022.

NOTES: Detail may not add to subtotal/total due to rounding.

See Table Notes section for more information.

Projected volumes have been rounded to the nearest 100; therefore, values of 49 or fewer were rounded to 0.

Table only contains Master File counts.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2022 Publication 6149.

Table 28. Montana: Total Number of Returns Filed by Type of Return

Type of Return	Actual 2021	Projected								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Grand Total	971,630	1,012,500	996,500	1,002,900	1,009,200	1,015,300	1,021,200	1,027,700	1,034,200	
Total Primary Returns	836,350	850,700	831,600	835,500	839,000	842,000	844,800	847,700	850,600	
Individual Income Tax, Total	552,360	567,500	556,000	560,300	564,600	568,100	573,700	578,500	583,400	
Forms 1040, 1040-SR, and 1040-SP, Total*	552,330	567,400	555,900	560,200	564,500	568,100	573,700	578,400	583,400	
Total Paper Individual Returns*	38,980	49,800	32,900	30,100	27,600	25,200	23,100	21,100	19,300	
Paper Form 1040	37,350	48,100	31,200	28,500	26,000	23,700	21,700	19,700	18,000	
Paper Form 1040-SR	1,630	1,700	1,700	1,600	1,600	1,500	1,400	1,400	1,300	
Paper Form 1040-SP	0	0	0	0	0	0	0	0	0	
Total Electronic Individual Returns*	513,350	517,600	523,000	530,100	537,000	543,900	550,600	557,400	564,100	
Online Filing	224,530	232,300	238,800	243,500	248,700	254,000	259,100	264,200	269,300	
Practitioner Electronic Filing	288,820	285,300	284,200	286,600	288,200	289,900	291,500	293,200	294,800	
Forms 1040-AR/NR-EZ/C, 1040-PR, and 1040-SS	30	0	0	0	0	0	0	0	0	
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	3,870	2,600	3,300	4,100	4,900	5,400	6,000	6,600	7,100	
Electronic (Credit Card) Form 1040-ES	570	700	800	800	900	900	900	1,000	1,100	
Total Fiduciary, Form 1041	13,040	12,500	12,300	12,200	12,000	11,900	11,800	11,700	11,600	
Paper Form 1041	1,150	1,200	1,100	1,000	900	800	700	700	600	
Electronic Form 1041	11,900	11,200	11,200	11,100	11,100	11,100	11,000	11,000	10,900	
Fiduciary Estimated Tax, Form 1041-ES	1,540	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	
Partnership, Forms 1065/1065-B, Total	24,630	24,500	25,600	26,700	27,900	28,500	29,200	29,800	30,500	
Paper Forms 1065/1065-B	2,650	700	600	500	500	400	400	400	400	
Electronic Forms 1065/1065-B	21,980	23,700	25,000	26,200	27,400	28,100	28,800	29,400	30,100	
Corporation Income Tax, Total	37,890	37,300	37,700	38,100	38,500	39,000	39,400	39,800	40,200	
Total Form 1120	6,840	6,600	6,600	6,600	6,600	6,500	6,500	6,500	6,500	
Paper Form 1120	1,130	1,000	900	900	800	700	600	600	500	
Electronic Form 1120	5,710	5,600	5,700	5,700	5,800	5,800	5,900	5,900	6,000	
Total Form 1120-F	10	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	10	0	0	0	0	0	0	0	0	
Form 1120-FSC	0	0	0	0	0	0	0	0	0	
Form 1120-H	2,350	2,000	2,000	2,100	2,100	2,200	2,200	2,300	2,400	
Form 1120-RIC	0	0	0	0	0	0	0	0	0	
Total Form 1120-S	28,390	28,400	28,800	29,200	29,500	29,900	30,300	30,600	31,000	
Paper Form 1120-S	2,130	1,600	1,300	1,100	1,000	800	700	600	500	
Electronic Form 1120-S	26,270	26,800	27,400	28,000	28,600	29,100	29,600	30,000	30,500	
Forms 1120-L/PC/REIT/SF, Total	250	200	200	200	200	200	300	300	300	
Form 1120-C	80	100	100	100	100	100	100	100	100	
Small Corporation Election, Form 2553	2,100	2,000	2,000	2,000	1,900	1,900	1,900	1,900	1,900	
"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	90	100	0	0	0	0	0	0	0	
Gift, Form 709	1,070	900	800	800	800	800	800	800	800	
Employment, Total	180,240	182,100	172,600	169,500	166,100	162,700	159,100	155,300	151,300	
Forms 940 and 940-PR, Total	31,860	33,600	30,900	30,300	29,700	29,100	28,600	28,100	27,600	
Paper Form 940	21,130	20,400	17,100	15,700	14,300	12,900	11,600	10,400	9,100	
Electronic Form 940	10,730	13,200	13,700	14,600	15,400	16,200	17,000	17,700	18,500	
Forms 941, 941-PR/SS, Total	143,140	143,000	136,400	133,900	131,300	128,500	125,500	122,400	119,000	
Paper Form 941, 941-PR/SS	95,030	88,700	78,300	72,900	67,300	61,300	55,000	48,400	41,300	
Electronic Form 941, 941-PR/SS	48,110	55,400	58,100	61,000	64,000	67,200	70,500	74,000	77,700	
Forms 943, 943-PR/SS, Total	4,680	4,700	4,700	4,700	4,600	4,500	4,400	4,300	4,300	
Paper Form 943, 943-PR/SS	4,000	3,800	3,700	3,600	3,500	3,300	3,100	2,900	2,700	
Electronic Form 943, 943-PR/SS	680	900	900	1,000	1,000	1,200	1,300	1,400	1,500	
Forms 944, 944-PR, and 944-SS, Total	340	900	400	400	400	400	300	300	300	
Paper Form 944, 944-PR/SS	290	400	300	300	300	300	300	200	200	
Electronic Form 944, 944-PR/SS	50	100	100	100	100	100	100	100	100	
Form 945	190	300	200	200	200	200	200	100	100	
Paper Form 945, 945-PR/SS	190	200	200	200	200	100	100	100	100	
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	90	100	100	100	100	100	100	100	100	
Form 1041-A	20	0	0	0	0	0	0	0	0	
Exempt Organizations, Total	10,010	10,500	10,400	10,700	11,000	11,300	11,700	12,000	12,300	
Form 990, Total	2,010	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	
Electronic Form 990	1,760	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	
Form 990-EZ, Total	1,350	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	
Electronic Form 990-EZ	930	1,200	1,600	1,600	1,600	1,600	1,600	1,600	1,600	
Form 990-N**	5,370	5,500	5,800	6,100	6,400	6,700	7,000	7,300	7,700	
Form 990-PF, Total	440	400	400	400	400	400	500	500	500	
Electronic Form 990-PF	380	400	400	400	400	400	500	500	500	
Form 990-T***	360	300	300	300	300	300	300	300	300	
Electronic Form 990-T	170	300	300	300	300	300	300	300	300	
Form 4720	0	0	0	0	0	0	0	0	0	
Electronic Form 4720***	0	0	0	0	0	0	0	0	0	
Form 5227	470	600	300	300	300	300	300	300	300	
Electronic Form 5227****	N/A	0	100	100	100	200	200	200	200	
Government Entities/Bonds, Total	130	100	100	100	100	100	100	100	100	
Form 8038	10	0	0	0	0	0	0	0	0	
Form 8038-CP	30	0	0	0	0	0	0	0	0	
Form 8038-G	80	100	100	100	100	100	100	100	100	
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	30	100	0	0	0	0	0	0	0	
Excise, Total	9,080	8,900	9,000	9,100	9,200	9,300	9,400	9,500	9,600	
Form 11-C	0	0	0	0	0	0	0	0	0	
Form 720	1,080	1,000	1,000	1,000	1,000	1,000	900	900	900	
Form 730	30	0	0	0	0	0	0	0	0	
Form 2290, Total	7,750	7,500	7,600	7,700	7,800	8,000	8,100	8,200	8,300	
Electronic Form 2290	5,470	5,600	5,700	5,800	5,900	6,100	6,200	6,400	6,500	
Total Form 8849	220	300	300	300	300	300	300	300	300	
Excise Taxes re Employee Plans, Form 5330	50	100	0	0	0	0	0	0	0	
Payment or Refund Under Section 7519, Form 8752	100	100	100	100	100	100	100	100	100	
Supplemental Documents, Total	134,680	161,500	164,900	167,400	170,200	173,300	176,400	180,000	183,600	
Form 1040-X, Total	17,100	15,800	14,100	13,200	12,400	11,700	11,200	10,700	10,300	
Paper Form 1040-X	11,440	9,400	7,500	6,500	5,800	4,900	4,200	3,700	3,200	
Electronic Form 1040-X	5,660	6,300	6,600	6,700	6,600	6,900	6,900	7,000	7,100	
Form 4868, Total	68,000	94,300	97,000	98,400	100,000	101,600	103,200	105,200	107,100	
Electronic Form 4868	62,220	86,400	89,200	92,100	94,900	97,700	100,600	103,500	106,400	
Form 1120-X	60	100	100	100	100	100	100	100	100	
Form 7004, Total	46,070	49,100	51,000	53,000	54,900	56,900	58,900	60,800	62,800	
Electronic Form 7004	40,750	44,800	46,900	49,000	51,100	53,200	55,300	57,400	59,500	
Form 8868, Total	3,460	2,600	2,700	2,800	2,900	3,000	3,100	3,200	3,300	
Electronic Form 8868	3,080	2,300	2,400	2,600	2,700	2,800	2,900	3,000	3,100	

N/A—Not applicable.

* Form 1040-SP is a new individual form type beginning in Calendar Year 2021.

** Form 990-N and Form 8871 must be filed electronically. There is no paper form.

*** Mandatory electronic filing of the 2020 Form 990-T started in February 2021.

**** Electronic filing option of Form 4720 began in March 2021.

***** Electronic filing option of Form 5227 starting in 2022.

NOTES: Detail may not add to subtotal/total due to rounding.

See Table Notes section for more information.

Projected volumes have been rounded to the nearest 100; therefore, values of 49 or fewer were rounded to 0.

Table only contains Master File counts.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2022 Publication 6149.

Table 36. North Dakota: Total Number of Returns Filed by Type of Return

Type of Return	Actual	Projected								
	2021	2022	2023	2024	2025	2026	2027	2028	2029	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Grand Total	606,570	652,800	639,600	641,600	644,100	645,800	647,900	650,000	652,300	
Total Primary Returns	549,710	583,900	570,100	571,500	573,200	574,000	575,200	576,100	577,200	
Individual Income Tax, Total	378,220	412,400	404,100	407,200	410,300	413,700	417,000	420,400	424,000	
Forms 1040, 1040-SR, and 1040-SP, Total*	378,190	412,400	404,000	407,100	410,300	413,600	416,900	420,400	424,000	
Total Paper Individual Returns*	24,040	31,600	20,900	19,100	17,500	16,000	14,600	13,400	12,200	
Paper Form 1040	23,160	30,700	20,000	18,200	16,700	15,200	13,800	12,700	11,500	
Paper Form 1040-SR	880	900	900	900	800	800	800	700	700	
Paper Form 1040-SP	0	0	0	0	0	0	0	0	0	
Total Electronic Individual Returns*	354,140	380,800	383,100	388,000	392,800	397,800	402,300	407,000	411,800	
Online Filing	148,200	156,300	160,700	163,800	167,300	170,800	174,300	177,700	181,200	
Practitioner Electronic Filing	205,950	224,500	222,500	224,200	225,500	226,800	228,000	229,300	230,600	
Forms 1040-NR/NR-EZ/C, 1040-PR, and 1040-SS	40	0	0	0	0	0	0	0	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	2,990	2,700	2,600	2,500	2,400	2,100	1,800	1,500	1,200	
Electronic (Credit Card) Form 1040-ES	240	300	300	300	400	400	400	400	500	
Total Fiduciary, Form 1041	6,790	6,400	6,300	6,300	6,200	6,100	6,100	6,000	5,900	
Paper Form 1041	800	900	900	800	700	600	600	500	500	
Electronic Form 1041	5,990	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	
Fiduciary Estimated Tax, Form 1041-ES	1,190	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	
Partnership, Forms 1065/1065-B, Total	15,800	15,700	16,400	17,100	17,800	18,200	18,600	19,000	19,300	
Paper Forms 1065/1065-B	1,820	500	500	400	400	300	300	300	300	
Electronic Forms 1065/1065-B	13,980	15,100	15,900	16,700	17,400	17,800	18,300	18,700	19,100	
Corporation Income Tax, Total	16,350	15,500	15,800	15,700	15,900	15,800	16,000	16,000	16,200	
Total Form 1120	2,920	2,700	2,600	2,500	2,500	2,400	2,300	2,300	2,200	
Paper Form 1120	450	400	300	300	300	300	200	200	200	
Electronic Form 1120	2,460	2,300	2,300	2,200	2,200	2,100	2,100	2,000	2,000	
Total Form 1120-F	0	0	0	0	0	0	0	0	0	
Paper Form 1120-F	0	0	0	0	0	0	0	0	0	
Electronic Form 1120-F	0	0	0	0	0	0	0	0	0	
Form 1120-FSC	0	0	0	0	0	0	0	0	0	
Form 1120-H	600	300	500	300	500	300	500	400	500	
Form 1120-RIC	10	0	0	0	0	0	0	0	0	
Total Form 1120-S	12,590	12,400	12,500	12,700	12,800	12,900	13,100	13,200	13,300	
Paper Form 1120-S	1,160	800	700	600	500	400	400	300	300	
Electronic Form 1120-S	11,440	11,600	11,800	12,000	12,300	12,500	12,700	12,900	13,000	
Forms 1120-LPC/REIT/SF, Total	30	0	0	0	0	0	0	0	0	
Form 1120-C	150	100	100	100	100	100	100	100	100	
Small Corporation Election, Form 2553	800	800	800	800	800	800	800	800	700	
"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	90	100	0	0	0	0	0	0	0	
Gift, Form 709	1,020	1,000	1,000	1,000	1,000	1,000	1,000	1,000	900	
Employment, Total	104,220	104,900	98,700	96,300	93,800	91,100	88,300	85,400	82,400	
Forms 940 and 940-PR, Total	17,400	18,200	16,600	16,200	15,800	15,400	15,000	14,600	14,300	
Paper Form 940	12,000	11,800	9,900	9,000	8,200	7,500	6,700	6,000	5,300	
Electronic Form 940	5,400	6,500	6,700	7,100	7,500	7,900	8,300	8,700	9,000	
Forms 941, 941-PR/SS, Total	80,090	79,700	75,500	73,700	71,700	69,700	67,500	65,200	62,700	
Paper Form 941, 941-PR/SS	56,120	53,400	47,200	43,900	40,500	36,900	33,100	29,100	24,900	
Electronic Form 941, 941-PR/SS	23,970	27,000	28,300	29,700	31,200	32,700	34,400	36,100	37,800	
Forms 943, 943-PR/SS, Total	5,390	5,500	5,400	5,300	5,200	5,000	4,800	4,700	4,500	
Paper Form 943, 943-PR/SS	5,020	4,900	4,700	4,600	4,400	4,100	3,900	3,700	3,500	
Electronic Form 943, 943-PR/SS	360	600	600	700	800	900	900	1,000	1,000	
Forms 944, 944-PR, and 944-SS, Total	1,150	1,300	1,000	1,000	900	900	800	800	700	
Paper Form 944, 944-PR/SS	1,100	1,200	1,000	900	900	800	800	700	600	
Electronic Form 944, 944-PR/SS	50	100	100	100	100	100	100	100	100	
Form 945	180	200	200	200	200	100	100	100	100	
Paper Form 945, 945-PR/SS	170	200	200	200	100	100	100	100	100	
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	70	0	0	0	100	100	100	100	100	
Form 1041-A	10	0	0	0	0	0	0	0	0	
Exempt Organizations, Total	5,670	5,900	5,700	5,900	6,000	6,200	6,300	6,500	6,700	
Form 990, Total	1,400	1,400	1,300	1,300	1,300	1,300	1,300	1,300	1,300	
Electronic Form 990	1,160	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	
Form 990-EZ, Total	770	900	900	900	900	900	900	900	900	
Electronic Form 990-EZ	540	700	900	900	900	900	900	900	900	
Form 990-N**	2,630	2,700	2,800	3,000	3,100	3,300	3,400	3,600	3,800	
Form 990-PF, Total	200	200	200	200	200	200	200	200	200	
Electronic Form 990-PF	140	200	200	200	200	200	200	200	200	
Form 990-T***	350	300	300	300	300	300	300	300	300	
Electronic Form 990-T	170	300	300	300	300	300	300	300	300	
Form 4720	0	0	0	0	0	0	0	0	0	
Electronic Form 4720****	0	0	0	0	0	0	0	0	0	
Form 5227	310	400	200	200	200	200	200	200	200	
Electronic Form 5227*****	N/A	0	0	100	100	100	100	100	100	
Government Entities/Bonds, Total	190	200	200	200	200	200	200	200	200	
Form 8038	10	0	0	0	0	0	0	0	0	
Form 8038-CP	50	0	0	0	0	0	0	0	0	
Form 8038-G	120	100	100	100	100	100	100	100	100	
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	16,090	16,900	17,000	17,200	17,400	17,600	17,800	18,000	18,200	
Form 11-C	10	0	0	0	0	0	0	0	0	
Form 720	980	1,200	1,100	1,100	1,100	1,100	1,100	1,100	1,000	
Form 730	660	700	700	700	600	600	600	600	500	
Form 2290, Total	14,050	14,600	14,800	15,100	15,300	15,500	15,800	16,000	16,300	
Electronic Form 2290	11,460	12,000	12,200	12,500	12,700	13,000	13,200	13,500	13,800	
Total Form 8849	400	300	300	300	300	300	300	300	300	
Excise Taxes re Employee Plans, Form 5330	128	100	100	100	100	100	100	100	100	
Payment or Refund Under Section 7519, Form 8752	40	0	0	0	0	0	0	0	0	
Supplemental Documents, Total	56,960	69,900	69,900	70,100	70,900	71,800	72,600	73,900	75,100	
Form 1040-X, Total	12,150	11,700	10,700	10,400	10,100	10,000	9,900	9,900	9,900	
Paper Form 1040-X	8,090	6,800	5,400	4,600	4,000	3,500	3,000	2,600	2,300	
Electronic Form 1040-X	4,060	4,900	5,400	5,700	6,100	6,500	6,900	7,200	7,600	
Form 4868, Total	23,790	35,000	35,600	35,700	35,800	36,000	36,100	36,300	36,600	
Electronic Form 4868	21,800	31,800	32,500	33,200	33,900	34,500	35,200	35,900	36,400	
Form 1120-X	40	100	100	0	0	0	0	0	0	
Form 7004, Total	19,230	20,500	21,400	22,200	23,100	23,900	24,800	25,600	26,500	
Electronic Form 7004	16,960	18,700	19,500	20,400	21,300	22,100	23,000	23,900	24,700	
Form 8868, Total	1,690	1,600	1,700	1,700	1,800	1,900	1,900	2,000	2,100	
Electronic Form 8868	1,470	1,500	1,600	1,600	1,700	1,800	1,800	1,900	2,000	

N/A—Not applicable.

* Form 1040-SP is a new individual form type beginning in Calendar Year 2021.

** Form 990-N and Form 8871 must be filed electronically. There is no paper form.

*** Mandatory electronic filing of the 2020 Form 990-T started in February 2021.

**** Electronic filing option of Form 4720 began in March 2021.

***** Electronic filing option of Form 5227 starting in 2022.

NOTES: Detail may not add to subtotal/total due to rounding.

See Table Notes section for more information.

Projected volumes have been rounded to the nearest 100; therefore, values of 49 or fewer were rounded to 0.

Table only contains Master File counts.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2022 Publication 6149.

Table 41. Rhode Island: Total Number of Returns Filed by Type of Return

Type of Return	Actual 2021	Projected								
		2022	2023	2024	2025	2026	2027	2028	2029	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Grand Total	935,130	1,059,500	1,032,300	1,036,100	1,039,100	1,039,400	1,040,700	1,043,600	1,047,400	
Total Primary Returns	859,310	881,000	872,000	884,400	884,700	901,000	907,300	914,300	921,300	
Individual Income Tax, Total	579,750	601,800	589,600	594,100	598,700	603,600	608,400	613,500	618,700	
Forms 1040, 1040-SR, and 1040-SP, Total*	579,640	601,700	589,400	594,000	598,600	603,400	608,300	613,300	618,600	
Total Paper Individual Returns*	42,410	54,600	36,100	33,000	30,200	27,700	25,300	23,100	21,100	
Paper Form 1040	40,410	52,500	34,000	31,000	28,300	25,800	23,500	21,400	19,500	
Paper Form 1040-SR	2,000	2,100	2,100	2,000	1,900	1,900	1,800	1,700	1,600	
Paper Form 1040-SP	0	0	0	0	0	0	0	0	0	
Total Electronic Individual Returns*	537,230	547,000	553,400	561,000	568,400	575,800	583,000	590,200	597,500	
Online Filing	202,970	212,000	217,900	222,200	227,000	231,700	236,400	241,000	245,800	
Practitioner Electronic Filing	334,260	335,100	335,400	338,800	341,400	344,000	346,600	349,200	351,700	
Forms 1040-NR/NR-EZ/C, 1040-PR, and 1040-SS	110	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	77,870	82,200	87,700	93,100	96,500	95,600	94,700	94,000	93,100	
Electronic (Credit Card) Form 1040-ES	440	500	600	600	600	700	700	700	700	
Total Fiduciary, Form 1041	23,400	21,700	20,700	19,800	18,900	18,000	17,100	16,300	15,500	
Paper Form 1041	2,860	1,600	1,400	1,300	1,200	1,100	1,000	900	800	
Electronic Form 1041	20,540	20,100	19,300	18,500	17,700	16,900	16,200	15,500	14,700	
Fiduciary Estimated Tax, Form 1041-ES	3,510	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	
Partnership, Forms 1065/1065-B, Total	12,640	12,500	13,000	13,600	14,100	14,400	14,700	14,900	15,200	
Paper Forms 1065/1065-B	1,080	1,000	900	800	700	600	600	500	500	
Electronic Forms 1065/1065-B	11,560	11,500	12,200	12,800	13,400	13,800	14,100	14,400	14,700	
Corporation Income Tax, Total	24,110	23,300	23,100	23,000	22,700	22,600	22,400	22,200	22,000	
Total Form 1120	4,270	3,900	3,600	3,400	3,100	2,800	2,500	2,200	1,900	
Paper Form 1120	730	600	500	500	400	400	400	300	300	
Electronic Form 1120	3,540	3,300	3,100	2,900	2,600	2,400	2,100	1,900	1,600	
Total Form 1120-F	20	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	20	0	0	0	0	0	0	0	0	
Form 1120-FSC	0	0	0	0	0	0	0	0	0	
Form 1120-H	1,290	1,100	1,100	1,200	1,200	1,200	1,200	1,300	1,300	
Form 1120-IRC	0	0	0	0	0	0	0	0	0	
Total Form 1120-S	18,500	18,300	18,300	18,400	18,500	18,500	18,600	18,700	18,700	
Paper Form 1120-S	1,540	1,000	900	700	600	500	500	400	300	
Electronic Form 1120-S	16,960	17,300	17,500	17,700	17,800	18,000	18,100	18,300	18,400	
Forms 1120-L/PCREIT/SF, Total	30	0	0	0	0	0	0	0	0	
Form 1120-C	0	0	0	0	0	0	0	0	0	
Small Corporation Election, Form 2553	1,230	1,200	1,100	1,100	1,000	1,000	900	900	800	
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	220	200	100	100	100	100	100	100	100	
Gift, Form 709	890	900	900	900	900	800	800	800	800	
Employment, Total	122,580	119,700	119,300	122,200	125,100	128,100	131,200	134,400	137,700	
Forms 940 and 940-PR, Total	22,120	23,600	23,200	23,800	24,400	25,000	25,600	26,200	26,700	
Paper Form 940	7,070	6,600	5,500	5,100	4,600	4,200	3,700	3,300	2,900	
Electronic Form 940	15,050	17,000	17,700	18,800	19,800	20,900	21,900	22,800	23,800	
Forms 941, 941-PR/SS, Total	100,110	95,800	95,800	96,100	100,400	102,800	105,300	108,000	110,700	
Paper Form 941, 941-PR/SS	34,450	24,200	21,400	19,900	18,400	16,700	15,000	13,200	11,300	
Electronic Form 941, 941-PR/SS	65,670	70,900	74,400	78,100	82,000	86,100	90,300	94,800	99,400	
Forms 943, 943-PR/SS, Total	70	100	100	100	100	100	100	100	100	
Paper Form 943, 943-PR/SS	50	0	0	0	0	0	0	0	0	
Electronic Form 943, 943-PR/SS	20	0	0	0	0	0	0	0	0	
Forms 944, 944-PR, and 944-SS, Total	140	100	100	100	100	100	100	100	100	
Paper Form 944, 944-PR/SS	90	100	100	100	0	0	0	0	0	
Electronic Form 944, 944-PR/SS	50	0	0	0	0	0	100	100	100	
Form 945	140	200	100	100	100	100	100	100	100	
Paper Form 945, 945-PR/SS	120	100	100	100	100	100	100	100	100	
Electronic Form 945, 945-PR/SS	20	0	0	0	0	0	0	0	0	
Form CT-1	0	0	0	0	0	0	0	0	0	
Withholding Tax for Foreign Persons, Form 1042	180	100	100	100	100	100	200	200	200	
Form 1041-A	50	100	100	100	100	100	100	100	100	
Exempt Organizations, Total	9,970	10,900	9,900	10,100	10,200	10,300	10,500	10,600	10,700	
Form 990, Total	1,770	1,800	1,700	1,700	1,700	1,700	1,700	1,700	1,700	
Electronic Form 990	1,520	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	
Form 990-EZ, Total	940	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	
Electronic Form 990-EZ	640	800	1,100	1,100	1,100	1,100	1,100	1,100	1,100	
Form 990-N**	2,250	2,300	2,400	2,500	2,700	2,800	2,900	3,100	3,200	
Form 990-PF, Total	2,950	3,200	3,200	3,200	3,200	3,300	3,300	3,300	3,400	
Electronic Form 990-PF	2,720	3,100	3,200	3,200	3,200	3,300	3,300	3,300	3,400	
Form 990-T***	490	500	400	400	400	400	400	400	400	
Electronic Form 990-T	240	400	400	400	400	400	400	400	400	
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	1,550	2,100	1,100	1,100	1,000	1,000	1,000	1,000	900	
Electronic Form 5227****	N/A	180	200	400	500	600	700	700	700	
Government Entities/Bonds, Total	90	100	100	100	100	100	100	100	100	
Form 8038	10	0	0	0	0	0	0	0	0	
Form 8038-CP	10	0	0	0	0	0	0	0	0	
Form 8038-G	60	100	100	100	100	100	100	100	100	
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	30	100	0	0	0	0	0	0	0	
Excise, Total	2,450	2,300	2,400	2,400	2,400	2,400	2,400	2,400	2,400	
Form 11-C	0	0	0	0	0	0	0	0	0	
Form 720	690	700	700	700	700	700	700	600	600	
Form 730	10	0	0	0	0	0	0	0	0	
Form 2290, Total	1,680	1,600	1,600	1,600	1,600	1,700	1,700	1,700	1,700	
Electronic Form 2290	1,380	1,200	1,200	1,300	1,300	1,300	1,300	1,400	1,400	
Total Form 8849	60	100	100	100	100	100	100	100	100	
Excise Taxes re Employee Plans, Form 5330	70	100	100	100	100	100	100	100	100	
Payment or Refund Under Section 7519, Form 8752	280	300	300	300	200	200	200	200	200	
Supplemental Documents, Total	75,820	178,600	166,300	151,700	144,400	138,400	133,400	129,300	126,100	
Form 1040-X, Total	17,260	107,400	87,200	77,200	68,600	61,100	54,600	49,100	44,200	
Paper Form 1040-X	11,140	100,700	80,000	69,600	60,700	52,600	46,000	40,100	34,900	
Electronic Form 1040-X	6,120	6,700	7,200	7,600	7,900	8,300	8,600	9,000	9,300	
Form 4868, Total	32,210	43,900	44,800	45,100	45,400	45,700	46,100	46,600	47,000	
Electronic Form 4868	24,810	34,800	35,600	36,400	37,100	37,900	38,600	39,300	40,000	
Form 1120-X	50	100	0	0	0	0	0	0	0	
Form 7004, Total	23,920	25,100	26,100	27,100	28,100	29,100	30,100	31,200	32,200	
Electronic Form 7004	20,380	22,400	23,500	24,500	25,600	26,600	27,600	28,700	29,700	
Form 8868, Total	2,380	2,100	2,200	2,200	2,300	2,400	2,500	2,500	2,600	
Electronic Form 8868	1,900	1,800	1,900	1,900	2,000	2,100	2,200	2,300	2,300	

N/A—Not applicable.

* Form 1040-SP is a new individual form type beginning in Calendar Year 2021.

** Form 990-N and Form 991-B must be filed electronically. There is no paper form.

*** Mandatory electronic filing of the 2020 Form 990-T started in February 2021.

**** Electronic filing option of Form 4720 began in March 2021.

***** Electronic filing option of Form 5227 starting in 2022.

NOTES: Detail may not add to subtotals due to rounding.

See Table Notes section for more information.

Projected volumes have been rounded to the nearest 100; therefore, values of 49 or fewer were rounded to 0.

Table only contains Master File counts.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2022 Publication 6149.

Table 43. South Dakota: Total Number of Returns Filed by Type of Return

Type of Return	Actual 2021	Projected								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Grand Total	728,420	804,200	783,600	784,300	785,300	786,200	787,300	789,000	790,900	
Total Primary Returns	649,080	679,900	664,300	666,800	669,000	670,700	672,200	673,800	675,400	
Individual Income Tax, Total	443,120	472,100	462,500	466,100	469,700	473,500	477,300	481,300	485,400	
Forms 1040, 1040-SR, and 1040-SP, Total*	443,060	472,000	462,400	466,000	469,600	473,400	477,200	481,200	485,300	
Total Paper Individual Returns*	26,500	35,100	23,200	21,200	19,400	17,800	16,300	14,900	13,600	
Paper Form 1040	25,400	33,900	22,100	20,100	18,300	16,800	15,300	14,000	12,700	
Paper Form 1040-SR	1,100	1,200	1,100	1,100	1,100	1,000	1,000	900	900	
Paper Form 1040-SP	0	0	0	0	0	0	0	0	0	
Total Electronic Individual Returns*	416,560	436,900	439,300	444,800	450,200	455,600	461,000	466,300	471,700	
Online Filing	176,760	186,100	191,400	195,100	199,300	203,500	207,600	211,700	215,800	
Practitioner Electronic Filing	239,800	250,800	247,900	249,700	250,900	252,100	253,400	254,600	255,900	
Forms 1040-NR/NR-EZ/C, 1040-PR, and 1040-SS	60	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	4,940	4,900	5,400	5,800	6,200	6,200	6,300	6,400	6,400	
Electronic (Credit Card) Form 1040-ES	360	400	500	500	500	600	600	600	700	
Total Fiduciary, Form 1041	16,690	16,300	16,300	16,400	16,500	16,600	16,600	16,700	16,800	
Paper Form 1041	1,450	1,400	1,300	1,200	1,000	900	900	800	700	
Electronic Form 1041	15,240	14,900	15,100	15,300	15,400	15,600	15,800	15,900	16,100	
Fiduciary Estimated Tax, Form 1041-ES	3,420	3,400	3,400	3,400	3,400	3,400	3,400	3,400	3,400	
Partnership, Forms 1065/1065-B, Total	18,790	18,700	19,500	20,400	21,300	21,800	22,300	22,800	23,300	
Paper Forms 1065/1065-B	1,510	500	400	400	300	300	300	300	200	
Electronic Forms 1065/1065-B	17,280	18,200	19,100	20,100	21,000	21,500	22,000	22,600	23,100	
Corporation Income Tax, Total	20,240	19,900	20,200	20,200	20,400	20,600	20,700	20,900	21,100	
Total Form 1120	3,550	3,400	3,400	3,300	3,300	3,300	3,200	3,200	3,200	
Paper Form 1120	500	400	300	300	300	300	200	200	200	
Electronic Form 1120	3,060	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	
Total Form 1120-F	20	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	20	0	0	0	0	0	0	0	0	
Form 1120-FSC	0	0	0	0	0	0	0	0	0	
Form 1120-H	570	500	500	500	500	500	500	600	600	
Form 1120-IRC	0	0	0	0	0	0	0	0	0	
Total Form 1120-S	15,970	15,900	16,000	16,200	16,400	16,600	16,800	17,000	17,200	
Paper Form 1120-S	910	800	600	500	500	400	300	300	300	
Electronic Form 1120-S	15,060	15,100	15,400	15,700	16,000	16,200	16,500	16,700	16,900	
Forms 1120-L/PCREIT/SF, Total	40	0	0	0	0	0	0	0	0	
Form 1120-C	90	100	100	100	100	100	100	100	100	
Small Corporation Election, Form 2553	1,030	1,000	900	900	900	900	900	900	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	120	100	100	100	100	100	100	0	0	
Gift, Form 709	810	900	900	900	900	900	900	900	800	
Employment, Total	117,740	120,000	112,500	109,500	106,400	103,100	99,700	96,100	92,400	
Forms 940 and 940-PR, Total	20,200	21,300	19,400	18,800	18,300	17,800	17,300	16,800	16,400	
Paper Form 940	14,300	14,200	11,900	10,900	9,900	9,000	8,100	7,200	6,400	
Electronic Form 940	5,900	7,200	7,500	7,900	8,400	8,800	9,200	9,600	10,000	
Forms 941, 941-PR/SS, Total	91,670	92,500	87,300	85,000	82,500	79,900	77,200	74,200	71,100	
Paper Form 941, 941-PR/SS	65,460	63,800	56,300	52,400	48,400	44,100	39,600	34,800	29,700	
Electronic Form 941, 941-PR/SS	26,220	29,500	31,000	32,500	34,100	35,800	37,600	39,500	41,400	
Forms 943, 943-PR/SS, Total	4,950	5,000	4,900	4,900	4,700	4,600	4,500	4,400	4,200	
Paper Form 943, 943-PR/SS	4,530	4,300	4,200	4,100	3,900	3,700	3,500	3,300	3,100	
Electronic Form 943, 943-PR/SS	420	700	700	700	800	900	1,000	1,100	1,100	
Forms 944, 944-PR, and 944-SS, Total	730	900	700	700	600	600	600	500	500	
Paper Form 944, 944-PR/SS	700	800	700	600	500	500	500	400	400	
Electronic Form 944, 944-PR/SS	30	100	0	100	100	100	100	100	100	
Form 945	190	200	200	200	200	200	200	200	100	
Paper Form 945, 945-PR/SS	170	200	200	200	200	100	100	100	100	
Electronic Form 945, 945-PR/SS	10	0	0	0	0	0	0	0	100	
Form CT-1	10	0	0	0	0	0	0	0	0	
Withholding Tax for Foreign Persons, Form 1042	100	100	100	100	100	100	100	100	100	
Form 1041-A	100	100	100	100	100	100	100	100	100	
Exempt Organizations, Total	6,420	6,800	6,600	6,800	7,000	7,100	7,300	7,500	7,700	
Form 990, Total	1,380	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	
Electronic Form 990	1,240	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	
Form 990-EZ, Total	890	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	
Electronic Form 990-EZ	600	800	1,000	1,000	1,000	1,000	1,000	1,000	1,000	
Form 990-N**	3,100	3,200	3,300	3,500	3,700	3,900	4,000	4,200	4,400	
Form 990-PF, Total	250	300	300	300	300	300	300	300	300	
Electronic Form 990-PF	220	200	300	300	300	300	300	300	300	
Form 990-T***	390	400	300	300	300	300	300	300	300	
Electronic Form 990-T	190	300	300	300	300	300	300	300	300	
Form 4720	10	0	0	0	0	0	0	0	0	
Electronic Form 4720****	0	0	0	0	0	0	0	0	0	
Form 5227	410	500	300	300	300	300	300	300	200	
Electronic Form 5227****	N/A	0	100	100	100	100	200	200	200	
Government Entities/Bonds, Total	290	390	390	390	390	390	390	390	200	
Form 8038	10	0	0	0	0	0	0	0	0	
Form 8038-CP	150	100	100	100	100	100	100	100	100	
Form 8038-G	110	100	100	100	100	100	100	100	100	
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	30	0	0	0	0	0	0	0	0	
Excise, Total	15,030	15,100	15,300	15,500	15,700	15,900	16,100	16,300	16,500	
Form 11-C	0	0	0	0	0	0	0	0	0	
Form 720	1,180	1,200	1,100	1,100	1,100	1,100	1,100	1,100	1,000	
Form 730	110	100	100	100	100	100	100	100	100	
Form 2290, Total	13,480	13,600	13,800	14,000	14,200	14,400	14,700	14,900	15,100	
Electronic Form 2290	10,290	10,800	11,000	11,300	11,500	11,700	12,000	12,200	12,500	
Total Form 8849	250	200	200	200	200	200	200	200	200	
Excise Taxes re Employee Plans, Form 5330	90	100	100	100	100	100	100	100	100	
Payment or Refund Under Section 7519, Form 8752	150	100	100	100	100	100	100	100	100	
Supplemental Documents, Total	79,340	124,200	119,300	117,500	116,300	115,500	115,100	115,200	115,500	
Form 1040-X, Total	14,630	44,300	37,000	33,400	30,300	27,600	25,300	23,300	21,700	
Paper Form 1040-X	9,590	39,000	30,200	26,400	23,000	20,000	17,500	15,200	13,300	
Electronic Form 1040-X	5,050	6,300	6,700	7,000	7,300	7,600	7,800	8,100	8,400	
Form 4868, Total	31,360	45,000	46,100	46,400	46,900	47,400	47,800	48,400	49,000	
Electronic Form 4868	28,790	40,400	41,400	42,500	43,500	44,500	45,500	46,500	47,500	
Form 1120-X	50	0	0	0	0	0	0	0	0	
Form 7004, Total	31,220	32,800	34,200	35,500	36,900	38,300	39,600	41,000	42,400	
Electronic Form 7004	27,340	30,100	31,500	32,900	34,300	35,700	37,100	38,500	39,900	
Form 8868, Total	2,080	2,000	2,100	2,100	2,200	2,200	2,300	2,300	2,400	
Electronic Form 8868	1,690	1,800	1,800	1,900	2,000	2,000	2,100	2,100	2,200	

N/A—Not applicable.

* Form 1040-SP is a new individual form type beginning in Calendar Year 2021.

** Form 990-N and Form 991 must be filed electronically. There is no paper form.

*** Mandatory electronic filing of the 2020 Form 990-T started in February 2021.

**** Electronic filing option of Form 4720 began in March 2021.

***** Electronic filing option of Form 5227 starting in 2022.

NOTES: Detail may not add to subtotals due to rounding.

See Table Notes section for more information.

Projected volumes have been rounded to the nearest 100; therefore, values of 49 or fewer were rounded to 0.

Table only contains Master File counts.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2022 Publication 6149.

Table 47. Vermont: Total Number of Returns Filed by Type of Return

Type of Return	Actual 2021	Projected								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Grand Total	604,260	632,100	626,800	634,300	640,700	642,800	645,500	648,200	651,400	
Total Primary Returns	552,950	571,500	566,700	574,500	581,000	583,000	585,600	588,100	590,900	
Individual Income Tax, Total	343,780	368,600	361,100	363,900	366,700	368,700	372,700	375,800	378,000	
Forms 1040, 1040-SR, and 1040-SP, Total*	343,740	368,600	361,100	363,900	366,700	368,600	372,600	375,700	378,900	
Total Paper Individual Returns*	26,590	35,700	23,600	21,600	19,700	18,100	16,500	15,100	13,800	
Paper Form 1040	24,990	34,000	21,900	20,000	18,200	16,600	15,100	13,700	12,500	
Paper Form 1040-SR	1,600	1,700	1,700	1,600	1,500	1,500	1,400	1,400	1,300	
Paper Form 1040-SP	0	0	0	0	0	0	0	0	0	
Total Electronic Individual Returns*	317,150	332,900	337,500	342,300	346,900	351,600	356,100	360,600	365,100	
Online Filing	152,090	160,300	164,800	168,000	171,600	175,200	178,700	182,300	185,800	
Practitioner Electronic Filing	165,060	172,600	172,800	174,300	175,300	176,400	177,400	178,400	179,300	
Forms 1040-NR/NR-EZ/C, 1040-PR, and 1040-SS	40	0	0	0	0	0	0	0	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	71,380	74,800	79,800	84,700	87,800	87,000	86,200	85,500	84,800	
Electronic (Credit Card) Form 1040-ES	400	500	500	500	600	600	600	600	600	
Total Fiduciary, Form 1041	7,720	7,400	7,300	7,200	7,100	7,000	7,000	6,900	6,800	
Paper Form 1041	1,460	900	800	700	600	600	500	500	400	
Electronic Form 1041	6,260	6,500	6,500	6,500	6,500	6,400	6,400	6,400	6,400	
Fiduciary Estimated Tax, Form 1041-ES	2,130	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	
Partnership, Forms 1065/1065-B, Total	8,390	8,300	8,700	9,000	9,400	9,600	9,700	9,900	10,100	
Paper Forms 1065/1065-B	820	900	800	700	600	500	500	500	500	
Electronic Forms 1065/1065-B	7,570	7,400	7,900	8,400	8,800	9,000	9,200	9,400	9,600	
Corporation Income Tax, Total	15,220	14,200	14,500	14,100	14,400	14,100	14,300	14,000	14,100	
Total Form 1120	2,850	2,700	2,600	2,500	2,400	2,300	2,200	2,100	1,900	
Paper Form 1120	480	400	400	300	300	300	300	200	200	
Electronic Form 1120	2,360	2,300	2,200	2,100	2,100	2,000	1,900	1,800	1,700	
Total Form 1120-F	10	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	10	0	0	0	0	0	0	0	0	
Form 1120-FSC	0	0	0	0	0	0	0	0	0	
Form 1120-H	1,360	600	1,100	700	1,100	800	1,100	900	1,100	
Form 1120-IRC	0	0	0	0	0	0	0	0	0	
Total Form 1120-S	10,690	10,600	10,600	10,600	10,600	10,700	10,700	10,700	10,700	
Paper Form 1120-S	790	700	600	500	400	300	300	300	200	
Electronic Form 1120-S	9,900	9,900	10,000	10,100	10,200	10,300	10,400	10,500	10,500	
Forms 1120-L/PCREIT/SF, Total	270	200	300	300	300	300	300	300	300	
Form 1120-C	40	0	0	0	0	0	0	0	0	
Small Corporation Election, Form 2553	480	500	500	500	500	500	500	500	500	
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	60	100	0	0	0	0	0	0	0	
Gift, Form 709	690	600	600	600	600	600	600	600	600	
Employment, Total	92,900	84,600	81,900	81,900	81,900	81,900	81,800	81,800	81,700	
Forms 940 and 940-PR, Total	15,220	16,500	15,600	15,600	15,500	15,500	15,500	15,500	15,500	
Paper Form 940	7,370	7,900	6,700	6,100	5,500	5,000	4,500	4,000	3,600	
Electronic Form 940	7,850	8,600	8,900	9,500	10,000	10,500	11,000	11,500	12,000	
Forms 941, 941-PR/SS, Total	76,850	67,300	65,500	65,600	65,600	65,600	65,600	65,600	65,600	
Paper Form 941, 941-PR/SS	41,030	30,900	27,200	25,400	23,400	21,300	19,100	16,800	14,400	
Electronic Form 941, 941-PR/SS	35,830	36,500	38,300	40,200	42,200	44,300	46,500	48,800	51,200	
Forms 943, 943-PR/SS, Total	640	600	600	600	600	500	500	500	500	
Paper Form 943, 943-PR/SS	610	500	500	500	500	400	400	400	400	
Electronic Form 943, 943-PR/SS	30	100	100	100	100	100	100	100	100	
Forms 944, 944-PR, and 944-SS, Total	100	100	100	100	100	100	100	100	100	
Paper Form 944, 944-PR/SS	90	100	100	100	100	100	100	100	100	
Electronic Form 944, 944-PR/SS	20	0	0	0	0	0	0	0	0	
Form 945	90	100	100	100	100	100	100	0	0	
Paper Form 945, 945-PR/SS	90	100	100	100	100	100	100	0	0	
Electronic Form 945, 945-PR/SS	0	0	0	0	0	0	0	0	0	
Form CT-1	0	0	0	0	0	0	0	0	0	
Withholding Tax for Foreign Persons, Form 1042	90	100	100	100	100	100	100	100	100	
Form 1041-A	10	0	0	0	0	0	0	0	0	
Exempt Organizations, Total	6,500	6,800	6,600	6,800	6,900	7,100	7,200	7,400	7,600	
Form 990, Total	1,670	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	
Electronic Form 990	1,410	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	
Form 990-EZ, Total	930	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	
Electronic Form 990-EZ	650	800	1,100	1,100	1,100	1,100	1,100	1,100	1,100	
Form 990-N**	2,840	2,900	3,100	3,200	3,400	3,500	3,700	3,900	4,100	
Form 990-PF, Total	350	300	300	300	300	300	300	300	300	
Electronic Form 990-PF	280	300	300	300	300	300	300	300	300	
Form 990-T***	270	300	200	200	200	200	200	200	200	
Electronic Form 990-T	130	200	200	200	200	200	200	200	200	
Form 4720	0	0	0	0	0	0	0	0	0	
Electronic Form 4720****	0	0	0	0	0	0	0	0	0	
Form 5227	430	600	300	300	300	300	300	300	300	
Electronic Form 5227****	N/A	0	100	100	100	100	200	200	200	
Government Entities/Bonds, Total	290	300	300	300	290	290	290	290	290	
Form 8038	10	0	0	0	0	0	0	0	0	
Form 8038-CP	30	0	0	0	0	0	0	0	0	
Form 8038-G	160	200	200	200	200	200	200	200	200	
Form 8038-GC	40	100	0	0	0	0	0	0	0	
Form 8038-T	10	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	3,180	3,000	3,000	3,000	3,100	3,100	3,100	3,100	3,100	
Form 11-C	0	0	0	0	0	0	0	0	0	
Form 720	920	900	900	900	900	900	900	800	800	
Form 730	0	0	0	0	0	0	0	0	0	
Form 2290, Total	2,060	1,900	2,000	2,000	2,000	2,100	2,100	2,100	2,200	
Electronic Form 2290	770	1,100	1,200	1,200	1,200	1,300	1,300	1,300	1,400	
Total Form 8849	200	100	100	100	100	100	100	100	100	
Excise Taxes re Employee Plans, Form 5330	70	100	0	0	0	0	0	0	0	
Payment or Refund Under Section 7519, Form 8752	80	100	100	100	100	100	100	100	100	
Supplemental Documents, Total	51,310	60,600	60,100	59,800	59,800	59,800	59,900	60,200	60,500	
Form 1040-X, Total	10,240	12,200	10,600	9,700	8,900	8,200	7,600	7,000	6,500	
Paper Form 1040-X	6,420	8,400	6,700	5,900	5,200	4,500	4,000	3,500	3,000	
Electronic Form 1040-X	3,820	3,800	3,800	3,800	3,700	3,700	3,600	3,500	3,500	
Form 4868, Total	26,800	33,800	34,400	34,500	34,700	34,800	35,000	35,200	35,400	
Electronic Form 4868	20,140	26,900	27,500	28,200	28,900	29,500	30,100	30,800	31,400	
Form 1120-X	60	0	0	0	0	0	0	0	0	
Form 7004, Total	12,280	12,900	13,300	13,800	14,300	14,800	15,300	15,800	16,300	
Electronic Form 7004	10,340	11,400	11,900	12,400	13,000	13,500	14,000	14,600	15,100	
Form 8868, Total	1,940	1,600	1,700	1,800	1,900	1,900	2,000	2,100	2,200	
Electronic Form 8868	1,610	1,400	1,500	1,600	1,600	1,700	1,800	1,900	2,000	

N/A—Not applicable.

* Form 1040-SP is a new individual form type beginning in Calendar Year 2021.

** Form 990-N and Form 991 must be filed electronically. There is no paper form.

*** Mandatory electronic filing of the 2020 Form 990-T started in February 2021.

**** Electronic filing option of Form 4720 began in March 2021.

***** Electronic filing option of Form 5227 starting in 2022.

NOTES: Detail may not add to subtotal/total due to rounding.

See Table Notes section for more information.

Projected volumes have been rounded to the nearest 100; therefore, values of 49 or fewer were rounded to 0.

Table only contains Master File counts.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2022 Publication 6149.

Table 50. West Virginia: Total Number of Returns Filed by Type of Return

Type of Return	Actual 2021	Projected							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Grand Total	1,208,780	1,260,800	1,239,300	1,248,300	1,255,500	1,257,700	1,260,300	1,263,500	1,267,100
Total Primary Returns	1,117,400	1,147,000	1,128,100	1,137,500	1,144,800	1,146,600	1,148,700	1,150,900	1,153,300
Individual Income Tax, Total	823,700	868,600	851,000	857,600	864,200	871,200	878,200	885,500	893,100
Forms 1040, 1040-SR, and 1040-SP, Total*	823,660	868,600	850,900	857,500	864,200	871,100	878,100	885,400	893,000
Total Paper Individual Returns*	73,400	91,800	60,600	55,500	50,800	46,500	42,500	38,800	35,500
Paper Form 1040	68,980	87,100	56,000	51,100	46,600	42,400	38,600	35,000	31,900
Paper Form 1040-SR	4,420	4,700	4,600	4,400	4,200	4,100	3,900	3,800	3,600
Paper Form 1040-SP	0	0	0	0	0	0	0	0	0
Total Electronic Individual Returns*	750,260	776,800	790,300	802,100	813,400	824,700	835,600	846,600	857,500
Online Filing	389,600	406,000	417,400	425,600	434,700	443,900	452,800	461,700	470,800
Practitioner Electronic Filing	360,660	370,800	372,900	376,400	378,600	380,800	382,800	384,800	386,800
Forms 1040-NR/NR-EZ/C, 1040-PR, and 1040-SS	40	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	93,320	100,000	106,200	112,200	115,600	114,000	112,300	110,900	109,300
Electronic (Credit Card) Form 1040-ES	470	500	500	600	600	600	600	700	700
Total Fiduciary, Form 1041	11,550	10,900	10,600	10,400	10,200	9,900	9,700	9,500	9,300
Paper Form 1041	2,030	2,000	1,800	1,600	1,500	1,300	1,200	1,100	1,000
Electronic Form 1041	9,520	9,000	8,800	8,800	8,700	8,600	8,500	8,400	8,300
Fiduciary Estimated Tax, Form 1041-ES	1,890	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900
Partnership, Forms 1065/1065-B, Total	14,150	13,900	14,400	14,900	15,500	15,700	15,900	16,100	16,400
Paper Forms 1065/1065-B	2,860	2,500	2,100	1,900	1,700	1,500	1,400	1,300	1,300
Electronic Forms 1065/1065-B	11,290	11,400	12,300	13,100	13,800	14,200	14,500	14,800	15,100
Corporation Income Tax, Total	19,440	17,800	18,100	17,600	17,700	17,300	17,300	17,000	16,900
Total Form 1120	5,280	4,300	4,400	3,900	3,800	3,400	3,200	2,900	2,600
Paper Form 1120	1,360	900	800	700	700	600	500	500	400
Electronic Form 1120	3,920	3,400	3,600	3,200	3,100	2,900	2,700	2,400	2,200
Total Form 1120-F	0	0	0	0	0	0	0	0	0
Paper Form 1120-F	0	0	0	0	0	0	0	0	0
Electronic Form 1120-F	0	0	0	0	0	0	0	0	0
Form 1120-FSC	0	0	0	0	0	0	0	0	0
Form 1120-H	860	400	700	500	700	500	700	600	700
Form 1120-RIC	10	0	0	0	0	0	0	0	0
Total Form 1120-S	13,230	13,000	13,000	13,100	13,200	13,300	13,400	13,500	13,600
Paper Form 1120-S	2,230	1,600	1,300	1,100	1,000	800	700	600	500
Electronic Form 1120-S	11,000	11,400	11,700	12,000	12,200	12,500	12,700	12,900	13,000
Forms 1120-LIPC/REIT/SF, Total	60	100	100	100	100	100	100	100	100
Form 1120-C	10	0	0	0	0	0	0	0	0
Small Corporation Election, Form 2553	680	700	700	600	600	600	500	500	500
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	50	100	0	0	0	0	0	0	0
Gift, Form 709	580	600	600	600	600	600	600	600	600
Employment, Total	136,970	116,900	109,200	105,900	102,600	99,200	95,600	91,900	88,000
Forms 940 and 940-PR, Total	21,100	23,000	20,600	19,900	19,100	18,400	17,700	17,000	16,400
Paper Form 940	15,570	16,600	14,000	12,800	11,600	10,500	9,500	8,400	7,500
Electronic Form 940	5,530	6,400	6,700	7,100	7,500	7,900	8,200	8,600	9,000
Forms 941, 941-PR/SS, Total	114,830	92,800	87,600	85,200	82,700	80,000	77,200	74,200	71,000
Paper Form 941, 941-PR/SS	88,580	64,600	57,000	53,100	48,900	44,600	40,000	35,200	30,100
Electronic Form 941, 941-PR/SS	26,250	28,100	30,600	32,100	33,700	35,400	37,100	39,000	40,900
Forms 943, 943-PR/SS, Total	250	300	300	200	200	200	200	200	200
Paper Form 943, 943-PR/SS	250	300	300	200	200	200	200	200	200
Electronic Form 943, 943-PR/SS	0	0	0	0	0	0	0	0	0
Forms 944, 944-PR, and 944-SS, Total	330	300	300	200	200	200	200	200	200
Paper Form 944, 944-PR/SS	310	300	200	200	200	200	200	200	200
Electronic Form 944, 944-PR/SS	20	0	0	0	0	0	0	0	0
Form 945	410	500	400	400	300	300	300	200	200
Paper Form 945, 945-PR/SS	390	400	400	300	300	300	200	200	200
Electronic Form 945, 945-PR/SS	20	0	0	0	0	0	0	0	0
Form CT-1	30	0	0	0	0	0	0	0	0
Withholding Tax for Foreign Persons, Form 1042	40	0	0	0	0	0	0	0	0
Form 1041-A	20	0	0	0	0	0	0	0	0
Exempt Organizations, Total	9,410	9,600	9,400	9,600	9,900	10,200	10,500	10,800	11,100
Form 990, Total	2,410	2,300	2,200	2,200	2,200	2,200	2,200	2,200	2,200
Electronic Form 990	1,930	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200
Form 990-EZ, Total	1,240	1,400	1,300	1,300	1,300	1,300	1,300	1,300	1,300
Electronic Form 990-EZ	730	900	1,300	1,300	1,300	1,300	1,300	1,300	1,300
Form 990-N**	4,760	4,900	5,100	5,400	5,600	5,900	6,200	6,500	6,800
Form 990-PF, Total	500	500	400	400	400	400	500	500	500
Electronic Form 990-PF	370	400	400	400	400	400	500	500	500
Form 990-T***	240	200	200	200	200	200	200	200	200
Electronic Form 990-T	110	200	200	200	200	200	200	200	200
Form 4720	0	0	0	0	0	0	0	0	0
Electronic Form 4720****	0	0	0	0	0	0	0	0	0
Form 5227	260	300	200	200	200	200	200	200	200
Electronic Form 5227*****	N/A	0	0	100	100	100	100	100	100
Government Entities/Bonds, Total	160	200	200	200	200	200	200	200	100
Form 8038	10	0	0	0	0	0	0	0	0
Form 8038-CP	30	0	0	0	0	0	0	0	0
Form 8038-G	90	100	100	100	100	100	100	100	100
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	40	100	0	100	0	100	0	100	0
Excise, Total	5,300	5,600	5,600	5,600	5,700	5,700	5,800	5,800	5,800
Form 11-C	60	0	0	0	0	0	0	0	0
Form 720	1,040	1,200	1,200	1,200	1,100	1,100	1,100	1,100	1,100
Form 730	130	100	100	100	100	100	100	100	100
Form 2290, Total	3,730	3,900	4,000	4,000	4,100	4,200	4,200	4,300	4,400
Electronic Form 2290	2,980	3,100	3,200	3,300	3,300	3,400	3,500	3,600	3,600
Total Form 8849	340	300	300	300	300	300	300	300	300
Excise Taxes re Employee Plans, Form 5330	70	100	100	100	100	100	100	100	100
Payment or Refund Under Section 7519, Form 8752	40	0	0	0	0	0	0	0	0
Supplemental Documents, Total	91,380	113,800	111,300	110,800	110,700	111,100	111,700	112,700	113,900
Form 1040-X, Total	30,510	38,500	34,000	32,200	30,900	29,800	29,100	28,600	28,300
Paper Form 1040-X	19,190	29,500	23,600	20,600	18,100	15,800	13,900	12,100	10,600
Electronic Form 1040-X	11,320	9,000	10,400	11,600	12,800	14,000	15,200	16,400	17,600
Form 4868, Total	37,170	50,500	51,500	51,800	52,100	52,500	52,800	53,400	53,900
Electronic Form 4868	29,860	41,900	43,000	44,000	45,000	46,100	47,100	48,100	49,000
Form 1120-X	40	100	100	100	100	100	100	100	100
Form 7004, Total	21,120	22,500	23,400	24,200	25,100	26,000	26,900	27,800	28,700
Electronic Form 7004	17,650	19,400	20,300	21,200	22,100	23,000	23,900	24,900	25,800
Form 8868, Total	2,540	2,300	2,400	2,500	2,600	2,700	2,800	2,900	3,000
Electronic Form 8868	2,110	2,000	2,100	2,200	2,300	2,400	2,500	2,600	2,800

N/A—Not applicable.

* Form 1040-SP is a new individual form type beginning in Calendar Year 2021.

** Form 990-N and Form 8871 must be filed electronically. There is no paper form.

*** Mandatory electronic filing of the 2020 Form 990-T started in February 2021.

**** Electronic filing option of Form 4720 began in March 2021.

***** Electronic filing option of Form 5227 starting in 2022.

NOTES: Detail may not add to subtotal/total due to rounding.

See Table Notes section for more information.

Projected volumes have been rounded to the nearest 100; therefore, values of 49 or fewer were rounded to 0.

Table only contains Master File counts.

SOURCE: Internal Revenue Service, Statistics of Income Division, 2022 Publication 6149.

Table 54. Mean Absolute Percent Error (MAPE) and Number of Overprojections for the Four (4) Most Recent Projection Cycles

Item	Projection Error on Forecasts for:					
	Calendar Year 2021 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
Grand Total—Selected Returns *	261,202					
MAPE		2.43%	1.93%	1.47%	2.18%	2.36%
Number of Overprojections		3	2	2	3	3
Grand Total—Paper	65,176					
MAPE		10.44%	15.62%	12.71%	16.48%	19.31%
Number of Overprojections		2	2	3	3	4
Grand Total—E-file	196,026					
MAPE		1.15%	2.46%	2.05%	2.35%	2.66%
Number of Overprojections		2	2	0	0	1
Total Primary—Selected Returns *	229,594					
MAPE		2.16%	1.46%	1.14%	2.34%	2.93%
Number of Overprojections		2	3	4	3	4
Primary Total—Paper	48,795					
MAPE		12.16%	11.13%	13.14%	16.66%	21.05%
Number of Overprojections		3	2	4	4	4
Primary Total—E-file	180,799					
MAPE		0.66%	1.56%	2.12%	2.29%	2.11%
Number of Overprojections		0	1	2	1	1
Individual Total	162,501					
MAPE		0.40%	1.13%	1.87%	2.16%	1.87%
Number of Overprojections		1	1	2	2	2
Individual Total—Paper	12,131					
MAPE		20.99%	19.18%	25.57%	24.63%	17.72%
Number of Overprojections		3	3	3	2	4
Individual Total—E-file	150,370					
MAPE		1.64%	2.72%	4.01%	4.17%	2.81%
Number of Overprojections		0	1	2	2	2
Individual Estimated Tax	12,639					
MAPE		18.02%	23.73%	23.11%	28.30%	37.31%
Number of Overprojections		2	3	4	4	4
Fiduciary Total	3,257					
MAPE		3.52%	4.10%	5.30%	7.25%	6.77%
Number of Overprojections		1	2	3	3	3
Partnership Total	4,653					
MAPE		2.62%	3.72%	2.80%	4.72%	5.65%
Number of Overprojections		3	1	1	1	1
Corporation Total	7,671					
MAPE		2.23%	4.62%	3.46%	5.12%	4.49%
Number of Overprojections		2	1	1	1	1
Employment Total	34,072					
MAPE		5.15%	6.63%	5.92%	6.33%	5.59%
Number of Overprojections		2	1	1	2	1
Exempt Organization Total	1,840					
MAPE		12.08%	12.14%	11.41%	13.07%	15.86%
Number of Overprojections		2	2	2	3	3
Excise Total	1,193					
MAPE		3.07%	5.07%	4.28%	4.33%	5.18%
Number of Overprojections		3	1	1	1	1

*Some actuals shown in this table may differ from official counts reported elsewhere because they exclude certain return series only recently projected and whose accuracy cannot yet be evaluated.
SOURCE: Internal Revenue Service, Statistics of Income Division, 2022 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 4 or fewer and 49 or fewer, respectively, were rounded to 0. However, some forms may report zero filings either because they are associated with only selected areas or because their filing options were just established or recently eliminated.
- 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.”
- Complete IRS Master File counts for CY 2021 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-SP, 1040-NR, 1040-PR, and 1040-SS.
- “Forms 1040, 1040-SR, and 1040-SP, Total” includes both paper and electronic *U.S. Individual Income Tax Return* (Form 1040), *U.S. Tax Return for Seniors* (Form 1040-SR), and *Declaración de Impuestos de los Estados Unidos Sobre los Ingresos Personales* (Formulario 1040(SP)) (Form 1040-SP).
- The last category in the “Individual Income Tax, Total” section includes *U.S. Nonresident Alien Income Tax Return* (Form 1040-NR); *Planilla para la Declaración de la Contribución Federal sobre el Trabajo por Cuenta Propia* (Form 1040-PR); and *U.S. Self-Employment Tax Return (Including the Additional Child Tax Credit for Bona Fide Residents of Puerto Rico)* (Form 1040-SS). These forms are assigned to the International area.
- Various return categories, such as *Estimated Tax for Individuals* (Form 1040-ES) and other business, individual, and tax-exempt organization returns, 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.
- “Fiduciary, Form 1041, Total” includes both paper and electronic Form 1041.
- “Fiduciary Estimated Tax, Form 1041-ES” is *Estimated Income Tax for Estates and Trusts*.
- “Partnership, Forms 1065/1065-B, Total” includes both paper and electronic Forms 1065 and 1065-B.
- “Corporation Income Tax, Total” includes both paper and electronic Forms 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-L, 1120-PC, 1120-REIT, 1120-RIC, 1120-S, and 1120-SF. As a result of the *Foreign Sales Corporation (FSC) Repeal and Extraterritorial Income Act of 2000*, which

repealed provisions in the U.S. Internal Revenue Code relating to the taxation of foreign sales corporations, the volume of Forms 1120-FSC is declining. Form 1120-POL volumes are reported separately under the forms for “Political Organizations.” Form 1120-IC-DISC is not included in these corporation projections.

- “Form 2553” is the *Election by a Small Business Corporation*.
- “Form 1066” is the *U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return*.
- “Estate, Total” includes Forms 706, 706-GS(D), 706-GS(T), and 706-NA.
- “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 listed separately here.
- “Exempt Organizations, Total” includes Forms 990 (paper and electronic), 990-EZ (paper and electronic), 990-N (only available electronically starting from CY 2008), 990-PF (paper and electronic), 990-T (paper and electronic), 4720 (paper and electronic), and 5227 (paper and electronic starting in 2022).
- “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).
- “Excise, Total” includes Forms 11-C, 720 (paper and electronic), 730, 2290 (paper and electronic), and 8849 (paper and electronic).
- “Form 5330” is *Return of Excise Taxes Related to Employee Benefit Plans*.
- “Form 5500-EZ” is *Annual Return for One-Participant (Owners and Their Spouses) Retirement Plan*.
- “Form 8752” is *Required Payment or Refund Under Section 7519*.
- “Supplemental Documents, Total” consists mainly of applications for extensions of time to file amended tax returns. These include Forms 1040-X (paper and electronic), 4868 (paper and electronic), 1120-X, 5558, 7004 (paper and electronic), and 8868 (paper and electronic).

Projection Publication Series

Title	IRS 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.