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

2023 Update

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of Federal Tax Return Filings

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Online Availability of Forecasts

Forecasts from the most recent edition of this publication may be found on the IRS website at: www.irs.gov/statistics, then select All Topics in the Products, Publications and Papers section.

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

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Overview

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

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

Data Sources and Projection Methodology

Three major sets of projections are included in this publication. Table 2 contains all media grand total projections for withholding and other Information Returns Processing (IRP) documents received by the IRS. Table 3 includes the paper portion of the projections, and Table 4 includes the nonpaper portion. All these projections are at the U.S. level. In compliance with customer requests, Tables 5 A–C present projections of all paper documents, except Currency Transaction Reports (CTRs), for IRS processing campuses.

Data Sources and 2022 Actual Volumes

Actual data on the volume of IRP documents filed are provided by program staff from the operating divisions and the Information Technology (IT) Applications Development Division. Data sources include: Martinsburg Computing Center (MCC) IRP Reformat Report (405-02-13); Information Returns Master File (IRMF) Report (417-91-40); Combined Annual Wage Reporting (CAWR) W-2 Control Report; IRP Counts for Social Security Administration (SSA) Benefit Statements and payments by the Railroad Retirement Board (RRB) (1099-SSA/RRB); Paper IRP Production Report from Service Center Recognition Image Processing System (SCRIPS); other campus sources; and the national CY Currency Transaction Report receipts. Counts for nonpaper *Foreign Person's U.S. Source Income Subject to Withholding* (Forms 1042-S) were provided by relevant program staff from the SOI Division. Nonpaper counts of Foreign Information Returns were provided by operating division program staff from the Large Business and International (LB&I) Deputy Commissioner.

U.S.-Level Forecasts

The U.S.-level grand total (all media) projections were forecasted through a combination of time series extrapolations and regression analysis, as well as adjustments for law changes and administrative plans. Each form type was forecasted separately. In some instances, regression models were developed using appropriate economic/demographic variables. In other instances, forecasts for grand total volumes were built from historical time trends. Time trend models were used to forecast the paper IRP document volumes by form type. Projections of most IRP non-

paper documents were then derived by subtracting the IRP paper documents from the grand total projections.

Filing Requirements for Form 1098-F

Fines, Penalties, and Other Amounts (Form 1098-F) is submitted by a government entity and certain nongovernmental entities to report each fine, penalty, or other amount that is paid in relation to violation of law or investigation into potential violation of law, pursuant to a court order or agreement. It is expected that government and nongovernmental entities will be required to file Form 1098-F beginning with tax year (TY) 2022.

The Taxpayer First Act

Section 2102 of the Taxpayer First Act (TFA), enacted on July 1, 2019, required the IRS to establish an online portal by January 1, 2023, for taxpayers to prepare and electronically file the numerous variants of the information return Form 1099. This provision reduces the number of paper Forms 1099 filed starting with CY 2023. To estimate the impact of this provision on the volume of paper returns, diffusion models or logistic decay curves were derived from appropriate economic covariates for some of the Forms 1099. In addition, adoption rates based on online usage trends of other tax forms were developed and applied.

Section 2301 of the TFA reduced the threshold for payers electronically filing more than 250 certain returns during a CY. The IRS and Treasury issued final regulations on February 23, 2023, specified on T.D. 9972, to apply the change to filings required in 2024. Specifically, the final regulations reduce the 250-information-return threshold enacted in prior regulations to generally require electronic filing by filers of 10 or more information returns in a CY. The final regulations also create several new regulations to require e-filing of certain returns and other documents not previously required to be e-filed. Moreover, the final regulations require filers to aggregate almost all information return types covered by the regulation to determine whether a filer meets the 10-return threshold and is required to e-file their information returns. Earlier regulations applied the 250-information-return threshold separately to each type of information return covered by the regulations

The Protecting Americans from Tax Hikes (PATH) Act of 2015

The Protecting Americans from Tax Hikes (PATH) Act, P.L. 114-113, Div. Q, Section 201, accelerated the due date for filing a Form 1099 that includes Nonemployee Compensation (Form 1099-NEC) from February 28 to January 31 and eliminated the automatic 30-day extension for forms that include NEC. Beginning with TY 2020, filers should use Form 1099-NEC to report nonemployee compensation, which was previously filed using the Form 1099-MISC. Projections presented in the 2023 update of Publication 6961 are based on year-to-date CY 2022 filing observations between the Forms 1099-MISC and 1099-NEC, first modeled on an aggregated level, then modeled separately.

Infrastructure Investment and Jobs Act

Signed into law on November 15, 2021, Section 80603 of the Infrastructure Investment and Jobs Act requires brokers to report digital assets. This section also sets the applicable date to January 1, 2023, “in the case of any specified security which is a digital asset” and “shall apply to returns required to be filed after December 31, 2023.” Additionally, the section expanded the definition of “broker” and now includes individuals or entities responsible for “transfers of digital assets on behalf of another person.” Note, the IRS has required individuals and entities to report

income from digital assets since 2014 (Notice 2014-21), and since TY 2020, the Form 1040 explicitly asks taxpayers if they traded any virtual currency. These provisions are expected to drive increases in volumes of Form 1099-B and Form 8300

American Rescue Plan Act

Payment Card and Third-Party Network Transactions (Form 1099-K) is filed by a payment settlement entity to report payments made in settlement of reportable payment transactions. The American Rescue Plan Act of 2021 changed the reporting threshold of more than 200 transactions per year and exceeding an aggregate amount of $20,000 to a new threshold of $600, regardless of the number of business transactions. Under the law, beginning January 1, 2023, third-party settlement organizations are required to generate 1099-K forms for taxpayers who were paid more than $600 in 2022. However, the IRS released guidance in December 2022 to delay the implementation of the lowered threshold to help smooth the transition and ensure clarity for taxpayers, tax professionals, and industry. The requirement of a lower threshold will be effective for tax returns for CY 2023, resulting in a significant increase in the projected numbers of 1099-K forms starting from CY 2024. The increase in the number of 1099-K returns is estimated to be about 28 million due to the lower threshold. This is solely based on the information provided by a few large filers and some states who had enacted a similar reduction in the filing threshold. We will update the numbers as more information becomes available in 2024.

Student Loan Payments Pause March 2020–October 2023

Due to the COVID-19 pandemic, the pause on student loan payments has been extended eight times since March 2020. The more than three-year-long pause on student loan payments will officially be terminated at the end of August 2023. Interest will pick up in September and payments through October. It is expected that the filing pattern of Form 1098-E will resume its normal trend starting from 2025 (TY 2024).

Campus-Level Forecasts and Impact of Modernization Alignment

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

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

Significant Trends and Revisions

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

For CY (i.e., filing year) 2024, the grand total number of information and withholding documents projected in this update is about 1.3 percent (72.7 million forms) more than the total volume

projected last year (see Table 1, left side). This net increase is driven by the increase in the projections of Form 1099-K (i.e., 28 million more returns), despite the decrease in the projections of Non-employee Compensation (Form 1099-NEC) (i.e., 17.9 million fewer returns), and the decrease in the projections of Student Loan Interest Statement (Form 1098-E) (i.e., 12.6 million fewer returns). The lower projections of Form 1099-NEC returns are the result of available additional historical data. Form 1099-NEC was added to Publication 6961 starting with the 2022 update. The lower projections of Form 1098-E were driven by additional pauses of student loan payments through October 2023.

For paper submissions of information and withholding documents, produced in 2023 estimate is about 33.4 percent (i.e., 5.9 million forms) more than the paper volumes projected in last year's update of this publication for CY 2024 (see Table 1, right side). Embedded in this net change for paper volumes is a correction of 4.7 million additional returns in the forecasted Forms 1099-NEC filed and significant decreases of a few other paper forms. These results are also based on actual CY 2022 and year-to-date CY 2023 filing experiences. Adjustments were made to the baseline paper forecasts of Forms 1099 documents to account for the anticipated drop in the forecasts starting with CY 2023 (see Table 3) based on the regulation stated in Section 2102 of the TFA. Threshold groups were constructed using CY 2022 to show the percentage of payers filing 10 or more returns in aggregation respective to each of the impacted form type totals.

Table 1. Comparison of Projections Made in 2022 Versus 2023 for Calendar Year 2024: All Media Grand Total and Paper Only

[Data are in thousands]

Form	All Media Grand Total				Paper Only			
	2024 Projections		Net change	Percentage change	2024 Projections		Net change	Percentage change
	Produced in 2022	Produced in 2023			Produced in 2022	Produced in 2023		
Grand Total	**5,725,349**	**5,798,030**	**72,681**	**1.3%**	**17,686**	**23,597**	**5,910**	**33.4%**
Subtotal	**296,046**	**312,593**	**16,547**	**5.6%**	**20**	**7**	**(12)**	**-62.9%**
W-2	277,162	289,239	12,076	4.4%	0	0	-	0.0%
W-2G	18,884	23,355	4,470	23.7%	20	7	(12)	-62.9%
Subtotal	**5,429,303**	**5,485,437**	**56,134**	**1.0%**	**17,667**	**23,589**	**5,923**	**33.5%**
K-1 (Form 1041)	3,134	3,134	0	0.0%	100	100	-	0.0%
K-1 (Form 1065)	28,195	31,876	3,681	13.1%	797	425	(372)	-46.6%
K-1 (Form 1120-S)	8,381	8,472	91	1.1%	250	184	(66)	-26.5%
Foreign	1,527	1,500	(27)	-1.8%	0	0	N/A	N/A
SSA/RRB-1099	73,290	72,613	(677)	-0.9%	0	0	N/A	N/A
1096	2,966	3,239	274	9.2%	2,966	3,239	274	9.2%
1042-S	9,429	10,178	749	7.9%	126	130	4	2.9%
1097-BTC	2	1	(1)	-33.3%	1	0	N/A	N/A
1098	86,815	86,815	-	0.0%	259	252	(7)	-2.7%
1098-C	116	116	-	0.0%	5	5	-	0.0%
1098-E	24,578	12,000	(12,578)	-51.2%	1	2	1	38.5%
1098-F	139	103	(36)	-26.0%	0	0	-	0.0%
1098-Q	17	17	1	3.0%	0	0	-	0.0%
1098-T	24,974	24,517	(458)	-1.8%	37	49	12	31.0%
1099-A	143	109	(33)	-23.4%	1	3	2	257.1%
1099-B	4,334,755	4,350,828	16,074	0.4%	16	19	3	19.2%
1099-C	6,262	7,283	1,021	16.3%	5	13	7	135.2%
1099-CAP	0	1	0	N/A	0	0	N/A	N/A
1099-DIV	99,091	95,085	(4,006)	-4.0%	87	81	(6)	-7.0%
1099-G	72,191	96,718	24,528	34.0%	11	24	14	125.0%
1099-H	2	N/A	(2)	-100.0%	0	N/A	N/A	N/A
1099-INT	172,907	183,827	10,921	6.3%	225	506	282	125.5%
1099-K	16,000	44,000	28,000	175.0%	13	84	71	543.1%
1099-LS	14	9	(6)	-40.6%	0	0	N/A	N/A
1099-LTC	358	352	(6)	-1.6%	0	0	N/A	N/A
1099-MISC	48,655	47,387	(1,268)	-2.6%	2,224	2,762	538	24.2%
1099-NEC	101,154	83,246	(17,908)	-17.7%	10,081	15,244	5,163	51.2%
1099-OID	5,659	5,567	(92)	-1.6%	1	1	(0)	-15.4%
1099-PATR	1,616	1,633	16	1.0%	17	15	(2)	-11.4%
1099-Q	3,435	3,576	141	4.1%	0	0	N/A	N/A
1099-R	106,571	111,562	4,992	4.7%	135	122	(13)	-9.9%
1099-S	5,121	6,097	975	19.0%	301	326	25	8.3%
1099-SA	17,881	16,017	(1,864)	-10.4%	0	0	N/A	N/A
1099-SB	9	5	(5)	-49.5%	0	0	N/A	N/A
3921	516	359	(156)	-30.3%	5	4	(1)	-22.6%
3922	6,226	6,717	490	7.9%	1	1	(0)	-12.5%
5498	137,826	139,925	2,099	1.5%	4	2	(2)	-57.9%
5498-ESA	158	159	1	0.6%	0	0	N/A	N/A
5498-SA	29,194	30,396	1,202	4.1%	0	0	N/A	N/A

N/A—Not applicable.

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

Detail may not add to total due to rounding.

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

CTRs are not included in Table 1.

SOURCE: IRS, Publication 6961, 2023 Update. Actual data is provided by program staff in the operating divisions from SOI, LB&I Deputy Commissioner, and the IT Applications Development whom provide the MCC IRP Reformat Report (405-02-13), IRMF Report (417-91-40), CAWR W-2 Control Report, IRP Counts for SSA Benefit Statements and payments by the RRB (1099-SSA/RRB), and Paper IRP Production Report from SCRIPS.

Table 2. Projections of Information and Withholding Documents-United States *All Media* Grand Total: Calendar Years 2023–2031

Form	Actual	Projected								
	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Grand Total [1]	**5,436,316,636**	**5,628,926,400**	**5,798,029,600**	**5,925,873,700**	**6,038,770,300**	**6,151,535,500**	**6,267,283,000**	**6,385,790,000**	**6,503,046,700**	**6,619,685,200**
Subtotal	**291,365,125**	**311,247,800**	**312,593,000**	**314,122,500**	**315,440,800**	**318,165,500**	**322,029,900**	**326,544,100**	**330,725,500**	**334,670,000**
W-2	270,096,597	285,971,200	289,238,500	290,066,100	290,913,000	293,060,900	296,147,300	299,697,300	302,921,600	305,964,200
W-2G	21,268,528	25,276,600	23,354,500	24,056,400	24,527,800	25,104,600	25,882,600	26,846,800	27,803,900	28,705,800
Subtotal	**5,144,951,511**	**5,317,678,600**	**5,485,436,600**	**5,611,751,200**	**5,723,329,500**	**5,833,370,000**	**5,945,253,100**	**6,059,245,900**	**6,172,321,200**	**6,285,015,200**
K-1 (Form 1041)	3,071,641	3,094,000	3,134,400	3,174,600	3,214,800	3,254,900	3,294,900	3,335,000	3,375,100	3,366,700
K-1 (Form 1065)	31,400,048	31,542,300	31,876,200	32,216,500	32,561,900	32,911,600	33,264,700	33,619,200	33,964,700	34,310,600
K-1 (Form 1120-S)	8,301,505	8,373,800	8,471,700	8,602,900	8,734,100	8,865,300	8,996,500	9,127,800	9,259,000	9,390,200
Foreign	582,531	1,400,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
SSA/RRB-1099	70,526,592	71,569,800	72,612,900	73,656,100	74,699,300	75,742,400	76,785,600	77,828,800	78,871,900	79,915,100
1096	4,088,388	4,640,400	3,239,200	2,496,900	2,074,200	1,802,900	1,531,300	1,368,300	1,256,700	1,166,500
1042-S	9,397,742	9,679,500	10,177,900	10,676,400	11,174,900	11,791,000	12,431,500	12,972,800	13,518,500	14,068,900
1097-BTC	743	900	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
1098	85,339,644	85,899,600	86,814,800	87,477,200	87,956,600	88,303,600	88,554,800	88,736,600	88,868,100	88,963,400
1098-C	146,328	115,900	115,900	115,900	115,900	115,900	115,900	115,900	115,900	115,900
1098-E	10,093,592	10,000,000	12,000,000	22,459,100	22,790,200	23,113,800	23,430,300	23,710,100	23,923,200	24,124,300
1098-F	1	99,300	103,000	106,700	110,400	114,100	117,800	121,500	125,200	128,800
1098-Q	15,201	16,300	17,100	17,800	18,500	19,300	19,900	20,700	21,400	22,100
1098-T	24,243,617	24,420,700	24,516,500	24,612,200	24,708,000	24,803,700	24,899,400	24,995,200	25,090,900	25,186,700
1099-A	135,389	119,400	109,200	101,800	95,600	90,000	84,800	79,600	74,600	69,500
1099-B	4,108,528,971	4,252,766,800	4,350,828,200	4,449,158,200	4,547,219,500	4,645,280,800	4,743,342,100	4,841,672,100	4,939,733,400	5,037,794,800
1099-C	6,288,869	6,864,000	7,282,500	7,617,400	7,907,600	8,174,000	8,427,700	8,674,600	8,917,800	9,159,200
1099-CAP	721	500	500	500	500	500	500	500	500	500
1099-DIV	97,122,571	90,593,100	95,084,900	95,898,600	96,723,900	97,554,900	98,385,700	99,221,600	100,060,600	100,899,700
1099-G	92,912,496	95,967,600	96,718,200	97,468,700	98,219,200	98,969,800	99,720,300	100,470,800	101,221,400	101,971,900
1099-H	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1099-INT	155,365,521	160,870,100	183,827,300	181,232,700	173,911,600	168,676,800	166,059,400	166,059,400	166,059,400	166,059,300
1099-K	12,980,970	14,000,000	44,000,000	46,200,000	48,510,000	50,935,500	53,482,300	56,156,400	58,964,200	61,912,400
1099-LS	7,728	7,200	8,500	9,900	11,200	12,500	13,900	15,200	16,500	17,800
1099-LTC	325,235	343,700	352,000	360,300	368,700	377,000	385,400	393,700	402,000	410,400
1099-MISC	43,810,024	47,867,600	47,387,000	50,337,000	53,693,600	55,579,500	57,169,600	58,553,100	59,727,800	60,735,400
1099-NEC	72,311,957	81,905,200	83,246,000	88,125,500	93,005,000	95,664,600	97,931,800	99,690,500	101,019,600	102,127,100
1099-OID	5,477,678	5,521,200	5,566,500	5,611,900	5,657,300	5,702,600	5,748,000	5,793,400	5,838,700	5,884,100
1099-PATR	1,632,654	1,632,600	1,632,600	1,632,600	1,632,600	1,632,600	1,632,600	1,632,600	1,632,600	1,632,600
1099-Q	3,338,636	3,472,800	3,575,900	3,655,100	3,716,000	3,762,900	3,798,900	3,826,500	3,847,800	3,864,100
1099-R	107,421,350	109,491,900	111,562,400	113,632,900	115,703,400	117,774,000	119,844,500	121,915,000	123,985,500	126,056,000
1099-S	5,828,061	5,962,400	6,096,700	6,231,000	6,365,300	6,499,600	6,634,000	6,768,300	6,902,600	7,036,900
1099-SA	15,776,780	15,901,700	16,017,200	16,123,700	16,222,100	16,312,900	16,396,700	16,474,000	16,545,400	16,611,300
1099-SB	4,098	4,000	4,700	5,400	6,100	6,800	7,500	8,200	8,900	9,500
3921	450,299	338,100	359,200	376,700	393,400	409,400	424,500	438,700	452,000	464,700
3922	5,967,323	6,631,700	6,716,500	6,801,200	6,886,000	6,970,800	7,055,600	7,140,400	7,225,200	7,309,900
5498	135,439,105	137,947,900	139,925,300	141,621,400	143,158,900	144,604,500	145,996,300	147,356,400	148,697,800	150,028,100
5498-ESA	186,032	170,500	158,500	149,100	141,900	136,300	131,900	128,500	125,900	123,900
5498-SA	26,431,470	28,446,100	30,396,200	32,286,300	34,120,300	35,902,200	37,635,500	39,323,500	40,969,400	42,575,900
Currency Transaction Report [2]	Actual	Projected								
	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Total CTR	**482,104**	**491,100**	**500,200**	**509,200**	**518,300**	**527,300**	**536,400**	**545,500**	**554,500**	**563,600**
8300	482,104	491,100	500,200	509,200	518,300	527,300	536,400	545,500	554,500	563,600

N/A—Not applicable.
[1] Grand Total includes Form 1096 which is a "payer" transmittal document used to transmit "payee" documents.
[2] CTR by Casinos (FinCEN Form 103) and CTR (FinCEN Form 104) are no longer processed by the IRS.
NOTES: Table does not contain counts for Forms 5471, 5472, 8027.
Detail may not add to total due to rounding.
SOURCE: IRS, Publication 6961, 2023 Update. Actual data is provided by program staff in the operating divisions from SOI, LB&I Deputy Commissioner, and the IT Applications Development whom provide the MCC IRP Reformat Report (405-02-13), IRMF Report (417-91-40), CAWR W-2 Control Report, IRP Counts for SSA Benefit Statements and payments by the RRB (1099-SSA/RRB), and Paper IRP Production Report from SCRIPS.

Table 3. Projections of Information and Withholding Documents-United States *Paper* Total: Calendar Years 2023–2031

Form	Actual	Projected								
	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Total, Paper [1]	**28,382,193**	**36,016,900**	**23,596,600**	**18,477,200**	**15,617,600**	**13,876,200**	**12,136,300**	**11,342,900**	**11,147,100**	**10,973,600**
W-2	0	0	0	0	0	0	0	0	0	0
W-2G	16,736	12,600	7,300	6,400	4,400	4,300	4,200	4,100	4,000	3,900
Subtotal, Schedule K-1	**1,030,108**	**746,100**	**709,100**	**675,300**	**643,900**	**614,500**	**586,800**	**560,300**	**534,800**	**510,000**
K-1 (Form 1041)	137,220	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
K-1 (Form 1065)	566,047	447,100	425,400	403,700	381,900	360,200	338,500	316,800	295,100	273,400
K-1 (Form 1120-S)	326,841	199,000	183,700	171,600	162,000	154,300	148,300	143,500	139,700	136,600
Foreign	0	0	0	0	0	0	0	0	0	0
SSA/RRB-1099	0	0	0	0	0	0	0	0	0	0
1096	4,088,388	4,640,400	3,239,200	2,496,900	2,074,200	1,802,900	1,531,300	1,368,300	1,256,700	1,166,500
Subtotal, Scannable Forms	**23,246,961**	**30,617,800**	**19,641,000**	**15,298,600**	**12,895,100**	**11,454,500**	**10,014,000**	**9,410,200**	**9,351,600**	**9,293,200**
1042-S	202,278	132,000	129,500	127,000	124,600	122,100	119,600	117,100	114,700	112,200
1097-BTC	343	300	300	300	300	300	200	200	200	200
1098	288,345	274,900	251,800	244,900	237,500	229,600	221,400	213,000	204,400	195,700
1098-C	4,389	5,300	4,600	4,100	3,500	3,100	2,700	2,400	2,100	1,800
1098-E	2,076	1,600	1,800	3,100	3,000	2,800	2,600	2,400	2,200	1,900
1098-F	N/A	0	0	0	0	0	0	0	0	0
1098-Q	0	0	0	0	0	0	0	0	0	0
1098-T	44,579	56,200	49,000	46,800	44,500	42,200	39,800	37,500	35,100	32,700
1099-A	2,969	2,700	2,500	2,300	2,000	1,800	1,600	1,500	1,300	1,100
1099-B	19,859	21,100	18,600	15,700	13,800	12,600	11,300	10,300	9,500	8,700
1099-C	16,727	14,600	12,700	11,000	9,400	8,000	6,700	5,600	4,500	3,600
1099-CAP	203	100	100	100	100	100	100	100	100	100
1099-DIV	142,653	127,900	80,800	55,100	41,000	32,600	24,200	20,600	20,400	20,100
1099-G	18,729	25,600	24,300	23,000	21,700	20,500	19,200	17,900	16,600	15,300
1099-H	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1099-INT	322,950	774,700	506,200	357,200	273,500	221,900	170,500	145,700	138,700	131,700
1099-K	13,870	14,000	83,600	83,200	82,500	81,500	80,200	78,600	76,700	74,300
1099-LS	0	0	0	0	0	0	0	0	0	0
1099-LTC	49	0	0	0	0	0	0	0	0	0
1099-MISC	3,766,111	4,425,200	2,761,800	1,862,300	1,369,600	1,078,800	787,900	673,700	674,300	674,900
1099-NEC	17,892,060	24,253,300	15,243,700	12,010,400	10,232,500	9,176,500	8,120,500	7,691,500	7,671,300	7,651,100
1099-OID	1,513	1,100	1,100	1,000	1,000	900	900	800	800	700
1099-PATR	16,100	15,400	14,800	14,100	13,500	13,000	12,400	11,900	11,400	10,900
1099-Q	68	100	100	100	100	100	100	100	100	100
1099-R	132,319	126,800	121,500	116,500	111,700	107,200	102,900	98,800	94,900	91,300
1099-S	352,883	338,600	325,600	313,700	302,800	292,800	283,500	275,000	267,200	260,000
1099-SA	77	100	100	100	100	100	100	100	100	100
1099-SB	60	0	0	0	0	0	0	0	0	0
3921	2,444	3,500	4,100	4,400	4,300	4,000	3,800	3,600	3,300	3,100
3922	562	600	700	800	800	800	700	700	600	500
5498	2,666	2,000	1,600	1,300	1,200	1,100	1,000	1,000	1,000	1,000
5498-ESA	26	0	0	0	0	0	0	0	0	0
5498-SA	53	100	100	100	100	100	100	100	100	100
Currency Transaction Report [2]	Actual	Projected								
	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Total CTR, Paper	**482,104**	**491,100**	**300,100**	**203,700**	**181,400**	**174,000**	**166,300**	**158,200**	**149,700**	**140,900**
8300	482,104	491,100	300,100	203,700	181,400	174,000	166,300	158,200	149,700	140,900

N/A—Not applicable.
[1] Total Paper includes Form 1096 which is a "payer" transmittal document used to transmit "payee" documents.
[2] CTR volumes are listed separately and not included in Total Paper CTR by Casinos (FinCEN Form 103) and CTR (FinCEN Form 104) are no longer processed by the IRS.
NOTES: Table does not contain counts for Forms 5471, 5472, 8027.
Actual historical data with values of 9 or fewer were rounded to the nearest 10.
Detail may not add to total due to rounding.
SOURCE: IRS, Publication 6961, 2023 Update. Actual data is provided by program staff in the operating divisions from SOI, LB&I Deputy Commissioner, and the IT Applications Development whom provide the MCC IRP Reformat Report (405-02-13), IRMF Report (417-91-40), CAWR W-2 Control Report, IRP Counts for SSA Benefit Statements and payments by the RRB (1099-SSA/RRB), and Paper IRP Production Report from SCRIPS.

Table 4. Projections of Information and Withholding Documents-United States *Nonpaper* Total: Calendar Years 2023–2031

Form	Actual	Projected								
	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Total, Nonpaper [1]	**5,407,934,443**	**5,592,909,600**	**5,774,433,500**	**5,907,396,800**	**6,023,152,900**	**6,137,659,400**	**6,255,146,200**	**6,374,447,400**	**6,491,900,000**	**6,608,711,300**
W-2	270,096,597	285,971,200	289,238,500	290,066,100	290,913,000	293,060,900	296,147,300	299,697,300	302,921,600	305,964,200
W-2G	21,251,792	25,264,000	23,347,300	24,050,000	24,523,300	25,100,300	25,878,300	26,842,700	27,799,900	28,701,800
K-1 (Form 1041)	2,934,421	2,994,000	3,034,400	3,074,600	3,114,800	3,154,900	3,194,900	3,235,000	3,275,100	3,266,700
K-1 (Form 1065)	30,834,001	31,095,200	31,450,900	31,812,900	32,180,000	32,551,300	32,926,200	33,302,400	33,669,600	34,037,200
K-1 (Form 1120-S)	7,974,664	8,174,800	8,288,000	8,431,300	8,572,100	8,711,000	8,848,200	8,984,300	9,119,300	9,253,500
Foreign	582,531	1,400,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
SSA/RRB-1099	70,526,592	71,569,800	72,612,900	73,656,100	74,699,300	75,742,400	76,785,600	77,828,800	78,871,900	79,915,100
1096	0	0	0	0	0	0	0	0	0	0
1042-S	9,195,464	9,547,500	10,048,400	10,549,300	11,050,300	11,668,900	12,311,900	12,855,700	13,403,800	13,956,700
1097-BTC	400	600	600	700	700	700	700	800	800	800
1098	85,051,299	85,624,800	86,563,100	87,232,300	87,719,200	88,074,100	88,333,400	88,523,600	88,663,800	88,767,700
1098-C	141,939	110,600	111,300	111,900	112,400	112,800	113,200	113,600	113,900	114,100
1098-E	10,091,516	9,998,400	11,998,200	22,455,900	22,787,300	23,111,100	23,427,700	23,707,700	23,921,000	24,122,300
1098-F	1	99,300	103,000	106,700	110,400	114,100	117,800	121,500	125,200	128,800
1098-Q	15,201	16,300	17,100	17,800	18,500	19,300	19,900	20,700	21,400	22,100
1098-T	24,199,038	24,364,600	24,467,500	24,565,500	24,663,500	24,761,500	24,859,600	24,957,700	25,055,800	25,153,900
1099-A	132,420	116,700	106,700	99,500	93,600	88,200	83,100	78,200	73,300	68,400
1099-B	4,108,509,112	4,252,745,700	4,350,809,600	4,449,142,400	4,547,205,600	4,645,268,200	4,743,330,800	4,841,661,900	4,939,724,000	5,037,786,100
1099-C	6,272,142	6,849,400	7,269,800	7,606,400	7,898,200	8,166,000	8,421,000	8,669,000	8,913,300	9,155,600
1099-CAP	518	300	300	300	300	300	300	300	300	300
1099-DIV	96,979,918	90,465,200	95,004,200	95,843,500	96,682,900	97,522,200	98,361,600	99,200,900	100,040,300	100,879,600
1099-G	92,893,767	95,942,100	96,693,900	97,445,700	98,197,500	98,949,300	99,701,100	100,453,000	101,204,800	101,956,600
1099-H	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1099-INT	155,042,571	160,095,300	183,321,100	180,875,600	173,638,100	168,455,000	165,889,000	165,913,700	165,920,700	165,927,700
1099-K	12,967,100	13,986,000	43,916,400	46,116,800	48,427,500	50,854,000	53,402,100	56,077,800	58,887,600	61,838,100
1099-LS	7,728	7,200	8,500	9,900	11,200	12,500	13,900	15,200	16,500	17,800
1099-LTC	325,186	343,700	352,000	360,300	368,700	377,000	385,400	393,700	402,000	410,400
1099-MISC	40,043,913	43,442,400	44,625,300	48,474,700	52,324,100	54,500,700	56,381,600	57,879,400	59,053,500	60,060,500
1099-NEC	54,419,897	57,651,900	68,002,300	76,115,100	82,772,500	86,488,100	89,811,300	91,999,000	93,348,300	94,476,000
1099-OID	5,476,165	5,520,100	5,565,500	5,610,900	5,656,300	5,701,700	5,747,100	5,792,600	5,838,000	5,883,400
1099-PATR	1,616,554	1,617,200	1,617,900	1,618,500	1,619,100	1,619,700	1,620,200	1,620,700	1,621,200	1,621,700
1099-Q	3,338,568	3,472,700	3,575,800	3,655,100	3,716,000	3,762,800	3,798,800	3,826,500	3,847,700	3,864,100
1099-R	107,289,031	109,365,100	111,440,900	113,516,400	115,591,700	117,666,800	119,741,600	121,816,200	123,890,600	125,964,800
1099-S	5,475,178	5,623,800	5,771,100	5,917,300	6,062,500	6,206,900	6,350,400	6,493,200	6,635,400	6,776,900
1099-SA	15,776,703	15,901,600	16,017,100	16,123,700	16,222,000	16,312,800	16,396,600	16,473,900	16,545,300	16,611,200
1099-SB	4,038	4,000	4,700	5,400	6,100	6,800	7,500	8,200	8,900	9,500
3921	447,855	334,600	355,100	372,300	389,200	405,400	420,700	435,100	448,700	461,500
3922	5,966,761	6,631,100	6,715,800	6,800,500	6,885,200	6,970,000	7,054,900	7,139,700	7,224,500	7,309,400
5498	135,436,439	137,945,900	139,923,700	141,620,100	143,157,700	144,603,400	145,995,200	147,355,400	148,696,800	150,027,100
5498-ESA	186,006	170,500	158,400	149,100	141,900	136,200	131,900	128,500	125,900	123,800
5498-SA	26,431,417	28,446,000	30,396,200	32,286,200	34,120,200	35,902,100	37,635,400	39,323,500	40,969,300	42,575,900
Currency Transaction Report [2]	Actual	Projected								
	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Total CTR, Nonpaper	**0**	**0**	**200,100**	**305,500**	**336,900**	**353,300**	**370,100**	**387,300**	**404,800**	**422,700**
8300	0	0	200,100	305,500	336,900	353,300	370,100	387,300	404,800	422,700

N/A—Not applicable.
[1] Total Nonpaper includes magnetic tape filing, electronic filing, and diskette filing.
[2] CTR volumes are listed separately and not included in Total Nonpaper CTR by Casinos (FinCEN Form 103) and CTR (FinCEN Form 104) are no longer processed by the IRS.
NOTES: Table does not contain counts for Forms 5471, 5472, 8027.
Actual historical data with values of 9 or fewer were rounded to the nearest 10.
Detail may not add to total due to rounding.
SOURCE: IRS, Publication 6961, 2023 Update. Actual data is provided by program staff in the operating divisions from SOI, LB&I Deputy Commissioner, and the IT Applications Development whom provide the MCC IRP Reformat Report (405-02-13), IRMF Report (417-91-40), CAWR W-2 Control Report, IRP Counts for SSA Benefit Statements and payments by the RRB (1099-SSA/RRB), and Paper IRP Production Report from SCRIPS.

Table 5A. Projections of Information and Withholding Documents-Filed on Paper at the Austin IRS Campus: Calendar Years 2023–2031

Form	Actual	Projected								
	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Total, Paper	**13,028,820**	**16,888,600**	**10,926,600**	**8,490,400**	**7,136,100**	**6,317,600**	**5,499,200**	**5,133,900**	**5,055,600**	**4,987,500**
W-2	0	0	0	0	0	0	0	0	0	0
W-2G	12,003	9,100	5,200	4,600	3,200	3,100	3,000	3,000	2,900	2,800
K-1 (Form 1041)	0	0	0	0	0	0	0	0	0	0
K-1 (Form 1065)	0	0	0	0	0	0	0	0	0	0
K-1 (Form 1120-S)	0	0	0	0	0	0	0	0	0	0
Foreign	0	0	0	0	0	0	0	0	0	0
SSA/RRB-1099	0	0	0	0	0	0	0	0	0	0
1096	1,899,144	2,155,500	1,504,700	1,159,800	963,500	837,500	711,300	635,600	583,800	541,900
1042-S	0	0	0	0	0	0	0	0	0	0
1097-BTC	183	200	200	200	200	200	100	100	100	100
1098	129,773	123,700	113,300	110,200	106,800	103,300	99,600	95,800	91,900	88,000
1098-C	1,527	1,800	1,600	1,400	1,200	1,100	900	800	700	600
1098-E	977	800	900	1,600	1,500	1,400	1,300	1,200	1,100	1,000
1098-F	0	0	0	0	0	0	0	0	0	0
1098-Q	0	0	0	0	0	0	0	0	0	0
1098-T	20,755	26,200	22,900	21,800	20,800	19,700	18,600	17,500	16,400	15,300
1099-A	1,577	1,400	1,300	1,200	1,100	1,000	900	800	700	600
1099-B	14,877	15,800	13,900	11,800	10,400	9,400	8,500	7,700	7,100	6,500
1099-C	8,840	7,700	6,700	5,800	5,000	4,200	3,500	2,900	2,400	1,900
1099-CAP	60	0	0	0	0	0	0	0	0	0
1099-DIV	66,600	59,700	37,700	25,700	19,100	15,200	11,300	9,600	9,500	9,400
1099-G	7,362	10,000	9,500	9,000	8,500	8,000	7,500	7,000	6,500	6,000
1099-H	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1099-INT	149,718	359,300	234,800	165,600	126,800	102,900	79,100	67,500	64,300	61,100
1099-K	6,661	6,700	40,000	39,800	39,500	39,000	38,400	37,600	36,700	35,600
1099-LS	0	0	0	0	0	0	0	0	0	0
1099-LTC	22	0	0	0	0	0	0	0	0	0
1099-MISC	1,735,376	2,039,100	1,272,600	858,100	631,100	497,100	363,100	310,400	310,700	311,000
1099-NEC	8,741,201	11,849,000	7,447,300	5,867,700	4,999,100	4,483,200	3,967,300	3,757,700	3,747,800	3,737,900
1099-OID	815	600	600	600	500	500	500	400	400	400
1099-PATR	3,506	3,300	3,200	3,100	2,900	2,800	2,700	2,600	2,500	2,400
1099-Q	34	0	0	0	0	0	0	0	0	0
1099-R	61,340	58,700	56,300	54,000	51,800	49,700	47,700	45,800	44,000	42,300
1099-S	164,262	157,700	151,600	146,100	141,000	136,300	132,000	128,100	124,400	121,100
1099-SA	39	0	0	0	0	0	0	0	0	0
1099-SB	21	0	0	0	0	0	0	0	0	0
3921	815	1,200	1,400	1,500	1,400	1,300	1,300	1,200	1,100	1,000
3922	173	200	200	200	200	200	200	200	200	200
5498	1,143	900	700	600	500	500	400	400	400	400
5498-ESA	0	0	0	0	0	0	0	0	0	0
5498-SA	18	0	0	0	0	0	0	0	0	0

N/A—Not applicable.
NOTES: Projected detail may not add to total due to rounding.
Table does not contain counts for Forms 5471, 5472, 8027.
Actual historical data with values of 9 or fewer were rounded to the nearest 10.
The information presented in this table reflects the IRS's decision made in CY 2022 to no longer close the Austin campus in CY 2024.
SOURCE: IRS, Publication 6961, 2023 Update. Actual data is provided by program staff in the operating divisions from SOI, LB&I Deputy Commissioner, and the IT Applications Development whom provide the MCC IRP Reformat Report (405-02-13), IRMF Report (417-91-40), CAWR W-2 Control Report, IRP Counts for SSA Benefit Statements and payments by the RRB (1099-SSA/RRB), and Paper IRP Production Report from SCRIPS.

Table 5B. Projections of Information and Withholding Documents-Filed on Paper at the Kansas City IRS Campus: Calendar Years 2023-2031

Form	Actual	Projected								
	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Total, Paper	**8,684,514**	**10,956,300**	**7,208,300**	**5,652,800**	**4,782,600**	**4,250,800**	**3,719,300**	**3,474,600**	**3,410,200**	**3,353,400**
W-2	0	0	0	0	0	0	0	0	0	0
W-2G	1,420	1,100	600	600	400	400	400	400	300	300
K-1 (Form 1041)	74,195	54,100	54,100	54,100	54,100	54,100	54,100	54,100	54,100	54,100
K-1 (Form 1065)	233,358	184,300	175,300	166,400	157,400	148,500	139,500	130,600	121,600	112,700
K-1 (Form 1120-S)	129,729	78,900	72,800	68,000	64,200	61,200	58,800	56,900	55,400	54,200
Foreign	0	0	0	0	0	0	0	0	0	0
SSA/RRB-1099	0	0	0	0	0	0	0	0	0	0
1096	1,330,945	1,510,600	1,054,500	812,800	675,200	586,900	498,500	445,400	409,100	379,700
1042-S	0	0	0	0	0	0	0	0	0	0
1097-BTC	137	100	100	100	100	100	100	100	100	100
1098	95,911	91,400	83,700	81,400	79,000	76,300	73,600	70,800	68,000	65,100
1098-C	1,431	1,700	1,500	1,300	1,200	1,000	900	800	700	600
1098-E	733	600	600	1,100	1,100	1,000	900	800	800	700
1098-F	0	0	0	0	0	0	0	0	0	0
1098-Q	0	0	0	0	0	0	0	0	0	0
1098-T	13,958	17,600	15,400	14,700	14,000	13,200	12,500	11,800	11,000	10,300
1099-A	881	800	700	700	600	600	500	400	400	300
1099-B	2,975	3,100	2,800	2,300	2,100	1,900	1,700	1,500	1,400	1,300
1099-C	4,247	3,800	3,300	2,800	2,400	2,100	1,700	1,400	1,200	900
1099-CAP	56	0	0	0	0	0	0	0	0	0
1099-DIV	43,684	39,100	24,700	16,900	12,500	10,000	7,400	6,300	6,200	6,100
1099-G	6,171	8,500	8,000	7,600	7,200	6,800	6,300	5,900	5,500	5,100
1099-H	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1099-INT	98,936	237,400	155,100	109,500	83,800	68,000	52,200	44,600	42,500	40,400
1099-K	3,924	3,900	23,600	23,500	23,300	23,000	22,600	22,200	21,600	21,000
1099-LS	0	0	0	0	0	0	0	0	0	0
1099-LTC	17	0	0	0	0	0	0	0	0	0
1099-MISC	1,177,369	1,383,400	863,400	582,200	428,200	337,300	246,300	210,600	210,800	211,000
1099-NEC	5,284,524	7,163,400	4,502,300	3,547,300	3,022,200	2,710,300	2,398,400	2,271,700	2,265,800	2,259,800
1099-OID	349	300	300	300	300	200	200	200	200	200
1099-PATR	11,592	11,100	10,700	10,200	9,800	9,400	9,000	8,600	8,200	7,900
1099-Q	34	0	0	0	0	0	0	0	0	0
1099-R	44,016	42,200	40,400	38,800	37,200	35,700	34,200	32,900	31,600	30,400
1099-S	122,346	117,400	112,900	108,800	105,000	101,500	98,300	95,400	92,600	90,100
1099-SA	39	0	0	0	0	0	0	0	0	0
1099-SB	12	0	0	0	0	0	0	0	0	0
3921	469	700	800	800	800	800	700	700	600	600
3922	86	100	100	100	100	100	100	100	100	100
5498	952	700	600	500	400	400	400	400	400	400
5498-ESA	0	0	0	0	0	0	0	0	0	0
5498-SA	18	0	0	0	0	0	0	0	0	0

N/A—Not applicable.
NOTES: Projected detail may not add to total due to rounding.
Table does not contain counts for Forms 5471, 5472, 8027.
Actual historical data with values of 9 or fewer were rounded to the nearest 10.
The information presented in this table reflects the IRS's decision made in CY 2022 to no longer close the Austin campus in CY 2024.
SOURCE: IRS, Publication 6961, 2023 Update. Actual data is provided by program staff in the operating divisions from SOI, LB&I Deputy Commissioner, and the IT Applications Development whom provide the MCC IRP Reformat Report (405-02-13), IRMF Report (417-91-40), CAWR W-2 Control Report, IRP Counts for SSA Benefit Statements and payments by the RRB (1099-SSA/RRB), and Paper IRP Production Report from SCRIPS.

Table 5C. Projections of Information and Withholding Documents-Filed on Paper at the Ogden IRS Campus: Calendar Years 2023-2031

Form	Actual	Projected								
	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Total, Paper	**6,668,859**	**8,171,500**	**5,461,100**	**4,333,600**	**3,698,800**	**3,307,500**	**2,917,800**	**2,733,800**	**2,680,600**	**2,633,100**
W-2	0	0	0	0	0	0	0	0	0	0
W-2G	3,313	2,500	1,400	1,300	900	800	800	800	800	800
K-1 (Form 1041)	63,025	45,900	45,900	45,900	45,900	45,900	45,900	45,900	45,900	45,900
K-1 (Form 1065)	332,689	262,800	250,000	237,300	224,500	211,700	199,000	186,200	173,400	160,700
K-1 (Form 1120-S)	197,112	120,100	110,900	103,600	97,800	93,200	89,500	86,600	84,300	82,500
Foreign	0	0	0	0	0	0	0	0	0	0
SSA/RRB-1099	0	0	0	0	0	0	0	0	0	0
1096	858,299	974,200	680,100	524,200	435,500	378,500	321,500	287,300	263,800	244,900
1042-S	202,278	132,000	129,500	127,000	124,600	122,100	119,600	117,100	114,700	112,200
1097-BTC	23	0	0	0	0	0	0	0	0	0
1098	62,661	59,800	54,800	53,300	51,700	50,000	48,200	46,400	44,500	42,600
1098-C	1,431	1,700	1,500	1,300	1,200	1,000	900	800	700	600
1098-E	366	200	300	400	400	400	400	300	300	300
1098-F	0	0	0	0	0	0	0	0	0	0
1098-Q	0	0	0	0	0	0	0	0	0	0
1098-T	9,866	12,300	10,700	10,200	9,700	9,200	8,700	8,200	7,700	7,200
1099-A	510	500	400	400	400	300	300	300	200	200
1099-B	2,007	2,200	1,900	1,600	1,400	1,300	1,200	1,000	1,000	900
1099-C	3,640	3,200	2,800	2,400	2,000	1,700	1,500	1,200	1,000	800
1099-CAP	87	100	100	100	100	100	100	100	100	100
1099-DIV	32,369	29,000	18,300	12,500	9,300	7,400	5,500	4,700	4,600	4,600
1099-G	5,196	7,100	6,800	6,400	6,100	5,700	5,400	5,000	4,600	4,300
1099-H	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1099-INT	74,296	178,000	116,300	82,100	62,800	51,000	39,200	33,500	31,900	30,300
1099-K	3,285	3,400	20,000	19,900	19,700	19,500	19,200	18,800	18,300	17,800
1099-LS	0	0	0	0	0	0	0	0	0	0
1099-LTC	10	0	0	0	0	0	0	0	0	0
1099-MISC	853,366	1,002,700	625,800	422,000	310,300	244,500	178,500	152,700	152,800	152,900
1099-NEC	3,866,335	5,241,000	3,294,000	2,595,300	2,211,200	1,983,000	1,754,800	1,662,100	1,657,700	1,653,300
1099-OID	349	200	200	200	200	200	200	100	100	100
1099-PATR	1,002	900	900	900	800	800	800	700	700	700
1099-Q	0	0	0	0	0	0	0	0	0	0
1099-R	26,963	25,800	24,700	23,700	22,800	21,800	21,000	20,100	19,300	18,600
1099-S	66,275	63,500	61,100	58,800	56,800	54,900	53,200	51,600	50,100	48,800
1099-SA	0	0	0	0	0	0	0	0	0	0
1099-SB	28	0	0	0	0	0	0	0	0	0
3921	1,160	1,700	2,000	2,100	2,000	1,900	1,800	1,700	1,600	1,500
3922	303	300	400	400	400	400	400	400	300	300
5498	571	400	300	300	300	200	200	200	200	200
5498-ESA	26	0	0	0	0	0	0	0	0	0
5498-SA	18	0	0	0	0	0	0	0	0	0

N/A—Not applicable.
NOTES: Projected detail may not add to total due to rounding.
Table does not contain counts for Forms 5471, 5472, 8027.
Actual historical data with values of 9 or fewer were rounded to the nearest 10.
The information presented in this table reflects the IRS's decision made in CY 2022 to no longer close the Austin campus in CY 2024.
SOURCE: IRS, Publication 6961, 2023 Update. Actual data is provided by program staff in the operating divisions from SOI, LB&I Deputy Commissioner, and the IT Applications Development whom provide the MCC IRP Reformat Report (405-02-13), IRMF Report (417-91-40), CAWR W-2 Control Report, IRP Counts for SSA Benefit Statements and payments by the RRB (1099-SSA/RRB), and Paper IRP Production Report from SCRIPS.

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

Calendar Year 2022 and Beyond				
Kansas City		**Ogden**		
Connecticut	North Carolina	Alabama	Minnesota	Utah
Delaware	Ohio	Alaska	Mississippi	Washington
District of Columbia	Pennsylvania	Arizona	Missouri	Wyoming
Georgia	Rhode Island	Arkansas	Montana	
Illinois	South Carolina	California	Nebraska	International
Indiana	Tennessee	Colorado	Nevada	
Kentucky	Vermont	Florida	New Mexico	
Maine	Virginia	Hawaii	North Dakota	
Maryland	West Virginia	Idaho	Oklahoma	
Massachusetts	Wisconsin	Iowa	Oregon	
Michigan		Kansas	South Dakota	
New Hampshire		Louisiana	Texas	
New Jersey				
New York				

NOTE: The information presented in this table for CY 2022 and beyond reflects campus alignments approved in CY 2021.
SOURCE: IRS, Publication 6961, 2023 Update.

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

Calendar Year 2022 and Beyond				
Austin		**Kansas City**		**Ogden**
Alabama	Ohio	Alaska	Oklahoma	California
Arizona	Texas	Colorado	Oregon	Connecticut
Arkansas	Vermont	Hawaii	South Carolina	District of Columbia
Delaware	Virginia	Idaho	South Dakota	Louisiana
Florida		Illinois	Tennessee	Maryland
Georgia		Indiana	Utah	Pennsylvania
Kentucky		Iowa	Washington	Rhode Island
Maine		Kansas	Wisconsin	West Virginia
Massachusetts		Michigan	Wyoming	
Mississippi		Minnesota		
New Hampshire		Missouri		
New Jersey		Montana		
New Mexico		Nebraska		
New York		Nevada		
North Carolina		North Dakota		

NOTE: The information presented in this table reflects the IRS's decision made in CY 2022 to no longer close the Austin campus in CY 2024.
SOURCE: IRS, Publication 6961, 2023 Update.

Table Notes

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

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

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

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

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

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

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

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

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

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

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

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

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

purposes.

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

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

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

Form 1099-H, *Health Coverage Tax Credit* (*HCTC*) *Advance Payments* is filed by providers of qualified health insurance coverage to report advance payments of the HCTC from the Department of the Treasury on behalf of eligible recipients.

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

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

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

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

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

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

Form 1099-OID, *Original Issue Discount* is provided among others by issuers of outstanding bonds or other evidence of indebtedness in registered or bearer form issued with an original

issue discount of at least $10; issuers of some certificates of deposit of over one year; certain financial institutions having other deposit arrangements such as time deposits or bonus savings plans with a term in excess of one year; issuers of collateralized debt obligation; real estate mortgage investment conduits; and trustees or middlemen of WHFITs and widely held mortgage trusts (WHMTs). It is also filed if there are backup withholdings, even though the amount of the original issue discount is less than $10.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Other Projection Publications

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 iii of this report at www.irs.gov/statistics.