



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

# Publication 6961

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

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## 2024 Update



**Projections**  
of Federal Tax Return Filings

[www.irs.gov/statistics](https://www.irs.gov/statistics)

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

## **Publication 6961 2024 Update**

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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](http://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 1 shows a comparison of projections made in 2023 versus 2024 for CY 2025 by all media grand total and paper totals. Table 2 contains projections of all media grand total information and withholding documents in the United States for CY 2024–CY 2032 and received by the IRS for CY 2023. Table 3 includes projections of total paper, and Table 4 includes projections of total nonpaper information and withholding documents in the United States for CY 2024–CY 2032 and received by the IRS for CY 2023. All these projections are at the U.S. level while Tables 5 A–C, in compliance with customer requests, present projections of total paper information and withholding documents at the Austin, Kansas City, and Ogden processing centers for CY 2024–CY 2032 and received by the IRS for CY 2023. However, Currency Transaction Reports for IRS are excluded from Tables 3–5.

## **Data Sources and 2023 Actual Volumes**

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

### ***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.

### ***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 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 calendar year. The IRS and the U.S. Department of the Treasury issued final regulations on February 23, 2023, specified on Treasury Decision 9972, to apply the change to filings required in CY 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 calendar year. The final regulations also 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 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 2028 to January 2031 and eliminated the automatic 30-day extension for forms that include NEC. Beginning with TY 2020, filers should use Form 1099-NEC to report nonemployee compensation, which was previously filed using the Miscellaneous Information (Form 1099-MISC). Projections presented in this document are based on year-to-date CY 2022–CY 2024 filing observations between the Forms 1099-MISC and 1099-NEC, first modeled on an aggregated level, then modeled separately.

### ***Infrastructure Investment and Jobs Act***

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

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

### ***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.

The law, which took effect on January 1, 2023, requires third-party settlement organizations to generate 1099-K forms for taxpayers who receive greater than \$600 of income relating to business operations in a single calendar year via these platforms. The first year to be impacted by this law was to be TY 2022, however, the IRS released guidance in December 2022 that delayed the implementation of the lowered threshold by one year, smoothing the transition period to ensure clarity for taxpayers, tax professionals, and industry.

The 1099-K forecasts included in this publication assume that the \$600 reporting threshold of The American Rescue Plan Act of 2021 will be in full effect for TY 2023 (CY 2024), as currently planned. This shift will result in a noteworthy increase in the volume of 1099-K returns received by IRS beginning in CY 2024.

In absolute terms, the increase of 1099-K return volume resulting from the new, reduced threshold is estimated to total roughly 20 million over TY 2023 and TY 2024 (CY 2024 and CY 2025). This estimation is based upon observed year-to-date 1099-K return trends, information provided by a few large filers, and information supplied by several states which previously enacted similar changes in reporting thresholds.

### ***CARES Act Provisions Sunset***

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

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

Beginning in February 2022 and continuing until August 2023, the Federal Reserve Board raised the Federal Funds Effective (FED Funds) Rate to quell rising inflation in the U.S. Economy. There exists an observable, positive correlation between the Federal Reserve Board's prevailing FED Funds Rate and 1099-INT return volumes. As APY increases, more interest income is generated for taxpayers, which is a key driver of 1099-INT return volumes. The 1099-INT projections contained herein are informed by the observed year to date 1099-INT return trends and the historical 1099-INT return volumes during previous periods when the FED Funds Rate exceeded 5.0%.



### ***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) 2025, the grand total number of information and withholding documents projected in this update is about 7.7% (456.9 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-B (i.e., 412 million more returns), despite the decrease in the projections of Form 1099-NEC (i.e., 26.4 million fewer returns), the decrease in the projections of Certain Government Payments (Form 1099-G) (i.e., 14 million fewer returns), and the decrease in the projections of Form 1099-K. The lower projections of Form 1099-NEC returns are the result of available additional historical data. Form 1099-NEC was added to this publication's 2022 update.

For paper submissions of information and withholding documents, the estimate produced in 2024 for CY 2025 is about 2.5% (i.e., 459,000 forms) more than the paper volumes projected in last year's update (see Table 1, right side). Embedded in this net change for paper volumes is an update of 692,000 additional returns in the forecasted Annual Summary and Transmittal of U.S. Information Returns (Forms 1096) filed, and nonsignificant decreases of most other paper form types. These results are also based on actual CY 2023 and year to date CY 2024 filing experiences.

**Table 1. Comparison of Projections Made in 2023 Versus 2024 for Calendar Year 2025: All Media Grand Total and Paper Only**

[Data are in thousands]

Form	All Media Grand Total				Paper Only			
	2025 Projections		Net change	Percentage change	2025 Projections		Net change	Percentage change
	Produced in 2023	Produced in 2024			Produced in 2023	Produced in 2024		
<b>Grand Total</b>	<b>5,925,874</b>	<b>6,382,795</b>	<b>456,921</b>	<b>7.7%</b>	<b>18,477</b>	<b>18,936</b>	<b>459</b>	<b>2.5%</b>
<b>Subtotal</b>	<b>314,123</b>	<b>318,448</b>	<b>4,325</b>	<b>1.4%</b>	<b>6</b>	<b>13</b>	<b>6</b>	<b>98.4%</b>
W-2	290,066	287,334	(2,733)	-0.9%	0	0	-	N/A
W-2G	24,056	31,114	7,058	29.3%	6	13	6	98.4%
<b>Subtotal</b>	<b>5,611,751</b>	<b>6,064,347</b>	<b>452,596</b>	<b>8.1%</b>	<b>18,471</b>	<b>18,923</b>	<b>452</b>	<b>2.4%</b>
K-1 (Form 1041)	3,175	3,397	222	7.0%	100	200	100	100.0%
K-1 (Form 1065)	32,217	34,784	2,567	8.0%	404	493	89	22.0%
K-1 (Form 1120-S)	8,603	9,237	635	7.4%	172	243	72	41.8%
Foreign	1,500	1,429	(71)	-4.7%	0	0	-	N/A
SSA/RRB-1099	73,656	72,837	(819)	-1.1%	0	0	-	N/A
1096	2,497	3,189	692	27.7%	2,497	3,189	692	27.7%
1042-S	10,676	15,579	4,903	45.9%	127	128	1	0.6%
1097-BTC	1	1	0	10.0%	0	0	0	33.3%
1098	87,477	85,677	(1,800)	-2.1%	245	195	(50)	-20.5%
1098-C	116	116	-	0.0%	4	3	(1)	-24.4%
1098-E	22,459	21,373	(1,086)	-4.8%	3	3	(0)	-12.9%
1098-F	107	43	(64)	-59.8%	0	0	0	N/A
1098-Q	18	20	2	12.9%	0	0	-	N/A
1098-T	24,612	24,612	-	0.0%	47	35	(12)	-26.3%
1099-A	102	145	43	42.3%	2	2	(1)	-21.7%
1099-B	4,449,158	4,861,953	412,795	9.3%	16	6	(9)	-59.2%
1099-C	7,617	6,335	(1,282)	-16.8%	11	11	(0)	-2.7%
1099-CAP	1	0	(0)	-40.0%	0	0	-	N/A
1099-DIV	95,899	112,720	16,821	17.5%	55	83	28	50.8%
1099-G	97,469	83,437	(14,032)	-14.4%	23	13	(10)	-42.2%
1099-INT	181,233	248,446	67,213	37.1%	357	354	(3)	-0.8%
1099-K	46,200	32,975	(13,225)	-28.6%	83	19	(64)	-77.0%
1099-LS	10	7	(3)	-25.3%	0	0	-	N/A
1099-LTC	360	354	(6)	-1.8%	0	0	-	N/A
1099-MISC	50,337	45,498	(4,839)	-9.6%	1,862	1,562	(300)	-16.1%
1099-NEC	88,126	61,704	(26,422)	-30.0%	12,010	12,010	-	0.0%
1099-OID	5,612	5,742	130	2.3%	1	1	0	40.0%
1099-PATR	1,633	1,615	(17)	-1.1%	14	13	(2)	-11.3%
1099-Q	3,655	3,462	(194)	-5.3%	0	0	(0)	-100.0%
1099-R	113,633	113,675	42	0.0%	117	100	(17)	-14.2%
1099-S	6,231	5,316	(915)	-14.7%	314	257	(57)	-18.2%
1099-SA	16,124	19,392	3,268	20.3%	0	0	(0)	-100.0%
1099-SB	5	6	0	5.6%	0	0	-	N/A
3921	377	289	(88)	-23.3%	4	1	(4)	-79.5%
3922	6,801	6,869	68	1.0%	1	0	(1)	-62.5%
5498	141,621	146,035	4,414	3.1%	1	2	0	23.1%
5498-ESA	149	111	(38)	-25.4%	0	0	-	N/A
5498-SA	32,286	35,966	3,680	11.4%	0	0	0	200.0%

N/A—Not applicable.

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

Detail may not add to total due to rounding.

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

Currency Transaction Reports are not included in Table 1.

SOURCE: Internal Revenue Service, Publication 6961, 2024 Update. Actual data is provided by program staff in the operating divisions from Statistics of Income, Large Business and International, and the Information Technology Applications Development whom provide the Martinsburg Computing Center Information Returns Processing Reformat Report (405-02-13), Information Returns Master File Report (417-91-40), Combined Annual Wage Reporting W-2 Control Report, Information Returns Processing Counts for Social Security Administration Benefit Statements and payments by the Railroad Retirement Board (1099-SSA/RRB), and the Paper Information Returns Procession Production Report from the Service Center Recognition Image Processing System.

Table 2. Projections of Information and Withholding Documents-United States *All Media* Grand Total: Calendar Years 2024–2032

Form	Projected										
	Actual 2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	
Grand Total [1]	5,401,103,117	6,194,414,100	6,382,794,500	6,527,781,500	6,646,581,800	6,784,865,000	6,925,777,500	7,071,678,500	7,217,421,100	7,368,994,400	
Subtotal	304,630,096	314,211,300	318,447,700	321,121,300	323,600,200	326,892,900	331,050,600	335,279,900	339,479,200	343,483,600	
W-2	278,908,239	283,865,800	287,333,500	289,439,600	291,376,000	294,021,400	297,420,600	300,882,100	304,317,500	307,583,000	
W-2G	25,721,857	30,345,500	31,114,200	31,681,700	32,224,200	32,871,500	33,630,000	34,397,800	35,161,700	35,900,600	
Subtotal	5,096,473,021	5,880,202,800	6,064,346,800	6,206,660,200	6,322,981,600	6,457,972,100	6,598,726,900	6,736,398,600	6,877,941,900	7,025,510,800	
K-1 (Form 1041)	3,249,628	3,352,600	3,396,900	3,441,200	3,485,500	3,529,800	3,574,100	3,618,300	3,662,600	3,706,900	
K-1 (Form 1065)	32,877,731	34,291,800	34,783,500	35,276,400	35,770,200	36,264,300	36,756,000	37,247,900	37,740,700	38,236,300	
Foreign	8,608,404	9,090,900	9,237,400	9,384,400	9,530,600	9,677,200	9,823,800	9,970,400	10,117,000	10,263,600	
SSA/RRB-1099	1,183,008	1,424,200	1,429,200	1,439,200	1,444,200	1,449,200	1,454,200	1,459,200	1,464,100	1,469,100	
1096	70,912,431	71,837,900	72,837,400	73,836,800	74,836,200	75,835,700	76,835,100	77,834,600	78,834,000	79,833,500	
1096	3,825,002	3,608,800	3,189,200	2,749,300	2,931,400	2,567,100	2,439,100	2,336,900	2,245,300	2,157,000	
1042-S	14,586,619	14,722,300	15,578,900	16,485,400	17,444,600	18,459,600	19,533,700	20,670,300	21,873,100	23,145,800	
1097-BTC	903	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,200	1,200	
1098	80,658,036	85,000,000	85,677,200	86,156,600	86,503,600	86,754,800	86,936,600	87,068,200	87,163,400	87,232,300	
1098-C	108,555	111,900	115,900	115,900	115,900	115,900	115,900	115,900	115,900	115,900	
1098-E	8,929,124	16,968,500	21,372,800	21,648,900	22,272,100	22,650,400	23,120,800	23,346,700	23,978,500	24,388,400	
1098-F	84,830	27,600	42,900	55,300	67,600	80,000	92,300	104,700	117,000	129,400	
1098-Q	15,950	19,100	20,100	21,000	22,000	23,000	23,900	24,900	25,800	26,800	
1098-T	23,782,198	24,633,300	24,612,200	24,708,000	24,803,700	24,899,400	24,995,200	25,090,900	25,186,700	25,282,400	
1099-A	149,669	162,700	144,900	126,300	111,600	100,200	91,300	84,100	78,300	73,600	
1099-B	4,044,532,926	4,730,933,300	4,861,953,300	4,992,973,200	5,123,993,200	5,255,372,100	5,386,392,100	5,517,412,000	5,648,432,000	5,779,810,900	
1099-C	6,311,050	5,825,600	6,335,100	6,340,600	6,344,000	6,346,100	6,347,400	6,348,200	6,349,000	6,349,000	
1099-CAP	198	200	300	300	300	300	300	200	200	200	
1099-DIV	102,311,010	112,059,800	112,719,500	113,410,000	113,930,200	114,503,400	115,431,400	116,579,900	118,017,700	119,135,000	
1099-G	77,032,249	82,147,200	83,436,800	84,726,500	86,016,100	87,305,700	88,595,300	89,884,900	91,174,600	92,464,200	
1099-INT	166,878,622	231,543,000	248,445,800	238,968,300	206,321,600	192,803,400	185,472,700	174,988,000	169,715,500	170,144,300	
1099-K	12,287,189	21,414,300	32,975,300	33,464,700	33,983,500	34,601,900	35,309,900	35,682,100	36,433,900	36,986,900	
1099-LS	6,435	6,600	7,400	8,200	9,000	9,800	10,600	11,400	12,200	13,000	
1099-LTC	327,095	345,200	353,900	363,200	372,500	381,800	391,100	400,300	409,600	419,000	
1099-MISC	47,574,660	42,831,500	45,497,900	48,531,900	50,236,400	51,673,700	52,924,100	53,985,900	54,896,700	55,407,100	
1099-NEC	70,708,246	58,287,100	61,703,700	65,120,200	66,982,400	68,569,800	69,801,200	70,731,800	71,507,300	72,380,400	
1099-OLD	4,969,480	5,700,000	5,741,900	5,787,300	5,832,600	5,878,000	5,923,400	5,968,700	6,014,100	6,059,500	
1099-PATR	1,615,430	1,615,400	1,615,400	1,615,400	1,615,400	1,615,400	1,615,400	1,615,400	1,615,400	1,615,400	
1099-Q	3,391,737	3,431,600	3,461,500	3,484,000	3,500,900	3,513,600	3,523,100	3,530,200	3,535,600	3,539,600	
1099-R	109,601,506	111,590,700	113,675,300	115,712,300	117,773,000	119,821,900	121,876,700	123,928,500	125,981,900	128,034,400	
1099-S	5,047,476	5,181,800	5,316,100	5,450,400	5,584,700	5,719,100	5,853,400	5,987,700	6,122,000	6,256,300	
1099-SA	17,078,102	18,280,600	19,391,800	20,418,600	21,367,400	22,244,100	23,054,300	23,802,900	24,494,700	25,133,900	
1099-SB	3,689	5,000	5,700	6,300	7,000	7,700	8,400	9,000	9,700	10,400	
3921	313,114	281,200	289,000	298,400	306,500	315,700	322,300	330,200	339,900	346,700	
3922	6,598,459	6,750,400	6,869,200	7,003,400	7,136,500	7,272,400	7,429,800	7,548,300	7,693,000	7,855,900	
5498	140,057,971	143,222,000	146,035,000	148,763,400	151,471,300	154,174,400	156,876,200	159,577,800	162,279,300	164,980,700	
5498-ESA	154,830	130,400	111,200	96,300	84,500	75,300	68,100	62,500	58,000	54,600	
5498-SA	30,699,459	33,369,200	35,966,100	38,494,800	40,959,400	43,363,800	45,711,600	48,006,400	50,251,300	52,449,300	
Currency Transaction Report											
[2]	Actual 2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	
Total CTR	336,912	348,400	361,200	374,400	387,900	401,700	415,900	430,400	445,300	460,600	
8300	336,912	348,400	361,200	374,400	387,900	401,700	415,900	430,400	445,300	460,600	

N/A—Not applicable.

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

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

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

Detail may not add to total due to rounding.

SOURCE: Internal Revenue Service, Publication 6961, 2024 Update. Actual data is provided by program staff in the operating divisions from Statistics of Income, Large Business and International, and the Information Technology Applications Development whom provide the Martinsburg Computing Center Information Returns Processing Reform Report (405-02-13), Information Returns Master File Report (417-91-40), Combined Annual Wage Reporting W-2 Control Report, Information Returns Processing Counts for Social Security Administration Benefit Statements and payments by the Railroad Retirement Board (1099-SSA/RRB), and the Paper Information Returns Production Report from Service Center Recognition Image Processing System.

Table 3. Projections of Information and Withholding Documents-United States Paper Total: Calendar Years 2024–2032

Form	Actual		Projected									
	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032		
Total Paper [1]	26,724,777	22,685,300	18,935,800	16,333,800	14,674,600	12,959,400	12,192,900	11,553,400	10,876,700	10,217,300		
Subtotal	36,981	14,300	12,700	11,300	10,000	8,800	7,900	7,100	6,300	5,700		
W-2	0	0	0	0	0	0	0	0	0	0		
W-2G	36,981	14,300	12,700	11,300	10,000	8,800	7,900	7,100	6,300	5,700		
Subtotal	26,687,796	22,671,000	18,923,100	16,322,500	14,664,600	12,950,600	12,185,000	11,546,300	10,870,400	10,211,600		
K-1 (Form 1041)	307,624	300,000	200,000	200,000	200,000	100,000	100,000	100,000	100,000	100,000		
K-1 (Form 1065)	782,446	436,200	492,500	453,700	417,400	383,500	321,500	293,700	262,700	262,700		
K-1 (Form 1120-S)	471,663	275,600	243,300	216,000	192,900	173,300	156,800	142,700	130,800	120,400		
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	3,825,002	3,606,800	3,189,200	2,931,400	2,749,300	2,567,100	2,439,100	2,336,900	2,245,300	2,157,000		
1042-S	133,182	131,400	127,700	124,000	120,200	116,500	112,800	109,100	105,400	101,800		
1097-BTC	339	400	400	400	400	300	300	300	300	300		
1098	231,730	218,700	194,700	178,600	163,400	136,500	119,400	102,100	84,800	67,400		
1098-C	3,148	3,100	3,100	3,000	2,900	2,800	2,700	2,600	2,400	2,300		
1098-E	1,398	2,400	2,700	2,400	2,200	2,000	1,800	1,600	1,500	1,400		
1098-F	200	100	100	100	200	200	200	200	300	300		
1098-Q	0	0	0	0	0	0	0	0	0	0		
1098-T	39,690	37,000	34,500	32,100	29,800	27,400	25,000	22,600	20,100	17,700		
1099-A	2,596	2,000	1,800	1,700	1,600	1,500	1,400	1,300	1,200	1,100		
1099-B	14,658	6,700	6,400	6,000	5,600	5,200	4,900	4,500	4,100	3,800		
1099-C	12,848	11,100	10,700	9,400	8,100	6,800	5,500	4,100	2,800	1,500		
1099-CAP	73	100	100	100	100	100	100	100	100	100		
1099-DIV	114,122	99,100	83,100	73,000	65,900	58,900	54,700	52,300	50,100	47,100		
1099-G	15,967	13,900	13,300	12,600	11,900	11,200	10,600	9,900	9,200	8,600		
1099-INT	269,515	351,300	354,200	320,000	259,600	227,900	206,000	182,600	166,400	156,700		
1099-K	9,433	14,300	19,100	16,800	14,800	13,100	11,600	10,200	9,000	7,900		
1099-LS	0	0	0	0	0	0	0	0	0	0		
1099-LTC	13	0	0	0	0	0	0	0	0	0		
1099-MISC	3,145,721	2,316,500	1,562,100	1,148,800	904,900	660,900	565,100	565,600	505,500	454,000		
1099-NEC	16,900,324	14,455,400	12,010,400	10,232,500	9,176,500	8,120,500	7,691,500	7,262,500	6,833,500	6,404,500		
1099-OID	1,331	1,500	1,400	1,400	1,300	1,300	1,200	1,200	1,100	1,100		
1099-PATR	14,334	13,100	12,500	12,000	11,500	11,000	10,500	10,100	9,700	9,300		
1099-Q	41	0	0	0	0	0	0	0	0	0		
1099-R	108,817	104,300	100,000	95,900	92,000	88,300	84,800	81,500	78,300	75,300		
1099-S	277,120	266,500	256,700	247,800	239,600	232,000	225,100	218,700	212,800	207,300		
1099-SA	40	0	0	0	0	0	0	0	0	0		
1099-SB	0	0	0	0	0	0	0	0	0	0		
3921	1,367	1,000	900	700	600	500	500	400	300	300		
3922	387	300	300	200	200	200	200	100	100	100		
5498	2,281	1,900	1,600	1,500	1,400	1,300	1,300	1,300	1,300	1,300		
5498-ESA	42	0	0	0	0	0	0	0	0	0		
5498-SA	344	300	300	300	300	300	300	300	300	300		

N/A—Not applicable.  
[1] Total Paper includes Form 1096 which is a "payer" transmittal document used to transmit "payee" documents.  
NOTES: Table does not contain counts for Forms 5471, 5472, and 8027.  
Detail may not add to total due to rounding.

Currency Transaction Reports are not included in Table 3.  
SOURCE: Internal Revenue Service, Publication 6961, 2024 Update. Actual data is provided by program staff in the operating divisions from Statistics of Income, Large Business and International, and the Information Technology Applications Development whom provide the Marinsburg Computing Center Information Returns Processing Reform Report (405-02-13), Information Returns Master File Report (417-91-40), Combined Annual Wage Reporting W-2 Control Report, Information Returns Processing Counts for Social Security Administration Benefit Statements and payments by the Railroad Retirement Board (1099-SSA/RRB), and the Paper Information Returns Processing Production Report from the Service Center Recognition Image Processing System.

Table 4. Projections of Information and Withholding Documents-United States Nonpaper Total: Calendar Years 2024–2032

Form	Actual		Projected									
	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032		
Total, Nonpaper [1]	5,374,378,337	6,171,728,900	6,363,858,800	6,511,447,500	6,631,907,400	6,771,905,300	6,917,584,800	7,060,125,000	7,206,544,000	7,358,777,100		
Subtotal	304,593,115	314,196,900	318,434,900	321,110,100	323,590,300	326,884,000	331,042,700	335,272,800	339,472,900	343,477,800		
W-2	278,908,239	283,865,800	287,333,500	289,439,600	291,376,000	294,021,400	297,420,600	300,882,100	304,317,500	307,583,000		
W-2G	25,684,876	30,331,100	31,101,400	31,670,500	32,214,300	32,862,600	33,622,100	34,390,700	35,155,400	35,894,800		
Subtotal	5,069,785,222	5,857,532,000	6,045,423,900	6,190,337,400	6,308,317,100	6,445,021,300	6,586,542,100	6,724,852,200	6,867,071,100	7,015,299,300		
K-1 (Form 1041)	2,942,004	3,052,600	3,196,900	3,341,200	3,485,500	3,629,800	3,774,100	3,918,300	4,062,500	4,206,700		
K-1 (Form 1065)	32,095,285	33,855,500	34,291,000	34,822,700	35,352,700	35,880,800	36,404,400	36,926,400	37,447,100	37,973,600		
K-1 (Form 1120-S)	8,136,741	8,815,300	8,994,200	9,168,000	9,337,700	9,503,900	9,667,000	9,827,700	9,986,200	10,143,200		
Foreign	1,183,008	1,424,200	1,429,200	1,434,200	1,439,200	1,444,200	1,449,200	1,454,100	1,459,100	1,464,100		
SSA/RRB-1099	70,912,431	71,837,900	72,837,400	73,836,800	74,836,200	75,835,700	76,835,100	77,834,600	78,834,100	79,833,600		
1096	0	0	0	0	0	0	0	0	0	0		
1042-S	14,453,437	14,590,900	15,451,200	16,361,400	17,324,400	18,343,100	19,420,900	20,561,200	21,767,700	23,043,900		
1097-BTC	564	700	700	700	700	800	800	800	900	900		
1098	80,426,306	84,781,300	85,482,500	85,978,000	86,350,300	86,618,300	86,817,200	86,966,000	87,078,600	87,164,900		
1098-C	105,407	108,800	112,800	112,900	113,000	113,200	113,300	113,400	113,500	113,600		
1098-E	8,927,726	16,966,200	21,370,100	21,646,500	22,269,900	22,648,400	23,119,000	23,345,100	23,977,000	24,387,000		
1098-F	84,630	27,500	42,800	55,100	67,500	79,800	92,100	104,400	116,800	129,100		
1098-Q	15,950	19,100	20,100	21,000	22,000	23,000	24,000	25,000	26,000	26,800		
1098-T	23,742,508	24,596,400	24,577,800	24,675,800	24,773,900	24,872,100	24,970,200	25,068,300	25,166,500	25,264,700		
1099-A	147,073	160,700	143,000	124,600	110,000	98,700	89,900	82,800	77,100	72,500		
1099-B	4,044,518,268	4,730,926,600	4,861,946,900	4,992,967,200	5,123,987,600	5,255,366,900	5,386,387,200	5,517,407,500	5,648,427,900	5,779,807,200		
1099-C	6,298,202	5,814,500	6,324,300	6,331,200	6,335,900	6,339,300	6,341,900	6,345,900	6,349,900	6,347,500		
1099-CAP	125	100	200	200	200	200	100	100	100	100		
1099-DIV	102,196,888	111,960,700	112,636,400	113,337,000	113,864,300	114,444,500	115,376,700	116,527,500	117,967,600	119,087,900		
1099-G	77,016,282	82,133,300	83,423,600	84,713,900	86,004,200	87,294,500	88,584,800	89,875,000	91,165,300	92,455,600		
1099-INT	166,609,107	231,191,700	248,091,600	238,648,200	206,062,000	192,575,500	185,266,800	174,805,400	169,549,100	169,987,600		
1099-K	12,277,756	21,400,100	32,956,300	33,447,900	33,968,700	34,588,800	35,298,300	35,672,000	36,424,800	36,978,900		
1099-L	6,435	6,600	7,400	8,200	9,000	9,800	10,600	11,400	12,200	13,000		
1099-LTC	327,082	345,200	353,900	363,200	372,500	381,900	391,100	400,300	409,600	419,000		
1099-MISC	44,428,939	40,515,000	43,935,800	47,383,100	49,331,500	51,012,700	52,359,100	53,420,300	54,391,200	54,953,100		
1099-NEC	53,807,922	43,831,800	49,693,300	54,887,700	57,805,900	60,449,400	62,109,700	63,469,400	64,673,800	65,975,900		
1099-OID	4,988,149	5,698,500	5,740,500	5,785,900	5,831,300	5,876,700	5,922,100	5,967,500	6,013,000	6,058,400		
1099-PATR	1,601,096	1,602,400	1,602,900	1,603,500	1,604,000	1,604,500	1,604,900	1,605,400	1,605,800	1,606,200		
1099-Q	3,391,696	3,431,600	3,461,500	3,484,000	3,500,900	3,513,500	3,523,100	3,530,200	3,535,600	3,539,600		
1099-R	109,492,669	111,486,400	113,575,300	115,616,400	117,681,000	119,733,600	121,791,900	123,847,000	125,903,500	127,959,100		
1099-S	4,770,356	4,915,300	5,059,400	5,202,600	5,345,200	5,487,000	5,628,300	5,769,000	5,909,200	6,049,000		
1099-SA	17,078,062	18,280,600	19,391,700	20,418,500	21,367,300	22,244,100	23,054,200	23,802,900	24,494,600	25,133,900		
1099-SB	3,686	5,000	5,700	6,300	7,000	7,700	8,400	9,000	9,700	10,400		
3921	311,747	280,200	288,200	297,700	305,900	315,100	321,900	329,800	339,500	346,400		
3922	6,598,072	6,750,000	6,868,900	7,003,200	7,136,200	7,272,200	7,429,600	7,548,100	7,692,900	7,855,800		
5498	140,055,690	143,220,100	146,033,400	148,761,900	151,469,900	154,173,000	156,874,900	159,576,500	162,278,000	164,979,500		
5498-ESA	154,788	130,400	111,200	96,200	84,500	75,300	68,100	62,500	58,000	54,600		
5498-SA	30,699,115	33,368,800	35,965,800	38,494,500	40,959,100	43,363,400	45,711,300	48,006,000	50,250,900	52,449,000		

N/A—Not applicable.

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

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

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

Detail may not add to total due to rounding.

Currency, Transaction Reports are not included in Table 4.

SOURCE: Internal Revenue Service, Publication 6961, 2024 Update. Actual data is provided by program staff in the operating divisions from Statistics of Income, Large Business and International, and the Information Technology Applications Development whom provide the Martinsburg Computing Center Information Returns Processing Reform Report (405-02-13), Information Returns Master File Report (417-91-40), Combined Annual Wage Reporting W-2 Control Report, Information Returns Processing Counts for Social Security Administration Benefit Statements and payments by the Railroad Retirement Board (1099-SSA/RRB), and the Paper Information Returns Production Report from the Service Center Recognition Image Processing System.

**Table 5A. Projections of Information and Withholding Documents-Filed on Paper at the Austin IRS Campus: Calendar Years 2024–2032**

Form	Actual	Projected									
	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	
Total, Paper	11,511,675	9,752,500	8,173,800	7,065,300	6,358,700	5,624,800	5,296,100	5,014,300	4,720,100	4,431,400	
W-2	0	0	0	0	0	0	0	0	0	0	
W-2G	12,453	4,800	4,300	3,800	3,400	3,000	2,700	2,400	2,100	1,900	
K-1 (Form 1041)	138,474	135,000	90,000	90,000	90,000	45,000	45,000	45,000	45,000	45,000	
K-1 (Form 1065)	410,654	228,900	258,500	238,100	219,100	201,300	184,500	168,800	154,100	137,900	
K-1 (Form 1120-S)	234,111	136,800	120,800	107,200	95,700	86,000	77,800	70,800	64,900	59,800	
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	1,448,052	1,365,400	1,207,300	1,109,700	1,040,800	971,800	923,400	884,700	850,000	816,600	
1042-S	123,893	122,200	118,800	115,300	111,900	108,400	104,900	101,500	98,000	94,700	
1097-BTC	128	200	100	100	100	100	100	100	100	100	
1098	133,485	126,000	112,200	102,900	88,300	78,600	68,800	58,800	48,900	38,800	
1098-C	1,161	1,200	1,200	1,100	1,100	1,000	1,000	900	900	900	
1098-E	578	1,000	1,100	1,000	900	800	700	700	600	600	
1098-F	37	0	0	0	0	0	0	0	100	100	
1098-Q	0	0	0	0	0	0	0	0	0	0	
1098-T	17,745	16,500	15,400	14,400	13,300	12,200	11,200	10,100	9,000	7,900	
1099-A	1,286	1,000	900	900	800	700	700	600	600	500	
1099-B	5,921	2,700	2,600	2,400	2,300	2,100	2,000	1,800	1,700	1,500	
1099-C	4,738	4,100	4,000	3,500	3,000	2,500	2,000	1,500	1,000	600	
1099-CAP	20	0	0	0	0	0	0	0	0	0	
1099-DIV	43,173	37,500	31,400	27,600	24,900	22,300	20,700	19,800	19,000	17,800	
1099-G	8,789	7,700	7,300	6,900	6,600	6,200	5,800	5,400	5,100	4,700	
1099-INT	89,046	116,100	117,000	105,700	85,800	75,300	68,100	60,300	55,000	51,800	
1099-K	3,081	4,700	6,200	5,500	4,800	4,300	3,800	3,300	2,900	2,600	
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	1,141,064	840,300	566,600	416,700	328,200	239,700	205,000	205,200	183,400	164,700	
1099-NEC	7,502,522	6,417,100	5,331,700	4,542,500	4,073,700	3,604,900	3,414,500	3,224,000	3,033,600	2,843,100	
1099-OID	541	600	600	600	500	500	500	500	500	400	
1099-PATR	3,344	3,000	2,900	2,800	2,700	2,600	2,500	2,400	2,300	2,200	
1099-Q	19	0	0	0	0	0	0	0	0	0	
1099-R	45,404	43,500	41,700	40,000	38,400	36,900	35,400	34,000	32,700	31,400	
1099-S	140,794	135,400	130,400	125,900	121,700	117,900	114,400	111,100	108,100	105,300	
1099-SA	10	0	0	0	0	0	0	0	0	0	
1099-SB	0	0	0	0	0	0	0	0	0	0	
3921	197	100	100	100	100	100	100	100	0	0	
3922	26	0	0	0	0	0	0	0	0	0	
5498	780	600	600	500	500	500	400	400	400	400	
5498-ESA	14	0	0	0	0	0	0	0	0	0	
5498-SA	131	100	100	100	100	100	100	100	100	100	

N/A--Not applicable.

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

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

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

SOURCE: Internal Revenue Service, Publication 6961, 2024 Update. Actual data is provided by program staff in the operating divisions from Statistics of Income, Large Business and International, and the Information Technology Applications Development whom provide the Martinsburg Computing Center Information Returns Processing Reform Report (405-02-13), Information Returns Master File Report (417-91-40), Combined Annual Wage Reporting W-2 Control Report, Information Returns Processing Counts for Social Security Administration Benefit Statements and payments by the Railroad Retirement Board (1099-SSA/RRB), and the Paper Information Returns Processing Production Report from the Service Center Recognition Image Processing System.



**Table 5B. Projections of Information and Withholding Documents-Filed on Paper at the Kansas City IRS Campus: Calendar Years 2024–2032**

Form	Actual	Projected									
	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	
Total, Paper	9,457,695	8,025,500	6,652,200	5,710,000	5,109,900	4,493,500	4,221,900	4,002,800	3,765,400	3,535,800	
W-2	0	0	0	0	0	0	0	0	0	0	
W-2G	3,308	1,300	1,100	1,000	900	800	700	600	600	500	
K-1 (Form 1041)	103,216	100,700	67,100	67,100	67,100	33,600	33,600	33,600	33,600	33,600	
K-1 (Form 1065)	208,728	116,400	131,400	121,000	111,400	102,300	93,800	85,800	78,300	70,100	
K-1 (Form 1120-S)	144,750	84,600	74,700	66,300	59,200	53,200	48,100	43,800	40,100	36,900	
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	1,269,285	1,196,900	1,058,300	972,700	912,300	851,900	809,400	775,500	745,100	715,800	
1042-S	4,845	4,800	4,600	4,500	4,400	4,200	4,100	4,000	3,800	3,700	
1097-BTC	178	200	200	200	200	200	200	200	200	100	
1098	63,250	59,700	53,200	48,700	41,900	37,200	32,600	27,900	23,100	18,400	
1098-C	348	300	300	300	300	300	300	300	300	300	
1098-E	587	1,000	1,100	1,000	900	800	800	700	600	600	
1098-F	30	0	0	0	0	0	0	0	0	0	
1098-Q	0	0	0	0	0	0	0	0	0	0	
1098-T	14,334	13,300	12,400	11,600	10,700	9,900	9,000	8,200	7,300	6,400	
1099-A	855	600	600	600	500	500	500	400	400	400	
1099-B	5,621	2,600	2,400	2,300	2,200	2,000	1,900	1,700	1,600	1,400	
1099-C	1,420	1,200	1,200	1,000	900	700	600	500	300	200	
1099-CAP	16	0	0	0	0	0	0	0	0	0	
1099-DIV	49,339	42,900	35,900	31,600	28,500	25,500	23,600	22,600	21,700	20,400	
1099-G	5,725	5,000	4,800	4,500	4,300	4,000	3,800	3,500	3,300	3,100	
1099-INT	127,029	165,600	166,900	150,800	122,400	107,400	97,100	86,100	78,400	73,900	
1099-K	4,883	7,400	9,900	8,700	7,700	6,800	6,000	5,300	4,700	4,100	
1099-LS	0	0	0	0	0	0	0	0	0	0	
1099-LTC	0	0	0	0	0	0	0	0	0	0	
1099-MISC	1,391,121	1,024,400	690,800	508,000	400,200	292,300	249,900	250,100	223,500	200,800	
1099-NEC	5,916,360	5,060,400	4,204,500	3,582,100	3,212,400	2,842,800	2,692,600	2,542,400	2,392,200	2,242,000	
1099-OID	390	400	400	400	400	400	400	300	300	300	
1099-PATR	8,639	7,900	7,500	7,200	6,900	6,600	6,300	6,100	5,800	5,600	
1099-Q	20	0	0	0	0	0	0	0	0	0	
1099-R	40,091	38,400	36,800	35,300	33,900	32,500	31,300	30,000	28,900	27,800	
1099-S	91,767	88,200	85,000	82,100	79,300	76,800	74,500	72,400	70,500	68,600	
1099-SA	10	0	0	0	0	0	0	0	0	0	
1099-SB	0	0	0	0	0	0	0	0	0	0	
3921	356	300	200	200	200	100	100	100	100	100	
3922	0	0	0	0	0	0	0	0	0	0	
5498	1,070	900	800	700	700	600	600	600	600	600	
5498-ESA	23	0	0	0	0	0	0	0	0	0	
5498-SA	99	100	100	100	100	100	100	100	100	100	

N/A—Not applicable.

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

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

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

SOURCE: Internal Revenue Service, Publication 6961, 2024 Update. Actual data is provided by program staff in the operating divisions from Statistics of Income, Large Business and International, and the Information Technology Applications Development whom provide the Martinsburg Computing Center Information Returns Processing Reformat Report (405-02-13), Information Returns Master File Report (417-91-40), Combined Annual Wage Reporting W-2 Control Report, Information Returns Processing Counts for Social Security Administration Benefit Statements and payments by the Railroad Retirement Board (1099-SSA/RRB), and the Paper Information Returns Production Report from the Service Center Recognition Image Processing System.

**Table 5C. Projections of Information and Withholding Documents-Filed on Paper at the Ogden IRS Campus: Calendar Years 2024–2032**

Form	Actual	Projected									
	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	
Total, Paper	5,755,410	4,906,800	4,109,300	3,558,100	3,206,200	2,840,900	2,674,700	2,536,300	2,391,200	2,249,800	
W-2	0	0	0	0	0	0	0	0	0	0	
W-2G	21,220	8,200	7,300	6,500	5,700	5,100	4,500	4,100	3,600	3,300	
K-1 (Form 1041)	65,934	64,300	42,900	42,900	42,900	21,400	21,400	21,400	21,400	21,400	
K-1 (Form 1065)	163,064	90,900	102,600	94,500	87,000	79,900	73,300	67,000	61,200	54,700	
K-1 (Form 1120-S)	92,802	54,200	47,900	42,500	38,000	34,100	30,800	28,100	25,700	23,700	
Foreign	0	0	0	0	0	0	0	0	0	0	
SSA/RRB-1099	0	0	0	0	0	0	0	0	0	0	
1096	1,107,665	1,044,500	923,500	848,900	796,200	743,400	706,300	676,700	650,200	624,600	
1042-S	4,444	4,400	4,300	4,100	4,000	3,900	3,800	3,600	3,500	3,400	
1097-BTC	33	0	0	0	0	0	0	0	0	0	
1098	34,994	33,000	29,400	27,000	23,200	20,600	18,000	15,400	12,800	10,200	
1098-C	1,639	1,600	1,600	1,600	1,500	1,400	1,400	1,300	1,300	1,200	
1098-E	233	400	400	400	400	300	300	300	200	200	
1098-F	133	0	100	100	100	100	100	200	200	200	
1098-Q	0	0	0	0	0	0	0	0	0	0	
1098-T	7,611	7,100	6,600	6,200	5,700	5,300	4,800	4,300	3,900	3,400	
1099-A	455	300	300	300	300	300	200	200	200	200	
1099-B	3,116	1,400	1,400	1,300	1,200	1,100	1,000	1,000	900	800	
1099-C	6,689	5,800	5,600	4,900	4,200	3,500	2,800	2,200	1,500	800	
1099-CAP	37	0	100	100	100	100	100	100	100	100	
1099-DIV	21,610	18,800	15,700	13,800	12,500	11,200	10,400	9,900	9,500	8,900	
1099-G	1,452	1,300	1,200	1,100	1,100	1,000	1,000	900	800	800	
1099-INT	53,440	69,700	70,200	63,500	51,500	45,200	40,800	36,200	33,000	31,100	
1099-K	1,469	2,200	3,000	2,600	2,300	2,000	1,800	1,600	1,400	1,200	
1099-LS	0	0	0	0	0	0	0	0	0	0	
1099-LTC	0	0	0	0	0	0	0	0	0	0	
1099-MISC	613,536	451,800	304,700	224,100	176,500	128,900	110,200	110,300	98,600	88,500	
1099-NEC	3,481,442	2,977,800	2,474,100	2,107,900	1,890,300	1,672,800	1,584,400	1,496,100	1,407,700	1,319,300	
1099-OID	400	400	400	400	400	400	400	400	300	300	
1099-PATR	2,351	2,100	2,100	2,000	1,900	1,800	1,700	1,700	1,600	1,500	
1099-Q	0	0	0	0	0	0	0	0	0	0	
1099-R	23,322	22,400	21,400	20,600	19,700	18,900	18,200	17,500	16,800	16,100	
1099-S	44,559	42,800	41,300	39,800	38,500	37,300	36,200	35,200	34,200	33,300	
1099-SA	27	0	0	0	0	0	0	0	0	0	
1099-SB	0	0	0	0	0	0	0	0	0	0	
3921	814	600	500	400	400	300	300	200	200	200	
3922	358	300	300	200	200	200	200	100	100	100	
5498	431	400	300	300	300	300	200	200	200	200	
5498-ESA	0	0	0	0	0	0	0	0	0	0	
5498-SA	114	100	100	100	100	100	100	100	100	100	

N/A—Not applicable.

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

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

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

SOURCE: Internal Revenue Service, Publication 6961, 2024 Update. Actual data is provided by program staff in the operating divisions from Statistics of Income, Large Business and International, and the Information Technology Applications Development whom provide the Martinsburg Computing Center Information Returns Processing Reformat Report (405-02-13), Information Returns Master File Report (417-91-40), Combined Annual Wage Reporting W-2 Control Report, Information Returns Processing Counts for Social Security Administration Benefit Statements and payments by the Railroad Retirement Board (1099-SSA/RRB), and the Paper Information Returns Processing Production Report from the Service Center Recognition Image Processing System.



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

Calendar Year 2023 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 Calendar Year (CY) 2023 and beyond reflects campus alignments approved in CY 2021.  
SOURCE: Internal Revenue Service, Publication 6961, 2024 Update.

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

Calendar Year 2023 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 Calendar Year (CY) 2022 to no longer close the Austin campus in CY 2024.

SOURCE: Internal Revenue Service, Publication 6961, 2024 Update.

## Table Notes

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

***Original Issue Discount (Form 1099-OID)*** is provided among others by issuers of outstanding bonds or other evidence of indebtedness in registered or bearer form issued with an original issue discount of at least \$10; issuers of some certificates of deposit of over one year; certain financial institutions having other deposit arrangements such as time deposits or bonus savings

plans with a term in excess of one year; issuers of collateralized debt obligation; real estate mortgage investment conduits; and trustees or middlemen of WHFITs and Widely Held Mortgage Trusts. It is also filed if there are backup withholdings, even though the amount of the original issue discount is less than \$10.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## 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](http://www.irs.gov/statistics).