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RESEARCH, APPLIED ANALYTICS, AND STATISTICS**

Publication 6961

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

2020 Update



Projections
of Federal Tax Return Filings

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Principal Contacts

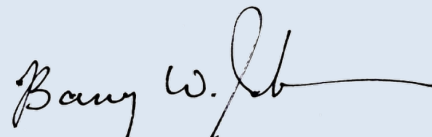
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Online Availability of Forecasts

Forecasts from the most recent edition of this publication may be found on the IRS Internet site. The World Wide Web address is: www.irs.gov/statistics. From the Website, select "All Topics" in the "Products, Publications & Papers" section. Then select "Projections" under "Periodic Publications."

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



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Overview

The Statistics of Income Division staff within the Research, Applied Analytics, and Statistics organization provides calendar year (CY) projections of information and withholding documents on an annual basis to accommodate more 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 IRS operational and resource planning functions to assist in the formulation of 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 outcome.

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 non-paper portion. All these projections are at the U.S. level. In compliance with customer requests, Tables 5 A–D present projections of all paper documents, except Currency Transaction Reports (CTRs), for IRS processing campuses.

Data Sources and 2019 Actual Paper Volumes

Actual data on the volume of IRP documents filed are provided by program staff under the operating divisions and the Information Technology Services area. Data sources include: Martinsburg Computing Center (MCC) IRP Reformat Report (405-02-12); IRMF (Information Returns Master File) Report (417-91-40); CAWR (Combined Annual Wage Reporting) W-2 Control Report, IRP Counts for *Social Security and Railroad Retirement Benefit Statements* (1099-SSA/RRB); Paper IRP Production Report from SCRIPS (Service Center Recognition Image Processing System); other campus sources; and the national calendar year 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. Nonpaper counts of Foreign Information Returns were provided by operating division program staff.

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

For *Payments From Qualified Education Programs Under Sections 529 and 530* (Form 1099-Q), first, the number of nonpaper returns was modeled, and then the number of paper returns was

obtained by subtracting the nonpaper volumes from the grand total. Moreover, for *Annual Summary and Transmittal of U.S. Information Returns* (Forms 1096) and *Report of Cash Payments Over \$10,000 Received in a Trade or Business* (FinCEN Form 8300), paper is the only accepted transmittal format.

For paper submissions of Forms 1099 documents, a new regulation was taken into consideration in their forecasts. Section 2102 of the Taxpayer First Act requires the IRS to establish a website for taxpayers to use when filing Forms 1099 by January 1, 2023, which should reduce the number of paper Forms 1099 from CY 2023 onwards. For some Forms 1099, diffusion models or logistic decay curves were derived from appropriate economic covariates to estimate the reduction of original forecasts. For other Forms 1099, adaption rates were developed from online trends of other tax forms.

Campus-Level Forecasts and Impact of Modernization Alignment

The Service Center Recognition Image Processing System (SCRIPS) enables IRS campuses to optically scan most paper Information Returns Processing (IRP) documents. As a result, the IRS has been consolidating the filing/processing of most of these forms since Calendar Year (CY) 2007. Starting in CY 2019, the paper *Partner's or Shareholder's Share of Income, Deductions, Credits, etc.* (Schedule K-1 series) documents were handled exclusively by the Kansas City and Ogden campuses. Paper forms submitted from the International area were processed at the Ogden campus. Processing of all other information return paper documents were performed in the Austin, Kansas City, and Ogden campuses. Starting in CY 2025, the Kansas City and Ogden campuses will process the paper information return and withholding documents. The campus-level paper forecasts were derived based on the updated campus alignments.

Table 6 reflects the current processing campus alignment of States/International for paper Schedules K-1 and International documents. Tables 7A through 7C show the current alignment of States by processing campus for 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 Calendar Year (i.e., Filing Year) 2021, the grand total number of information and withholding documents projected in this update is about 17.2 percent (755.7 million forms) less than the total volume projected last year (see Table 1, left side). A major portion of the net revision is driven by the decrease in the projections of *Proceeds from Broker and Barter Exchange Transactions* (Form 1099-B) (i.e., 737.0 million less forms). These results are based on actual CY 2019 and year-to-date CY 2020 filing experiences.

For paper submissions of information and withholding documents, the CY 2021 estimate is about 0.3 percent (i.e., 0.1 million forms) less than the paper volumes projected in last year's update of this publication (see Table 1, right side). Embedded in this minor net change for paper volumes is an increase of 1.4 million returns in the forecasted number of paper *Miscellaneous Income* (Form 1099-MISC) filed and a decrease of a few other paper forms. These results are also based on actual CY 2019 and year-to-date CY 2020 filing experiences.

For paper submissions of Forms 1099 documents, there is a big drop in forecasts from CY 2023 onwards (see Table 3), due to Section 2102 of the Taxpayer First Act.

Table 1. Comparison of Projections Made in 2019 Versus 2020 for Calendar Year 2021: All Media Grand Total and Paper Only

[Data in thousands]

Form	All Media Grand Total				Paper Only			
	2021 Projections		Net change	Percent change	2021 Projections		Net change	Percent change
	Made in 2019	Made in 2020			Made in 2019	Made in 2020		
Grand Total	4,386,079	3,630,330	(755,749)	-17.2%	40,334	40,233	(101)	-0.3%
Total	281,779	242,850	(38,929)	-13.8%	49	40	(9)	-18.9%
W-2	266,515	229,350	(37,165)	-13.9%	0	0	0	n.a
W-2G	15,264	13,500	(1,764)	-11.6%	49	40	(9)	-18.9%
Total	4,104,300	3,387,480	(716,820)	-17.5%	40,286	40,193	(92)	-0.2%
K-1 (Form 1041)	3,420	3,294	(126)	-3.7%	464	370	(94)	-20.2%
K-1 (Form 1065)	27,101	28,880	1,780	6.6%	1,323	1,205	(118)	-8.9%
K-1 (Form 1120-S)	8,420	8,304	(116)	-1.4%	758	640	(118)	-15.6%
Foreign	1,501	1,527	26	1.7%	0	0	0	n.a
SSA/RRB-1099	69,184	69,288	104	0.2%	0	0	0	n.a
1096	5,862	5,393	(469)	-8.0%	5,862	5,393	(469)	-8.0%
1042-S	7,154	7,565	412	5.8%	176	161	(14)	-8.0%
1097-BTC	2	2	0	0.0%	1	1	0	0.0%
1098	80,903	77,194	(3,709)	-4.6%	369	345	(24)	-6.4%
1098-C	132	105	(27)	-20.5%	15	6	(9)	-59.3%
1098-E	24,160	24,388	229	0.9%	3	2	(1)	-32.3%
1098-T	26,091	24,368	(1,723)	-6.6%	63	63	0	0.0%
1099-A	341	466	124	36.4%	2	6	4	158.3%
1099-B	3,146,633	2,409,597	(737,036)	-23.4%	27	27	0	0.8%
1099-C	4,613	3,974	(639)	-13.8%	27	20	(7)	-26.0%
1099-CAP	1	1	0	0.0%	0	0	(0)	-50.0%
1099-DIV	96,579	89,087	(7,492)	-7.8%	264	199	(65)	-24.6%
1099-G	87,574	84,793	(2,781)	-3.2%	18	18	1	3.4%
1099-INT	104,465	137,094	32,629	31.2%	529	457	(72)	-13.6%
1099-K	10,465	8,501	(1,964)	-18.8%	18	17	(1)	-7.2%
1099-LTC	362	552	190	52.4%	0	0	(0)	-50.0%
1099-MISC	105,297	106,929	1,632	1.6%	29,228	30,638	1,410	4.8%
1099-OID	5,278	4,411	(867)	-16.4%	1	1	0	0.0%
1099-PATR	1,667	1,563	(103)	-6.2%	23	23	0	0.4%
1099-Q	3,155	3,690	535	17.0%	0	0	0	0.0%
1099-R	104,476	105,974	1,498	1.4%	219	198	(21)	-9.6%
1099-S	4,827	4,681	(146)	-3.0%	406	386	(19)	-4.8%
1099-SA	14,932	16,214	1,282	8.6%	0	0	0	0.0%
3921	220	242	21	9.7%	35	10	(26)	-72.3%
3922	5,874	5,612	(261)	-4.4%	447	1	(446)	-99.7%
5498	130,283	130,994	710	0.5%	5	4	(1)	-20.8%
5498-ESA	225	246	21	9.3%	0	0	0	0.0%
5498-SA	23,036	22,533	(503)	-2.2%	0	0	0	0.0%

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 1099-H, 5471, 5472, 8027.

Currency Transaction Reports (CTRs) are not included in Table 1.

SOURCE: Internal Revenue Service, Statistics of Income, Publication 6961, 2020 Update.

Table 2. Projections of Information and Withholding Documents—United States All Media Grand Total: Calendar Years 2020–2028

Form	Projected									
	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Grand Total [1]	3,543,434,892	3,522,808,000	3,630,330,100	3,800,159,700	3,969,457,500	4,134,561,000	4,300,864,000	4,470,944,100	4,641,396,200	4,812,106,500
Subtotal	280,075,330	287,413,600	242,850,000	249,482,500	253,301,100	253,793,500	255,581,000	260,741,800	266,202,400	271,570,600
W-2	265,736,182	271,979,000	229,349,800	235,587,700	239,090,600	239,415,400	240,999,100	245,748,100	250,729,900	255,573,700
W-2G	14,336,148	15,434,600	13,500,100	13,894,700	14,210,600	14,368,200	14,581,900	14,993,700	15,472,500	15,996,900
Subtotal	3,263,362,562	3,235,394,300	3,387,480,200	3,550,677,300	3,716,156,300	3,880,777,400	4,045,283,000	4,210,202,300	4,375,193,800	4,540,535,900
K-1 (Form 1041)	3,315,345	3,305,500	3,293,700	3,281,900	3,270,100	3,258,200	3,246,400	3,234,600	3,222,800	3,211,000
K-1 (Form 1065)	28,607,305	28,880,400	28,880,400	28,880,400	28,880,400	28,880,400	28,880,400	28,880,400	28,880,400	28,880,400
K-1 (Form 1120-S)	8,014,472	8,155,100	8,303,800	8,452,500	8,601,300	8,750,000	8,898,800	9,047,500	9,196,200	9,345,000
Foreign	1,526,928	1,526,900	1,526,900	1,526,900	1,526,900	1,526,900	1,526,900	1,526,900	1,526,900	1,526,900
SSA/RRB-1099	67,114,828	68,366,300	69,288,300	70,371,200	71,454,200	72,537,100	73,620,000	74,703,000	75,785,900	76,868,900
1096	5,607,728	5,471,100	5,393,000	5,348,300	5,322,800	5,308,200	5,299,800	5,295,100	5,292,300	5,290,800
1042-S	6,855,133	7,201,300	7,565,000	7,947,000	8,348,300	8,769,900	9,212,800	9,678,000	10,166,800	10,680,200
1097-BTC	1,321	1,400	1,500	1,500	1,600	1,700	1,700	1,800	1,900	1,900
1098	77,913,756	79,316,800	77,194,100	76,486,100	75,898,100	75,409,900	75,004,400	74,667,700	74,388,100	74,155,900
1098-C	116,425	109,700	104,700	107,800	110,400	110,300	110,300	110,300	110,300	110,300
1098-E	24,236,982	24,156,700	24,388,100	24,795,000	25,191,300	25,577,600	25,954,500	26,322,500	26,682,000	27,033,700
1098-F	0	100	200	300	400	500	600	700	800	900
1098-Q	11,490	14,700	17,700	20,700	23,700	26,700	29,700	32,700	35,700	38,700
1098-T	25,267,441	24,367,800	24,367,800	24,367,800	24,367,800	24,367,800	24,367,800	24,367,800	24,367,800	24,367,800
1099-A	277,413	300,600	465,500	501,100	468,900	422,100	376,000	339,000	363,900	366,100
1099-B	2,298,179,626	2,244,556,900	2,409,596,800	2,574,636,700	2,739,676,700	2,904,716,600	3,069,756,500	3,234,796,500	3,399,836,400	3,564,876,300
1099-C	4,296,985	4,060,500	3,974,400	3,953,100	3,917,800	3,895,600	3,922,200	4,230,800	4,269,200	4,388,400
1099-CAP	474	1,100	500	800	800	800	800	800	700	700
1099-DIV	90,328,523	88,961,400	89,086,700	89,212,100	89,337,400	89,462,700	89,588,000	89,713,400	89,838,700	89,964,000
1099-G	72,346,947	98,312,000	84,792,800	80,173,600	77,654,400	74,835,300	72,016,100	69,356,900	66,961,700	64,868,900
1099-H	2,625	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300
1099-JNT	153,553,229	145,323,700	137,094,100	128,864,600	120,635,100	112,405,500	104,176,000	96,946,400	87,716,900	79,487,300
1099-K	9,767,761	9,134,600	8,501,400	9,134,600	9,767,800	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
1099-LS	0	100	100	200	200	300	300	400	400	500
1099-LTC	424,871	520,500	551,800	589,700	633,000	681,100	734,400	793,000	857,200	927,400
1099-MISC	102,451,257	104,689,800	106,929,200	109,168,500	111,407,900	113,647,200	115,886,600	118,126,000	120,365,300	122,604,700
1099-OID	5,575,181	4,411,100	4,411,100	4,411,100	4,411,100	4,411,100	4,411,100	4,411,100	4,411,100	4,411,100
1099-PATR	1,604,471	1,584,000	1,563,400	1,542,900	1,522,400	1,501,900	1,481,400	1,460,800	1,440,300	1,419,800
1099-Q	3,144,552	3,429,300	3,689,800	3,928,100	4,146,100	4,345,600	4,528,100	4,695,000	4,847,700	4,987,400
1099-R	102,227,041	103,524,300	105,974,100	107,848,700	110,010,300	112,028,700	114,118,600	116,172,800	118,244,800	120,308,000
1099-S	4,367,052	4,546,800	4,681,100	4,815,500	4,949,800	5,084,100	5,218,400	5,352,700	5,487,000	5,621,300
1099-SA	13,591,678	14,931,500	16,213,700	17,443,300	18,624,900	19,762,700	20,860,600	21,922,100	22,950,300	23,948,100
1099-SB	23	0	100	100	100	100	200	200	200	200
3921	213,201	236,600	241,500	244,000	245,000	245,000	245,200	244,500	243,300	241,800
3922	5,513,668	5,542,300	5,612,300	5,682,300	5,752,300	5,822,400	5,892,400	5,962,400	6,032,400	6,102,400
5498	127,549,855	129,369,600	130,993,700	132,487,600	133,902,600	135,271,200	136,612,900	137,939,200	139,256,500	140,568,700
5498-ESA	278,659	259,800	245,500	234,500	226,100	219,600	214,700	211,000	208,100	205,900
5498-SA	19,078,316	20,821,500	22,533,100	24,214,200	25,866,000	27,489,600	29,086,000	30,656,300	32,201,400	33,722,200
Currency Transaction Report [2]	Actual	2020	2021	2022	2023	2024	2025	2026	2027	2028
Total CTR	256,311	259,600	263,000	266,300	269,600	273,000	276,300	279,600	282,900	286,300
8300	256,311	259,600	263,000	266,300	269,600	273,000	276,300	279,600	282,900	286,300

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

[2] Currency Transaction Report volumes are listed separately and not included in Grand Total. FinCen 103 and FinCen 104 are no longer processed by IRS.

Detail may not add to total due to rounding.

SOURCE: Internal Revenue Service, Statistics of Income, Publication 6961, 2020 Update.

Table 3. Projections of Information and Withholding Documents—United States Paper Total: Calendar Years 2020 to 2028

Form	Projected									
	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Total, Paper [1]	39,855,299	39,998,900	40,232,900	40,552,900	36,735,300	33,070,400	29,132,700	26,344,900	24,534,900	22,678,800
W-2	0	0	0	0	0	0	0	0	0	0
W-2G	54,946	54,300	39,500	38,900	37,300	34,900	32,600	31,200	29,700	28,100
Subtotal, Schedule K-1	2,769,172	2,471,500	2,214,700	1,994,200	1,803,800	1,638,800	1,495,200	1,369,800	1,260,000	1,163,500
K-1 (Form 1041)	476,876	419,600	370,300	326,800	288,400	254,600	224,700	198,300	175,000	154,400
K-1 (Form 1065)	1,491,919	1,335,400	1,204,800	1,096,400	1,005,800	929,400	864,500	809,100	761,400	720,300
K-1 (Form 1120-S)	800,377	716,500	639,600	570,900	509,600	454,900	406,000	362,400	323,500	288,800
Foreign	0	0	0	0	0	0	0	0	0	0
SSARRB-1099	0	0	0	0	0	0	0	0	0	0
1096	5,607,728	5,471,100	5,393,000	5,348,300	5,322,800	5,308,200	5,299,800	5,295,100	5,292,300	5,290,800
Subtotal, Scannable Forms	31,423,453	32,002,000	32,585,700	33,171,600	29,571,400	26,088,600	22,305,100	19,648,900	17,953,000	16,196,400
1042-S	170,649	165,400	161,400	157,200	152,900	148,500	144,000	139,600	135,100	130,500
1097-BTC	591	600	700	700	700	700	800	800	800	900
1098	376,355	361,100	345,000	330,400	317,000	304,300	292,200	280,600	269,300	258,300
1098-C	9,117	6,800	5,900	4,600	4,600	4,600	4,600	4,600	4,600	4,600
1098-E	2,801	2,400	2,100	1,700	1,400	1,300	1,200	1,100	1,000	900
1098-F	0	0	0	0	0	0	0	0	0	0
1098-Q	36	0	100	100	100	100	100	100	100	100
1098-T	68,055	65,300	63,100	61,000	58,900	56,800	54,800	52,800	50,900	49,000
1099-A	2,459	3,000	6,200	6,400	5,000	3,000	900	700	500	400
1099-B	25,588	25,000	26,800	28,700	25,500	22,400	19,000	16,700	15,200	13,700
1099-C	23,348	21,500	20,200	19,300	17,500	16,500	15,700	15,600	14,600	13,400
1099-CAP	89	200	100	100	0	0	0	0	0	0
1099-DIV	201,718	198,700	186,900	199,200	177,100	155,700	132,400	116,000	105,700	95,000
1099-G	15,619	21,200	18,300	17,300	15,400	13,500	11,500	10,100	9,200	8,300
1099-H	0	0	0	0	0	0	0	0	0	0
1099-INT	512,212	484,800	457,300	429,900	382,100	335,900	285,600	250,400	228,000	204,900
1099-K	20,299	18,400	16,800	15,200	11,700	10,400	9,100	7,900	6,800	5,600
1099-LS	0	0	0	0	0	0	0	0	0	0
1099-LTC	188	100	100	100	100	100	100	100	100	100
1099-MISC	29,354,659	29,996,100	30,637,700	31,279,300	27,806,300	24,442,100	20,780,700	18,218,100	16,593,900	14,909,100
1099-OID	1,864	1,300	1,300	1,300	1,100	1,100	1,100	1,100	1,100	1,000
1099-PATR	24,006	23,500	23,000	22,500	21,200	20,100	19,100	18,200	17,400	16,600
1099-Q	216	200	200	200	200	200	200	200	200	200
1099-R	203,805	200,800	198,300	196,300	187,500	179,400	172,000	165,100	159,300	153,700
1099-S	394,769	389,600	386,200	383,900	368,900	355,700	343,800	333,000	323,200	314,300
1099-SA	461	400	400	400	400	400	400	400	300	300
1099-SB	0	0	0	0	0	0	0	0	0	0
3921	8,611	9,600	9,800	9,900	9,900	9,900	9,900	9,900	9,800	9,800
3922	1,223	1,200	1,200	1,300	1,300	1,300	1,300	1,300	1,300	1,400
5498	4,203	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200
5498-ESA	30	100	100	100	100	100	100	0	0	0
5498-SA	482	400	400	300	300	200	200	200	200	200
Currency Transaction Report [2]	Actual	2020	2021	2022	2023	2024	2025	2026	2027	2028
Total CTR, Paper	256,311	259,600	263,000	266,300	269,600	273,000	276,300	279,600	282,900	286,300
8300	256,311	259,600	263,000	266,300	269,600	273,000	276,300	279,600	282,900	286,300

[1] Total Paper includes Form 1099 which is a "payer" transmittal document used to transmit "payee" documents.

[2] Currency Transaction Report volumes are listed separately and not included in Total Paper. FinCen 103 and FinCen 104 are no longer processed by IRS.

NOTES: Table does not contain counts for Forms 5471, 5472, 8027. Detail may not add to total due to rounding.

SOURCE: Internal Revenue Service, Statistics of Income, Publication 6961, 2020 Update.

Table 4. Projections of Information and Withholding Documents—United States Nonpaper Total: Calendar Years 2020 to 2028

Form	Projected									
	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Total, Nonpaper [1]	3,503,579,593	3,482,809,100	3,590,097,200	3,759,606,800	3,932,722,100	4,101,490,600	4,271,731,400	4,444,599,100	4,616,861,300	4,789,427,700
W-2	265,736,182	271,979,000	229,349,800	235,587,700	239,090,600	239,415,400	240,999,100	245,748,100	250,729,900	255,573,700
W-2G	14,281,202	15,380,400	13,460,600	13,855,900	14,173,200	14,333,300	14,549,400	14,962,500	15,442,900	15,968,800
K-1 (Form 1041)	2,838,469	2,885,900	2,923,400	2,955,100	2,981,600	3,003,700	3,021,800	3,036,300	3,047,800	3,056,500
K-1 (Form 1065)	27,115,386	27,544,900	27,675,600	27,783,900	27,874,600	27,951,000	28,015,900	28,071,300	28,118,900	28,160,100
K-1 (Form 1120-S)	7,214,095	7,438,600	7,664,200	7,881,600	8,091,700	8,295,100	8,492,700	8,685,100	8,872,700	9,056,200
Foreign	1,526,928	1,526,900	1,526,900	1,526,900	1,526,900	1,526,900	1,526,900	1,526,900	1,526,900	1,526,900
SSA/RRB-1099	67,114,828	68,366,300	69,288,300	70,371,200	71,454,200	72,537,100	73,620,000	74,703,000	75,785,900	76,868,900
1096	0	0	0	0	0	0	0	0	0	0
1042-S	6,684,484	7,035,900	7,403,600	7,789,800	8,195,500	8,621,400	9,068,800	9,538,500	10,031,700	10,549,700
1097-BTC	730	800	800	800	800	900	1,000	1,000	1,000	1,100
1098	77,537,401	78,955,800	76,849,100	76,156,600	75,581,200	75,105,600	74,712,200	74,387,100	74,118,800	73,897,600
1098-C	107,308	102,900	98,800	103,300	105,800	105,800	105,800	105,800	105,800	105,800
1098-E	24,234,181	24,154,300	24,386,100	24,793,300	25,189,900	25,576,300	25,953,300	26,321,400	26,681,000	27,032,800
1098-F	0	100	200	300	400	500	600	700	800	900
1098-Q	11,454	14,700	17,700	20,700	23,700	26,600	29,600	32,600	35,600	38,600
1098-T	25,199,386	24,302,600	24,304,800	24,306,900	24,309,000	24,311,000	24,313,000	24,315,000	24,316,900	24,318,800
1099-A	274,954	297,500	459,400	494,700	463,900	419,100	375,100	338,300	303,300	267,000
1099-B	2,298,154,038	2,244,531,900	2,409,570,000	2,574,608,100	2,739,651,200	2,904,694,200	3,069,737,500	3,234,779,800	3,399,821,200	3,564,862,700
1099-C	4,273,637	4,039,000	3,954,200	3,933,800	3,900,200	3,879,100	3,906,500	4,215,100	4,254,500	4,375,000
1099-CAP	385	900	400	700	700	800	800	800	700	700
1099-DIV	90,126,805	88,762,800	88,887,800	89,012,800	89,160,300	89,307,000	89,455,700	89,597,300	89,733,000	89,869,100
1099-G	72,331,328	98,290,800	84,774,500	80,156,300	77,639,100	74,821,700	72,004,600	69,346,800	66,952,500	64,860,600
1099-H	2,625	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300
1099-INT	153,041,017	144,838,900	136,636,800	128,434,700	120,252,900	112,069,600	103,890,400	95,696,100	87,488,800	79,282,500
1099-K	9,747,462	9,116,100	8,484,600	9,119,300	9,756,000	9,989,600	9,990,900	9,992,100	9,993,200	9,994,400
1099-LS	0	100	100	200	200	300	300	400	400	500
1099-LTC	424,683	520,400	551,700	589,600	632,800	681,000	734,200	792,800	857,000	927,300
1099-MISC	73,096,598	74,693,800	76,291,500	77,889,200	83,601,600	89,205,200	95,105,900	99,907,800	103,771,500	107,695,600
1099-OID	5,573,317	4,409,800	4,409,800	4,409,800	4,410,000	4,410,000	4,410,000	4,410,000	4,410,000	4,410,000
1099-PATR	1,580,465	1,560,500	1,540,500	1,520,400	1,501,200	1,481,800	1,462,200	1,442,600	1,422,900	1,403,100
1099-Q	3,144,336	3,429,100	3,689,600	3,927,900	4,145,900	4,345,400	4,527,900	4,694,800	4,847,500	4,987,300
1099-R	102,023,236	103,323,500	105,775,700	107,652,400	109,822,800	111,849,300	113,946,600	116,007,700	118,085,600	120,154,200
1099-S	3,972,283	4,157,200	4,294,900	4,431,500	4,580,800	4,728,400	4,874,600	5,019,700	5,163,800	5,307,100
1099-SA	13,591,217	14,931,000	16,213,200	17,442,800	18,624,500	19,762,300	20,860,200	21,921,700	22,949,900	23,947,800
1099-SB	23	0	100	100	100	100	100	200	200	200
3921	204,590	227,100	231,800	234,200	235,300	235,600	235,300	234,600	233,500	232,100
3922	5,512,445	5,541,100	5,611,100	5,681,100	5,751,100	5,821,100	5,891,100	5,961,100	6,031,100	6,101,100
5498	127,154,652	129,365,400	130,989,500	132,483,400	133,898,400	135,267,000	136,608,700	137,935,000	139,252,300	140,564,500
5498-ESA	278,629	259,800	245,400	234,400	226,000	219,600	214,700	210,900	208,000	205,000
5498-SA	19,077,834	20,821,100	22,532,700	24,213,900	25,865,800	27,489,400	29,085,800	30,656,100	32,201,200	33,722,100

Currency Transaction Report [2]	Projected									
	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Total CTR, Nonpaper	0	0	0	0	0	0	0	0	0	0
8300	0	0	0	0	0	0	0	0	0	0

[1] Total Nonpaper includes magnetic tape filing, electronic filing, and diskette filing.
 [2] Currency Transaction Report volumes are listed separately and not included in Total Paper. FinCen 103 and FinCen 104 are no longer processed by IRS.
 NOTES: Table does not contain counts for Forms 5471, 5472, 8027.
 Detail may not add to total due to rounding.
 SOURCE: Internal Revenue Service, Statistics of Income, Publication 6961, 2020 Update.

Table 5A. Projections of Information and Withholding Documents—Filed on Paper at the Austin IRS Campus: Calendar Years 2020 to 2028

Form	Actual	Projected								
	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Total, Paper	17,882,641	17,251,500	17,476,500	17,728,100	16,057,200	6,506,400	23,400	22,400	21,300	20,200
W-2	0	0	0	0	0	0	0	0	0	0
W-2G	39,506	39,000	28,400	27,900	26,800	25,100	23,400	22,400	21,300	20,200
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	2,598,067	2,541,400	2,505,200	2,484,400	2,472,500	1,234,500	0	0	0	0
1042-S	0	0	0	0	0	0	0	0	0	0
1097-BTC	186	300	300	400	400	200	0	0	0	0
1098	180,907	162,400	155,200	148,700	142,600	67,600	0	0	0	0
1098-C	1,790	2,400	2,100	1,600	1,600	800	0	0	0	0
1098-E	1,386	1,100	900	800	700	300	0	0	0	0
1098-F	0	0	0	0	0	0	0	0	0	0
1098-Q	0	0	0	0	0	0	0	0	0	0
1098-T	26,906	30,500	29,400	28,400	27,500	12,500	0	0	0	0
1099-A	1,030	1,600	3,300	3,400	2,600	700	0	0	0	0
1099-B	11,370	18,700	20,100	21,500	19,100	10,200	0	0	0	0
1099-C	10,229	11,300	10,600	10,200	9,200	3,900	0	0	0	0
1099-CAP	30	100	0	0	0	0	0	0	0	0
1099-DIV	88,023	92,700	92,900	93,000	82,700	35,300	0	0	0	0
1099-G	10,770	8,300	7,200	6,800	6,000	3,700	0	0	0	0
1099-H	0	0	0	0	0	0	0	0	0	0
1099-INT	207,821	224,800	212,000	199,300	177,200	79,800	0	0	0	0
1099-K	8,216	8,800	8,000	7,300	5,600	2,200	0	0	0	0
1099-LS	0	0	0	0	0	0	0	0	0	0
1099-LTC	53	100	100	100	100	0	0	0	0	0
1099-MISC	14,383,251	13,821,700	14,117,400	14,413,100	12,812,700	4,913,000	0	0	0	0
1099-OID	969	700	700	700	600	300	0	0	0	0
1099-PATR	6,665	5,100	5,000	4,900	4,600	2,300	0	0	0	0
1099-Q	120	100	100	100	100	0	0	0	0	0
1099-R	95,399	93,100	91,900	91,000	86,900	42,200	0	0	0	0
1099-S	203,628	181,400	179,800	178,700	171,800	69,300	0	0	0	0
1099-SA	127	200	200	200	200	100	0	0	0	0
1099-SB	0	0	0	0	0	0	0	0	0	0
3921	3,462	3,200	3,300	3,300	3,300	1,300	0	0	0	0
3922	600	400	400	400	400	200	0	0	0	0
5498	1,754	1,800	1,800	1,800	1,800	900	0	0	0	0
5498-ESA	12	0	0	0	0	0	0	0	0	0
5498-SA	364	200	200	100	100	100	0	0	0	0

NOTES: Projected detail may not add to total due to rounding. Table does not contain counts for Forms 5471, 5472, 8027.

SOURCE: Internal Revenue Service, Statistics of Income, Publication 6961, 2020 Update.

Table 5B. Projections of Information and Withholding Documents—Filed on Paper at the Cincinnati IRS Campus: Calendar Years 2020 to 2028

Form	Actual	Projected									
	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	
Total, Paper	24,515	0	0	0	0	0	0	0	0	0	0
W-2	0	0	0	0	0	0	0	0	0	0	0
W-2G	0	0	0	0	0	0	0	0	0	0	0
K-1 (Form 1041)	11,995	0	0	0	0	0	0	0	0	0	0
K-1 (Form 1065)	8,364	0	0	0	0	0	0	0	0	0	0
K-1 (Form 1120-S)	4,156	0	0	0	0	0	0	0	0	0	0
Foreign	0	0	0	0	0	0	0	0	0	0	0
SSA/RRB-1099	0	0	0	0	0	0	0	0	0	0	0
1096	0	0	0	0	0	0	0	0	0	0	0
1042-S	0	0	0	0	0	0	0	0	0	0	0
1097-BTC	0	0	0	0	0	0	0	0	0	0	0
1098	0	0	0	0	0	0	0	0	0	0	0
1098-C	0	0	0	0	0	0	0	0	0	0	0
1098-E	0	0	0	0	0	0	0	0	0	0	0
1098-F	0	0	0	0	0	0	0	0	0	0	0
1098-Q	0	0	0	0	0	0	0	0	0	0	0
1098-T	0	0	0	0	0	0	0	0	0	0	0
1099-A	0	0	0	0	0	0	0	0	0	0	0
1099-B	0	0	0	0	0	0	0	0	0	0	0
1099-C	0	0	0	0	0	0	0	0	0	0	0
1099-CAP	0	0	0	0	0	0	0	0	0	0	0
1099-DIV	0	0	0	0	0	0	0	0	0	0	0
1099-G	0	0	0	0	0	0	0	0	0	0	0
1099-H	0	0	0	0	0	0	0	0	0	0	0
1099-INT	0	0	0	0	0	0	0	0	0	0	0
1099-K	0	0	0	0	0	0	0	0	0	0	0
1099-LS	0	0	0	0	0	0	0	0	0	0	0
1099-LTC	0	0	0	0	0	0	0	0	0	0	0
1099-MISC	0	0	0	0	0	0	0	0	0	0	0
1099-OID	0	0	0	0	0	0	0	0	0	0	0
1099-PATR	0	0	0	0	0	0	0	0	0	0	0
1099-Q	0	0	0	0	0	0	0	0	0	0	0
1099-R	0	0	0	0	0	0	0	0	0	0	0
1099-S	0	0	0	0	0	0	0	0	0	0	0
1099-SA	0	0	0	0	0	0	0	0	0	0	0
1099-SB	0	0	0	0	0	0	0	0	0	0	0
3921	0	0	0	0	0	0	0	0	0	0	0
3922	0	0	0	0	0	0	0	0	0	0	0
5498	0	0	0	0	0	0	0	0	0	0	0
5498-ESA	0	0	0	0	0	0	0	0	0	0	0
5498-SA	0	0	0	0	0	0	0	0	0	0	0

NOTES: Projected detail may not add to total due to rounding.
 Table does not contain counts for Forms 5471, 5472, 8027.
 SOURCE: Internal Revenue Service, Statistics of Income, Publication 6961, 2020 Update.

Table 5C. Projections of Information and Withholding Documents—Filed on Paper at the Kansas City IRS Campus: Calendar Years 2020 to 2028

Form	Projected									
	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Total, Paper	15,119,811	12,825,200	12,869,500	12,942,600	11,727,000	14,432,300	17,754,800	16,071,200	14,984,100	13,866,500
W-2	0	0	0	0	0	0	0	0	0	0
W-2G	4,732	4,700	3,400	3,300	3,200	3,000	2,800	2,700	2,600	2,400
K-1 (Form 1041)	271,864	226,900	200,300	176,700	156,000	137,700	121,500	107,200	94,600	83,500
K-1 (Form 1065)	419,106	550,500	496,600	452,000	414,600	383,100	356,300	333,500	313,900	296,900
K-1 (Form 1120-S)	320,428	285,900	254,400	226,600	202,000	180,200	160,700	143,400	128,000	114,200
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	2,283,998	1,781,000	1,755,600	1,741,100	1,732,800	2,387,700	3,497,100	3,493,900	3,492,100	3,491,100
1042-S	0	0	0	0	0	0	0	0	0	0
1097-BTC	298	200	200	300	300	300	500	600	600	600
1098	105,120	120,000	114,700	109,900	105,400	139,900	191,400	183,800	176,400	169,100
1098-C	6,061	2,300	2,000	1,500	1,500	2,000	2,700	2,700	2,700	2,700
1098-E	921	800	700	600	500	600	800	700	700	600
1098-F	0	0	0	0	0	0	0	0	0	0
1098-Q	36	0	0	0	0	0	100	100	100	100
1098-T	21,680	20,500	19,800	19,100	18,500	25,200	34,900	33,700	32,400	31,200
1099-A	825	900	1,900	1,900	1,500	1,600	700	500	400	300
1099-B	8,364	3,700	4,000	4,300	3,800	5,300	13,000	11,400	10,300	9,300
1099-C	8,406	5,500	5,100	4,900	4,500	6,900	9,600	9,600	9,000	8,200
1099-CAP	17	100	0	0	0	0	0	0	0	0
1099-DIV	78,388	60,900	60,900	61,000	54,200	70,200	86,900	76,100	69,400	62,300
1099-G	2,632	7,000	6,100	5,700	5,100	5,500	7,400	6,500	5,900	5,300
1099-H	0	0	0	0	0	0	0	0	0	0
1099-INT	225,016	148,500	140,100	131,700	117,100	146,200	186,600	163,600	149,000	133,900
1099-K	7,778	5,200	4,700	4,300	3,300	4,500	5,600	4,900	4,200	3,500
1099-LS	0	0	0	0	0	0	0	0	0	0
1099-LTC	107	100	100	100	100	100	100	100	100	100
1099-MISC	11,171,370	9,377,400	9,578,000	9,778,600	8,692,800	10,652,000	12,709,400	11,142,100	10,148,700	9,118,300
1099-OID	245	300	300	300	300	500	700	700	700	700
1099-PATR	12,799	16,900	16,500	16,200	15,300	15,000	16,300	15,600	14,900	14,200
1099-Q	80	100	100	100	100	100	100	100	100	100
1099-R	70,249	66,800	66,000	65,300	62,400	83,600	115,800	111,200	107,300	103,500
1099-S	93,090	135,100	133,900	133,100	127,900	175,700	226,100	219,000	212,600	206,700
1099-SA	312	200	200	200	200	200	300	300	200	200
1099-SB	0	0	0	0	0	0	0	0	0	0
3921	3,212	1,900	1,900	1,900	1,900	2,800	3,900	3,900	3,900	3,900
3922	448	200	200	200	200	400	500	500	500	500
5498	2,096	1,500	1,500	1,500	1,500	2,000	2,800	2,800	2,800	2,800
5498-ESA	18	0	0	0	0	0	0	0	0	0
5498-SA	117	200	100	100	100	100	100	100	100	100

NOTES: Projected detail may not add to total due to rounding.
Table does not contain counts for Forms 5471, 5472, 8027.

SOURCE: Internal Revenue Service, Statistics of Income, Publication 6961, 2020 Update.

Table 5D. Projections of Information and Withholding Documents—Filed on Paper at the Ogden IRS Campus: Calendar Years 2020 to 2028

Form	Projected									
	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Total Paper	6,828,332	9,922,200	9,886,900	9,882,200	8,951,100	12,131,700	11,354,400	10,251,300	9,529,500	8,792,100
W-2	0	0	0	0	0	0	0	0	0	0
W-2G	10,708	10,600	7,700	7,600	7,300	6,800	6,300	6,100	5,800	5,500
K-1 (Form 1041)	193,017	192,700	170,100	150,100	132,500	116,900	103,200	91,100	80,400	70,900
K-1 (Form 1065)	1,064,449	785,000	708,200	644,500	591,200	546,300	508,100	475,600	447,600	423,400
K-1 (Form 1120-S)	475,793	430,600	385,200	344,300	307,600	274,700	245,300	219,000	195,500	174,500
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	725,663	1,148,600	1,132,200	1,122,800	1,117,500	1,686,000	1,802,700	1,801,100	1,800,200	1,799,700
1042-S	170,649	165,400	161,400	157,200	152,900	148,500	144,000	139,600	135,100	130,500
1097-BTC	107	100	100	100	100	200	200	200	300	300
1098	90,328	78,600	75,100	71,900	69,000	96,700	100,900	96,900	93,000	89,100
1098-C	1,266	2,100	1,800	1,400	1,400	1,800	1,900	1,900	1,900	1,900
1098-E	494	500	400	400	300	400	400	400	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	19,469	14,300	13,800	13,400	12,900	19,100	19,900	19,200	18,500	17,800
1099-A	604	500	1,000	1,100	800	800	300	200	200	100
1099-B	5,854	2,500	2,700	2,900	2,600	7,000	6,100	5,300	4,900	4,400
1099-C	4,713	4,700	4,400	4,300	3,900	5,700	6,100	6,100	5,700	5,200
1099-CAP	42	0	0	0	0	0	0	0	0	0
1099-DIV	35,307	45,100	45,200	45,200	40,200	50,200	45,500	39,900	36,300	32,600
1099-G	2,217	5,900	5,100	4,800	4,300	4,300	4,100	3,600	3,300	3,000
1099-H	0	0	0	0	0	0	0	0	0	0
1099-INT	79,375	111,500	105,200	98,800	87,900	109,900	99,000	86,800	79,000	71,000
1099-K	4,305	4,500	4,100	3,700	2,800	3,700	3,500	3,000	2,600	2,100
1099-LS	0	0	0	0	0	0	0	0	0	0
1099-LTC	28	0	0	0	0	0	0	0	0	0
1099-MISC	3,800,040	6,796,900	6,942,300	7,087,700	6,300,700	8,877,000	8,071,400	7,076,000	6,445,200	5,790,800
1099-OID	650	300	300	300	300	400	400	400	400	400
1099-PATR	4,542	1,400	1,400	1,400	1,300	2,800	2,800	2,600	2,500	2,400
1099-Q	16	0	0	0	0	100	100	100	100	100
1099-R	38,157	40,900	40,400	40,000	38,200	53,700	56,200	53,900	52,000	50,200
1099-S	98,051	73,200	72,500	72,100	69,300	110,600	117,700	114,000	110,700	107,600
1099-SA	22	100	100	100	100	100	100	100	100	100
1099-SB	0	0	0	0	0	0	0	0	0	0
3921	1,937	4,500	4,600	4,600	4,600	5,900	6,000	6,000	5,900	5,900
3922	175	600	600	600	600	800	800	800	800	800
5498	353	900	900	900	900	1,300	1,400	1,400	1,400	1,400
5498-ESA	0	0	0	0	0	0	0	0	0	0
5498-SA	1	100	100	100	100	100	100	100	100	100

NOTES: Projected detail may not add to total due to rounding. Table does not contain counts for Forms 5471, 5472, 8027. SOURCE: Internal Revenue Service, Statistics of Income, Publication 6961, 2020 Update.

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

Calendar Year 2020 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				

SOURCE: Internal Revenue Service, Statistics of Income, Publication 6961, 2020 Update.

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

From Calendar Year 2020 to 2023				
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		

SOURCE: Internal Revenue Service, Statistics of Income, Publication 6961, 2020 Update.

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

Calendar Year 2024			
Austin	Kansas City		Ogden
Alabama	Alaska	Nebraska	Arkansas
Arizona	Colorado	Nevada	California
Kentucky	Delaware	New Hampshire	Connecticut
Maine	Florida	New Jersey	District of Columbia
Mississippi	Georgia	North Dakota	Louisiana
New Mexico	Hawaii	Oklahoma	Maryland
New York	Idaho	Oregon	Massachusetts
North Carolina	Illinois	South Carolina	Pennsylvania
Ohio	Indiana	South Dakota	Rhode Island
Vermont	Iowa	Tennessee	Texas
Virginia	Kansas	Utah	West Virginia
	Michigan	Washington	
	Minnesota	Wisconsin	
	Missouri	Wyoming	
	Montana		

SOURCE: Internal Revenue Service, Statistics of Income, Publication 6961, 2020 Update.

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

Calendar Year 2025 and Beyond			
Kansas City			Ogden
Alabama	Maine	Ohio	Arizona
Alaska	Michigan	Oklahoma	Arkansas
Colorado	Minnesota	Oregon	California
Delaware	Missouri	South Carolina	Connecticut
Florida	Mississippi	South Dakota	District of Columbia
Georgia	Montana	Tennessee	Louisiana
Hawaii	Nebraska	Utah	Maryland
Idaho	Nevada	Vermont	Massachusetts
Illinois	New Hampshire	Virginia	New Mexico
Indiana	New Jersey	Washington	Pennsylvania
Iowa	New York	Wisconsin	Rhode Island
Kansas	North Carolina	Wyoming	Texas
Kentucky	North Dakota		West Virginia

SOURCE: Internal Revenue Service, Statistics of Income, Publication 6961, 2020 Update.

Table Notes

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 Social Security Administration (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.

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 Internal Revenue Service.

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

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

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 constitute either fixed or determinable annual or periodic income.

Form 1097-BTC, Bond Tax Credit, is filed by Regulated Investment Companies (RICs) 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 a new form 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 (QLAC) that is purchased or held under any plan, annuity, or account described in 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 in a given 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, 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 Railroad Retirement Board 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 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.

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-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 (REMICs); and trustees or middlemen of widely held fixed investment trusts (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 or not 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.

Other Projection Publications

Title	IRS Publication Number	Typical Updates
Fiscal Year Return Projections for the United States	6292	Spring & Fall
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 inside the front cover.