

2024

Projects & Contacts

*Sunset,
Wreck Island,
Penobscot Bay,
Maine*



Statistics of Income

www.irs.gov/statistics

Statistics of Income

Purpose and Function of Statistics of Income

The Revenue Act of 1916 mandated the annual publication of statistics related to “the operations of the internal revenue laws” as they affect:

- Individuals
- All forms of businesses
- Estates
- Nonprofit organizations
- Trusts
- Investments abroad and foreign investments in the United States

Statistics of Income (SOI) fulfills this function by collecting and processing data so that they become informative and by sharing information about how the tax system works with other government agencies and the general public.

Publication types include traditional print sources, internet files, and files sent via e-mail. SOI has an information office, Statistical Information Services, to facilitate the dissemination of SOI data.

Statistical Information Services

Internal Revenue Service (RAAS:S)

Attn: Statistical Information Services OS:RAAS:S:IMD:DD

1111 Constitution Avenue, NW, K-4112

Washington, DC 20224

Phone: (202) 803-9285

E-mail: sis@irs.gov www.irs.gov/statistics

SOI's Products

SOI produces data files compiled from samples of tax and information returns filed with the IRS. There's a wealth of financial information on individuals and business taxpayers, tax-exempt organizations, trusts and estates, and more.

Organizational Structure

There are four branches under the supervision of the SOI Director, each having subject-matter sections:

- **Corporation, Partnership, & International Branch:** Partnership & Special Projects; Corporation Returns Analysis; and International Returns Analysis
- **Individual & Tax-Exempt Branch:** Individual Returns Processing & Data Perfection; Tax-Exempt & Estate Tax; and Special Studies
- **Information Management & Dissemination Branch:** Special Program Development; System Development & Maintenance; Corporation Program Development; Data Dissemination; and Individual Program Development
- **Statistical Services Branch:** SOI Program Support and Servicewide Support

Each branch is responsible for a different functional area, including: individuals and sole proprietorships; corporations and partnerships; special studies, including international, tax-exempt organizations, and estates; and statistical computing, which provides support to SOI programs.

SOI is composed of economists, computer specialists, statisticians, researchers, editors, and visual information specialists who help compile, analyze, and disseminate statistical tax information.

How SOI Program Information Is Used

The information we gather, analyze, and publish is used by a variety of federal agencies, academics, researchers, and the general public. It's used to analyze tax policy, project tax revenues, and estimate the overall impact of tax law changes and their effects on tax collections.

Our primary clients are the Office of Tax Analysis (OTA) in the Secretary of the Treasury's Office and the Congressional Joint Committee on Taxation (JCT)—each of which is entitled to receive detailed tax return files under statutory agreement. We also provide data to the business units within the IRS. Most other agencies and individuals can only access data in the aggregate to protect individual privacy as described in section 6103 of the Internal Revenue Code.



*Hoffellsjökull Glacier
Djúpivogur, Iceland*



*Horseshoe Falls
at Niagara Falls*

*White-tailed deer fawn,
Gunpowder River,
Maryland*



*Lake Tahoe,
California*

DELIVERABLES UNDER STATUTORY AGREEMENT

JANUARY

SOI Project	Program Year	Date of Public Release	Deliverable Type
Individuals, Returns Transaction File R:S-97 Reports	2023	N/A	
Individuals, Mid-November Filing Season Statistics	2023	1/22/2024	Table
Businesses, Form 8752 Extract	2023	N/A	File
Corporations, Global Intangible Low-Taxed Income (GILTI)	2021	9/24/2024	Files and tables
Corporations, Multi-National Enterprise (Form 8975/8975 Schedule A) Study	2021	4/11/2024	File and tables
Section 250 Deduction for Foreign-Derived Intangible Income (FDII) and Global Intangible Low-Taxed Income (GILTI)	2021	9/26/2024	File and table

N/A—Not applicable.

January 2024

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
	1 New Year's Day	2	3	4	5	6 Orthodox Christmas
7	8	9	10	11	12	13 Orthodox New Year
14	15 Birthday of Martin Luther King, Jr.	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

DECEMBER 2023

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

JANUARY 2024

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

FEBRUARY 2024

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29		

*Grand Canyon,
Arizona*

DELIVERABLES UNDER STATUTORY AGREEMENT

FEBRUARY

SOI Project	Program Year	Date of Public Release	Deliverable Type
Individuals, Return Line Item Estimates (Publication 4801)	2021	2/1/2024	Publication
Individuals, High-Income Returns Study	2021	10/24/2024	Data tables
Individuals, Foreign Study File	2021	8/1/2024	Study file and tables
Individuals, Returns Transaction File R:S-97 Reports (State Totals)	2023	N/A	Table
Individuals, Noncash Charitable Contributions	2021	N/A	
Individual Information Returns, Line Item Estimates (Publication 5385)	2021	5/23/2024	Publication
Individuals, Congressional District Data	2021	2/29/2024	
Individuals, County Data	2021	2/29/2024	Study files
Individuals, Metropolitan and Micropolitan Data	2021	2/29/2024	Files
Individuals, State Data	2021	2/27/2024	Data tables
Individuals, State Income Tax Percentile Tabulations	2021	2/27/2024	Data tables
Individuals, ZIP Code Data	2021	2/27/2024	Data tables
SOI Bulletin, Winter Issue (Publication 1136)	2024	2/29/2024	Publication

N/A—Not applicable.

February 2024

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
				1	2 Groundhog Day	3
4	5	6	7 Isra and Mi'raj (begins at sunset)	8	9	10 Lunar New Year
11	12 Lincoln's Birthday	13	14 Ash Wednesday Valentine's Day	15	16	17
18	19 Washington's Birthday	20	21	22	23	24
25	26	27	28	29		

JANUARY 2024

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

FEBRUARY 2024

S	M	T	W	T	F	S
		1	2	3		
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29		

MARCH 2024

S	M	T	W	T	F	S
				1	2	
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

DELIVERABLES UNDER STATUTORY AGREEMENT

MARCH

SOI Project	Program Year	Date of Public Release	Deliverable Type
Individuals, Information Returns	2021	N/A	
Individuals, Advance Data	2022	4/25/2024	Study file and tables
IRS Data Book (Publication 55B)	2023	3/28/2024	Publication
Corporations, Consolidated Parents and Affiliates Extract	2023	N/A	Extract

N/A—Not applicable.

March 2024

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
					1	2
3	4	5	6	7	8	9
10 Daylight Saving Time Begins Ramadan (begins at sunset)	11	12	13	14	15	16
17 St. Patrick's Day	18	19 Spring Begins	20	21	22	23
24 Palm Sunday Easter Sunday 31	25	26	27	28	29 Good Friday	30

FEBRUARY 2024

S	M	T	W	T	F	S
			1	2	3	
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29		

MARCH 2024

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

APRIL 2024

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

DELIVERABLES UNDER STATUTORY AGREEMENT

APRIL

SOI Project	Program Year	Date of Public Release	Deliverable Type
Tax-Exempt Organizations (Private Foundations)	2020	6/27/2024	Files and tables
Individuals, Foreign Person's Real Property Tax	2021	11/26/2024	Study file and table
Partnerships, Withholding on Foreign Recipients of U.S. Income	2021	11/28/2024	Study file and tables
Corporations, Advance Data	2022	N/A	Study file
Corporations, Advance Data Tabulations	2022	N/A	Data tables
Partnerships, Data and Tables (BEA)	2022	N/A	Study file and tables
Partnerships, Microdata and Tables (OTA/JCT)	2022	N/A	Study file and tables

N/A—Not applicable.

*Praia da Adraga,
Portugal*

April 2024

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
	1 Easter Monday (Canada) April Fool's Day	2	3	4	5	6 Laylat al-Qadr
7	8	9 Eid al-Fitr (begins at sunset)	10	11	12	13
14	15	16	17	18	19	20
21	22 Passover (begins at sunset) Earth Day	23	24	25	26	27
28	29	30				

MARCH 2024

S	M	T	W	T	F	S
				1	2	
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

APRIL 2024

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

MAY 2024

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

*Jordan Pond,
Acadia National Park,
Maine*

DELIVERABLES UNDER STATUTORY AGREEMENT

MAY

SOI Project	Program Year	Date of Public Release	Deliverable Type
Corporations, Transactions of Foreign-Owned Domestic Corporations	2021	9/24/2024	Files and tables
Corporations, Advance Data Tabulations (FRB)	2022	N/A	Data tables
SOI Bulletin, Spring Issue (Publication 1136)	2024	5/23/2024	Publication
Businesses, Geo-Code Extracts (BEA)	2022	N/A	Population extracts
Individuals, Estate Tax	2022	7/25/2024	File and tables
IRS Research Bulletin (Publication 1500)	2023	5/30/2024	Publication
Individuals, Sole Proprietorship Tabulations (BEA)	2022	N/A	Data tables

N/A—Not applicable.

May 2024

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
			1	2	3 Orthodox Good Friday	4
5 Orthodox Easter Cinco de Mayo	6	7	8	9	10	11
12 Mother's Day	13	14	15	16	17	18 Armed Forces Day
19	20 Victoria Day (Canada)	21	22	23	24	25
26	27 Memorial Day	28	29	30	31	

APRIL 2024

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

MAY 2024

S	M	T	W	T	F	S
		1	2	3	4	
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

JUNE 2024

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

*Asilomar State Beach,
Monterey,
California*

DELIVERABLES UNDER STATUTORY AGREEMENT

JUNE

SOI Project	Program Year	Date of Public Release	Deliverable Type
Individuals, Returns Transaction File R:S-97 Reports	2023	N/A	Table
Projections, Spring Issue (Publication 6292)	2024	9/19/2024	Publication
Individuals, Taxation of Social Security Benefits	2020	N/A	Data tables
Individuals, Migration Flow Data	2022	6/27/2024	Study file
Tax-Exempt Organizations, Unrelated Business Income Tax	2018	8/29/2024	File and tables
Form 1120-S, Schedule K-1/Form 1040 Match Project	2021	N/A	Extract

N/A—Not applicable.

June 2024

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
						1 First day of Pride Month (LGBTQ+)
2	3	4	5	6	7	8
9	10	11	12	13	14 Flag Day	15
16 Father's Day Eid al-Adha (begins at sunset)	17	18	19 Juneteenth National Independence Day	20 Summer Begins	21	22
23 30	24 St. Jean-Baptiste day (Quebec)	25	26	27	28	29

MAY 2024

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

JUNE 2024

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

JULY 2024

S	M	T	W	T	F	S
						1
			2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

*Norfolk Botanical Gardens,
Norfolk, Virginia*

DELIVERABLES UNDER STATUTORY AGREEMENT

JULY

SOI Project	Program Year	Date of Public Release	Deliverable Type
Individuals, Late May Filing Season Statistics	2023	7/16/2024	Table
Corporate Foreign Tax Credit	2021	9/24/2024	Tables
Tax-Exempt Organizations, Annual Financial Extracts	2023	7/30/2024	Files
Bonds, Credit Payment	2021	9/24/2024	File and tables
Bonds, Tax-Exempt Governmental and Private Activity	2021	9/24/2024	Files and tables
Tax-Exempt Organizations (Except Private Foundations)	2021	9/26/2024	File and tables

N/A—Not applicable.

July 2024

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
	1 Canada Day (Canada)	2	3	4 Independence Day	5	6
7	8 Muharram	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26 National Disability Independence Day	27
28	29	30	31			

JUNE 2024

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

JULY 2024

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

AUGUST 2024

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31



DELIVERABLES UNDER STATUTORY AGREEMENT

AUGUST

SOI Project	Program Year	Date of Public Release	Deliverable Type
Projections, Publication 6961	2024	9/19/2024	Publication
Excise Taxes	2023	8/27/2024	Table
SOI Bulletin, Summer Issue (Publication 1136)	2024	8/29/2024	Publication
Corporations, Controlled Foreign Corporations	2021	11/28/2024	File and table
Tax-Exempt Organizations, Excise Taxes	2023	10/31/2024	File and tables

N/A—Not applicable.

*Sunset,
Penobscot Bay,
Maine*

August 2024

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

JULY 2024

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

AUGUST 2024

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

SEPTEMBER 2024

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

DELIVERABLES UNDER STATUTORY AGREEMENT

SEPTEMBER

SOI Project	Program Year	Date of Public Release	Deliverable Type
Individuals, Mid-July Filing Season Statistics	2023	N/A	Table
Heavy Highway Vehicle Use Tax Return, Calendar Years 2014-2024 (Q2 Release)	2014-2024	9/19/2024	Table
Projections, Publication 6292, Fall Issue	2024	12/19/2024	Publication
Corporations, Base Erosion and Anti-Abuse Tax Tabulations	2021	9/24/2024	Tables
Corporations, Corporation Income Tax Returns Complete Report (Publication 16)	2021	9/26/2024	Publication
Corporations, Foreign-Controlled Domestic	2021	9/24/2024	Tables
Corporations, Income Tax Returns Line Item Estimates (Publication 5108)	2021	9/26/2024	Publication
Program Documentation: Data Items by Forms and Schedules, Publication 5384 (Document 6991)		10/1/2024	Publication and document
Individuals, Complete Report File	2022	N/A	Study file
Individuals, Information Returns	2022	N/A	
Individuals, New York State Income Extract	2022	N/A	Extract
Individuals, Withholding on Foreign Recipients of U.S. Income	2022	11/26/2024	Files and tables
Businesses, Health Care Population Tabulations (CMS)	2023	N/A	Excel table
Health Care Population Tabulations (OTA)	2023	N/A	Excel tables
Individuals, Gift Tax	2022	11/26/2024	Files and table

N/A—Not applicable.

*Pretty Marsh,
Maine*

September 2024

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
1	2 Labor Day Labour Day(Canada)	3	4	5	6	7
8 Grandparents' Day	9	10	11	12	13	14
15	16	17	18	19	20	21
22 Autumn Begins	23	24	25	26	27	28
29	30					

AUGUST 2024

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

SEPTEMBER 2024

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

OCTOBER 2024

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

*Heart Lake, Mount Jo,
Lake Placid, New York*

DELIVERABLES UNDER STATUTORY AGREEMENT

OCTOBER

SOI Project	Program Year	Date of Public Release	Deliverable Type
Tax Gap Estimates and Projections	2022	10/10/2024	
Projections, Publication 6187	2024	12/19/2024	Publication
Businesses, Entity Classification Election File	2023	N/A	Study file
Individuals, Complete Report Tabulations (Publication 1304)	2022	10/31/2024	Publication
Individuals, Nonfarm Sole Proprietorships	2022	10/31/2024	Data tables
Individuals, Returns with Business Attributes	2022	10/31/2024	Tables
Projections, Publication 6186	2024	12/19/2024	Publication

N/A—Not applicable.

October 2024

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
		1	2 Rosh Hashanah (begins at sunset)	3	4	5
6	7	8	9	10	11 Yom Kippur (begins at sunset)	12
13	14 Columbus Day Thanksgiving Day (Canada)	15	16 Sukkot (begins at sunset) National Boss's Day	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31 Halloween		

SEPTEMBER 2024

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

OCTOBER 2024

S	M	T	W	T	F	S
	1	2	3	4	5	
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

NOVEMBER 2024

S	M	T	W	T	F	S
				1	2	
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30



DELIVERABLES UNDER STATUTORY AGREEMENT

NOVEMBER

SOI Project	Program Year	Date of Public Release	Deliverable Type
Corporations, Final Data	2022	N/A	Study file
Corporations, Final Data Tabulations	2022	N/A	Data tables
Section 965 Transition Tax (Form 965B)	2022	N/A	File
SOI Bulletin, Fall Issue (Publication 1136)	2024	11/21/2024	Publication
Corporations, International Boycott Report	2022	11/28/2024	Table
Partnerships, Final Tables	2022	11/28/2024	Tables
Partnerships, Line Item Estimates (Publication 5035)	2022	11/28/2024	Publication
Corporations, Base Erosion and Anti-Abuse Tax	2022	N/A	File and tables

N/A—Not applicable.

*Norfolk Botanical Gardens,
Norfolk, Virginia*

November 2024

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
					1 Diwali Dia de los Muertos	2 Dia de los Muertos
3 Daylight Saving Time Ends	4	5 Election Day	6	7	8	9
10	11 Veterans Day Remembrance Day (Canada)	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28 Thanksgiving Day	29	30

OCTOBER 2024

S	M	T	W	T	F	S
	1	2	3	4	5	
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

NOVEMBER 2024

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

DECEMBER 2024

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

DELIVERABLES UNDER STATUTORY AGREEMENT

DECEMBER

SOI Project	Program Year	Date of Public Release	Deliverable Type
Unincorporated Business State and County Data	2022	N/A	Three (3) Excel files
Projections, Publication 6149	2024	12/19/2024	Publication
Individuals, Advance Data	2023	1/23/2025	
Individuals, Noncash Charitable Contributions	2022	2/20/2025	
Partnerships, Controlled Foreign Partnerships	2021	N/A	File
Heavy Highway Vehicle Use Tax Return, Calendar Years 2014-2024 (Q3 Release)	CYs 2014-2024	12/19/2024	Table
Individuals, Taxation of Social Security Benefits	2021	N/A	Data tables

N/A—Not applicable.

December 2024

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
1	2	3	4	5	6	7
8	9 Orthodox Christmas	10	11	12	13	14
15	16	17	18	19	20	21 First Day of Winter
22	23	24	25 Christmas Day Hanukkah (begins at sunset)	26 Boxing Day (Canada) Kwanzaa begins	27	28
29	30	31				

NOVEMBER 2024

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

DECEMBER 2024

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

JANUARY 2025

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31



*Sunrise
Dead Sea,
Israel*

January 2025

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
			1 New Year's Day	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20 Birthday of Martin Luther King, Jr. Inauguration Day	21	22	23	24	25
26	27	28	29	30	31	

DECEMBER 2024

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

JANUARY 2025

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

FEBRUARY 2025

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	

*Wreck Island,
Penobscot Bay,
Maine*



Statistics of Income Projects and Contacts: All Projects

Project Name and Contact	Program	Program Year	End of Tax Year	Close of Filing Period	Close of Sampling Period	Date of Release Under Statutory Agreement	Date of Public Release
Bonds, Credit Payment Musowa Akoma	Cleaned RTF data for Credit Payment Bonds (Forms 8038-CP) are delivered annually to OTA and JCT.	2021				7/31/2024	9/24/2024
Bonds, Tax-Exempt Governmental and Private Activity Musowa Akoma	This annual study provides information on governmental and private activity bonds by items such as size of face amount, state, and type of property financed. SOI collects these data from Information Returns for Tax-Exempt Private Activity Bond Issues (Forms 8038) and Information Returns for Tax-Exempt Governmental Bonds (Forms 8038-G) as part of its Tax-Exempt Bond Statistics studies.	2021				7/31/2024	9/24/2024
Businesses, Entity Classification Election File Victor Mirgorod	This study includes the population of Forms 8832 processed at the Ogden Submission Center. It is a continuous, ongoing study, and the database includes all historical records.	2023				10/31/2024	
Businesses, Form 8752 Extract Joseph Koshansky	For this annual study, SOI delivers to OTA and JCT a data file containing the population of Forms 8752 that the IRS posted in 2023.	2023				1/31/2024	
Businesses, Geo-Code Extracts (BEA) Joseph Koshansky	For this annual study, SOI provides to BEA data from a limited set of lines on the TY 2022 Form 1040, Schedule C, and the TY 2022 Form 1065 the populations of sole proprietorships and partnerships filed with the IRS. BEA produces TY 2022 state and county tabulations from these data for SOI to supplement its samples.	2022				5/29/2024	
Businesses, Health Care Population Tabulations (CMS) Joseph Koshansky	For this annual study, SOI delivers to the Centers for Medicare and Medicaid Services (CMS) a set of state tabulations for a specific CMS-defined set of industries. The tabulations combine corporation, partnership, and sole proprietorship information that the IRS processed in 2023.	2023				9/30/2024	
Corporate Foreign Tax Credit Andrew Luttrell	This annual study provides data on foreign income and taxes reported by U.S. corporations claiming foreign tax credits. These credits reduce or eliminate the double taxation of income earned overseas. SOI collects these data from Foreign Tax Credit-Corporations (Forms 1118) as part of its annual study on International Business Tax Statistics, Corporate Foreign Tax Credits.	2021				7/26/2024	9/24/2024
Corporations, Advance Data Isaac Goodwin	This file consists of data from returns filed through March 2024 that are a part of the Corporation Program from at least 75 percent of the expected sample and all available returns with assets of at least \$250 million. SOI produces this file for OTA and JCT.	2022				4/30/2024	
Corporations, Advance Data Tabulations Isaac Goodwin	These tables produced for BEA provide tabulations of data items classified by industry but not by size of total assets, for all returns in the Advance Data File, as well as Schedule M3 data items. Data are from returns filed through March 2024. Form 8990 tabulation added for 2024 delivery.	2022				4/30/2024	

Statistics of Income Projects and Contacts: All Projects

Project Name and Contact	Program	Program Year	End of Tax Year	Close of Filing Period	Close of Sampling Period	Date of Release Under Statutory Agreement	Date of Public Release
Corporations, Advance Data Tabulations (FRB) Isaac Goodwin	These tables consist of aggregate balance sheet tabulations based upon industrial sector and several industrial major groups. Data are based on returns filed through March 2024	2022				5/16/2024	
Corporations, Base Erosion and Anti-Abuse Tax Melissa Costa	This biennial study provides data from Form 8991 on base erosion payments of taxpayers with substantial gross receipts reported on corporation foreign income tax returns.	2022				11/29/2024	
Corporations, Base Erosion and Anti-Abuse Tax Tabulations Melissa Costa	This study provides data from Form 8991 on base erosion payments of taxpayers with substantial gross receipts reported on corporation foreign income tax returns.	2021				9/26/2024	9/24/2024
Corporations, Consolidated Parents and Affiliates Extract Heather Parisi	This file contains selected data for the population of consolidated affiliates matched to their filing parents from Business Master File (BMF) postings during the prior processing year of Form 1120 series and Form 851 returns.	2023				3/29/2024	
Corporations, Controlled Foreign Corporations John Miller; Jason Wenrich	This biennial study provides information on assets, receipts, earnings, taxes, distributions, subpart F income, and related party transactions for U.S. corporations and their controlled foreign corporations. Data are collected from Forms 5471.	2021				8/30/2024	11/28/2024
Corporations, Corporation Income Tax Returns Complete Report (Publication 16) Bobby Hodges	This annual publication provides comprehensive statistics on assets, liabilities, receipts, deductions, net income, income subject to tax, tax, and credits. Classifications are by industry, form type, size of total assets, size of business receipts, and other selected classifiers. SOI collects these data from U.S. Corporation Income Tax Returns (Forms 1120). Separate tabulations based on U.S. Income Tax Return for an S Corporation (Forms 1120 S) are also included. SOI publishes these data annually as part of its study on Corporation Tax Statistics	2021				9/26/2024	9/26/2024
Corporations, Final Data Isaac Goodwin	This file consists of data that are a part of the Corporation Program from all returns selected and processed for the respective year's program (for OTA and JCT).	2022				11/1/2024	
Corporations, Final Data Tabulations Isaac Goodwin	These tables produced for BEA provide tabulations of data items classified by industry but not by size of total assets for all returns in the Final Data File, in addition to Schedule M3 data items, LIFO inventory and foreign income and expenses data are included. Data are from returns filed through June 2024.	2022				11/1/2024	

Statistics of Income Projects and Contacts: All Projects

Project Name and Contact	Program	Program Year	End of Tax Year	Close of Filing Period	Close of Sampling Period	Date of Release Under Statutory Agreement	Date of Public Release
Corporations, Foreign-Controlled Domestic James Hobbs	This annual study covers domestic corporations with 50-percent or more stock ownership by a single foreign "person." It provides balance sheet, income statement, and tax-related data, which are classified by industry group, country of the owner, and age of the corporation. SOI collects these data from U.S. Corporation Income Tax Returns (Forms 1120 series) as part of its Corporate Tax Statistics program, Foreign-Controlled Domestic Corporations study.	2021				9/26/2024	9/24/2024
Corporations, Global Intangible Low-Taxed Income (GILTI) Nuria McGrath	This biennial study provides data from Form 8992 on U.S. shareholders of controlled foreign corporations global intangible low-taxed income inclusions under section 951A and its related regulations.	2021				1/31/2024	9/24/2024
Corporations, Income Tax Returns Line Item Estimates (Publication 5108) Kyle Mudry	This annual publication contains estimates of frequencies of taxpayer entries and estimates of monetary amounts recorded on the applicable lines of the forms and schedules filed on returns selected for the Corporation Program.	2021				9/26/2024	9/26/2024
Corporations, International Boycott Report Melissa Costa	This study provides data on International Boycott Reports, which are required of U.S. taxpayers to report business operations in, with, or related to countries participating in boycotts not sanctioned by the U.S. Government. Per IRC section 999(a), taxpayers are to report these operations annually with their federal income tax returns. SOI collects these data from International Boycott Report (Form 5713) as part of its study on International Business Tax Statistics, International Boycotts.	2022				11/28/2024	11/28/2024
Corporations, Multi-National Enterprise (Form 8975/8975 Schedule A) Study Jeffrey Yan	This annual study reports certain information with respect to the filer's multinational enterprise (MNE) group on a country-by-country basis. The filer reports the U.S. MNE group's business entities, indicating each entity's tax jurisdiction, country of organization, main business activity, and selected financial information for each tax jurisdiction in which the U.S. MNE does business. SOI collects these data from U.S. corporations that file Country-by-Country Report (Form 8975) and its associated Tax Jurisdiction and Constituent Entity Information (Form 8975, Schedule A) as part of its International Business Tax Statistics program, Country-by-Country Report.	2021				1/31/2024	4/11/2024
Corporations, Transactions of Foreign-Owned Domestic Corporations Nuria McGrath	This biennial study provides data for foreign-owned domestic corporations with total receipts of \$500 million or more and with forms 5472 attached to a Form 1120.	2021				5/13/2024	9/24/2024
Excise Taxes Julia Shiller	This table, updated annually on a fiscal year basis, presents excise tax data from the (1) IRS Chief Financial Officer (CFO), (2) IRS Statistics of Income Division (SOI), (3) Alcohol and Tobacco Tax and Trade Bureau (TTB), (4) the U.S. Customs Service, and (5) the Treasury Department. The data include the excise taxes levied on the manufacture, sale, or consumption of commodities as well as certain activities. The Internal Revenue Service provides data on excise tax revenue for categories such as: Retail, Manufacturers, Facilities and Services, Policies Issued by Foreign Insurers, Environmental, Affordable Care Act (ACA) and certain other Excise taxes. ACA taxes and fees are included beginning with Fiscal Year 2010, depending upon the provision. The Alcohol and Tobacco Tax and Trade Bureau data include excise taxes from alcohol and tobacco. The source of excise taxes from Imports comes from U.S. Customs and Border Protection Agency reports, while those on private foundations come from SOI.	2023				8/27/2024	8/27/2024
Form 1120-S, Schedule K-1/ Form 1040 Match Project Joseph Koshansky	This extract for OTA and JCT contains a set of TY 2021 1040 filers who were identified as Form 1120-S shareholders. The source of the shareholders information is the set of Forms 1120-S, Schedules K-1, edited during processing of the SOI TY 2021 Corporation Sample.	2021				6/28/2024	

Statistics of Income Projects and Contacts: All Projects

Project Name and Contact	Program	Program Year	End of Tax Year	Close of Filing Period	Close of Sampling Period	Date of Release Under Statutory Agreement	Date of Public Release
Health Care Population Tabulations (OTA) Joseph Koshansky	For this annual study, SOI delivers to OTA separate tabulations for a specific CMS-defined set of industries of corporation, partnership, and sole proprietorship data that the IRS processed in 2023.	2023				9/30/2024	
Heavy Highway Vehicle Use Tax Return, Calendar Years 2014-2023 (Q3 Release) Timothy Castle	This study provides the number of electronically filed Heavy Highway Vehicle Use Tax Returns (Forms 2290) by month at the national level. SOI updates these data two times per calendar year. This study is included in a series of statistical Projections of Federal Tax Return Filings, Supplemental Tables.	2023				12/21/2023	12/21/2023
Heavy Highway Vehicle Use Tax Return, Calendar Years 2014-2024 (Q2 Release) Jeff Matsuo	Data presented include the number of electronically filed heavy highway vehicle use tax returns (Form 2290) by month at the National level.	2024				9/19/2024	9/19/2024
Heavy Highway Vehicle Use Tax Return, Calendar Years 2014-2024 (Q3 Release) Jeff Matsuo	This study provides the number of electronically filed Heavy Highway Vehicle Use Tax Returns (Forms 2290) by month at the national level. SOI updates these data two times per calendar year. This study is included in a series of statistical Projections of Federal Tax Return Filings, Supplemental Tables.	CYs 2014-2024				12/19/2024	12/19/2024
Individual Information Returns, Line Item Estimates (Publication 5385) Victoria Bryant; Stefan Belliveau	This 2021 Statistics of Income (SOI) Information Returns, Line Item Estimates, publication provides estimates of frequencies and amounts of the entries on the lines of the forms filed for selected information returns that accompany the 2020 Individual SOI complete report weighted file. The estimates presented here are based on returns filed in Processing Year 2021 and 2022 that were sampled statistically and then weighted to estimate the entire 2020 Tax Year.	2021	12/31/2021	4/15/2022	12/31/2022	2/28/2024	5/23/2024
Individuals, Advance Data Michael Parisi; Michael Strudler; Maureen Kahr; Scott Hollenbeck	This annual study provides information on income, deductions, taxes, and credits reported on individual income tax returns and associated schedules. The file contains information on returns filed through September 2023 weighted up to represent a full year of data.	2022	4/15/2024	10/15/2024		3/14/2024	4/25/2024
Individuals, Advance Data Michael Parisi; Michael Strudler; Maureen Kahr; Scott Hollenbeck	This annual study provides information on income, deductions, taxes, and credits reported on individual income tax returns and associated schedules. The file contains information on returns filed through September 2023 weighted up to represent a full year of data.	2023				12/13/2024	1/23/2025
Individuals, Complete Report File Michael Strudler; Michael Parisi; Scott Hollenbeck; Maureen Kahr	This annual study provides information on income, deductions, taxes, and credits reported on individual income tax returns and associated schedules for Tax Year 2022. Data are from returns filed through December 2023	2022				9/27/2024	
Individuals, Complete Report Tabulations (Publication 1304) Michael Parisi	This annual publication provides complete individual income tax statistics on a sample drawn from individual income tax returns. The report contains data on sources of income, adjusted gross income, exemptions, deductions, taxable income, income tax, modified taxable income, tax credits, self-employment tax, and tax payments. Data are selected before audit from the U.S. Individual Income Tax Returns (Forms 1040) that represent the population of Forms 1040 and 1040-SR, including electronic returns, filed with the IRS for a given tax year. SOI collects these data as part of its Individual Income Tax Return (Form 1040) Statistics program.	2022				10/31/2024	10/31/2024

Statistics of Income Projects and Contacts: All Projects

Project Name and Contact	Program	Program Year	End of Tax Year	Close of Filing Period	Close of Sampling Period	Date of Release Under Statutory Agreement	Date of Public Release
Individuals, Congressional District Data Kevin Pierce	This study provides information on income, deductions, taxes, and credits reported on individual income tax returns at the congressional district and state level.	2021	12/31/2021	4/15/2022	12/31/2022	2/28/2024	2/29/2024
Individuals, County Data Kevin Pierce; Justin Bryan	This annual study provides county income and tax data (and state totals) that include the number of returns, which approximates the number of households; number of personal exemptions, which approximates the population; adjusted gross income; wages and salaries; dividends before exclusion; and interest received. Data are based on the addresses reported on U.S. Individual Income Tax Returns (Forms 1040) filed with the IRS. SOI collects these data as part of its annual study on Individual Tax Return Statistics by Geographic Areas, County Data.	2021	12/31/2021	4/15/2022	12/31/2022	2/28/2024	2/29/2024
Individuals, Estate Tax Aaron Barnes	This annual study provides data on gross estates and their composition, deductions, tax, and information on the age, sex, and marital status of decedents, and whose at death gross assets, the "gross estate," exceed the filing threshold. Basic estate tax return data, by year in which returns are filed, are produced each year. Other statistics are available on a year-of-death basis (approximately every 3 years). SOI collects these data from United States Estate (and Generation Skipping Transfer) Tax Returns (Forms 706) as part of its Individual Income Tax Statistics program, and Personal Wealth Statistics study.	2022	12/31/2022	12/31/2022	12/31/2022	5/30/2024	7/25/2024
Individuals, Foreign Person's Real Property Tax Victor Mirgorod	This annual study provides data on distributions of U.S. real property interests by foreign persons (F8288-A).	2021				4/29/2024	11/26/2024
Individuals, Foreign Study File Maureen Kahr; Jeffrey Curry	This study provides data on foreign-source income, deductions, taxes, and foreign tax credit reported on individual income tax returns, Forms 2555 and 1116. This study is conducted every 5 years.	2021				2/16/2024	8/1/2024
Individuals, Form W-2 Tabulations Kevin Pierce	This annual study provides statistics on individual wages, tax withholding, elective deferral contributions, and retirement plan participation. These tables have been categorized into four primary areas: wage statistics; elective retirement contribution statistics; retirement plan indicator statistics; and summary statistics. Data are collected from individual income reported on Wage and Tax Statements (Forms W-2). SOI produces these data as part of its Individual Income Tax Return (Form 1040) Statistics program, Individual Information Return Form W-2 Statistics.	2019	12/31/2019	4/15/2020	12/31/2020	12/7/2023	12/7/2023
Individuals, Gift Tax Jessica Holland	This annual study provides data collected by filing year on the donors and recipients of gifts that exceed the annual exclusion. Data include gift types and amounts, lifetime gifts, gift splitting, and tax liabilities. Data are collected from United States Gift (and Generation-Skipping Transfer) Tax Returns (Form 709) filed with the IRS. SOI collects these data as part of its Estate, Gift, and Trust Statistics program, Gift Tax Statistics.	2022				9/30/2024	11/26/2024
Individuals, High-Income Returns Study Adrian Dungan; Justin Bryan	This annual study provides detailed data on individual income tax returns with adjusted gross income or expanded income greater than \$200,000. It also examines high-income nontaxable returns (HINTs) and the reason for nontaxability. SOI collects these data from U.S. Individual Income Tax Returns (Forms 1040) as part of its annual study on Individual Tax Return (Form 1040) Statistics, Individual High Income Tax Returns.	2021				2/16/2024	10/24/2024
Individuals, Information Returns Victoria Bryant; Stefan Belliveau	This annual study contains Form W-2 and SSA records, as well as selected other information documents from the Information Returns Master File for primary and secondary taxpayers and their dependents, for all returns processed through the individual SOI systems. In addition, a CWHS-based sample of current-year nonfilers will be included.	2021	12/31/2021	4/15/2022	12/31/2022	3/1/2024	

Statistics of Income Projects and Contacts: All Projects

Project Name and Contact	Program	Program Year	End of Tax Year	Close of Filing Period	Close of Sampling Period	Date of Release Under Statutory Agreement	Date of Public Release
Individuals, Information Returns Stefan Belliveau	This annual study contains Form W-2 and SSA records, as well as selected other information documents from the Information Returns Master File for primary and secondary taxpayers and their dependents, for all returns processed through the individual SOI systems. In addition, a CWSH-based sample of current-year nonfilers will be included.	2022				9/27/2024	
Individuals, Late May Filing Season Statistics Michael Parisi	This study presents data from the population of all U.S. Individual Income Tax Returns (Forms 1040) processed by the IRS at three critical points during the calendar year: late-May, mid-July, and mid-November. Data are presented for selected sources of income, deductions, credits, and individual income taxes. The tables are classified by size of adjusted gross income.	2023				7/17/2024	7/16/2024
Individuals, Metropolitan and Micropolitan Data Kevin Pierce; Justin Bryan	This annual study provides detailed geographic data at the metropolitan and micropolitan statistical area level. These data are based on SOI's county data and provide a more in-depth analysis of urban core populations of 50,000 or more for metro areas and at least 10,000 (but less than 50,000) for micro areas. Data are classified by size of adjusted gross income and collected from the U.S. Individual Income Tax Returns (Forms 1040) filed with the IRS. SOI collects these data as part of its Individual Income Tax Return (Form 1040) Statistics program, Data by Geographic Areas, County, Metropolitan and Micropolitan Data.	2021	12/31/2021	4/15/2022	12/31/2022	2/28/2024	2/29/2024
Individuals, Mid-July Filing Season Statistics Michael Parisi	This study presents data from the population of all U.S. Individual Income Tax Returns (Forms 1040) processed by the IRS at three critical points during the calendar year: late-May, mid-July, and mid-November. Data are presented for selected sources of income, deductions, credits, and individual income taxes. The tables are classified by size of adjusted gross income.	2023				9/5/2024	
Individuals, Mid-November Filing Season Statistics Michael Parisi	This study presents data from the population of all U.S. Individual Income Tax Returns (Forms 1040) processed by the IRS at three critical points during the calendar year: late-May, mid-July, and mid-November. Data are presented for selected sources of income, deductions, credits, and individual income taxes. The tables are classified by size of adjusted gross income.	2023				1/22/2024	1/22/2024
Individuals, Migration Flow Data Kevin Pierce; Derek Gutierrez	This annual study provides migration pattern data for the United States by state or by county and are available for inflows (the number of new residents who moved to a state or county and where they migrated from) and outflows (the number of residents who left a state or county and where they moved to). The data include the number of returns filed, number of personal exemptions claimed, total adjusted gross income, and aggregate migration flows at the state level, by the size of adjusted gross income (AGI) and by age of the primary taxpayer. Data are collected and based on year-to-year address changes reported on U.S. Individual Income Tax Returns (Form 1040) filed with the IRS. SOI collects these data as part of its Individual Income Tax Return (Form 1040) Statistics program, Data by Geographic Areas, U.S. Population Migration Data.	2022				6/27/2024	6/27/2024
Individuals, New York State Income Extract Lori Hentz	This annual study is provided on a reimbursable basis to the State of New York under the Federal/State Exchange program. The file includes tax return data from federal individual income tax returns with New York State addresses that were included in the Individual SOI sample for a given tax year.	2021				12/22/2023	
Individuals, New York State Income Extract Lori Hentz; Michael Parisi	This annual study is provided on a reimbursable basis to the State of New York under the Federal/State Exchange program. The file includes tax return data from federal individual income tax returns with New York State addresses that were included in the Individual SOI sample for a given tax year.	2022				9/27/2024	
Individuals, Noncash Charitable Contributions Janette Wilson; Michael Strudler	This annual study provides data on individual taxpayers whose noncash donations exceed \$500 when reported as charitable contributions. Data include detailed asset donations, descriptions of the donees, donor cost, fair market value, and the deduction claimed. SOI collects these data from U.S. Individual Income Tax Returns (Forms 1040), Itemized Deductions (Schedule A) with Noncash Charitable Contributions (Forms 8283) attached as part of its Individual Income Tax Returns (Form 1040) Statistics program.	2021				2/23/2024	

Statistics of Income Projects and Contacts: All Projects

Project Name and Contact	Program	Program Year	End of Tax Year	Close of Filing Period	Close of Sampling Period	Date of Release Under Statutory Agreement	Date of Public Release
Individuals, Sole Proprietorship Tabulations (BEA) Michael Parisi	This annual study is provided per a reimbursable agreement with the Bureau of Economic Analysis. The tables contain basic data on business receipts, deductions, and net income reported on nonfarm sole proprietorships (Schedule C and Schedule C-EZ), classified by industry group. Data are from returns filed through December 2022.	2022				5/31/2024	
Individuals, State Data Kevin Pierce; Justin Bryan	This annual study provides individual income and tax data, for all 50 states, plus the District of Columbia, and other areas, by size of adjusted gross income who filed during a 12-month period, January 1-December 31. Data are tabulated based on the address shown on the tax return filed with the IRS. SOI collects these data from U.S. Individual Income Tax Returns (Forms 1040), and is a part of its Individual Income Tax Return (Form 1040) Statistics program, specifically Data by Geographic Areas, State Data.	2021	12/31/2021	4/15/2022	12/31/2022	2/28/2024	2/27/2024
Individuals, State Income Tax Percentile Tabulations Kevin Pierce	This annual study provides data on adjusted gross income (AGI) percentile data by state for a given tax year. The data present the number of individual income tax returns, total income tax, AGI floor percentiles, average tax rates, and sources of income, by selected descending cumulative percentiles. The data include all 50 states, as well as the District of Columbia. SOI collects these data as part of its annual study on Individual Income Tax Return (Form 1040) Statistics program, Individual Statistical Tables by Tax Rate and Income Percentile.	2021	12/31/2021	4/15/2022	12/31/2022	2/28/2024	2/27/2024
Individuals, Taxation of Social Security Benefits Kevin Pierce; Derek Gutierrez	IRS produces this tabulation annually, based on matches of all records from the Individual Returns Transaction File and the Information Returns Master File for taxpayers with Social Security or Railroad Retirement Benefits (RRB). The table is produced by SOI. Data are from returns filed through the end of December.	2019	12/31/2019	4/15/2020	12/31/2020	12/31/2023	
Individuals, Taxation of Social Security Benefits Kevin Pierce; Derek Gutierrez	IRS produces this tabulation annually, based on matches of all records from the Individual Returns Transaction File and the Information Returns Master File for taxpayers with Social Security or Railroad Retirement Benefits (RRB). The table is produced by both IRS IT and SOI. Data are from returns filed through December 2019.	2020				6/21/2024	
Individuals, Taxation of Social Security Benefits Kevin Pierce; Derek Gutierrez	IRS produces this tabulation annually, based on matches of all records from the Individual Returns Transaction File and the Information Returns Master File for taxpayers with Social Security or Railroad Retirement Benefits (RRB). The table is produced by both IRS IT and SOI. Data are from returns filed through December 2020.	2021				12/30/2024	
Individuals, Withholding on Foreign Recipients of U.S. Income Andrew Luttrell	This annual study provides data by selected countries on income paid to nonresident aliens and the amount of tax withheld for the U.S. Government. Data are collected from Foreign Person's U.S. Source Income Subject to Withholding (Form 1042-S) and include the number of returns filed, total income claimed, the amount of tax withheld, income subject to withholding, income exempt from withholding, and income by category. The data also include statistics on returns reporting payments and amounts withheld pursuant to Chapter 4 of the Internal Revenue Code and statistics on the number of returns, total income, tax withheld, income subject to withholding, and income exempt from withholding.	2022				9/27/2024	11/26/2024
Individuals, ZIP Code Data Kevin Pierce; Justin Bryan	This annual study provides selected income and tax items classified by state, ZIP Code, and the size of adjusted gross income. These data include the number of returns, which approximates the number of households; the number of personal exemptions, which approximates the population; adjusted gross income; wages and salaries; dividends before exclusion; and interest received. Data are based on U.S. Individual Income Tax Returns (Forms 1040) filed with the IRS. SOI collects these data as part of its Individual Income Tax Return (Form 1040) Statistics program, Data by Geographic Areas, ZIP Code Data.	2021	12/31/2021	4/15/2022	12/31/2022	2/28/2024	2/27/2024
IRS Data Book (Publication 55B) Jessica Holland	The Internal Revenue Service (IRS) Data Book is published annually to provide a snapshot of agency activities. The publication contains statistical tables and organizational information on a fiscal year basis. The report provides data on returns filed, taxes collected, and refunds issued, enforcing the law, assisting the taxpayer, and the IRS budget and workforce. SOI also publishes an online graphical version of this publication on its Tax Stats webpage as part of its ongoing support of IRS Operations.	2023				3/28/2024	3/28/2024

Statistics of Income Projects and Contacts: All Projects

Project Name and Contact	Program	Program Year	End of Tax Year	Close of Filing Period	Close of Sampling Period	Date of Release Under Statutory Agreement	Date of Public Release
IRS Research Bulletin (Publication 1500) Alan Plumley	This annual publication features selected papers from the prior year's IRS-Tax Policy Center Research Conference on Tax Administration. This conference highlights research on all aspects of tax administration, and promotes dialogue among IRS, stakeholders, academics, and other tax administrators to stay abreast of the latest trends and research findings affecting tax administration. RAAS co-hosts the annual conference and publishes the IRS Research Bulletin to help make this research available as widely as possible.					5/30/2024	5/30/2024
Partnerships, Controlled Foreign Partnerships Melissa Costa	The Form 8865 study collects data on Foreign Partnerships controlled by U.S. Corporations or Partnerships.	2021				12/13/2024	
Partnerships, Data and Tables (BEA) Nina Shumofsky	For this annual study, SOI produces TY 2022 partnership aggregate data tables for transmission to BEA. Information includes Form 1065 income statement, balance sheet, and details from supporting schedules which are broken down by industrial groupings.	2022				4/30/2024	
Partnerships, Final Tables Nina Shumofsky	This annual study provides data on partnerships based on industrial classification, size of assets, size of partnership, size of income, and other selected items. SOI collects these data from U.S. Return of Partnership Income (Form 1065) and selected related attachments. Based on the record information it collected, perfected, and analyzed from the sample of partnership returns, SOI produces text, figures, tables, and statistics for publication in the SOI Bulletin and on SOI's Tax Stats webpage. SOI collects these data as part of its annual study of Business Tax Statistics, Partnerships.	2021				12/5/2023	12/5/2023
Partnerships, Final Tables Nina Shumofsky	This annual study provides data on partnerships based on industrial classification, size of assets, size of partnership, size of income, and other selected items. SOI collects these data from U.S. Return of Partnership Income (Form 1065) and selected related attachments. Based on the record information it collected, perfected, and analyzed from the sample of partnership returns, SOI produces text, figures, tables, and statistics for publication in the SOI Bulletin and on SOI's Tax Stats webpage. SOI collects these data as part of its annual study of Business Tax Statistics, Partnerships.	2022				11/28/2024	11/28/2024
Partnerships, Line Item Estimates (Publication 5035) Nina Shumofsky	This annual publication is based on the SOI sample taken from partnership returns filed with the IRS. It presents population estimates of the frequencies of entries and of the dollar amounts that taxpayers record on the lines of U.S. Return of Partnership Income (Form 1065), as well as selected forms and schedules filed with partnership returns. SOI publishes these data annually as part of its study of Business Tax Statistics, Partnerships.	2021	12/31/2021			12/5/2023	12/5/2023
Partnerships, Line Item Estimates (Publication 5035) Tuba Ozer-Gurbuz	This annual publication is based on the SOI sample taken from partnership returns filed with the IRS. It presents population estimates of the frequencies of entries and of the dollar amounts that taxpayers record on the lines of U.S. Return of Partnership Income (Form 1065), as well as selected forms and schedules filed with partnership returns. SOI publishes these data annually as part of its study of Business Tax Statistics, Partnerships.	2022				11/28/2024	11/28/2024
Partnerships, Microdata and Tables (OTA/JCT) Nina Shumofsky	For this annual study, SOI produces microlevel and aggregate TY 2022 partnership data that it transmits in files and tables to OTA and JCT. Information includes income statement, balance sheet, industry groupings, and details from supporting schedules, which partnerships reported on the Form 1065.	2022				4/30/2024	
Partnerships, Withholding on Foreign Recipients of U.S. Income Andrew Luttrell	This annual study provides data on U.S. partnership payments to foreign partners. The data are classified by country and recipient type. The data from U.S. partnerships show the amount of effectively connected taxable income and the total tax credit allocable to the foreign partner for the partnership's tax year. Data are collected from those who file Foreign Partner's Information Statements of Section 1446 Withholding Tax (Forms 8805). SOI collects these data as part of its International Tax Statistics program, Foreign Recipients of U.S. Partnership Income Statistics.	2021				4/29/2024	11/28/2024

Statistics of Income Projects and Contacts: All Projects

Project Name and Contact	Program	Program Year	End of Tax Year	Close of Filing Period	Close of Sampling Period	Date of Release Under Statutory Agreement	Date of Public Release
Program Documentation: Data Items by Forms and Schedules, Publication 5384 (Document 6991) Clay Moulton	This annual publication contains the federal tax forms, schedules, and information documents that each of the subject-matter branches of SOI has selected for its tax year programs. The specific data items captured for each study are indicated on facsimiles of the forms and schedules. Data from certain forms and schedules are collected periodically, rather than annually. For this reason, the contents of this document will vary somewhat from year to year. SOI collects these data to support IRS and SOI Operations.					9/26/2024	10/1/2024
Projections, Publication 6149 Jeff Matsuo; Michelle Chu	This annual publication contains multi-year projections by state of the number of tax returns to be filed with the IRS as determined by the addresses on the tax returns. It includes detailed projections for approximately 50 different individual, business, and tax-exempt return types (such as Forms 1040, 1120, 941, and 990) by filing medium (paper versus electronic). Publication 6149 is one of five publications developed by the SOI Division, which provide Projections of Federal Tax Return Filings.	2023				12/7/2023	12/21/2023
Projections, Publication 6149 Michelle Chu	This annual publication contains multi-year projections by state of the number of tax returns to be filed with the IRS as determined by the addresses on the tax returns. It includes detailed projections for approximately 50 different individual, business, and tax-exempt return types (such as Forms 1040, 1120, 941, and 990) by filing medium (paper versus electronic). Publication 6149 is one of five publications developed by the SOI Division, which provide Projections of Federal Tax Return Filings.	2024				12/5/2024	12/19/2024
Projections, Publication 6186 Derrick Dennis	This annual publication contains calendar year return projections for approximately 50 different types of individual, business, and tax-exempt return types for the U.S. and IRS Campuses.	2024				10/31/2024	12/19/2024
Projections, Publication 6187 Michelle Chu	This annual publication contains calendar year projections of individual returns by major processing categories important to IRS planning operations, by selected years and areas.	2024				10/17/2024	12/19/2024
Projections, Publication 6292, (Fall Issue) Yan Liu	This semi-annual publication contains fiscal year return projections for the United States by major return categories and by business operating divisions (for selected categories).	2024				9/19/2024	12/19/2024
Projections, Publication 6961 Andy Roche-Dejesus	This annual publication contains calendar year projections of information and withholding documents.	2024				8/22/2024	9/19/2024
Projections, Publication 6292 (Spring Issue) Yan Liu	This semi-annual publication contains multi-year projections of the number of tax returns to be filed with the IRS by fiscal year of filing, major return categories, and business operating divisions (for selected categories). This publication is updated spring and fall and includes detailed projections by approximately 50 different individual, business and tax-exempt return types, such as Form 1040, Form 1120, Form 941 and Form 990. Publication 6292 is one of five publications developed by SOI to provide statistical Projections of Federal Tax Return Filings.	2024				6/20/2024	9/19/2024
Section 250 Deduction for Foreign-Derived Intangible Income (FDII) and Global Intangible Low-Taxed Income (GILTI) Chloe Gagin	This biennial study provides data from Form 8993 on U.S. corporations' foreign-derived intangible income (FDII) deductions and global intangible low-taxed income (GILTI) deductions under section 250 and its related regulations.	2021				1/31/2024	9/26/2024

Statistics of Income Projects and Contacts: All Projects

Project Name and Contact	Program	Program Year	End of Tax Year	Close of Filing Period	Close of Sampling Period	Date of Release Under Statutory Agreement	Date of Public Release
Tax-Exempt Organizations, Annual Financial Extracts Cynthia Belmonte	This annual study provides microdata extract files containing selected financial data collected annually for program administrative purposes from the population of three IRS information returns, Return of Organization Exempt from Income Tax (Forms 990 and 990-EZ) and Return of Private Foundation (Form 990-PF), filed by active organizations in a given calendar year. SOI produces these extracts as part of its studies of Tax-Exempt Organization Population Data.	2023				7/30/2024	7/30/2024
Tax-Exempt Organizations, Excise Taxes Musowa Akoma	This annual study provides processing year data on taxes on prohibited activities reported by private foundations, charities, and split-interest trusts. Error-corrected data, derived from the Business Returns Transaction file, are extracted for the entire calendar year, regardless of the tax year represented. These data are collected from Return of Certain Excise Taxes Under Chapters 41 and 42 of the Internal Revenue Code (Form 4720). SOI examines these data as part of its studies on Charitable and Exempt Organizations.	2023				8/30/2024	10/31/2024
Tax-Exempt Organizations, Unrelated Business Income Tax Pearson Liddell	This annual study provides data on unrelated business income and deductions for organizations classified as tax exempt under the Internal Revenue Code. The tax on unrelated business income applies to most organizations exempt from tax under section 501(a). These organizations include charitable, religious, scientific, and other organizations described in section 501(c), as well as employees' trusts forming part of pension, profit-sharing, and stock bonus plans described in section 401(a). SOI collects these data from Exempt Organizations Business Income Tax Returns (Forms 990-T) as part of its study on Charitable and Exempt Organization Statistics, Unrelated Business Income Tax.	2018	12/31/2018	11/30/2019	11/30/2019	6/27/2024	8/29/2024
Unincorporated Business State and County Data Joseph Koshansky	This annual study provides selected, unedited state and county financial data based on information individual owners of unincorporated businesses report on the Form 1040, Schedule C, Profit or Loss From Business, and the Form 1065, U.S. Return of Partnership Income, as part of the Business Tax Statistics program, Integrated Business Data.	2021	12/31/2021	4/15/2022		12/5/2023	12/5/2023
Unincorporated Business State and County Data Joseph Koshansky	This annual study provides selected, unedited state and county financial data based on information individual owners of unincorporated businesses report on the Form 1040, Schedule C, Profit or Loss From Business, and the Form 1065, U.S. Return of Partnership Income, as part of the Business Tax Statistics program, Integrated Business Data.	2022				12/4/2024	

PHOTOS FOR THIS YEAR'S CALENDAR WERE SUBMITTED BY:

Melissa Belvedere, SOI National Headquarters
David Chandler, SOI National Headquarters
Beth Kilss, Contractor, SOI National Headquarters
Maxine Li, SOI National Headquarters
Rachel Lim, daughter of Young Lim, SOI National Headquarters
Young Lim, SOI National Headquarters
Nuria McGrath, SOI National Headquarters
Dan Trevor, Retired SOI National Headquarters
Georgette Walsh, Retired SOI National Headquarters