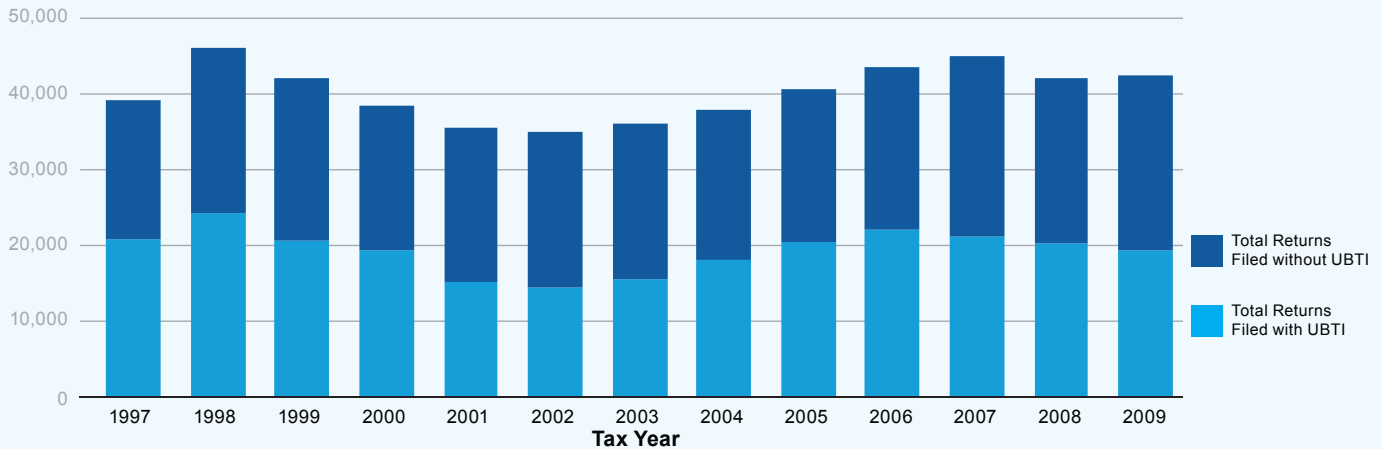




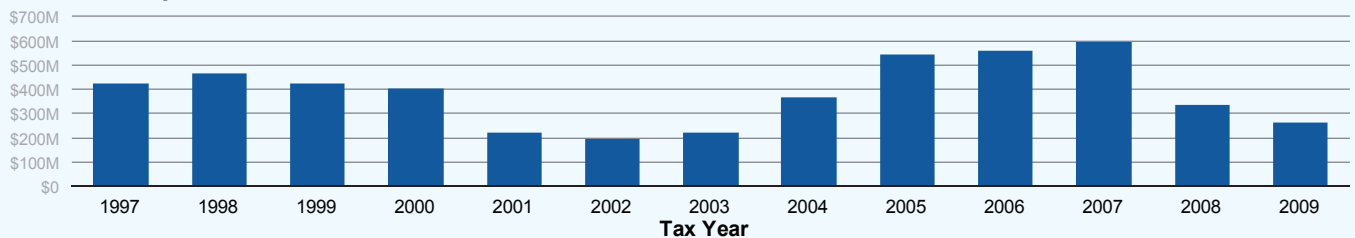
Unrelated Business Income, Tax Year 2009

Unrelated business income is income received by tax-exempt organizations from an activity that is conducted on a regular basis and is not directly related to an organization's tax-exempt mission. Organizations reporting \$1,000 or more of this type of income file a Form 990-T. The Statistics of Income (SOI) Division collects data from a sample of Forms 990-T filed by organizations described in Internal Revenue Code sections 220(e), 401(a), 408(e), 408A, 501(c)(2)-(27), 529(a), and 530(a).

Number of Returns Filed, Tax Years 1997-2009



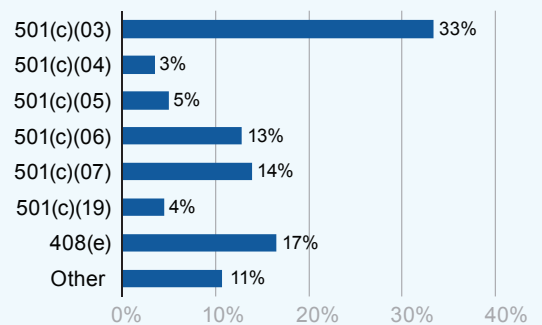
Total Tax Reported, Tax Years 1997-2009



Highlights of the Data

- Over 42,000 tax exempt organizations filed a Form 990-T with the IRS but over half of the organizations did not report unrelated business taxable income (UBTI).
- Over half of all organizations that were required to file Form 990-T did not report unrelated business income tax liability after subtracting deductions from gross unrelated business income.
- Charitable organizations, exempt under Internal Revenue Code section 501(c)(3), were the most common Form 990-T filers.
- 501(c)(3) organizations accounted for 65 percent of all unrelated business income, 66 percent of deductions, and nearly half of all unrelated business income tax liability.

Percentage of Returns Filed by Subsection Code, Tax Year 2009



Related Data Products

- Annual *SOI Bulletin* articles are available to download or print.
- Statistical tables, released annually, provide breakdowns on unrelated business income by type of organization, type of entity, deductions, and size of gross unrelated income or deficit.
- Information about selected terms and concepts, data source descriptions and data source limitations, including recent revisions to the Form 990-T are located on the Exempt Organizations' Unrelated Business Income (UBI) Tax Metadata page.

