

SOI Products and Services

Statistics of Income (SOI) data are available in electronic formats and in print. For further information on any of the following products and services, or for answers to questions on the availability of SOI data, other statistical services, or release dates for data, contact SOI's **Statistical Information Services (SIS)**:

Statistical Information Services (sis@irs.gov)
Statistics of Income Division
Internal Revenue Service • RAS:S
1111 Constitution Avenue, NW, K-Room 4112
Washington, DC 20224-0002
(202) 803-9285 • Fax: (202) 803-9393

As its name implies, SIS is best able to answer questions about data. It does not supply tax forms or information about the status of an individual's tax refund or audit examination. Media requests should be directed to the IRS Media Relations Branch, Communications Division, at (202) 317-4000.

Free Products on the Internet

SOI's Internet site offers a combination of files presenting SOI tables, articles about SOI data, and information about SOI products and services, as well as non-SOI products, including Compliance Research projections and nonprofit Master File microdata records. Almost 12,000 files are currently available at:

www.irs.gov/taxstats

There is also a direct link to our Website from FedStats, the gateway to official statistics from the Federal Government: www.fedstats.gov.

Tax Stats

On the Tax Stats home page, you will find the following list of topics that will lead to a wide range of tables, articles, and data that describe and measure elements of the U.S. tax system. There is also a link to check out What's New.

Business Tax Statistics

Corporations • International • Partnerships
Nonfarm Sole Proprietorships
S Corporations

Charitable and Exempt Organization Statistics

Charities • Private Foundations • Exempt
Organization Population Data • Trusts •
Tax-Exempt Bonds

Individual Tax Statistics

Individual Income Tax • Estate and Gift Tax
International • Personal Wealth

Products, Publications, and Papers

SOI Bulletins • IRS Data Books • Archive
SOI Working Papers • U.S. Population Migration
Data • Historical Data Tables

IRS Operations and Budget

Issuing Refunds • Collecting Revenue
Enforcing Laws • Assisting Taxpayers

Statistics by Form

706 • 709 • 990 • 990-PF • 990-T • 1040 • 1041 • 1065
1118 • 1120 • 5471 • 5472 • 8038

Statistics of Income (SOI)

About SOI • Dissemination Policy • SOI Products
and Services • SOI Studies • Statistical Methodology

Additional Information

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Income

Other IRS Data and Research

Taxpayer Compliance Research
Projections • Filing Season Stats
IRS Research Conference

SOI Products and Publications

Corporation Income Tax Returns

Statistics of Income—2010, Corporation Income Tax Returns *Publication 16*

This report presents comprehensive data on corporation income tax returns with accounting periods that ended July 2010 through June 2011. Data are classified by industry, size of total assets, and size of business receipts.

Corporation Source Book

Data from the 2000 through 2011 *Corporation Source Books* are available at no charge from the Tax Stats Website. Data for most years from 1964 through 1999 are also available in the archive section of Tax Stats.

SOI Products and Services

Statistics of Income—2011, Corporation Source Book

Publication 1053

This document presents detailed income statement, balance sheet, tax, and selected items, by sector, major and minor industrial groups, and size of total assets for all returns and separately for returns with net income. Separate statistics on S corporations are included by sector. Industry detail is based on the North American Industry Classification System (NAICS). The report, which underlies the *Statistics of Income—Corporation Income Tax Returns* publication, is part of an annual series.

Individual Income Tax Returns

Statistics of Income—2011, Individual Income Tax Returns

Publication 1304

This report presents more comprehensive and complete data on individual income tax returns for Tax Year 2011 than those published earlier in the *SOI Bulletin*.

Presents information on: Classifies data by:

- sources of income
- exemptions
- itemized deductions
- tax computations
- size of adjusted gross income
- marital status
- type of tax computation
- age

Compendium of Federal Estate Tax and Personal Wealth Studies

Publication 1773

Part I of this report focuses on data from estate tax returns, describing decedents, their beneficiaries, and the composition of their estates. It contains a methodological discussion of the strategy used in weighting sample data for the estate studies and presents statistics on selected components of decedents' estates, 1916–1990. Information on charitable giving is also included.

Part II presents a series of articles describing the estate-multiplier technique and its applications for personal wealth estimates, estimates of personal wealth for selected years 1962–1989, and a discussion of the relationship among realized income, wealth, and well-being.

County-to-County Migration Data

Data are based on the year-to-year changes in the addresses shown on the population of returns from

the IRS Individual Master File system. Data present migration patterns by county for the entire United States, including inflows and outflows, and include the number of returns (which approximates the number of households); the number of personal exemptions (which approximates the population); and total adjusted gross income. Available for Filing Years 1989–2010. All years are available at www.irs.gov/taxstats. Click on “U.S. Population Migration Data” under Individual Tax Statistics; Individual Income Tax; Data by Geographic Areas.

State-to-State Migration Data

Data are based on the year-to-year changes in the addresses shown on the population of returns from the IRS Individual Master File system. Data present migration patterns by State for the entire United States, including inflows and outflows, and include the number of returns (which approximates the number of households); the number of personal exemptions (which approximates the population); and total adjusted gross income. Available for Filing Years 1989–2010. All years are available at www.irs.gov/taxstats. Click on “U.S. Population Migration Data” under Individual Tax Statistics; Individual Income Tax; Data by Geographic Areas.

County Income Data

One table, based on the population of returns from the IRS Individual Master File system. This table presents data for adjusted gross income (total and selected sources), number of returns (which approximates the number of households), and number of personal exemptions (which approximates the population). The data are presented by county (including State totals) and are available for Tax Years 1989–2009 and 2011 for the entire United States. Tax Year 2011 expanded data by size of adjusted gross income are available at the same web page. All years are available at www.irs.gov/taxstats. Click on “County Income” under Individual Tax Statistics; Individual Income Tax; Data by Geographic Areas.

Individual Income Tax ZIP Code Data

ZIP Code data show selected income and tax items classified by State, ZIP code, and size of adjusted gross income. Data are based on individual income tax returns filed with the IRS and are available for Tax Years 1998, 2001, 2004, 2005, 2006, 2007, 2008, and 2011. The data include items, such as:

- Number of returns, which approximates the number of households;

- Number of personal exemptions, which approximates the population;
- Adjusted gross income;
- Wage and salaries;
- Dividends before exclusion; and
- Interest received.

All years are available at www.irs.gov/taxstats. Click on "ZIP Code Data (SOI)" under Individual Tax Statistics; Individual Income Tax; Data by Geographic Areas.

Tax-Exempt Organizations

Compendium of Studies of Tax-Exempt Organizations, 1989–1998

This is a compilation of articles on SOI studies of charitable and other nonprofit organizations described in Internal Revenue Code sections 501(c)(3)–(c)(9), private foundations, charitable remainder trusts, and nonprofit organizations' unrelated business income. All of these articles were published previously in various issues of the *Statistics of Income Bulletin*. In addition, the Compendium includes papers on statistical sampling of tax-exempt organization returns, and other topics relating to tax-exempt organizations and philanthropy that were authored by IRS staff and others who use SOI study data for research.

Microdata Records for Tax Year 2010

Microdata records of all Forms 990 and 990-EZ sampled for the annual SOI study of tax-exempt organizations. The samples include 14,143 Internal Revenue Code section 501(c)(3) organizations and 6,388 section 501(c)(4)–(9) organizations. All returns for organizations with assets of \$50,000,000 or more are included in the sample. Microdata records contain information on balance sheets and income statements, as well as weights (to estimate the population), for each organization. Available for download from SOI's Tax Stats Website.

Microdata Records for Tax Years 1985–2009

Microdata records of all Forms 990 and 990-EZ sampled for the annual SOI study of tax-exempt organizations. Microdata records contain information on balance sheets and income statements, as well as weights (to estimate

the population), for each organization. Available for download from SOI's Tax Stats Website.

Private Foundations (and Charitable Trusts)

Microdata Records for Tax Years 1985–2010

Microdata records of all Forms 990-PF sampled for the annual SOI studies covering private foundations and Internal Revenue Code section 4947(a)(1) charitable trusts for Tax Years 1985 through 2010. The data for each of the annual studies are included in a comprehensive, "harmonized" dataset, with standardized variable names and codes based on the Tax Year 2010 form revision. The file contains both operating and nonoperating foundations and trusts. The most recent sample, for Tax Year 2010, includes 17,285 returns. (All returns filed by foundations with assets of \$10 million or more, as well as the population of returns filed by nonexempt charitable trusts, are included in each of the samples.) Microdata records contain information on revenue, expenses, assets, and distributions, as well as weights, for each foundation or trust. Available for download from SOI's Tax Stats Website.

Products for Sale From SOI

Individual Public-Use Microdata Files

Files for 1992 through 2008 are available on CD-ROM by contacting SOI's Statistical Information Services at sis@irs.gov or (202) 803-9285. These microdata files have been edited to protect the confidentiality of individual taxpayers. The cost is \$4,000 for each year requested.

Products for Sale From GPO

Recent SOI publications are available from the Superintendent of Documents, U.S. Government Printing Office, Washington, DC, by calling (202) 512-1800, or faxing (202) 512-2250. Credit cards are accepted.

Superintendent of Documents

P.O. Box 371954
Pittsburgh, PA 15250-7954

SOI Products and Services

* If you determine from the Government Printing Office that any of the following items is out of print, call Statistical Information Services on (202) 803-9285 for assistance.

IRS Data Book, 2013

*Annually, Publication 55B, Stock No. 048-004-02564-7
Price: \$15.00; International Price: \$21.00*

This volume pertains to Fiscal Year (FY) 2013—October 1, 2012, through September 30, 2013. The report provides information on returns filed and taxes collected, enforcement, taxpayer assistance, IRS budget and workforce, and other selected activities.

Statistics of Income Bulletin

*Quarterly, Publication 1136, Stock No.
748-005-00000-5 Subscription price: \$67*

*Winter 2014, Single copy, Stock No. 748-005-00118-4
Single copy price: \$44*

This series provides the earliest published financial statistics from individual and corporation income tax returns. The *Bulletin* also includes annual data on nonfarm sole proprietorships and partnerships, as well as periodic or special studies of particular interest to tax analysts, administrators, and economists. Historical tables, formerly published in every issue of the *Bulletin* are now published only on the IRS Website (www.irs.gov/taxstats).