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WASHINGTON — The Internal Revenue Service today announced that the Winter 2017 issue of the Statistics of Income Bulletin is available on IRS.gov. The Statistics of Income (SOI) Division produces the online Bulletin quarterly, providing the most recent data available from various tax and information returns filed by U.S. taxpayers. This issue includes articles on the following topics:

- **Unrelated Business Income Tax Returns, 2012**: For tax year 2012, tax-exempt organizations reported $12 billion in gross unrelated business income, a 6 percent increase from tax year 2011. Total unrelated business income tax liability increased by 17 percent over the same period, to $429 million. Filers classified as charitable organizations, which are tax exempt under Internal Revenue Code section 501(c)(3), made up the most common Form 990-T, Exempt Organization Business Income Tax Return, filers and represented more than one-third (35 percent) of all organizations that filed the return for tax year 2012.

- **Foreign Recipients of U.S. Income, 2013**: During 2013, U.S.-source income payments to foreign persons rose to $697.6 billion, an increase of 3.7 percent from 2012. These payments are reported on Form 1042-S, Foreign Person’s U.S.-Source Income Subject to Withholding.

SOI Bulletin articles are available for download at IRS.gov/taxstats. For more information about this data, write to the Director, Statistics of Income (SOI) Division, RAAS:S, Internal Revenue Service, 1111 Constitution Avenue NW, (K-Room 4112), Washington, DC 20224.

Related Items:
- [SOI Bulletin: Winter 2017](#)
- [Historical Tables and Appendix](#)
- [Tax Statistics](#)