

Program Name	Program Content and Frequency	Program Year	End of Tax Year	Close of Filing Period	Close of Filing Period with Extensions	Close of Sampling Period	Date of Public Release
Bonds, Tax-Exempt Governmental	This annual study provides information on Governmental bonds by items such as size of face amount, State, and type of property financed. Data for Tax Year 2017 are based on returns filed through March 2018.	2017	12/31/2017	3/15/2018			9/26/2019
Bonds, Tax-Exempt Governmental and Private Activity	These annual studies provide information on Governmental and private activity bonds by items such as size of face amount, State, and type of property financed. Data for Tax Year 2016 are based on returns filed through March 2017.	2016	12/31/2016	3/15/2017			12/4/2018
Businesses, Unincorporated Business Tabulations by State and County	State and county tables presenting selected financial information sole proprietorships and partnerships reported on the Form 1040, Schedule C, Profit or Loss From Business, and Form 1065, U.S. Return of Partnership Income, respectively.	2012-2016	12/21/2016	4/15/2018			5/30/2019
Corporations, Corporation Income Tax Returns Complete Report, Publication 16	This annual publication provides statistics from the Form 1120 series pertaining to income, deductions, assets, liabilities, and tax reported on corporation income tax returns. Classifications are by industry, form type, size of total assets, and size of business receipts. Separate tabulations from the U.S. Income Tax Return for an S Corporation (Form 1120S), are also included. Release date is pending a review of the content of all SOI corporate publications in accordance with recently revised IRS disclosure guidelines.	2015	6/30/2016	9/15/2016	3/15/2017	6/30/2017	11/29/2019
Corporations, Corporation Income Tax Returns Complete Report, Publication 16	This annual report provides comprehensive data on corporation income tax returns classified chiefly by industry, form type, size of total assets, and size of business receipts. Data are from returns with accounting periods ended July 2015 through June 2016. Release date is pending a review of all SOI corporate publications in accordance with recently revised IRS disclosure guidelines.	2014	6/30/2015	9/15/2015	3/15/2016	6/30/2016	6/25/2019
Corporations, Corporation Research Credit	These tables are updated annually and provide data reported by corporations on the Credit for Increasing Research Activities (Form 6765) return. Release data is pending a review of all SOI corporate publications in accordance with recently revised IRS disclosure guidelines.	2014	6/30/2015	9/15/2015	3/15/2016	6/30/2016	11/29/2019
Corporations, Corporation Research Credit	These tables are updated annually and provide data reported by corporations on the Credit for Increasing Research Activities (Form 6765) return. Release date is pending a review of the content of all SOI corporate publications in accordance with recently revised IRS disclosure guidelines.	2015	6/30/2016	9/15/2016	3/15/2017	6/30/2017	11/29/2019
Corporations, Foreign Tax Credit	This annual study provides data on foreign income, taxes paid, and foreign tax credit reported on corporation foreign income tax returns. Data are classified by industry group and country.	2016	6/30/2017	9/15/2017	3/15/2018	6/30/2018	10/24/2019
Corporations, Foreign-Controlled Domestic	The Tax Year 2016 study covers domestic corporations with 50-percent-or-more stock ownership by a single foreign "person." It covers balance sheet, income statement, and tax-related data, which are classified by industry group, country, and size and age of the corporations. Data are compared to those for other domestic corporations.	2016	6/30/2017	9/15/2017	3/15/2018	6/30/2018	9/12/2019
Corporations, Income Tax Returns Line Item Estimates, Publication 5108	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 as part of corporation tax returns. Release date is pending a review of the content of all SOI corporate publications in accordance with recently revised IRS disclosure guidelines.	2014	6/30/2015	9/15/2015	3/15/2016	6/30/2016	8/29/2019

Program Name	Program Content and Frequency	Program Year	End of Tax Year	Close of Filing Period	Close of Filing Period with Extensions	Close of Sampling Period	Date of Public Release
Corporations, Income Tax Returns Line Item Estimates, Publication 5108	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 as part of corporation tax returns. Release date is pending a review of the content of all SOI corporate publications in accordance with recently revised IRS disclosure guidelines.	2015	6/30/2016	9/15/2016	3/15/2017	6/30/2017	11/29/2019
Corporations, International Boycott Report	The study includes data related to unsanctioned international boycotts from corporations and partnerships and other entities as reported on International Boycott Report (Form 5713).	2017	12/31/2017	4/15/2018	9/15/2018	6/30/2019	10/31/2019
Corporations, Multi-National Enterprise (Form 8975/8975 Schedule A) Study	Country-by-Country Report (Form 8975) and Tax Jurisdiction and Constituent Entity Information (Form 8975, Schedule A) returns are used by U.S. corporations to report certain information with respect to the filer's multi-national 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 conducts this study annually.	2016	6/30/2017	9/15/2017	3/15/2018	6/30/2018	12/26/2018
Corporations, Multi-National Enterprise (Form 8975/8975 Schedule A) Study	Country-by-Country Report (Form 8975) and Tax Jurisdiction and Constituent Entity Information (Form 8975, Schedule A) returns are used by U.S. corporations to report certain information with respect to the filer's multi-national 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 conducts this study annually.	2017	6/30/2018	9/15/2018	3/15/2019	6/30/2019	12/19/2019
Excise Taxes	Data provided are by fiscal year for excise taxes levied on the manufacture, sale, or consumption of commodities as well as certain activities. Affordable Care Act (ACA) taxes and fees are included beginning with Fiscal Year 2010, depending upon the provision. The data include amounts reported to or collected by the Internal Revenue Service, the Alcohol and Tobacco Tax and Trade Bureau, and the Customs Service.	2018					8/20/2019
Heavy Highway Vehicles Use Tax Return, Calendar Years 2014-2019 (Q1 Release)	Data presented include the number of electronically filed Heavy Highway Vehicles Use Tax Returns (Form 2290) by month at the National level.	2019					4/23/2019
Heavy Highway Vehicles Use Tax Return, Calendar Years 2014-2018 (Q4 Release)	Data presented include the number of electronically filed Heavy Highway Vehicles Use Tax Returns (Form 2290) by month at the National level.	2019					2/14/2019
Heavy Highway Vehicles Use Tax Return, Calendar Years 2014-2019 (Q2 Release)	Data presented include the number of electronically filed Heavy Highway Vehicles Use Tax Returns (Form 2290) by month at the National level.	2019					7/23/2019
Heavy Highway Vehicles Use Tax Return, Calendar Years 2014-2019 (Q3 Release)	Data presented include the number of electronically filed Heavy Highway Vehicles Use Tax Returns (Form 2290) by month at the National level.	2019					10/22/2019
Individuals, Advance Data	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 2018 weighted up to represent a full year of data.	2017	12/31/2018	4/15/2018	10/15/2018	9/21/2018	2/26/2019

Program Name	Program Content and Frequency	Program Year	End of Tax Year	Close of Filing Period	Close of Filing Period with Extensions	Close of Sampling Period	Date of Public Release
Individuals, Complete Report Tabulations, Publication 1304	This annual publication contains population estimates of the frequencies of entries and population estimates of the dollar amounts that taxpayers record on the applicable lines of the forms and schedules of individual income tax returns. Data are classified by size of adjusted gross income, marital status, age, or type of tax computation. Data for the Tax Year 2017 study are from returns filed through December 2018.	2017	12/31/2017	4/15/2018	10/15/2018	12/31/2018	9/26/2019
Individuals, County Data	County income data (and State totals) are available annually and are based on the addresses reported on individual income tax returns.	2017	12/31/2017	4/15/2018	10/15/2018	12/31/2018	10/31/2019
Individuals, Foreign Person's Real Property Tax	This annual study provides data on distributions of U.S. real property interests by foreign persons.	2016	12/31/2017	1/31/2018	1/31/2018	1/31/2018	6/25/2019
Individuals, Form W-2 Tabulations	This program provides statistical tables on individual income taxpayers with amounts found on Wage and Tax Statement (Form W-2). The statistical tables provide detailed information about individual wages, tax withholding, elective deferral contributions, and retirement plan participation. Current statistical tables have been categorized into four main areas: Wage Statistics; Elective Retirement Contribution Statistics; Retirement Plan Indicator Statistics; and Summary Statistics.	2015	12/31/2015	4/15/2016	10/15/2016	12/31/2016	7/15/2019
Individuals, Gift Tax	This annual study provides data for type and amount of gift, information on donee, and tax computation items. Information about the donor and gift splitting is also available.	2018				12/31/2018	10/3/2019
Individuals, High-Income Returns Study	This annual study provides detailed data on individual income tax returns with adjusted gross income or expanded income greater than \$200,000. The study also looks at high-income nontaxable returns (HINTs) and the reason for nontaxability. Tables are provided annually to OTA. An annual SOI Bulletin article is also produced. Data are from returns filed through December 2017.	2016	12/31/2016	4/15/2017	10/15/2017	12/31/2017	7/25/2019
Individuals, Income Tax Percentile Tabulations	This annual study provides data on income and tax distributions for all nondependent individual income tax returns by percentiles. Data for the Tax Year 2017 study are from returns filed through December 2018.	2017	12/31/2017	4/15/2018	10/15/2018	12/31/2018	10/10/2019
Individuals, Individual Retirement Arrangement (IRA) Information	This annual study provides data detailing the total fair market value for IRAs, the number of taxpayers receiving distributions, and total contributions made to the various types of IRAs. Data for the study are from matched samples of individual income tax returns (Forms 1040), IRA contribution information (Forms 5498), and distributions from IRAs (Forms 1099-R) filed.	2016	12/31/2016	4/15/2017	10/15/2017	12/31/2017	5/7/2019
Individuals, Individual Retirement Arrangement (IRA) Information	This annual study provides data detailing the total fair market value for IRAs, the number of taxpayers receiving distributions, and the total contributions made to the various types of IRAs. Data for the study are from matched samples of individual income tax returns (Forms 1040), IRA contribution information (Forms 5498), and distributions from IRAs (Forms 1099-R) filed.	2017	12/31/2017	4/15/2018	10/15/2018	12/31/2018	1/30/2020
Individuals, Late May Filing Season Statistics	This program includes Individual Income Tax Return information regarding the Calendar Year Filing Season at three different points in the year. The first release of the table will summarize data from returns filed by late May. These returns should primarily reflect income earned in the year preceding the filing and reported to the IRS by the April 15th deadline.	2019					6/27/2019

Program Name	Program Content and Frequency	Program Year	End of Tax Year	Close of Filing Period	Close of Filing Period with Extensions	Close of Sampling Period	Date of Public Release
Individuals, Metropolitan and Micropolitan Data	This study provides detailed tabulations of individual income tax return data at the metropolitan and micropolitan statistical area level; tax return data are based on SOI's county data. The information provides for more in-depth analysis as it contains 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.	2017	12/31/2017	4/15/2018	10/15/2018	12/31/2018	10/31/2019
Individuals, Mid-July Filing Season Statistics	This program includes individual income tax return information regarding the calendar year filing season at three different points in the year. The second release for returns received and processed by mid-July will update the earlier tables and in past filing seasons represented approximately 95 percent of all filers, 87 percent of total AGI, and 82 percent of total tax liability.	2019					8/22/2019
Individuals, Mid-November Filing Season Statistics	This report, published three times per year, includes number of returns, total income, total tax, and share of income composed of capital gains, by AGI category. Data for the November report are based on returns processed through week 47 of the filing season.	2017					12/18/2018
Individuals, Mid-November Filing Season Statistics	This program includes Individual Income Tax Return information regarding the Calendar Year 2019 Filing Season at three different points in the year. The mid-November tables should reflect nearly all returns that will be received and processed by the IRS in Calendar Year 2019, including any returns filed timely that had previously been granted a 6-month extension.	2019					12/19/2019
Individuals, Migration Flow Data	The annual Migration Flow study (based on year-to-year changes in individual tax return addresses) provides data on the number of returns, number of exemptions, and aggregate adjusted gross income at the State and county level. The most recent study is based on data from returns filed through December 2017.	2017	12/31/2017	4/15/2018	10/15/2018	12/31/2018	12/31/2019
Individuals, Noncash Charitable Contributions	This study of individual income tax returns provides detailed asset donations, descriptions of the donees, donor cost, fair market value, and deduction claimed on the Noncash Charitable Contributions (Form 8283) return. Data are from returns filed through December 2016.	2016					3/22/2019
Individuals, Nonfarm Sole Proprietorships	This study, produced annually, covers business receipts, deductions, and net income reported on Schedule C, "Profit or Loss From Business," for nonfarm proprietors, classified by industry group. Data for the Tax Year 2017 study are based on returns filed through December 2018.	2017	12/31/2017	4/15/2018	10/15/2018	12/31/2018	9/26/2019
Individuals, Return Line Item Estimates, Publication 4801	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 as part of individual income tax returns as shown in the Individual Complete Report. Tax Year 2017 data are based on returns filed through December 2018.	2017	12/31/2017	4/15/2018	10/15/2018	12/31/2018	9/26/2019
Individuals, State Data	State-level data for individuals is available annually.	2017	12/31/2017	4/15/2018	10/15/2018	12/31/2018	10/31/2019
Individuals, Withholding on Foreign Recipients of U.S. Income	This annual study provides data by country on income paid to nonresident aliens and the amount of tax withheld for the U.S. Government. Data are from returns filed through March 2016.	2016	12/31/2016	3/15/2017	4/15/2017	3/30/2017	2/7/2019

Program Name	Program Content and Frequency	Program Year	End of Tax Year	Close of Filing Period	Close of Filing Period with Extensions	Close of Sampling Period	Date of Public Release
Individuals, Withholding on Foreign Recipients of U.S. Income	This annual study provides data by country on income paid to nonresident aliens and the amount of tax withheld for the U.S. Government. Data are from returns filed through March 2017.	2017	12/31/2017	3/15/2018	4/15/2018	3/30/2018	10/24/2019
Individuals, ZIP Code Data	This study provides detailed tabulations of individual income tax return data at the State and ZIP code level.	2017	12/31/2017	4/15/2018	10/15/2018	12/31/2018	10/31/2019
IRS Data Book, Publication 55B	This report describes activities conducted by the Internal Revenue Service during Fiscal Year 2018 (October 1, 2017, through September 30, 2018). It provides information on returns filed and taxes collected, enforcement, taxpayer assistance, the IRS budget and workforce, and other selected activities.	2018					5/20/2019
IRS Research Bulletin, Publication 1500	This report features selected papers from the annual IRS-Tax Policy Center Research Conference. Papers include the latest trends and research findings from all areas of the IRS, officials from other government agencies, and academic and private sector experts on tax policy, tax administration, and tax compliance.	2018					5/30/2019
Partnerships, Income	Based on the record information it collected, perfected, and analyzed from the sample of TY 2017 partnership returns, SOI produces text, figures, tables, and statistics for publication in the SOI Bulletin and on the IRS Tax Stats Web site.	2017	12/31/2017	4/15/2018	9/15/2018	12/31/2018	11/26/2019
Partnerships, Income	Based on the record information it collected, perfected, and analyzed from the sample of TY 2016 partnership returns, SOI produces text, figures, tables, and statistics for publication in the SOI Bulletin and on the IRS Tax Stats Web site.	2016	12/31/2016	4/15/2017	9/15/2017	12/31/2017	2/14/2019
Partnerships, Return Line Item Estimates, Publication 5035	Based on the annual SOI partnership sample, Publication 5035 presents population estimates of the frequencies of entries and population estimates of the dollar amounts that taxpayers record on the lines of the partnership forms and schedules.	2017	12/31/2017	4/15/2018	9/30/2018	12/31/2018	11/26/2019
Partnerships, Return Line Item Estimates, Publication 5035	Based on the annual SOI partnership sample, Publication 5035 presents population estimates of the frequencies of entries and population estimates of the dollar amounts that taxpayers record on the lines of the partnership forms and schedules.	2016	12/31/2016	4/15/2017	9/30/2017	12/31/2017	2/14/2019
Partnerships, Withholding on Foreign Recipients of U.S. Income	This annual study provides data on U.S. partnership payments to foreign partners. Data are classified by country and recipient type.	2016	12/31/2017	4/15/2018	9/15/2018	9/30/2018	6/25/2019
Program Documentation: Data Items by Forms and Schedules, Document 6991	This document 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.	2018					10/1/2019

Program Name	Program Content and Frequency	Program Year	End of Tax Year	Close of Filing Period	Close of Filing Period with Extensions	Close of Sampling Period	Date of Public Release
Projections, Publication 6149	This annual publication contains calendar year return projections by State, including detailed projections for approximately 50 different individual, business, and tax-exempt return types.	2018					12/20/2018
Projections, Publication 6149	This annual publication contains calendar year return projections by State.	2019					12/18/2019
Projections, Publication 6186	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.	2019					11/6/2019
Projections, Publication 6187	This annual publication contains calendar year projections of individual returns by major processing categories important to IRS planning operations, by selected years and areas.	2019					10/16/2019
Projections, Publication 6292, Fall Issue	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).	2019					9/18/2019
Projections, Publication 6292, Spring Issue	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).	2019					6/12/2019
Projections, Publication 6961	This annual publication contains calendar year projections of information and withholding documents.	2019					8/14/2019
Refund Projections for Processing Year 2019	This annual report provides daily projections of refund returns, for Processing Year 2019, Cycle 4 through Cycle 22.	2019					12/27/2018
SOI Bulletin, Publication 1136, Fall Issue	This quarterly report provides the earliest published annual financial statistics obtained from the various types of tax and information returns filed with the IRS, as well as information from periodic or special analytical studies.	2019					11/26/2019
SOI Bulletin, Publication 1136, Spring Issue	This quarterly report provides the earliest published annual financial statistics obtained from the various types of tax and information returns filed with the IRS, as well as information from periodic or special analytical studies.	2019					5/30/2019

Program Name	Program Content and Frequency	Program Year	End of Tax Year	Close of Filing Period	Close of Filing Period with Extensions	Close of Sampling Period	Date of Public Release
SOI Bulletin, Publication 1136, Summer Issue	This quarterly report provides the earliest published annual financial statistics obtained from the various types of tax and information returns filed with the IRS, as well as information from periodic or special analytical studies.	2019					8/27/2019
SOI Bulletin, Publication 1136, Winter Issue	This quarterly report provides the earliest published annual financial statistics obtained from the various types of tax and information returns filed with the IRS, as well as information from periodic or special analytical studies.	2019					3/28/2019
Tax-Exempt Organizations (Except Private Foundations)	This annual study provides balance sheet and income statement data for organizations classified as tax exempt under subsections 501(c)(3) through (9) of the Internal Revenue Code. Data for the Tax Year 2016 study are from returns filed through December 2018.	2016	11/30/2017	4/15/2018	10/15/2018	12/31/2018	9/24/2019
Tax-Exempt Organizations (Private Foundations)	This annual study provides balance sheet and income statement data for domestic private foundations and charitable trusts filing a Form 990-PF. The Tax Year 2016 study is based on data from returns filed through December 2018.	2016	11/30/2017	4/15/2018	10/15/2018	12/31/2018	9/26/2019
Tax-Exempt Organizations, Annual Financial Extracts	The Processing Year 2018 extract files contain selected financial data collected for program administrative purposes from the population of tax-exempt organization information returns.	2018		12/31/2018			7/18/2019
Tax-Exempt Organizations, Excise Taxes	This program 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.	2018		12/31/2018			9/26/2019
Transactions of Foreign-Owned Corporations	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.	2016	6/30/2017	9/15/2017	3/30/2018	6/30/2018	5/23/2019
Transactions of Foreign-Owned Corporations, Line-Item Publication	This biennial publication includes line-item amounts and frequencies for foreign-owned domestic corporations with total receipts of \$500 million or more and with Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business (Form 5472) attached to a U.S. Corporation Income Tax Return (Form 1120).	2016	6/30/2017	9/15/2017	3/30/2018	6/30/2018	5/23/2019