

# Celebrating Ninety Years of SOI: Selected Corporate Data, 1916-2004

by Marty Harris and Ken Szefflinski

**T**he Statistics of Income Division of the Internal Revenue Service has been collecting and publishing data on corporate business operations and activity since 1916. The Revenue Act of 1916 required the annual publication of “facts deemed pertinent and valuable” with respect to income tax law. The 1916 Statistics of Income report was released in the summer of 1918 and was the first to fulfill the new requirement. The SOI Division is in the midst of its 90<sup>th</sup> anniversary of tax publications with the 2005 corporate data scheduled for publication in early 2008. This article presents a brief look at the history of corporate data published in the Statistics of Income series.

## Definitions

**Returns**—The Statistics of Income series includes domestic corporations and foreign corporations subject to Federal income tax. The statistics also reflect data from small corporations, including those taxed at the shareholder level. Through 1950, information was collected from the population of returns filed. Beginning in 1951 and continuing to this day, a stratified sample has been selected. The stratification of the sample has changed over time to include industry (1951), size of business receipts (1952—1958), and size of total assets (1952 and 1959—present).

**Year**—Each annual report consists of data from corporate tax returns with accounting periods ending from July of one year through June of the following year. For example, the latest publication (for Tax Year 2004) includes corporations with accounting periods that end at any time during the period from July 2004 through June 2005.

**Industry**—Industrial classification has always been a prominent part of the corporate statistics. A single industry code is assigned to each corporate return based on the industrial activity that represents the largest percentage of the total business receipts. Although the list of industries has both increased and changed many times since 1918, the Statistics of In-

come reports have tried to maintain the year-to-year comparability among the data classified by industrial activity.

**Data Items**—Although the legal definitions may have changed slightly over the years, there is a core unit of corporate data that appears in every corporate report. The items included in the annual reports are Number of Returns, Gross Income, Total Deductions, Net Income/Deficit, Income Tax, and Industry. Currently, there are over one thousand data items collected, with nearly 200 items published.

## The Early Years

From 1916 through 1933, only one report was prepared annually, and it included data from both individual and corporate tax returns and, beginning in 1917, data from other types of returns. Beginning in 1934, separate reports were published due to the increased data collected and the growing number of return types being processed.

In the earliest years, the published data for corporations were very limited, consisting mainly of the industrial activity, the State where the return was filed, and a few financial entries such as gross income, deductions, net income/deficit, and tax. In the 1920s, size classifications and additional items were added.

## Major Changes to the Corporate Tables and Publications

- 1917 Two income items and six deduction items by industry.
- 1918 Six net income-size classifications.
- 1919 Invested capital by size of capital investment.
- 1920 Invested capital by industry.
- 1922 Distributions to stockholders by industry and by State.
- 1922 Income statement items classified by 20 industries.
- 1926 Balance sheet items classified by 20 industries.
- 1928 Data on consolidated corporations by 20 industries.

The 1931 publication became the standard for 28 years. The four primary tables are described below.

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1. Receipts (9 items) and deductions (10 items) classified by major industrial groups for all returns, returns with net income, and returns with no net income.
2. Corporations submitting balance sheets, classified by major industrial groups for returns with net income and returns with no net income: asset items (8), liability items (8), and all items from Table 1.
3. Corporations submitting balance sheets, classified by total asset-size classes for all returns, returns with net income, and returns with no net income: items were the same as in Table 2.
4. Corporations submitting balance sheets cross-classified by total asset classes and major industrial groups for returns with net income and without net income: 16 items of assets, liabilities, income, and distributions to shareholders.

Between 1932 and 1958, these four tables remained the basis for the corporate publication. In 1938, the number of major industries was increased from 20 to over 60. In 1954, the number of total asset classes was increased to 14. By 1958, the number of items published in the cross-classified Table 4 had increased to 20.

## Later Changes

In 1958, separate tables were produced for small business corporations that filed the new form 1120-S. By 1959, balance sheet items were available for all active corporations. That year also saw the introduction of size of business receipts as a new measure of corporate business activity. For a brief period, 1959-1965, financial ratios were produced and published. A few of the ratios included were net income to business receipts, business receipts to total assets, business receipts to inventory, and net worth to total assets.

By 1975, the corporate publication included tables classified by total assets, size of business receipts, income tax before credits, income tax after credits, investment credit, accounting period, and minor, major, and division industry levels. These classifications have remained fairly constant since 1975.

## Current Publications

The Corporation Statistics Branch publishes two annual reports based on corporate tax return filings. The *Corporation Source Book* is a 600-plus-page report containing data classified by 12 total asset categories and over 250 industrial activities. Separate data for S corporations are also included. The *Corporation Income Tax Returns* report is a 350-page publication with 31 tables and detailed sections on the changes in the tax law, the sample design and limitations, and an explanation of terms. The 31 tables are classified by assets, business receipts, income tax after credits, industry, and accounting period. Recent improvements have significantly reduced the time necessary to prepare the publications for printing. Within 3 months of the final file closeout and data review, printed copies of the publications will be available. Web versions of the data tables will be available even earlier.

## Introduction to Historical Data

This article presents selected data for corporations included in the Statistics of Income sample for Tax Years 1916 through 2004, with years earlier than 1980 described in 5-year intervals. The descriptive analysis focuses on data prior to 1980 since the series is appended to a previously published series.<sup>1</sup> Some key findings are framed and summarized within an historical context and are presented in Table 1. Table 3 presents these same data in 1990 constant dollars, and they are also represented in Figures A through F for Total Receipts and Net Income (less Deficit). This article also presents the same selected data for subchapter S corporations, partnerships, and sole proprietorships for 1960, 1965, 1970, and 1975 in Table 2. As with the overall corporation data, these have been appended to the previously published series for 1980-2002 as cited above. In both cases, data for

<sup>1</sup> From "An Analysis of Business Organizational Structure and Activity from Tax Data" presented at the 2005 National Tax Association Conference. The paper is available at <http://www.irs.gov/pub/irs-soi/05petska.pdf>.

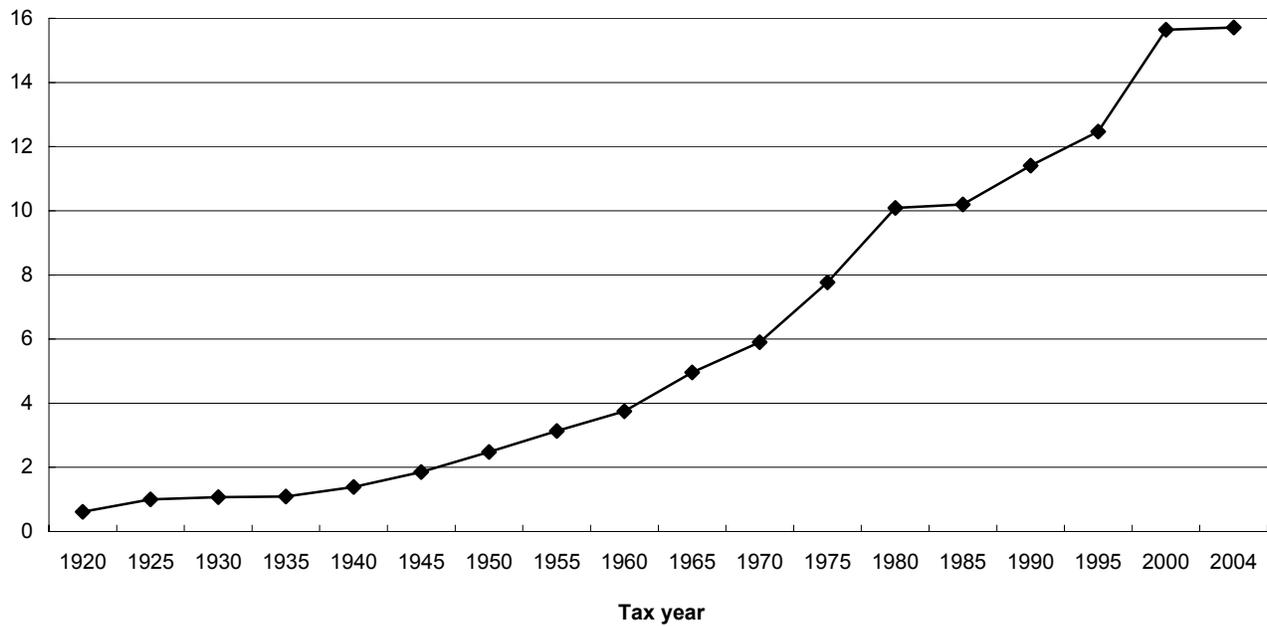
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## Figure A

### Total Receipts of Corporations in 1990 Constant Dollars, Tax Years 1920-2004

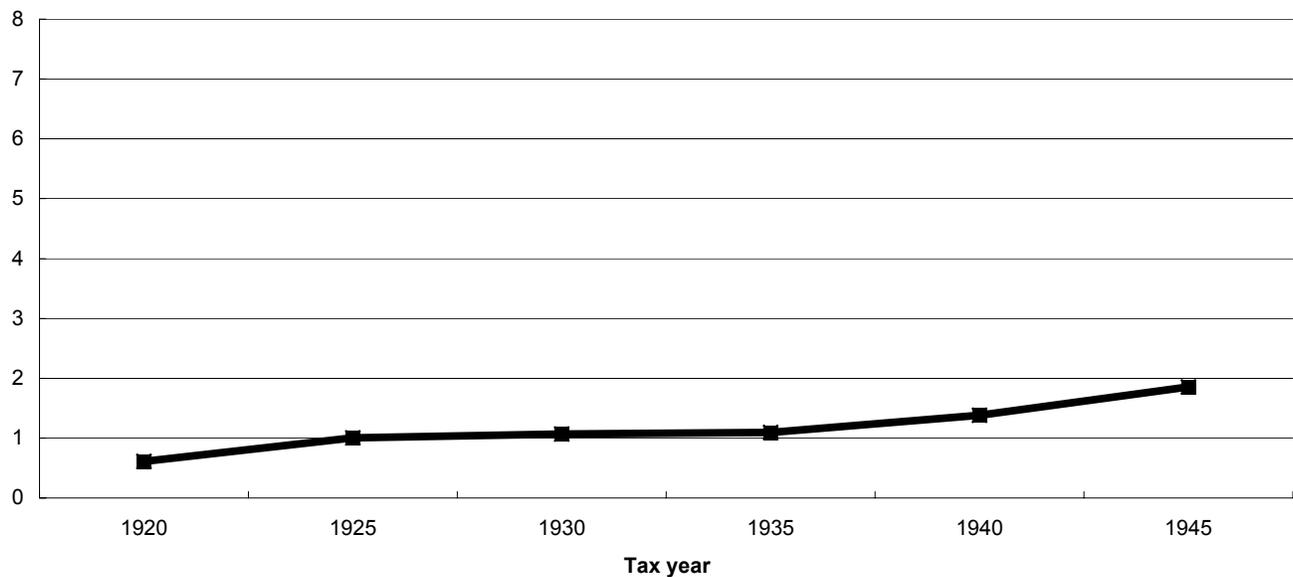
Dollars (trillions)



## Figure B

### Total Receipts of Corporations in 1990 Constant Dollars, Tax Years 1920-1945

Dollars (trillions)



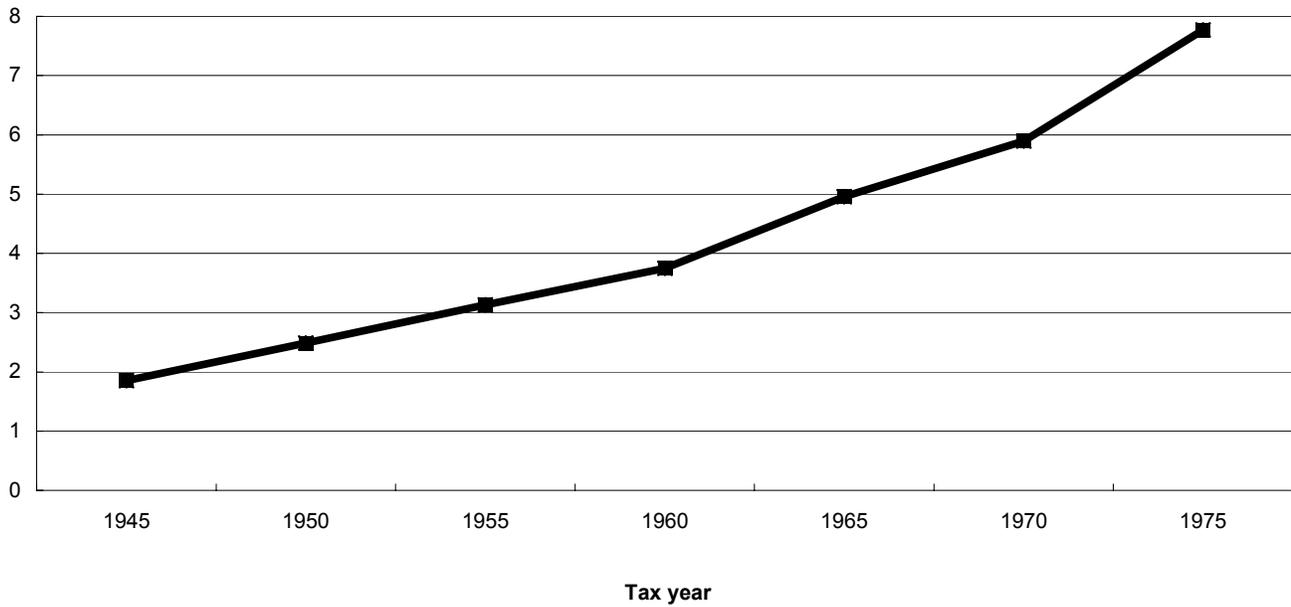
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## Figure C

### Total Receipts of Corporations in 1990 Constant Dollars, Tax Years 1945-1975

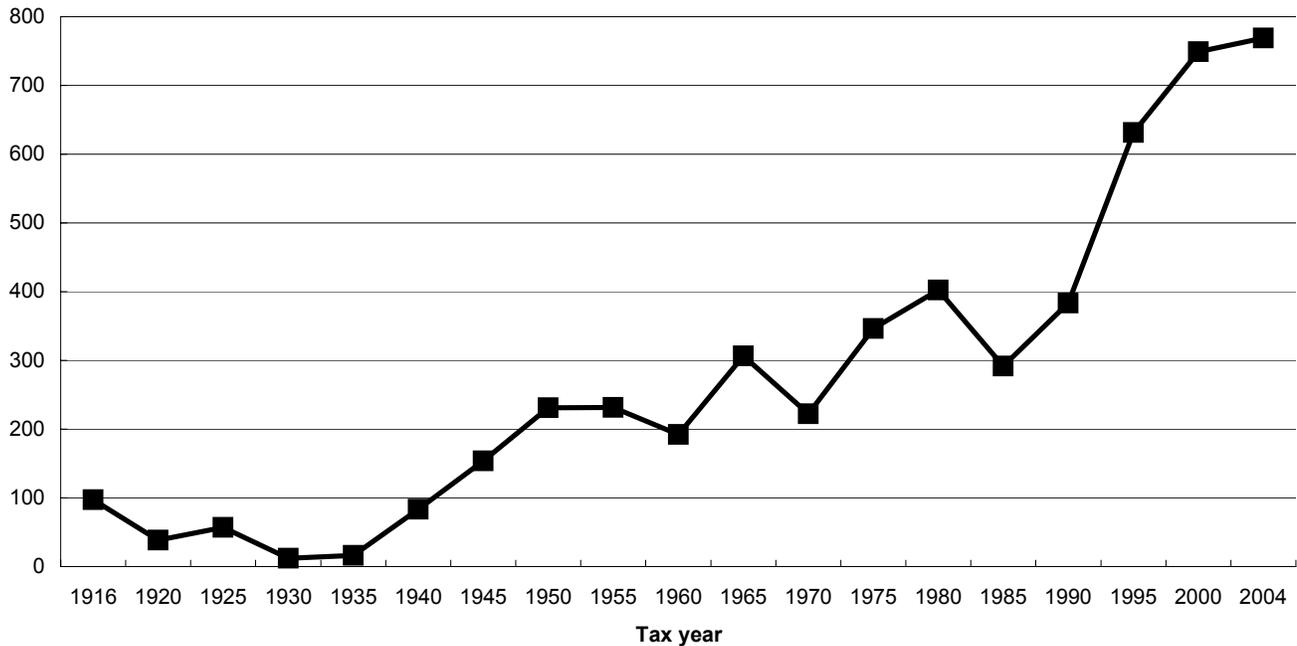
Dollars (trillions)



## Figure D

### Corporation Net Income (Less Deficit) in 1990 Constant Dollars, Tax Years 1916-2004

Dollars (billions)



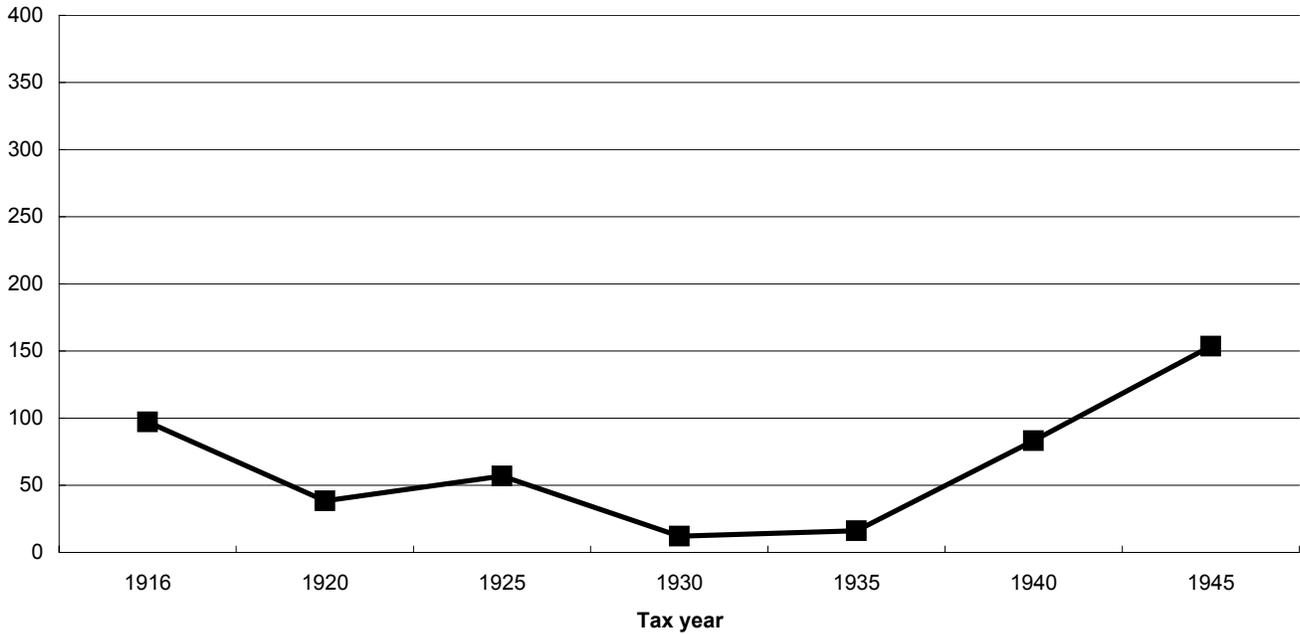
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## Figure E

### Corporation Net Income (Less Deficit) in 1990 Constant Dollars, Tax Years 1916-1945

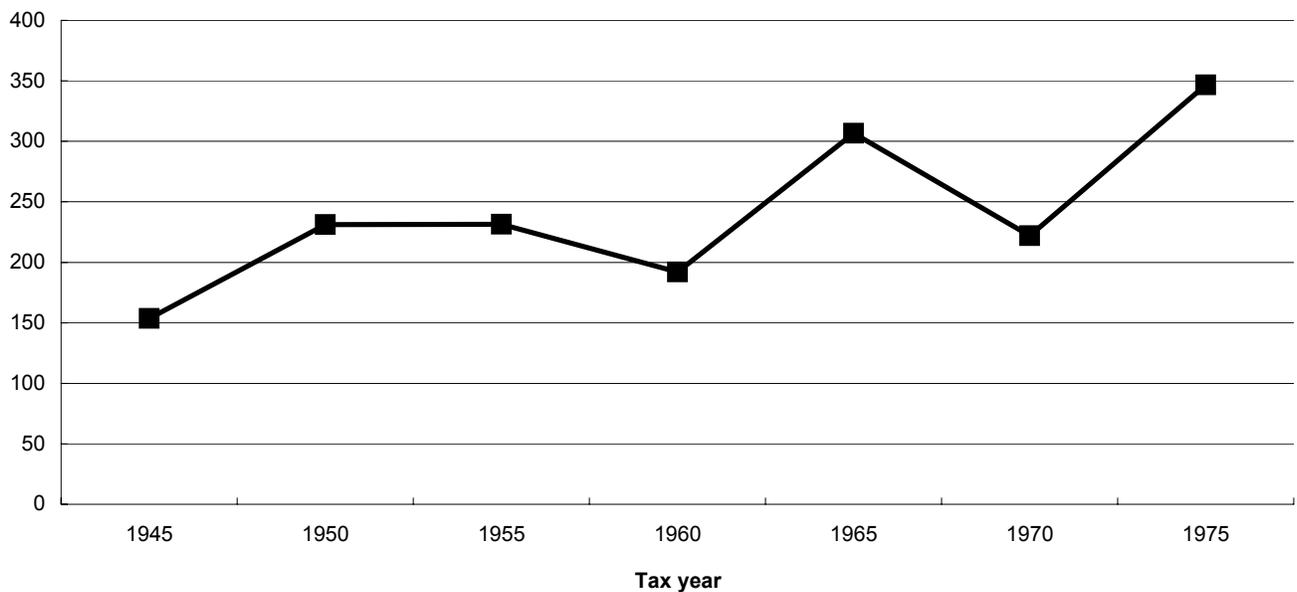
Dollars (billions)



## Figure F

### Corporation Net Income (Less Deficit) in 1990 Constant Dollars, Tax Years 1945-1975

Dollars (billions)



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Tax Years 2003 and 2004 have now been included. Figure G shows the growth in the number of reporting corporations from 1916 through 2004.

## Highlights from the Early Years (1916-1945)

In the years characterized by industrialization and leading up to the Depression of 1929, the number of businesses classified as corporations grew from 341,253 in 1916 to 463,036 in 1930, a total increase of approximately 33 percent. For the same time period, income accruing to these business entities, as measured by Total Receipts, grew from \$93.8 billion beginning in 1920 to \$136.6 billion, amounting to an increase of nearly 45 percent. The measure of current-day corporate profits, Net Income (less deficit), declined at the outset, before turning up to nearly \$7.6 billion in 1925. It then declined significantly to about \$1.5 billion in 1930, a decrease of approximately 80 percent between 1925 and 1930. This decline may have been due to a combination of the capitalization costs associated with corporations establishing themselves in the new industrialized era

along with the approaching Depression of 1929. In comparing data between 1930 and 1935, the influence of the Depression years can be seen in the decreases in both Total and Business Receipts and Net Income, though the decrease in Net Income was not as pronounced as it was between 1925 and 1930. By 1945, however, the data in Table 1 reflect a strong resurgence. Receipts, both Total and Business, for example, more than doubled (61 percent in constant terms) from 1935 levels, and Net Income (less deficit) grew from \$1.6 billion in 1935 to \$21.1 billion in 1945. The increase was approximately 500 percent in constant terms. Between each of the years 1935, 1940, and 1945, Net Income approximately doubled, while Net Deficit declined nearly two-thirds between 1935 and 1945. Meanwhile, the number of reporting corporations declined by approximately 12 percent, from 477,113 to 421,125 returns.

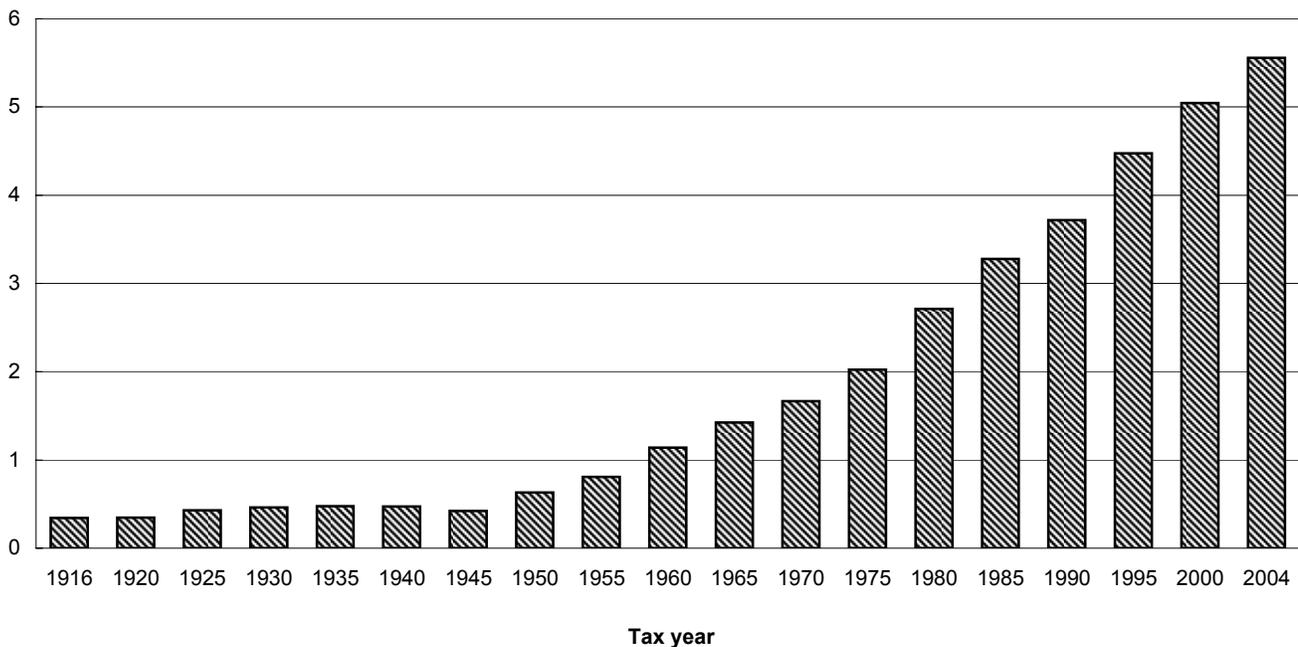
## Highlights from the Years 1945-1975

The data in Table 1 also reflect that the post-World War II years were growth periods. For example, Net

**Figure G**

### Number of Corporations, Tax Years 1916-2004

Number of corporations (millions)



Income (less Deficit) more than tripled from \$21.1 billion to over \$73.9 billion from 1945 through 1965. Total Receipts and Business Receipts grew more than four times as reflected in the change in Total Receipts from \$.25 trillion to approximately \$1.2 trillion between 1945 and 1965. Increases between 1945 and 1965 for total receipts, business receipts, and net income (less deficit) were approximately 100 percent in constant terms. Likewise, the number of reporting corporations more than tripled from over 421,000 in 1945 to more than 1.4 million in 1965.

Between 1970 and 1975, there was an increase of over 100 percent in Net Income (less deficit) from \$65.9 billion to approximately \$142.6 billion. Though the component Net Deficit increased between 1970 and 1975, the growth of Net Income was such that it helped to drive the overall rise. The growth in both Total and Business Receipts between 1970 and 1975 was approximately 83 percent (32 percent in constant terms), while the number of reporting corporations steadily grew.

## **Additional Data from Other Business Entity Types**

Table 2 shows the same items as Table 1 for S corporations, partnerships, and sole proprietorships for Tax Years 1960 through 2004. The year 1960 was chosen since it is the earliest year for which data for all three of these business entities are consistently available.

The number of S corporations increased the most between 1960 and 1975 compared to partnerships and sole proprietorships, increasing from 90,221 to 358,413, due to the establishment of S corporations as a new corporate entity. The number of partnerships and sole proprietorships surpasses the number of S corporations historically, except that, beginning in Tax Year 1990, the number of S corporations exceeds those of partnerships. Comparatively, the amount of Receipts (both Total and Business), Net Income (less deficit), and Net Income continued to be greatest for sole proprietorships, partnerships, and S corporations in that order throughout the years shown 1960-1975.

# Celebrating Ninety Years of SOI: Selected Corporate Data, 1916-2004

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**Table 1. Corporations: Number of Businesses, Total Receipts, Business Receipts, Net Income (Less Deficit), Net Income, Deficit, Selected Tax Years 1916-2004**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Tax year	Number of businesses	Total receipts [1]	Business receipts [2]	Net income (less deficit)	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)
1916.....	341,253	N.A.	N.A.	8,109,005	8,765,909	656,904
1920.....	345,595	93,824,000	N.A.	5,873,231	7,902,655	2,029,424
1925.....	430,072	134,779,997	106,832,147	7,621,056	9,583,684	1,962,628
1930.....	463,036	136,588,000	123,208,000	1,551,218	6,428,813	4,877,595
1935.....	477,113	114,649,717	105,121,226	1,695,949	5,164,723	3,468,774
1940.....	473,042	148,236,787	139,124,352	8,919,429	11,203,224	2,283,795
1945.....	421,125	255,447,753	244,030,015	21,138,956	22,165,206	1,026,250
1950.....	629,314	458,130,069	439,881,532	42,613,304	44,140,741	1,527,437
1955.....	807,000	642,248,036	612,682,730	47,478,271	52,511,158	5,032,887
1960.....	1,140,574	849,131,939	802,790,920	43,505,174	50,382,345	6,877,171
1965.....	1,423,980	1,194,600,662	1,120,381,727	73,889,821	80,796,801	6,906,980
1970.....	1,665,477	1,750,776,503	1,620,886,576	65,901,614	83,710,924	17,809,310
1975.....	2,023,647	3,198,627,860	2,961,729,640	142,636,826	169,483,336	26,846,510
1980.....	2,710,538	6,361,284,012	5,731,616,337	253,678,291	311,497,470	57,819,180
1981.....	2,547,410	7,026,351,839	6,244,678,064	213,648,962	301,440,778	87,791,816
1982.....	2,925,933	7,024,097,766	6,156,994,009	154,334,143	274,352,942	120,018,799
1983.....	2,999,071	7,135,494,059	6,334,602,711	188,313,928	296,932,146	108,618,218
1984.....	3,170,743	7,860,711,226	6,948,481,893	232,900,596	349,179,415	116,278,819
1985.....	3,277,219	8,398,278,426	7,369,538,953	240,119,020	363,867,384	123,748,365
1986.....	3,428,515	8,669,378,501	7,535,482,221	269,530,240	408,860,760	139,330,520
1987.....	3,612,133	9,580,720,701	8,414,537,647	334,089,233	468,631,779	134,542,546
1988.....	3,562,789	10,264,867,461	8,949,846,244	423,115,815	561,646,539	138,530,724
1989.....	3,627,863	10,934,973,405	9,427,277,533	401,320,146	563,402,110	162,081,965
1990.....	3,716,650	11,409,520,074	9,860,441,633	383,213,763	N.A.	N.A.
1991.....	3,802,788	11,436,474,767	9,965,628,799	360,529,974	542,341,802	181,811,828
1992.....	3,869,024	11,742,134,728	10,360,428,795	414,130,453	581,920,697	167,790,244
1993.....	3,964,629	12,269,721,709	10,865,542,520	510,258,780	670,480,179	160,221,400
1994.....	4,342,369	13,360,007,157	11,883,614,940	595,002,432	756,502,169	161,499,736
1995.....	4,474,167	14,539,050,115	12,785,797,708	736,423,014	900,524,657	164,101,644
1996.....	4,631,369	15,525,718,006	13,659,470,309	838,591,644	1,016,135,059	177,543,415
1997.....	4,710,083	16,609,707,302	14,460,928,696	956,736,971	1,155,242,666	198,505,695
1998.....	4,848,887	17,323,955,004	15,010,264,802	895,152,469	1,144,026,382	248,873,914
1999.....	4,935,904	18,892,385,693	16,313,971,384	985,363,334	1,282,481,469	297,118,135
2000.....	5,045,273	20,605,808,071	17,636,551,348	986,952,279	1,391,008,755	404,056,474
2001.....	5,135,591	20,272,957,625	17,504,288,630	648,758,089	1,155,497,718	506,739,630
2002.....	5,266,607	19,749,426,052	17,297,125,146	596,524,023	1,084,179,817	487,655,794
2003.....	5,401,237	20,689,574,291	18,264,393,898	779,988,635	1,175,608,990	395,620,355
2004.....	5,557,965	22,711,863,939	19,975,875,761	1,111,692,655	1,455,796,796	344,104,141

N.A.—Not available.

[1] For years prior to 1960, Total Receipts are also referred to as Total Compiled Receipts.

[2] For years in which they are separately published, receipts from gross sales and gross receipts from operations comprise Business receipts.

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**Table 2. Number of Businesses, Total Receipts, Business Receipts, Net Income, and Deficit: S Corporations, Partnerships, and Sole Proprietorships, Selected Tax Years 1960-2004**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Form of business, item	Tax year				
	1960	1965	1970	1975	1980
	(1)	(2)	(3)	(4)	(5)
<b>S Corporations</b>					
Number of businesses.....	90,221	173,410	257,475	358,413	545,389
Total receipts.....	23,417,799	46,442,511	77,631,396	128,016,555	210,322,424
Business receipts.....	22,946,017	45,433,118	76,097,159	125,333,032	204,887,368
Total net income (less deficit) [1].....	382,479	1,447,857	1,851,508	3,242,098	2,518,912
Net income.....	678,476	1,969,400	3,029,581	5,497,416	8,085,439
Deficit.....	295,997	521,543	1,178,073	2,255,318	5,566,527
<b>Partnerships</b>					
Number of businesses.....	940,560	914,215	936,133	1,073,094	1,379,654
Total receipts [2].....	74,307,629	75,258,639	93,348,080	148,417,529	291,998,115
Business receipts.....	72,894,735	73,588,349	90,208,834	142,505,781	271,108,832
Net income (less deficit).....	8,360,373	9,699,145	9,790,396	7,737,570	8,248,655
Net income.....	9,373,289	11,267,913	14,419,124	22,431,931	45,061,756
Deficit.....	1,012,916	1,568,768	4,628,728	14,694,361	36,813,100
<b>Nonfarm Sole Proprietorships</b>					
Number of businesses.....	9,089,985	9,078,466	5,769,741	7,221,346	8,931,712
Total receipts.....	171,257,205	199,384,594	198,582,172	273,954,741	411,205,713
Business receipts.....	171,257,205	199,384,594	198,582,172	273,954,741	411,205,713
Net income (less deficit).....	21,067,090	27,887,417	30,537,426	39,636,453	54,947,219
Net income.....	24,269,011	31,637,317	33,735,732	45,624,890	68,010,051
Deficit.....	3,201,921	3,749,900	3,198,306	5,988,437	13,062,832
Form of business, item	Tax year				
	1981	1982	1983	1984	1985
	(6)	(7)	(8)	(9)	(10)
<b>S Corporations</b>					
Number of businesses.....	541,489	564,219	648,267	701,339	724,749
Total receipts.....	212,514,030	243,056,569	300,248,422	385,026,843	430,641,781
Business receipts.....	206,357,914	235,010,755	290,764,938	372,732,439	416,041,188
Total net income (less deficit) [1].....	1,870,746	3,047,943	5,075,351	6,906,667	7,602,450
Net income.....	8,454,022	10,992,022	14,575,149	18,706,344	21,159,865
Deficit.....	6,583,276	7,944,079	9,499,798	11,799,677	13,557,415
<b>Partnerships</b>					
Number of businesses.....	1,460,502	1,514,212	1,541,539	1,643,581	1,713,603
Total receipts [2].....	272,129,807	296,690,303	291,318,703	375,192,511	367,117,315
Business receipts.....	230,027,336	251,608,987	243,248,370	318,342,380	302,733,374
Net income (less deficit).....	-2,734,897	-7,314,587	-2,610,041	-3,500,024	-8,883,674
Net income.....	50,567,190	53,556,856	60,308,114	69,696,922	77,044,693
Deficit.....	53,302,086	60,871,442	62,918,155	73,196,946	85,928,367
<b>Nonfarm Sole Proprietorships</b>					
Number of businesses.....	9,584,790	10,105,515	10,703,921	11,262,390	11,928,573
Total receipts.....	427,063,055	433,664,897	465,168,637	516,036,944	540,045,430
Business receipts.....	427,063,055	433,664,897	465,168,637	516,036,944	540,045,430
Net income (less deficit).....	53,071,628	50,573,163	60,359,153	70,766,610	78,772,578
Net income.....	68,552,791	68,647,384	78,618,410	89,849,570	98,775,563
Deficit.....	15,481,162	18,074,220	18,259,256	19,082,960	20,002,986

Footnotes at end of table.

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**Table 2. Number of Businesses, Total Receipts, Business Receipts, Net Income, and Deficit: S Corporations, Partnerships, and Sole Proprietorships, Selected Tax Years 1960-2004—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Form of business, item	Tax year				
	1986	1987	1988	1989	1990
	(11)	(12)	(13)	(14)	(15)
<b>S Corporations</b>					
Number of businesses.....	826,214	1,127,905	1,257,191	1,422,967	1,575,092
Total receipts.....	483,986,301	972,246,266	1,263,988,377	1,463,966,315	1,620,702,664
Business receipts.....	466,712,837	951,305,832	1,236,906,216	1,434,527,066	1,588,070,882
Total net income (less deficit) [1].....	8,293,241	30,017,036	43,536,518	44,779,347	44,831,241
Net income.....	23,942,506	48,391,165	63,908,830	70,404,449	N.A.
Deficit.....	15,649,265	18,374,129	20,372,312	25,625,102	N.A.
<b>Partnerships</b>					
Number of businesses.....	1,702,952	1,648,032	1,654,245	1,635,164	1,553,529
Total receipts [2].....	397,302,544	442,802,234	498,378,098	505,222,543	518,994,886
Business receipts.....	327,428,647	411,457,126	463,956,020	464,951,817	483,417,504
Net income (less deficit).....	-17,370,860	-5,419,105	14,493,114	14,099,275	16,609,540
Net income.....	80,214,873	87,654,011	111,384,545	113,885,966	116,317,801
Deficit.....	97,585,733	93,073,116	96,891,431	99,786,691	99,708,261
<b>Nonfarm Sole Proprietorships</b>					
Number of businesses.....	12,393,700	13,091,132	13,679,302	14,297,558	14,782,738
Total receipts.....	559,384,259	610,822,732	671,969,931	692,810,938	730,606,020
Business receipts.....	559,384,259	610,822,732	671,969,931	692,810,938	730,606,020
Net income (less deficit).....	90,423,763	105,460,627	126,323,251	132,737,680	141,430,193
Net income.....	110,496,952	123,782,540	145,517,755	152,416,377	161,657,252
Deficit.....	20,073,189	18,321,913	19,194,505	19,678,697	20,227,059
Form of business, item	Tax year				
	1991	1992	1993	1994	1995
	(16)	(17)	(18)	(19)	(20)
<b>S Corporations</b>					
Number of businesses.....	1,698,271	1,785,371	1,901,505	2,023,754	2,153,119
Total receipts.....	1,682,984,576	1,821,882,961	1,997,596,803	2,210,945,344	2,405,073,461
Business receipts.....	1,655,481,071	1,790,836,830	1,967,936,737	2,173,454,305	2,366,453,853
Total net income (less deficit) [1].....	44,745,093	58,329,739	66,233,497	91,676,443	99,128,672
Net income.....	72,571,565	91,138,122	98,558,092	123,970,916	134,958,619
Deficit.....	27,826,472	32,808,383	32,324,595	32,294,473	35,829,947
<b>Partnerships</b>					
Number of businesses.....	1,515,345	1,484,752	1,467,567	1,493,963	1,580,900
Total receipts [2].....	515,461,121	551,548,871	606,190,516	703,827,410	814,704,090
Business receipts.....	483,164,395	514,827,003	560,999,120	656,158,602	760,617,695
Net income (less deficit).....	21,406,607	42,916,649	66,652,288	82,183,076	106,829,196
Net income.....	113,408,221	121,834,358	137,440,684	150,927,743	178,650,950
Deficit.....	92,001,615	78,917,710	70,788,396	68,744,668	71,821,755
<b>Nonfarm Sole Proprietorships</b>					
Number of businesses.....	15,180,722	15,495,419	15,848,119	16,153,871	16,423,872
Total receipts.....	712,567,989	737,082,032	757,215,452	790,630,020	807,363,638
Business receipts.....	712,567,989	737,082,032	757,215,452	790,630,020	807,363,638
Net income (less deficit).....	141,515,783	153,960,246	156,458,803	166,798,668	169,262,336
Net income.....	162,426,709	173,472,549	179,983,281	187,845,139	191,728,953
Deficit.....	20,910,927	19,512,304	23,524,477	21,046,471	22,466,617

Footnotes at end of table.

# Celebrating Ninety Years of SOI: Selected Corporate Data, 1916-2004

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**Table 2. Number of Businesses, Total Receipts, Business Receipts, Net Income, and Deficit: S Corporations, Partnerships, and Sole Proprietorships, Selected Tax Years 1960-2004—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Form of business, item	Tax year				
	1996	1997	1998	1999	2000
	(21)	(22)	(23)	(24)	(25)
<b>S Corporations</b>					
Number of businesses.....	2,304,416	2,452,254	2,588,088	2,725,775	2,860,478
Total receipts.....	2,618,094,172	2,895,237,519	3,061,133,169	3,300,868,762	3,617,477,105
Business receipts.....	2,571,988,996	2,840,623,943	3,004,118,934	3,242,797,429	3,557,650,166
Total net income (less deficit) [1].....	125,245,496	153,063,011	181,788,303	193,756,411	198,535,888
Net income.....	161,896,380	192,122,074	223,972,910	240,561,633	254,216,205
Deficit.....	36,650,884	39,059,063	42,184,607	46,805,222	55,680,317
<b>Partnerships</b>					
Number of businesses.....	1,654,256	1,758,627	1,855,348	1,936,919	2,057,500
Total receipts [2].....	1,002,579,987	1,249,789,312	1,474,879,256	1,754,972,413	2,218,639,870
Business receipts.....	915,844,403	1,141,963,405	1,356,655,904	1,615,762,245	2,061,764,235
Net income (less deficit).....	145,218,248	168,240,726	186,704,627	228,438,105	268,990,758
Net income.....	228,157,635	262,373,206	297,874,299	348,467,958	409,972,787
Deficit.....	82,939,388	94,132,480	111,170,672	120,029,853	140,982,029
<b>Nonfarm Sole Proprietorships</b>					
Number of businesses.....	16,955,023	17,176,487	17,408,809	17,575,643	17,904,731
Total receipts.....	843,233,843	870,392,286	918,268,196	969,347,038	1,020,957,283
Business receipts.....	843,233,843	870,392,286	918,268,196	969,347,038	1,020,957,283
Net income (less deficit).....	176,755,693	186,643,910	202,274,720	207,946,977	214,715,298
Net income.....	200,123,896	210,464,545	226,189,570	233,404,991	245,230,626
Deficit.....	23,368,202	23,820,635	23,914,850	25,458,013	30,515,328

Form of business, item	Tax year			
	2001	2002	2003	2004
	(26)	(27)	(28)	(29)
<b>S Corporations</b>				
Number of businesses.....	2,986,486	3,154,377	3,341,606	3,518,334
Total receipts.....	3,761,512,350	3,910,926,701	4,232,565,964	4,737,162,166
Business receipts.....	3,691,120,151	3,841,281,106	4,152,365,102	4,645,693,720
Total net income (less deficit) [1].....	187,686,917	183,478,933	213,681,780	275,398,651
Net income.....	248,863,846	246,533,627	276,531,538	339,948,836
Deficit.....	61,176,929	63,054,694	62,849,757	64,550,185
<b>Partnerships</b>				
Number of businesses.....	2,132,117	2,242,169	2,375,375	2,546,877
Total receipts [2].....	2,462,461,787	2,582,060,669	2,722,174,031	3,021,683,261
Business receipts.....	2,278,200,526	2,414,187,093	2,545,612,266	2,818,861,323
Net income (less deficit).....	276,334,824	270,667,169	301,398,218	384,738,394
Net income.....	446,069,172	439,761,741	468,552,382	566,231,686
Deficit.....	169,734,347	169,094,572	167,154,164	181,493,292
<b>Nonfarm Sole Proprietorships</b>				
Number of businesses.....	18,338,190	18,925,517	19,710,079	20,590,691
Total receipts.....	1,016,834,678	1,029,691,760	1,050,202,446	1,139,523,760
Business receipts.....	1,016,834,678	1,029,691,760	1,050,202,446	1,139,523,760
Net income (less deficit).....	217,385,116	221,113,286	230,308,100	247,567,189
Net income.....	250,178,322	257,292,855	269,089,168	290,486,159
Deficit.....	32,793,206	36,179,568	38,781,068	42,918,970

N.A.—Not available.

[1] Prior to Tax Year 1987, "Total net income (less deficit)" from S Corporations only includes "Net income (less deficit)" from S Corporations and is not as comprehensive as data in future years.

[2] For consistency purposes of this article, what Statistics of Income normally publishes as Partnership "Total income" is labeled as "Total receipts."

# Celebrating Ninety Years of SOI: Selected Corporate Data, 1916-2004

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**Table 3. Corporations: Number of Businesses, Total Receipts, Business Receipts, Net Income (Less Deficit), Net Income, Deficit, Selected Tax Years 1916-2004, in 1990 Constant Dollars [1]**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Tax year	Number of businesses	Total receipts [2]	Business receipts [3]	Net income (less deficit)	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)
1916.....	341,253	N.A.	N.A.	97,233,665	105,110,487	7,876,821
1920.....	345,595	613,139,840	N.A.	38,381,565	51,643,850	13,262,286
1925.....	430,072	1,006,614,035	797,883,521	56,918,401	71,576,429	14,658,027
1930.....	463,036	1,068,985,126	964,268,599	797,883,521	50,314,123	38,173,752
1935.....	477,113	1,093,775,037	1,002,871,842	16,179,601	49,272,211	33,092,610
1940.....	473,042	1,383,896,290	1,298,825,200	83,269,241	104,590,098	21,320,858
1945.....	421,125	1,854,834,518	1,771,929,053	153,492,308	160,944,024	7,451,715
1950.....	629,314	2,484,547,719	2,385,581,586	231,102,026	239,385,678	8,283,652
1955.....	807,000	3,132,157,399	2,987,971,374	231,545,150	256,089,864	24,544,714
1960.....	1,140,574	3,749,376,501	3,544,755,853	192,098,860	222,465,287	30,366,427
1965.....	1,423,980	4,956,644,652	4,648,694,975	306,584,114	335,242,600	28,658,485
1970.....	1,665,477	5,897,589,921	5,460,048,337	221,993,323	281,984,994	59,991,671
1975.....	2,023,647	7,770,644,262	7,195,131,300	346,517,345	411,737,398	65,220,053
1980.....	2,710,538	10,090,046,364	9,091,289,505	402,375,639	494,086,400	91,710,762
1981.....	2,547,410	10,102,796,319	10,102,796,319	307,193,832	433,424,749	126,230,917
1982.....	2,925,933	9,513,467,130	8,339,058,207	209,030,803	371,584,762	162,553,959
1983.....	2,999,071	9,363,544,915	8,312,576,047	247,114,763	389,648,910	142,534,148
1984.....	3,170,743	9,888,305,652	8,740,775,586	292,975,052	439,246,868	146,271,816
1985.....	3,277,219	10,201,254,556	8,951,661,163	291,668,735	441,983,895	150,315,161
1986.....	3,428,515	10,338,392,063	8,986,200,057	321,419,730	487,573,917	166,154,188
1987.....	3,612,133	11,022,889,046	9,681,162,592	384,379,074	539,174,063	154,794,989
1988.....	3,562,789	11,340,812,994	9,887,953,543	467,466,078	620,517,351	153,051,273
1989.....	3,627,863	11,525,814,710	9,936,654,626	423,004,380	593,843,998	170,839,620
1990.....	3,716,650	11,409,520,074	9,860,441,633	383,213,763	N.A.	N.A.
1991.....	3,802,788	10,974,649,428	9,563,198,855	345,971,128	520,441,068	174,469,941
1992.....	3,869,024	10,938,681,461	9,651,518,485	385,793,658	542,102,887	156,309,229
1993.....	3,964,629	11,097,942,058	9,827,864,411	461,528,184	606,448,162	144,919,979
1994.....	4,342,369	11,782,408,471	10,480,354,067	524,742,361	667,171,616	142,429,254
1995.....	4,474,167	12,468,857,284	10,965,247,772	631,564,881	772,300,346	140,735,465
1996.....	4,631,369	12,933,150,691	11,378,539,002	698,559,132	846,455,400	147,896,267
1997.....	4,710,083	13,525,786,569	11,775,971,218	779,099,826	940,749,012	161,649,186
1998.....	4,848,887	13,891,048,583	12,035,838,096	717,769,495	917,326,676	199,557,181
1999.....	4,935,904	14,821,337,395	12,798,535,774	773,031,139	1,006,124,418	233,093,279
2000.....	5,045,273	15,639,832,258	13,386,162,957	749,097,926	1,055,777,261	306,679,333
2001.....	5,135,591	14,910,948,574	12,874,566,820	477,167,598	849,879,301	372,711,703
2002.....	5,266,607	14,348,248,944	12,566,616,212	433,383,490	787,672,607	354,289,118
2003.....	5,401,237	14,696,344,347	12,973,675,448	554,046,275	835,065,734	281,019,459
2004.....	5,557,965	15,714,349,480	13,821,317,956	769,180,678	1,007,266,497	238,085,819

N.A.—Not available.

[1] Based upon the Consumer Price Index as published by the U.S. Department of Commerce, Bureau of Economic Analysis.

[2] For years prior to 1960, Total Receipts are also referred to as Total Compiled Receipts.

# SOI Sampling Methodology and Data Limitations

## Appendix

**T**his appendix discusses typical sampling procedures used in most Statistics of Income (SOI) programs. Aspects covered briefly include sampling criteria, selection techniques, methods of estimation, and sampling variability. Some of the nonsampling error limitations of the data are also described, as well as the tabular conventions employed.

Additional information on sample design and data limitations for specific SOI studies can be found in the separate SOI reports (see pages 319-320 at the end of this *Bulletin*). More technical information is available, on request, by writing to the Director, Statistics of Income Division RAS:S, Internal Revenue Service, P.O. Box 2608, Washington, DC 20013-2608.

### Sample Criteria and Selection of Returns

Statistics compiled for the SOI studies are generally based on stratified probability samples of income tax returns or other forms filed with the Internal Revenue Service (IRS). The statistics do not reflect any changes made by the taxpayer through an amended return or by the IRS as a result of an audit. As returns are filed and processed for tax purposes, they are assigned to sampling classes (strata) based on such criteria as: industry, presence or absence of a tax form or schedule, and various income factors or other measures of economic size (such as total assets, total receipts, size of gift, and size of estate). The samples are selected from each stratum over the appropriate filing periods. Thus, sample selection can continue for a given study for several calendar years—3 for corporations because of the incidence of fiscal (noncalendar) year reporting and extensions of filing time. Because sampling must take place before the population size is known precisely, the rates of sample selection within each stratum are fixed. This means, in practice, that both the population and the sample size can differ from those planned. However, these factors do not compromise the validity of the estimates.

*Information for this appendix was compiled under the direction of Beth Kilss, Former Chief, Statistical Data Section. Major contributions were made by Paul McMahon and Tamara Rib, Statistical Computing Branch, Mathematical Statistics Section, under the direction of Yahia Ahmed, Chief.*

The probability of a return's selection depends on its sample class or stratum and may range from a fraction of 1 percent to 100 percent. Considerations in determining the selection probability for each stratum include the number of returns in the stratum, the diversity of returns in the stratum, and interest in the stratum as a separate subject of study. All this is subject to constraints based on the estimated processing costs or the target size of the total sample for the program.

For most SOI studies, returns are designated by computer from the IRS Master Files based on the taxpayer identification number (TIN), which is either the Social Security number (SSN) or the Employer Identification Number (EIN). A fixed and essentially random number is associated with each possible TIN. If that random number falls into a range of numbers specified for a return's sample stratum, then it is selected and processed for the study. Otherwise, it is counted (for estimation purposes), but not selected. In some cases, the TIN is used directly by matching specified digits of it against a predetermined list for the sample stratum. A match is required for designation.

Under either method of selection, the TINs designated from one year's sample are, for the most part, selected for the next year's, so that a very high proportion of the returns selected in the current year's sample are from taxpayers whose previous years' returns were included in earlier samples. This longitudinal character of the sample design improves the estimates of change from one year to the next.

### Method of Estimation

As noted above, the probability with which a return is selected for inclusion in a sample depends on the sampling rate prescribed for the stratum in which it is classified. "Weights" are computed by dividing the count of returns filed for a given stratum by the number of population sample returns for that same stratum. These weights are usually adjusted for unavailable returns, outliers, or trimming weights. Weights are used to adjust for the various sampling

**Sample returns are designated by computer from the IRS Master Files based on the taxpayer identification number.**

## SOI Sampling Methodology and Data Limitations

rates used, relative to the population—the lower the rate, the larger the weight. For some studies, it is possible to improve the estimates by subdividing the original sampling classes into “poststrata,” based on additional criteria or refinements of those used

**In transcribing and tabulating data from tax returns, checks are imposed to improve the quality of the statistics.**

in the original stratification. Weights are then computed for these poststrata using additional population counts. The data on each sample return in a stratum are then multiplied by that weight. To produce the tabulated estimates, the weighted data are summed to produce the published statistical totals.

### Sampling Variability

The particular sample used in a study is only one of a large number of possible random samples that could have been selected using the same sample design. Estimates derived from the different samples usually vary. The standard error of the estimate is a measure of the variation among the estimates from all possible samples and is used to measure the precision with which an estimate from a particular sample approximates the average result of the possible samples. The sample estimate and an estimate of its standard error permit the construction of interval estimates with prescribed confidence that this interval includes the actual population value.

In SOI reports, the standard error is not directly presented. Instead, the ratio of the standard error to the estimate itself is presented in percentage form. This ratio is called the coefficient of variation (CV). The user of SOI data may multiply an estimate by its CV to recreate the standard error and to construct confidence intervals.

For example, if a sample estimate of 150,000 returns is known to have a coefficient of variation of 2 percent, then the following arithmetic procedure would be followed to construct a 68-percent confidence interval estimate:

$$\begin{aligned} &150,000 \text{ (sample estimate)} \\ &\times 0.02 \text{ (coefficient of variation)} \\ &= 3,000 \text{ (standard error of estimate)} \end{aligned}$$

then:

$$\begin{aligned} &150,000 \text{ (sample estimate)} \\ &+ \text{ or } - 3,000 \text{ (standard error)} \\ &= \{147,000, 153,000\} \text{ (68-percent confidence interval).} \end{aligned}$$

Based on these data, the interval estimate is from 147 to 153 thousand returns. This means that the average estimate of the number of returns lies within an interval computed in this way. Such an estimate would be correct for approximately two-thirds of all possible samples similarly selected. To obtain this interval estimate with 95-percent confidence, the standard error should be multiplied by 2 before adding to and subtracting from the sample estimate. (In this particular case, the resulting interval would be from 144 to 156 thousand returns.)

Further details concerning sample design, sample selection, estimation method, and sampling variability for a particular SOI study may be obtained, on request, by writing to the Director, Statistics of Income Division, at the address given above.

### Nonsampling Error Controls and Limitations

Although the previous discussion focuses on sampling methods and the limitations of the data caused by sampling error, there are other sources of error that may be significant in evaluating the usefulness of SOI data. These include taxpayer reporting errors and inconsistencies, processing errors, and the effects of any early cutoff of sampling. Additional information on nonsampling error as it applies to individual and corporation income tax returns is presented in the separate SOI reports on these returns.

In transcribing and tabulating the information from returns or forms selected for the sample, steps are taken to improve the quality of the resultant estimates. Tax return data may be disaggregated or recombined during the statistical abstracting and “editing” process that takes place in IRS submission processing centers. This is done to improve data consistency from return to return and to achieve definitions of the data items more in keeping with the needs of major users. In some cases, not all of the data are available from the tax return as originally filed. Sometimes, the missing data can be obtained by the Statistics of Income Division in Washington,

## SOI Sampling Methodology and Data Limitations

DC, through field followup. More often, though, they are obtained through manual or computerized imputation. For this purpose, other information in the return or in accompanying schedules may be sufficient to serve as the basis for making an estimate. Prior-year data for the same taxpayer can be used for this same purpose, or comparable data from business reference books may be substituted.

Data abstracted or “edited” from returns for statistical use are subjected to a number of validation checks, including systematic verifications of a sampling of the work of each tax examiner involved in the SOI process. Data reported on sampled returns and previously transcribed as part of processing for the IRS Master Files are subject to validation as part of the administrative process before SOI processing begins. However, during the administrative process, it is only practical to transcribe corrections to errors that have a direct bearing on the tax reported or the refund claimed. Therefore, during the SOI process, checks must also be made to correct any errors or inconsistencies left in the administrative data before the data can be accepted for the statistics.

The Statistics of Income program includes many more tax return items than are transcribed and perfected for IRS tax administration needs, especially for items reported in tax return schedules in support of the various summary totals reported on the return. Therefore, checks must also be designed to validate these additional data items and to assure that they are consistent with other data entries.

Most of the data validation checks made during the SOI process take the form of computerized tests of each record. In addition to verifying that internal consistency and proper balance and relationships among the tax return items and statistical classifications are maintained, this process is intended to check on consistency with tax law provisions, acceptable reporting practices, and generally accepted accounting principles. Most testing occurs during the data abstracting and editing operation, while the tax return source document is still on hand, although some testing for certain programs occurs later on. Records failing the tests are subjected to further review and correction.

Finally, before publication, the statistics are reviewed for accuracy and reasonableness in light of the tax law provisions, taxpayer reporting variations

and other limitations, tolerances and statistical techniques allowed or employed in data processing and estimating, economic conditions, and comparability with other statistical series. However, these controls do not completely eliminate the possibility of error. When discovered, errors in Bulletin tables are corrected, usually through published errata.

### Table Conventions

Published estimates subject to excessive sampling variability are identified for most of the statistics by means of an asterisk (\*) presented alongside the estimate or in place of an estimate. Presence of an asterisk means that the sampling rate was less than 100 percent of the population and that there were fewer than 10 sample observations available for estimation purposes. This method produces a rough indication of excessive sampling variability. However, the results will differ somewhat from more precise indicators of excessive sampling variability based on the standard statistical formula. For some of the statistics based on samples, asterisking was not possible because of resource and other constraints. Users should keep this limitation in mind when using these data.

A zero, in place of a frequency or an amount, in any given table cell presenting data based on an SOI sample, indicates either that (1) there were no returns in the population with the particular characteristic, or (2) because of its rarity, instances of the characteristic were not present among the sampled returns. However, for statistics based on returns selected for the sample at the 100-percent rate, a zero indicates a presumption of no returns with the particular characteristic in the population.

In addition to sampling variability, Statistics of Income is required to prevent disclosure of information about specific taxpayers or businesses in its tables. Therefore, a weighted frequency (and the associated amount, where applicable) of less than 3 is either combined with data in an adjacent cell(s) so as to meet the criteria, or deleted altogether. Similar steps are taken to prevent indirect disclosure through subtraction. However, any combined or deleted data are included in the appropriate totals. Most data on tax-exempt, nonprofit organizations are excluded from disclosure review because the Internal Revenue Code and regulations permit public access to most of the information reported by these organizations.

# Public Release of SOI Information

## Goals for Public Release of SOI Information

Statistics of Income program and year	End of tax year	Close of filing period—		Close of sampling period	Tentative release date for final data
		Regular	With extensions of time		
	(1)	(2)	(3)	(4)	(5)
<b>Individual income tax returns:</b>					
2006	December 2006	April 2007	October 2007	December 2007	August 2008
2007	December 2007	April 2008	October 2008	December 2008	August 2009
<b>Nonfarm sole proprietorships:</b>					
2006	December 2006	April 2007	October 2007	December 2007	August 2008
2007	December 2007	April 2008	October 2008	December 2008	August 2009
<b>Partnerships:</b>					
2006	December 2006	April 2007	October 2007	December 2007	July 2008
2007	December 2007	April 2008	October 2008	December 2008	July 2009
<b>Corporations: [1]</b>					
2005	June 2006	September 2006	March 2007	June 2007	March 2008
2006	June 2007	September 2007	March 2008	June 2008	March 2009
<b>Corporation foreign tax credit: [2]</b>					
2005	June 2006	September 2006	March 2007	June 2007	October 2008
2006	June 2007	September 2007	March 2008	June 2008	October 2009
<b>Controlled foreign corporations: [2]</b>					
2006	June 2007	September 2007	March 2008	June 2008	October 2009
<b>Tax-exempt organizations: [3]</b>					
2005	November 2006	April 2007	October 2007	December 2007	August 2008
2006	November 2007	April 2008	October 2008	December 2008	August 2009
<b>Private foundations: [3]</b>					
2005	November 2006	April 2007	October 2007	December 2007	August 2008
2006	November 2007	April 2008	October 2008	December 2008	August 2009
<b>Tax-exempt organization unrelated business income: [3]</b>					
2005	November 2006	April 2007	October 2007	December 2007	October 2008
2006	November 2007	April 2008	October 2008	December 2008	October 2009
<b>Estate tax returns:</b>					
2007	[4]	[4]	[4]	December 2007	October 2008
2008	[4]	[4]	[4]	December 2008	October 2009
<b>Split-interest trusts:</b>					
2007	[5]	[5]	[5]	December 2007	October 2008
2008	[5]	[5]	[5]	December 2008	October 2009
<b>Gift tax returns:</b>					
2007	[4]	[4]	[4]	December 2007	October 2008
2008	[4]	[4]	[4]	December 2008	October 2009
<b>Nonresident alien estate tax returns:</b>					
2007	[4]	[4]	[4]	December 2007	February 2009
2008	[4]	[4]	[4]	December 2008	May 2009
<b>Fiduciary extracts:</b>					
2007	[5]	[5]	[5]	December 2007	October 2008
2008	[5]	[5]	[5]	December 2008	October 2009
<b>Tax-exempt bonds:</b>					
2006	[6]	[6]	[6]	December 2007	April 2008
2007	[6]	[6]	[6]	December 2008	April 2009

[1] Corporation statistics for 2005 represent accounting periods ended July 2005 through June 2006. Study Year 2006 is similarly defined.

[2] Data for 2005 represent accounting periods ending July 2005 through June 2006. Data for Study Year 2006 are similarly defined.

[3] Data for 2005 represent tax years ending between December 2005 and November 2006. Study Year 2006 is similarly defined.

[4] Estate and gift tax data are processed on a filing-year, rather than on a year-of-death or gift-year (tax-year) basis. At a later stage (not shown here), filing years are combined by year of death or gift year, respectively.

[5] Split-interest trust and fiduciary income tax statistics are processed on a filing-year rather than a tax-year basis.

[6] Tax-exempt private activity governmental bond statistics are collected annually based on issue year. Arbitrage rebate and penalty studies are conducted biennially, for tax years ending in odd numbers.

# SOI Projects and Contacts

**General Statistical Information: (202) 874-0410 Fax: (202) 874-0964 e-mail: sis@irs.gov**

<b>Projects*</b>	<b>Primary Analysts</b>	<b>Frequency and Program Content</b>
<b>Americans Living Abroad:</b>		
2006 Program	Scott Hollenbeck Maureen Keenan Kahr	This periodic study is conducted every 5 years. It covers foreign income, foreign taxes paid, and foreign tax credit shown on individual income tax returns. Data are classified by size of adjusted gross income and country.
<b>Controlled Foreign Corporations:</b>		
2004 Program 2006 Program	Randy Miller Jason Wenrich	This semiannual study provides data on activities of foreign corporations that are controlled by U.S. corporations. Data are classified by industry group and country.
<b>Controlled Foreign Partnerships:</b>		
	Bill States	This study provides data on activities of foreign partnerships that are controlled by U.S. corporations or partnerships. Frequency of this study has not been determined.
<b>Corporation Foreign Tax Credit:</b>		
2004 Program 2005 Program 2006 Program	Scott Luttrell Rob Singmaster Scott Luttrell	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.
<b>Corporation Income Tax Returns:</b>		
2005 Program 2006 Program	Bill Rush Todd Reum Ellen Legel	Basic data are produced annually and cover complete income statement, balance sheet, tax, tax credits, and details from supporting schedules. Data are classified chiefly by industry group or asset size.
<b>Entity Classification Election:</b>		
	John Comisky Lawrence Sao	This annual study provides data from all Entity Classification Elections, including the type of election and whether the entity is foreign or domestic.
<b>Estate Tax:</b>		
	Brian Raub	This annual study provides information on a gross estate and its composition, deductions, and tax; and information on the age, sex, and marital status of decedents. Basic estate tax return data by year in which returns are filed are produced each year. Also included are data on nonresident aliens who had more than \$60,000 of assets in the United States. Other statistics are available on a year-of-death basis (approximately every 3 years). The most recent study is based on decedents who died in 2004 with returns filed in 2004-2006. The most recent data available are for returns filed in 2005.

## SOI Projects and Contacts

**General Statistical Information: (202) 874-0410 Fax: (202) 874-0964 e-mail: sis@irs.gov**

<b>Excise Taxes:</b>	Melissa Laine	Basic data are collected and processed by three Department of the Treasury agencies: the Internal Revenue Service, the Alcohol and Tobacco Tax and Trade Bureau (formerly the Bureau of Alcohol, Tobacco, Firearms, and Explosives), and the Customs Service. Data by type of tax are shown by Fiscal Year (FY) for 1998-2004 and quarterly for FY 2005 and the first two quarters of FY 2006.
<b>Exempt Organizations (Charitable and Other, Except Private Foundations):</b>	Paul Arnsberger	This annual study provides balance sheet and income statement data for organizations classified as tax-exempt under subsections 501(c)(3)-(9) of the Internal Revenue Code. The most recent data are for Reporting Year 2003 returns filed in Calendar Years 2004-2005.
<b>Exempt Organizations (Private Foundations):</b>	Melissa Ludlum	This annual study provides balance sheet and income statement data for domestic private foundations and charitable trusts filing a Form 990-PF. The most recent data are for Reporting Year 2003 returns filed in Calendar Years 2004-2005.
<b>Exempt Organizations Unrelated Business Income:</b>	Peggy Riley	This annual study provides tabulations of "unrelated business" income and deductions for organizations classified as tax-exempt under the Internal Revenue Code. The most recent data are for Reporting Year 2003 returns filed in Calendar Years 2004-2005.
<b>Farm Sole Proprietorships:</b>		
2003 Program 2004 Program	Kevin Pierce Mary Jezek	This periodic study provides farm income and expenses classified by industry and gross farm income reported by individuals on Schedule F, <i>Profit or Loss from Farming</i> .
<b>Foreign-Controlled Domestic Corporations:</b>	James Hobbs	This annual 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.
<b>Foreign Recipients of U.S. Income:</b>	Scott Luttrell	This annual study provides data by country on income paid to nonresident aliens and the amount of tax withheld for the U.S. Government.

## SOI Projects and Contacts

**General Statistical Information: (202) 874-0410 Fax: (202) 874-0964 e-mail: sis@irs.gov**

<b>Foreign Trusts:</b>	Dan Holik	This periodic study, conducted every 4 years, provides data on foreign trusts that have U.S. "persons" as grantors, transferors, or beneficiaries. Data include country where the trust was created, value of transfer to the trust, and year the trust was created. The most recent study is for Tax Year 2002.
<b>Gift Tax:</b>	Darien Jacobson	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 are also available. Most recent data are for Gift Year 2005.
<b>Individual Income Tax Return Public-Use File:</b>	Mario Fernandez Mike Weber	Microdata on CD-ROMs are produced annually and contain detailed information obtained from the individual income tax return statistics program, with identifiable taxpayer information omitted to make the file available for public dissemination on a reimbursable basis.
<b>Individual Income Tax Returns:</b> 2004 Program 2005 Program 2006 Program	Maureen Keenan Kahr Mike Strudler	Basic data are produced annually and cover income, deductions, tax, and credits reported on individual income tax returns and associated schedules. Data are classified by size of adjusted gross income, marital status, or type of tax computation.
<b>Individual Income Tax Returns Special Tabulations:</b>	Mike Parisi	Special tabulations of selected individual income, deduction, and tax data are produced on a reimbursable basis.
<b>Interest-Charge Domestic International Sales Corporations (IC-DISCs):</b> 2005 Program	Dan Holik	These corporations replaced the Domestic International Sales Corporations, or DISCs, as of 1985. Balance sheet, income statement, and export-related data are tabulated every 4 years. The most recent study is for Tax Year 2000.
<b>International Boycott Reports:</b>	Lissa Redmiles	This study provides data on business operations of U.S. "persons" in boycotting countries, as well as the requests and agreements to participate in, or cooperate with, international boycotts not sanctioned by the U.S. Government.
<b>Migration Flow and County Income Data:</b>	Emily Gross	Migration flow data (based on year-to-year changes in individual income tax return addresses) and county or State income data are available annually on a reimbursable basis. The most recent data are for 2004-2005.

## SOI Projects and Contacts

**General Statistical Information: (202) 874-0410 Fax: (202) 874-0964 e-mail: [sis@irs.gov](mailto:sis@irs.gov)**

<b>Noncash Charitable Contributions:</b>	Janette Wilson	This study of Individual income tax returns provides detailed asset donations, descriptions of the donees, donor cost, fair market value, and deduction claimed on Form 8283, <i>Noncash Charitable Contributions</i> .
<b>Occupation Studies:</b>	Terry Nuriddin	This periodic study classifies individual income tax returns by occupation and contains a dictionary of occupational titles that can be used to enhance the economic data of other individual income tax return studies.
<b>Partnership Returns of Income:</b>	Tim Wheeler Nina Shumofsky	Basic data, produced annually, cover income statement, balance sheet, and details from supporting schedules. Data are classified chiefly by industry group.
<b>Partnership Withholding Study:</b>	Scott Luttrell	This annual study provides data on U.S. partnership payments to foreign partners. Data are classified by country and recipient type.
<b>Personal Wealth Study:</b>	Brian Raub Barry Johnson	This periodic study provides estimates of personal wealth of top wealth holders that are generated from estate tax return data using the "estate multiplier" technique, in conjunction with both filing-year and year-of-death estate databases. The most recent data, 2001, are based on returns filed from 2001 to 2003.
<b>S Corporations:</b>	Heather Parisi	Annual study data are collected for the income statement and balance sheet, and from supporting schedules. Data are classified by industry group or asset size.
<b>Sales of Capital Assets:</b>	Janette Wilson	This periodic study provides detailed data on the sales of capital assets reported in the capital gains schedule of the individual income tax return, and on sales of residences and personal or depreciable business property.
<b>Sole Proprietorships:</b>		
2004 Program	Mike Parisi	Basic data, produced annually, cover business receipts, deductions, and net income reported on Schedule C, <i>Profit or Loss From Business</i> , for nonfarm proprietors, classified by industry group.
2005 Program	Mike Strudler	
2006 Program		

## SOI Projects and Contacts

**General Statistical Information: (202) 874-0410 Fax: (202) 874-0964 e-mail: [sis@irs.gov](mailto:sis@irs.gov)**

### Split-Interest Trust Information

#### Returns:

Lisa Schreiber

This annual study provides information on charitable remainder trusts, charitable lead trusts, and pooled income funds. Data include balance sheet, income, deductions, and detail from accumulation and distribution schedules. The most recent data are for Filing Year 2005.

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#### Tax-Exempt Bond Issues:

Cynthia Belmonte

This annual study provides information on private activity and Governmental bond issues by type of property financed, size of face amount, and State. The most recent data are for Tax Year 2005 public purpose bonds and private activity bonds.

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#### Taxpayer Usage Study:

Kevin Pierce

This annual program provides weekly frequencies of specific line entries made by taxpayers, the use of various return schedules and associated forms, and general characteristics of the individual taxpayer population, for returns received during the primary filing season (January through April).

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#### Transactions of Foreign-Controlled Corporations:

Mark Lowe

This biennial study provides data on transactions between U.S. corporations and their foreign owners. Data are classified by country and industry group.

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#### U.S. Possessions Corporations:

Dan Holik

This periodic study, planned for every 2 years, provides data on income statements, balance sheets, tax, and "possessions tax credit" for qualifying U. S. possessions corporations. (Most of these corporations are located in Puerto Rico.)

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#### ZIP Code Area Data:

Mike Weber

Statistics on CD-ROM show number of individual income tax returns, exemptions, and several income items by State and 5-digit ZIP Code. Data are available for 2002 and 2004 on a reimbursable basis. (Data for Tax Years 1991, 1998, and 2001 are also available, free of charge, on the IRS Web site: <http://www.irs.gov/taxstats/article/0,,id=96947,00.html>.)

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\* Many of the data release dates, i.e., the months in which the Statistics of Income Division expects to release data to users, ahead of publication, on request, are published in each issue of the *SOI Bulletin* (see "Public Release of SOI Information"). For more information about data availability for a particular project, call or fax the numbers shown at the top of the page.

# SOI Products and Services

**S**tatistics of Income (SOI) data are available in electronic formats and in printed publications. 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  
P.O. Box 2608 • Washington, DC 20013-2608  
(202) 874-0410 • **Fax:** (202) 874-0964

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, on (202) 622-4000.

## Electronic Products and Services

### Products Available Free 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 annual *IRS Data Book* tables, Compliance Research projections, and nonprofit Master File microdata records. At present, over 6,800 files reside there.

**Web site:** [www.irs.gov/taxstats](http://www.irs.gov/taxstats)

There is also a direct link to our Web site from FedStats, the gateway to official statistics from the Federal Government: [www.fedstats.gov](http://www.fedstats.gov).

### Tax Stats

On the Tax Stats Home Page, you will find the following list of topics that will lead you 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 • All Topics

### Charitable and Exempt Organization Statistics

Charities • Exempt Organization Master File  
Private Foundations • Trusts  
Tax-Exempt Bonds • All Topics

### Individual Tax Statistics

Filing Season Statistics • Estate and Gift Tax  
Individual Income Tax • International  
Personal Wealth • All Topics

### Products, Publications, and Papers

*SOI Bulletins* • *IRS Data Books*  
Conference Papers  
All Topics

### IRS Operations, Budget, and Compliance

Issuing Refunds • Collecting Revenue  
Enforcing Laws • Assisting Taxpayers  
All Topics

### Statistics by Form

706 • 709 • 990 • 990-PF • 990-T  
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### Statistics of Income (SOI)

About SOI • Careers With SOI  
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### Additional Information

Tax Statistics at a Glance  
Join SOI Tax Stats E-Mail List  
Payments for SOI Data  
Questions On Tax Statistics?

### Products Available From SOI

Many of SOI's data files are available for sale on CD-ROM, diskette, tape, or via e-mail through Statistical Information Services. **Prepayment is required for orders of \$100 or more**, with checks made payable to the **IRS Accounting Section**. Credit and debit card payments are also accepted. Contact SIS for information on specific products, prices, sources, media, and ordering instructions.

The following files are currently available on a reimbursable basis and include data from returns covering corporations, individuals, exempt organizations, and private foundations and charitable trusts. Most of these files are tabulations of aggregated data, but some are files of microdata records.

### Corporation Income Tax Returns

#### Corporation Source Book

A magnetic tape or CD-ROM containing data from the *Corporation Source Book* are available for years 1996-2003 at a cost of \$250 per year. Data from the *2004 Corporation Source Book* are available at no charge from the Tax Stats Web site. Data tables from the 2000 through 2004 *Source Book* are also available at no charge from the Tax Stats Web site at: [www.irs.gov/taxstats/bustaxstats/article/0,,id=149687,00.html](http://www.irs.gov/taxstats/bustaxstats/article/0,,id=149687,00.html). See also *Printed Publications* section below.

### Individual Income Tax Returns

#### Individual Public-Use Microdata Files

These files include individual income tax returns for 1960, 1962, 1964, and 1966-2003. All of the files have been edited to protect the confidentiality of individual taxpayers. Public-use files of individual income tax returns for 1960, 1962, 1964, and 1966-1991 are available for sale by writing to the Center for Electronic Records at the National Archives and Records Administration, 8601 Adelphi Road, College Park, MD 20740-6001, or by calling toll-free (866) 272-6272. Files for 1992 through 2003 are available on CD-ROM from the SOI Division. Price for the SOI microdata files is \$4,000 per year.

#### County-to-County Migration Data

One table, based on the year-to-year changes in the addresses shown on the population of returns from the IRS Individual Master File system. This table presents data on migration patterns by county for the entire United States, including inflows and outflows. The data 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" (starting with Filing Year 1995); total money income and median total money income (for Filing Years 1993 through 1994). Available for Filing Years 1984-2006. Price is \$200 per year for the entire United States or \$10 per State per year. (All years for the entire United States are also available for \$500.)

#### State-to-State Migration Data

One table, based on the year-to-year changes in the addresses shown on the population of returns from the IRS Individual Master File system. This table presents data on migration patterns by State for the entire United States, including inflows and outflows. The data include the number of returns (which approximates the number of house-

holds); the number of personal exemptions (which approximates the population); total "adjusted gross income" and "median adjusted gross income" (starting with Filing Year 1996); total money income and median total money income (for Filing Years 1993 through 1996). Available for Filing Years 1989-2006. Price is \$50 per year for the entire United States or \$10 per State per year.

#### 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 for 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 1989-2005 for the entire United States. Price is \$50 per year for the entire United States or \$10 per State per year.

#### ZIP Code Area Data

Statistics are available for Tax Years 2002, 2004, and 2005 on CD-ROM showing the number of individual income tax returns; the total number of exemptions and number of dependent exemptions (which approximates population); adjusted gross income; salaries and wages; taxable interest; total tax; contributions; number of returns with Schedules C and F; and number of returns with Schedule A, by State and 5-digit ZIP Code. In addition to these items, data for Tax Years 2004 and 2005 also show the amount of taxable dividends; net capital gain/loss; IRA payment adjustment; self-employed pension adjustment; taxes paid deduction; alternative minimum tax; income tax before credits; earned income credit; and number of returns prepared by paid preparers. Price is \$500 for the entire United States; \$25 for a single State. (Data for Tax Years 1998 and 2001 are available free on SOI's Internet site.) Go to [www.irs.gov](http://www.irs.gov), select the **Tax Stats** option; Individual Tax Statistics; Individual Income Tax; Zip Code Data (SOI) under 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*

## SOI Products and Services

*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. Available at no charge on CD-ROM.

### Microdata Records for Tax Year 2004

Microdata records of all Forms 990 and 990-EZ sampled for the annual SOI study of tax-exempt organizations. The samples include 14,947 Internal Revenue Code section 501(c)(3) organizations and 6,577 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 Web site at [www.irs.gov/taxstats/charitablestats/article/0,,id=97176,00.html](http://www.irs.gov/taxstats/charitablestats/article/0,,id=97176,00.html), or may be purchased on CD-ROM for \$20.

### Microdata Records for Tax Years 1992-2003

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 Web site at [www.irs.gov/taxstats/charitablestats/article/0,,id=97176,00.html](http://www.irs.gov/taxstats/charitablestats/article/0,,id=97176,00.html), or may be purchased on CD-ROM for \$20.

### Private Foundations (and Charitable Trusts)

#### Microdata Records for Tax Year 2004

Microdata records of all Forms 990-PF sampled for the annual SOI study covering private foundations and Internal Revenue Code section 4947 (a)(1) charitable trusts. The file contains both operating and nonoperating foundations and trusts. The sample includes 11,226 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 the sample.) 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 Web site at [www.irs.gov/taxstats/charitablestats/article/0,,id=96996,00.html](http://www.irs.gov/taxstats/charitablestats/article/0,,id=96996,00.html), or may be purchased for \$20.

#### Microdata Records for Tax Years 1992-2003

Microdata records of all Forms 990-PF sampled for the annual SOI study covering private foundations and Inter-

nal Revenue Code section 4947 (a)(1) charitable trusts. 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 Web site at [www.irs.gov/taxstats/charitablestats/article/0,,id=96996,00.html](http://www.irs.gov/taxstats/charitablestats/article/0,,id=96996,00.html), or may be purchased for \$20.

## Printed Publications

### Publications Available 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. Publications may also be obtained by using the order form at the end of this *Bulletin* or write to:

#### Superintendent of Documents

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

If you determine from the Government Printing Office that any of the next four items is out of print, telephone **Statistical Information Services on (202) 874-0410** for assistance.

#### IRS Data Book, 2006

*Annually, Publication 55B, Stock No. 048-004-02494-2*  
*Price: \$11*

This volume pertains to Fiscal Year 2006—October 1, 2005, through September 30, 2006. The report provides information on returns filed and taxes collected, enforcement, taxpayer assistance, the IRS budget and workforce, and other selected activities.

#### Statistics of Income Bulletin

*Quarterly, Publication 1136, Stock No. 748-005-00090-1*  
*Subscription price: \$53; Single copy price: \$39*

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, available in the spring issue, include data from SOI, as well as tax collections and refunds by type of tax.

### **Statistics of Income—2004, Corporation Income Tax Returns**

*Publication 16, Stock No. 048-004-02495-1  
Price: \$45*

This report presents more comprehensive data on corporation income tax returns with accounting periods that ended July 2004 through June 2005 than those published earlier in the *SOI Bulletin*.

Presents information on:	Classifies data by:
<ul style="list-style-type: none"> <li>■ receipts</li> <li>■ deductions</li> <li>■ net income</li> <li>■ taxable income</li> <li>■ income tax</li> <li>■ tax credits</li> <li>■ assets</li> <li>■ liabilities</li> </ul>	<ul style="list-style-type: none"> <li>■ industry</li> <li>■ accounting period</li> <li>■ size of total assets</li> <li>■ size of business receipts</li> <li>■ size of income tax after credits</li> </ul>

### **Statistics of Income—2005, Individual Income Tax Returns**

*Publication 1304, Stock No. 748-005-00090-1  
Price: \$39 Foreign: \$54.60*

This report presents more comprehensive and complete data on individual income tax returns for Tax Year 2004 than those published earlier in the *SOI Bulletin*.

Presents information on:	Classifies data by:
<ul style="list-style-type: none"> <li>■ sources of income</li> <li>■ exemptions</li> <li>■ itemized deductions</li> <li>■ tax computations</li> </ul>	<ul style="list-style-type: none"> <li>■ size of adjusted gross income</li> <li>■ marital status</li> <li>■ type of tax computation</li> </ul>

### **Publications Available From SOI**

Other SOI periodicals and one-time reports are available for sale from Statistical Information Services. These reports include data from returns covering corporations and estate taxes.

### **Statistics of Income—2004, Corporation Source Book**

*Publication 1053, Price: \$175, plus \$10 for shipping and handling*

This 612-page 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 and can be purchased in its entirety or by page. *Corporation Source Book* industry pages and notes for 1963 through the present are available at a cost of \$30, plus \$1 per page copying charge (free for orders under 5 pages). The complete, printed version of the *Source Book* for selected years, 1984-2004, is also for sale at \$175 per year, plus \$10 for shipping and handling. See also *Electronic Products and Services* section.

### **Compendium of Federal Estate Tax and Personal Wealth Studies**

*Publication 1773, Price: \$26, plus \$10 for shipping and handling*

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.

### **Special Studies in Federal Tax Statistics, 2006**

*Publication 1299, No charge*

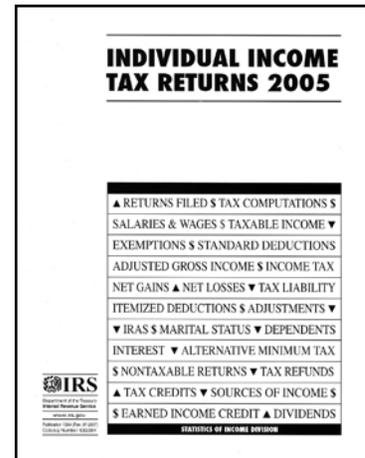
This is the sixth and final edition of the IRS Methodology Report series *Special Studies in Federal Tax Statistics, 2006*. The papers included in this volume were presented in 2006 at the Joint Statistical Meetings of the American Statistical Association (ASA) held in Seattle, Washington, the National Tax Association's Annual Conference on Taxation held in Boston, Massachusetts, and the United Nations Statistical Commission and Economic Commission for Europe Conference of European Statisticians held in Geneva, Switzerland.

## SOI Products and Services

This compilation has been divided into six major sections:

- Innovative uses of longitudinal panels, information documents, and time-series analysis to study the impact of the U.S. tax system;
- Measuring, monitoring, and evaluating Internal Revenue Service data;
- Broad quality issues in organizations;
- Survey-based estimation;
- Tax benefits and administrative burdens, recent research from the IRS; and
- Statistical dissemination and communication.

# Announcing Latest IRS Report of Individual Income Tax Statistics



*Statistics of Income—2005, Individual Income Tax Returns*, Publication 1304, is an annual report which presents more comprehensive and complete data on individual tax returns for Tax Year 2005 than those published in the *SOI Bulletin*.

Presents data on:

- sources of income
- adjusted gross income
- exemptions
- itemized deductions
- taxable income
- income tax
- modified income tax
- tax credits
- self-employment tax
- tax payments

Classifies data by:

- tax status
- size of adjusted gross income
- marital status
- type of tax computation

The report is divided into six sections:

- Section 1: Introduction and Changes in Law
- Section 2: Description of the Sample
- Section 3: Basic Tables (aggregate statistics on individual income tax returns)

- Section 4: Explanation of Terms
- Section 5: 2005 (Individual Tax) Forms
- Section 6: Index

The 267-page report is available for sale through the Government Printing Office by calling (202) 512-1800. The report, along with all of the tables, is also available on the Tax Stats portion of the IRS Web site at <http://www.irs.gov/taxstats/article/0,,id=134951,00.html>. If you have any questions about this or other publications, contact **SOI's Statistical Information Service Office** — at (202) 874-0410, fax at (202) 874-0964, or send e-mail to [sis@irs.gov](mailto:sis@irs.gov).



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#### Split-interest trusts:

2004, Spring 2006 (25-4)

2005, Winter 2006-2007 (26-3)

### **Foreign recipients of U. S. income:**

1998 and 1999, Summer 2002 (22-1)

2000, Summer 2003 (23-1)

### **Individual income tax returns:**

(See also International income and taxes)

2003, Fall 2005 (25-2)

2004, Fall 2006 (26-2)

#### Accumulation and distribution of IRAs:

2001-2002, Spring 2006 (25-4)

#### Farm proprietorships:

1998-2004, Spring 2007 (26-4)

#### High-income tax returns:

2003, Spring 2006 (25-4)

2004, Spring 2007 (26-4)

#### Individual Foreign-Earned Income and Foreign Tax Credit:

2001, Spring 2004 (23-4)

#### Noncash Charitable Contributions

2004, Spring 2007 (26-4)

#### Preliminary data:

2005, Winter 2006-2007 (26-3)

#### Sales of Capital Assets:

1998 and 1997, Summer 2002 (22-1)

1999, Summer 2003 (23-1)

#### Selected Income and Tax Items,

1990-2004, Spring 2007 (26-4)

#### Selected Itemized Deductions, Schedule A:

1990-2001, Winter 2003-2004 (23-3)

#### Tax rates and tax shares:

2003, Winter 2005-2006 (25-3)

2004, Winter 2006-2007 (26-3)

### **International income and taxes:**

(See also Corporation income tax returns)

#### Controlled Foreign Corporations:

2000, Summer 2004 (24-1)

2002, Spring 2006 (25-4)

#### Corporate foreign tax credit:

2001, Fall 2005 (25-2)

2002, Fall 2006 (26-2)

#### Domestic corporations controlled by foreign persons:

2003, Summer 2006 (26-1)

2004, Summer 2007 (27-1)

#### Foreign trusts:

2002, Summer 2005 (25-1)

#### History of controlled foreign corporations and foreign tax credit: Summer 2007 (27-1)

#### International boycott reports:

2003 and 2004, Spring 2007 (26-4)

#### Transactions between foreign-controlled corporations and related foreign persons:

2002, Winter 2005-2006 (25-3)

### **Partnership returns:**

#### Balance sheets and income statements by industry:

2003, Fall 2005 (25-2)

2004, Fall 2006 (26-2)

### **Personal wealth:**

2001, Winter 2005-2006 (22-3)

### **Sole proprietorship returns:**

#### A gender comparison:

1985-2000, Spring 2005 (24-4)

#### Income statements by industry:

2004, Summer 2006 (26-1)

2005, Summer 2007 (27-1)

### **Tax-exempt bond issues:**

2003-2004, Fall 2006 (26-2)