

SOI Projects, Contacts, and Public Release Information

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

SOI Projects and Contacts	Program Content and Frequency	Program Year	Goals for Public Release				
			End of tax year	Close of filing period—		Close of sampling period	Planned release date for the final draft
				Regular	With extensions of time		
Controlled Foreign Corporations [1]: 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.	2008	June 2009	September 2009	March 2010	June 2010	October 31, 2011
Controlled Foreign Partnerships [1]: 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.	2008	June 2009	September 2009	March 2010	June 2010	December 31, 2011
Corporation Foreign Tax Credit [1]: Scott Luttrell Lissa Costa Nuria McGrath	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.	2008 2009	June 2009 June 2010	September 2009 September 2010	March 2010 March 2011	June 2010 June 2011	October 31, 2011 October 31, 2012
Corporation Income Tax Returns [2]: Heather Parisi & Bill Rush Bill Rush & Kimberly Stockton	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.	2008 2009	June 2009 June 2010	September 2009 September 2010	March 2010 March 2011	June 2010 June 2011	January 31, 2011 December 30, 2011
Disregarded Entities Study [1]: Jason Wenrich	This semiannual study provides data on activities of foreign disregarded entities that are controlled by U.S. corporations. Data are classified by industry group and country.	2008	June 2009	September 2009	March 2010	June 2010	May 31, 2012
Estate Tax: Brian Raub Joseph Newcomb	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. 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 2007 with returns filed in 2007–2009. The most recent data available are for returns filed in 2009.	2010	[3]	[3]	[3]	December 2010	October 31, 2011
Fiduciary Income Tax Study: Joseph Newcomb	This annual study provides data on income, deductions, gains, and losses reported by estates and trusts, as well as distributions to beneficiaries and income tax liability.	2010	[5]	[5]	[5]	December 2010	October 31, 2011

Footnotes at end of table.

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Foreign-Controlled Domestic Corporations: 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.	2009	June 2010	September 2010	March 2011	June 2011	December 30, 2011
Foreign Recipients of U.S. Income: 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.	2009 2010	December 2009 December 2010	March 2010 March 2011	April 2010 April 2011	March 2011 March 2012	September 30, 2011 September 30, 2012
Foreign Trusts: 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 2006.	2010	December 2010	April 2011	October 2011	March 2012	December 2012
Gift Tax: Melissa Belvedere	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. The most recent available data are for Filing Year 2009.	2010	[3]	[3]	[3]	December 2010	October 31, 2011
Individual Income Tax Returns: Maureen Keenan Kahr Scott Hollenbeck Mike Parisi	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.	2008 2009 2010	December 2008 December 2009 December 2010	April 2009 April 2010 April 2011	October 2009 October 2010 October 2011	December 2009 December 2010 December 2011	August 31, 2010 August 31, 2011 August 31, 2012
Interest-Charge Domestic International Sales Corporations: 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 2 years. The most recent study is for Tax Year 2006.	2010	June 2011	September 2011	March 2012	June 2012	February 28, 2013

Footnotes at end of table.

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International Boycott Reports: Lissa Costa	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.	2009	December 2009	April 2010	September 2010	July 2011	October 31, 2011
Migration Flow and County Income Data: Emily Gross Kevin Pierce	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 2007–2008.	2008 2009	December 2008 December 2009	April 2009 April 2010	October 2009 October 2010	December 2009 December 2010	May 2011 September 2011
Noncash Charitable Contributions: Janette Wilson P.J. Liddell	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> .	2008 2009	December 2008 December 2009	April 2009 April 2010	October 2009 October 2010	December 2009 December 2010	March 31, 2011 March 31, 2012
Nonfarm Sole Proprietorships: Jeff Curry Adrian Dungan	Basic data, produced annually, cover business receipts, deductions, and net income reported on Schedule C, Profit or Loss From Business, for nonfarm proprietors, classified by industry group.	2009 2010	December 2009 December 2010	April 2010 April 2011	October 2010 October 2011	December 2010 December 2011	August 31, 2011 August 31, 2012
Nonresident Alien Estate Tax: Melissa Belvedere	This annual study provides information on gross estates, including composition, deductions, and tax, of nonresident aliens who owned at least \$60,000 worth of property within the U.S. at time of death. The most recent available data are for returns filed in 2009.	2010	[3]	[3]	[3]	December 2010	August 31, 2011
Partnership Returns of Income [4]: Nina Shumofsky	Basic data, produced annually, cover income statement, balance sheet, and details from supporting schedules. Data are classified chiefly by industry group.	2009 2010	December 2009 December 2010	April 2010 April 2011	September 2010 September 2011	December 2010 December 2011	July 31, 2011 July 31, 2012
Partnership Withholding Study: Scott Luttrell	This annual study provides data on U.S. partnership payments to foreign partners. Data are classified by country and recipient type.	2008 2009	December 2008 December 2009	April 2009 April 2010	October 2009 October 2010	September 2010 September 2011	May 31, 2011 May 31, 2012

Footnotes at end of table.

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Personal Wealth Study: Brian Raub Joseph Newcomb	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, for 2004, are based on returns filed from 2004 to 2006.	2007	[3]	[3]	[3]	December 2009	September 30, 2011
S Corporations: Issac Goodwin 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.	2008 2009	June 2009 June 2010	September 2009 September 2010	March 2010 March 2011	June 2010 June 2011	January 31, 2011 December 31, 2011
Sales of Capital Assets Cross-Section: 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.	2012	December 2012	April 2013	October 2013	December 2013	March 31, 2014
Sales of Capital Assets Panel: 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.	1999–2007	December 2010	April 2011	October 2011	December 2011	December 31, 2012
Split-Interest Trust Information: Lisa Rosenmerkel	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 2009.	2010	[5]	[5]	[5]	December 2010	October 31, 2011
Tax-Exempt Bond Issues: Cynthia Belmonte Aaron Barnes	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 Issue Year 2008 public purpose bonds and private activity bonds.	2009	[6]	[6]	[6]	December 2010	July 29, 2011

Footnotes at end of table.

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Tax-Exempt Organizations (Except Private Foundations) [7]: Paul Arnsberger Mike Graham	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 Tax Year 2007 returns filed in Calendar Years 2008–2009.	2008	November 2009	April 2010	October 2010	December 2010	July 29, 2011
Tax-Exempt Organizations, (Private Foundations) [7]: Cynthia Belmonte Mike Graham	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 Tax Year 2007 returns filed in Calendar Years 2008–2009.	2008	November 2009	April 2010	October 2010	December 2010	July 29, 2011
Tax-Exempt Organizations, Unrelated Business Income [7]: Jael Jackson	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 Tax Year 2007 returns filed in Calendar Years 2008–2009.	2008	November 2009	April 2010	October 2010	December 2010	October 31, 2011
Transactions of Foreign-Controlled Corporations: Isaac Goodwin Gerry Skurski	This biennial study provides data on transactions between U.S. corporations and their foreign owners. Data are classified by country and industry group.	2006 2008	June 2007 June 2009	September 2007 September 2009	March 2008 March 2010	June 2008 June 2010	April 2009 April 2011
ZIP Code Area Data: Kevin Pierce	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 2004–2007 on a reimbursable basis. Data for Tax Years 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 .	2008 2009	December 2008 December 2009	April 2009 April 2010	October 2009 October 2010	December 2009 December 2010	May 2011 September 30, 2011

[1] Data for 2008 represent accounting periods ending July 2008 through June 2009. Data for other study years are similarly defined.
 [2] Corporation statistics for 2008 represent accounting periods ended July 2008 through June 2009. Study Year 2009 is similarly defined.
 [3] 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.
 [4] For Forms 1065 that are due after December 31, 2008, the automatic extension period was reduced from 6 months to 5 months.
 [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 are conducted biennially, for tax years ending in odd numbers.
 [7] Data for 2007 represent tax years ending between December 2007 and November 2008. Study Year 2008 is similarly defined.