

## Welcome to the Statistics of Income (SOI) Tax Stats Table Wizard!

The Tax Stats Table Wizard will enable you to design your own customized data tables.

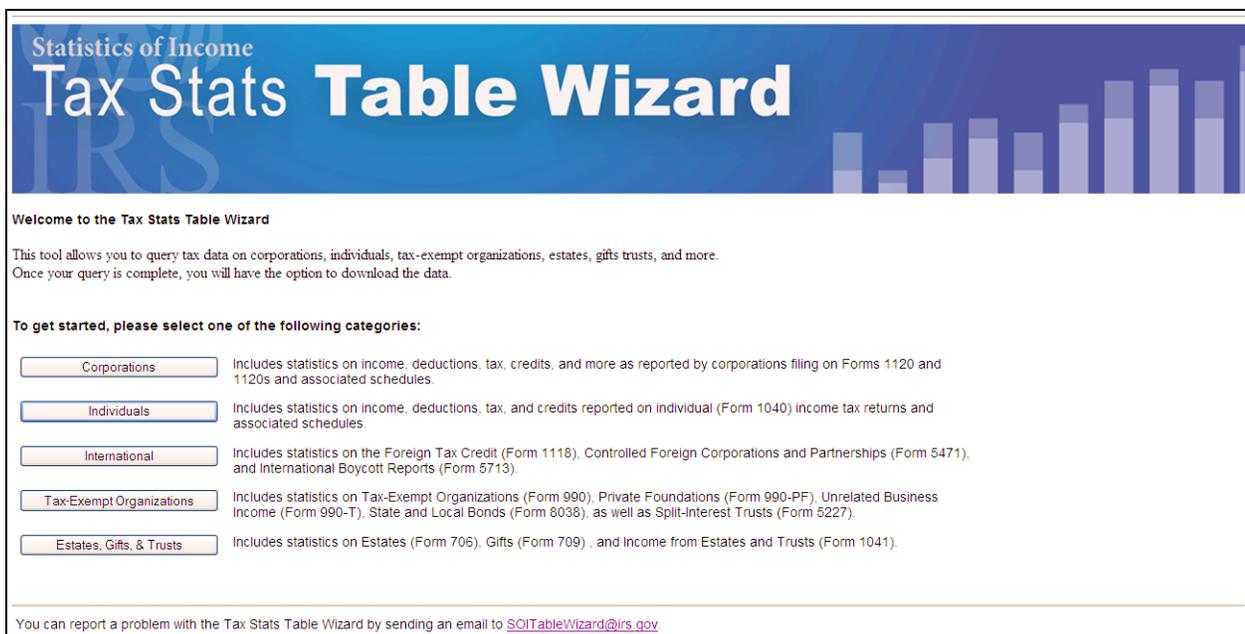
The data presented in the Tax Stats Table Wizard are the products of the Statistics of Income Division of the Internal Revenue Service. There are two types of data available. The first type is aggregated data, formatted to prevent the disclosure of private tax payer information. This formatting includes specific notations in the table which note the combination and/or suppression of certain data points. (These notations are explained in the table footnotes.) The second type is public-use microdata which are not subject to disclosure concerns.

You can report a problem with the Tax Stats Table Wizard by sending an email to [SOITableWizard@irs.gov](mailto:SOITableWizard@irs.gov).

To create a customized data table, follow the step-by-step instructions below. (Please note, each category and dataset is unique, so the screen shots below may differ from those that appear on your screen. However, the instructions are still applicable.) A step-by-step example follows.

### 1. Select a Category

First, select the category of data you wish to explore.



The screenshot shows the 'Statistics of Income Tax Stats Table Wizard' interface. The header features the IRS logo and the title 'Tax Stats Table Wizard'. Below the header, a welcome message states: 'Welcome to the Tax Stats Table Wizard. This tool allows you to query tax data on corporations, individuals, tax-exempt organizations, estates, gifts trusts, and more. Once your query is complete, you will have the option to download the data.' The main section is titled 'To get started, please select one of the following categories:' and lists five categories with corresponding descriptions:

<input type="radio"/> Corporations	Includes statistics on income, deductions, tax, credits, and more as reported by corporations filing on Forms 1120 and 1120s and associated schedules.
<input type="radio"/> Individuals	Includes statistics on income, deductions, tax, and credits reported on individual (Form 1040) income tax returns and associated schedules.
<input type="radio"/> International	Includes statistics on the Foreign Tax Credit (Form 1118), Controlled Foreign Corporations and Partnerships (Form 5471), and International Boycott Reports (Form 5713).
<input type="radio"/> Tax-Exempt Organizations	Includes statistics on Tax-Exempt Organizations (Form 990), Private Foundations (Form 990-PF), Unrelated Business Income (Form 990-T), State and Local Bonds (Form 8038), as well as Split-Interest Trusts (Form 5227).
<input type="radio"/> Estates, Gifts, & Trusts	Includes statistics on Estates (Form 706), Gifts (Form 709), and Income from Estates and Trusts (Form 1041).

At the bottom, a footer note states: 'You can report a problem with the Tax Stats Table Wizard by sending an email to [SOITableWizard@irs.gov](mailto:SOITableWizard@irs.gov).'

SOI data are divided into five major categories:

- Corporations (Includes data from Form 1120 and 1120 S as well as related attachments)
- Individuals (Includes state and county migration data from Form 1040)
- International (Includes data on international partnerships and corporations)
- Tax-Exempt Organizations (Includes data on tax-exempt organizations, foundations, and trusts)
- Estates, Gifts, & Trusts (Include data on estate (Form 706), gifts (Form 709) and Income from Estate and Trusts (Form 1041)

## 2. Select a Dataset

Next, select a dataset from the drop-down box.

### Statistics of Income Tax Stats Table Wizard

Welcome to the Individual Income Tax, Tax Stats Table Wizard

*These data are from the Form 1040 series, used by individuals to report their annual income.*

Datasets in this category include:

**County Income Data**  
The county income data are based on the addresses reported on individual income tax returns filed with the IRS. The data are presented by county (including state totals) and include, the number of returns (which approximates the number of households), the number of personal exemptions (which approximates the population), adjusted gross income, wages and salaries, dividends before exclusion, and interest received.

**State to State Migration Data**  
Migration data for the United States are based on year-to-year address changes reported on individual income tax returns filed with the IRS. The data present migration patterns by state or by county for the entire United States and are available for inflows - the number of new residents who moved to a county or state and where they migrated from, and outflows - the number of residents leaving a county or state and where they went. The data include number of returns (which approximates the number of households that migrated), number of personal exemptions (which approximates the number of individuals who migrated), and total adjusted gross income of the migrants.

The data used to produce migration data products come from individual income tax returns filed prior to late September of each calendar year and represent between 95 and 98 percent of total annual filings. Returns filed after September are not included.

**Select a dataset for your table:**

---CHOOSE DATASET---  
---CHOOSE DATASET---  
County Income Data (Form 1040)  
Individual State-to-State Migration Data

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When you've selected the appropriate dataset, click on the "Go to Select Variables >>" button.

### 3. Select Grouping & Analysis Variables

Next, select the grouping and analysis variables.

The grouping variables, also known as class or categorical variables, will determine how the table output is organized. At least one Row Group Variable is required for all analysis; you may choose several. The Row Group Variable(s) will determine the group variable(s) used to divide the table horizontally. You will also have the option of selecting Column Group Variable(s) or a Page Group Variable, depending on the dataset you have selected. The Column Group Variable(s) will determine the group variable(s) used to divide the table vertically. The Page Group Variable will create a separate table for each value of the selected group variable.

The available group variables will vary depending on the dataset you choose; however, common options include calendar year, state and income class.

The screenshot shows the 'Statistics of Income Tax Stats Table Wizard' interface. At the top, it says 'Select Variables From: Corporate Income Tax Returns (Form 1120), All Returns with and without Net Income'. Below this, there are three main sections for variable selection:

- 1. Select Page Group Variable (Optional):** A dropdown menu labeled 'Group Pages By:' with '--Optional--' selected.
- 2. Select Row Group Variables (Required):** A series of dropdown menus labeled 'Group Rows By:', 'Subgroup Rows By:', and 'Subgroup Rows By:'. The first 'Group Rows By:' dropdown has 'SOI processing year' selected.
- 3. Select Analysis Variables (Required):** A list box containing various variables such as 'Number of returns', 'Total assets', 'Cash', 'Notes and accounts receivable', etc. The 'Number of returns' variable is currently selected. Below the list box are two checkboxes: 'Include a Summary Total' and 'Include Percent of Total Values', both of which are unchecked.

At the bottom of the form, there are two buttons: 'Go to Select Limits >>' and 'Start Over'. Below the buttons are two links: 'Return to Welcome Page' and 'Return to Tax Stats'. At the very bottom, there is a small text line: 'You can report a problem with the Tax Stats Table Wizard by sending an email to [SOITableWizard@irs.gov](mailto:SOITableWizard@irs.gov)'.

Next, select the analysis variables you wish to include in your table. Common analysis variables are dollar amounts or return counts. You may select a single variable or as many as 25. (To select multiple variables, hold the Ctrl key down while clicking additional values.)

Some data sets include a link at the top of this screen (under the “Select Variables From” header) which will open a new browser window with additional information regarding your chosen data set, including detailed definitions of variables.

When you’ve completed the variable selection, click on the “Go to Select Limits >>” button.

The “Start Over” button will return you to the dataset selection page for your category.

#### 4. Select Limits

Next, select any limits or restrictions you would like to apply to your table. Any limits you select will constrain the results in the table to specific values of the grouping variables. You may choose a single limit, multiple limits (using the Ctrl key), or none at all.

The screenshot shows the 'Statistics of Income Tax Stats Table Wizard' interface. It features a blue header with the title and a bar chart graphic. Below the header is a section titled 'Select Limits for Query' with a note: 'Multiple selections can be made by holding the Ctrl key down and clicking additional values.' There are three dropdown menus: 'SOI processing year' (with '2008' selected), 'SOI industry code' (with 'ALL INDUSTRIES' selected), and 'Asset class' (with 'Total' selected). At the bottom, there are three buttons: '<< Change Variables', 'Get Results >>', and 'Start Over'. Below the buttons are two links: 'Return to Welcome Page' and 'Return to Tax Stats'.

SOI processing year:	SOI industry code:	Asset class:
---ALL--- 2008	---ALL--- ALL INDUSTRIES Agriculture, Forestry, Fishing, and Hunting Agricultural Production Forestry and Logging Support Activities and Fishing, Hunting and Tr Mining Oil and Gas Extraction	---ALL--- Total Zero Assets \$1 under \$500 \$500 under \$1,000 \$1,000 under \$5,000 \$5,000 under \$10,000 \$10,000 under \$25,000

<< Change Variables      Get Results >>      Start Over

[Return to Welcome Page](#)      [Return to Tax Stats](#)

Once you've selected your limits, your next step will be determined by the dataset you selected. Some datasets will allow you to select statistics by clicking the "Select Statistics >>" button. For those without this option, you can view your customized table using the "Get Results >>" button.

Also note that you may return to the previous section in which you selected your grouping and analysis variables using the "<< Change Variables" button.

5. Select Statistics (Not available for all datasets.)

You may select up to four statistics for each analysis variable you selected. The available statistics are:

- Sum (default)
- % of Total Sum
- % of Column Sum
- % of Row Sum

If you've selected less than five analysis variables, you will select statistics for each of the variables individually. If you've selected more than five analysis variables, you must select one set of statistics to apply to all analysis variables.

**Statistics of Income**  
**Tax Stats Table Wizard**

**Choose Statistics to Display for each Analysis Variable**  
*Multiple selections can be made by holding the Ctrl key down and clicking additional values.*

Number of returns	Donor advised funds	Direct Public Support	Indirect Public Support
<input checked="" type="checkbox"/> Sum			
<input type="checkbox"/> % of Total Sum			
<input type="checkbox"/> % of Column Sum			
<input type="checkbox"/> % of Row Sum			

<< Change Variables   << Change Limits   **Get Results >>**   Start Over

[Return to Welcome Page](#)   [Return to Tax Stats](#)

Once you've selected your statistics, the "Get Results >>" button will take you to your customized table.

Also note that you may return to the previous section in which you selected your grouping and analysis variables using the "<< Change Variables" button. You may return to the limit selection screen using the "<< Change Limits" button.

## 6. View Results

View the results of your customized table.

**Source Table: Corporate Income Tax Returns (Form 1120), All Returns with and without Net Income**  
*All figures are estimates based on samples. Money amounts and size of total assets are in thousands of dollars.*

SOI PROCESSING YEAR: ---all---  
SOI INDUSTRY CODE: ---all---  
ASSET CLASS: TOTAL / ZERO ASSETS / \$1 UNDER \$500

2008					
Asset class	Number of returns	Total assets	Cash	Notes and accounts receivable	Less: Allowance for bad debts
Total	21,609,550	294,271,050,076	15,616,011,756	49,130,060,046	966,025,774
Zero Assets	3,705,457	0	0	0	0
\$1 under \$500	14,143,438	1,447,984,859	343,106,649	138,827,122	1,293,501

**Explanation of Table Notations:**  
\* denotes that estimates should be used with caution because of the small number of sample returns on which they were based.  
\*\* denotes a cell which contains data that were combined with a value in an adjacent cell(s) to prevent disclosure of individual taxpayer data.  
d denotes a cell from which some or all data were deleted to prevent disclosure of individual taxpayer data.  
[1] denotes a value of less than \$500.

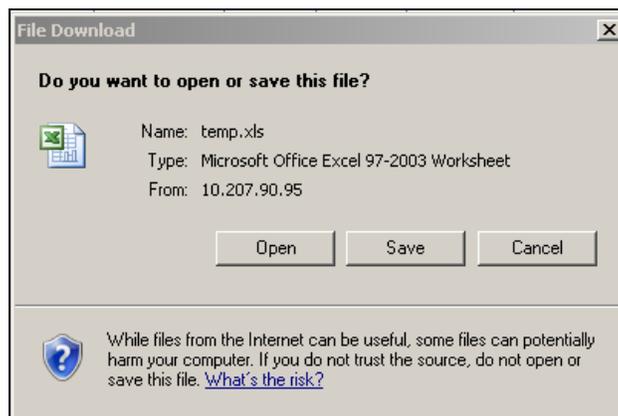
Select Export File Type:  
 XLS  
 CSV  
 RTF  
 PDF

Export

<< Change Variables      << Change Limits      Start Over

Notice, the table header includes information on the source table as well as any limits you set during the process.

You may export your table as a file. Simply select the file type you wish and click "Export." A pop up screen will appear asking if you wish to Open, Save, or Cancel the file download.



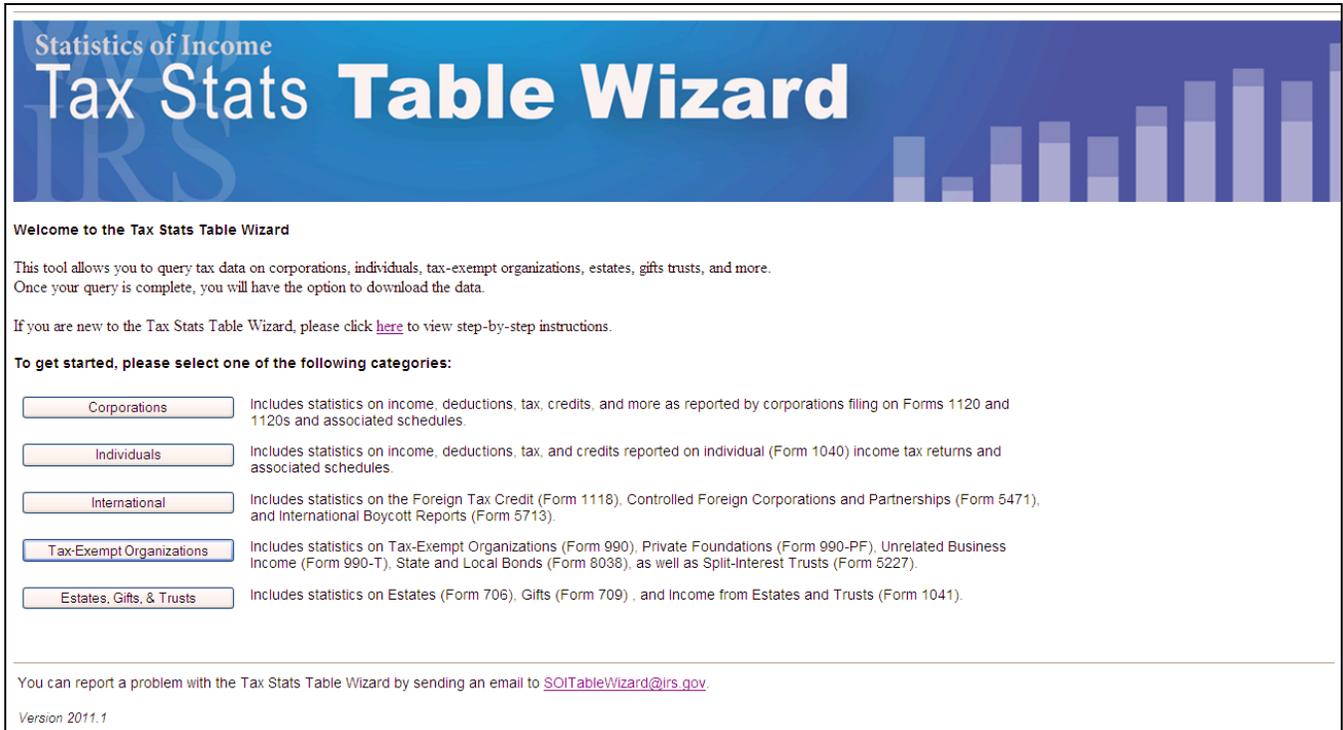
Additionally, some datasets will include an option to create a chart based on your customized table. Simple select a chart type (Pie, Bar, or Line) and click "Create Chart." You will then be instructed on how to build a chart based on your customized table.

Example:

For this example, we will answer the following question: *What is the number of returns filed and the total contributions received by 501(c)3 exempt organizations in the states of California and Florida for each of the years between 2005 and 2007?*

1. Select a Category

The Exempt Organization 501(c)3 data is located in the Tax-Exempt Organizations category.



The screenshot shows the 'Statistics of Income Tax Stats Table Wizard' interface. The header features the text 'Statistics of Income' and 'Tax Stats Table Wizard' in white on a blue background with a bar chart. Below the header, the text reads: 'Welcome to the Tax Stats Table Wizard. This tool allows you to query tax data on corporations, individuals, tax-exempt organizations, estates, gifts trusts, and more. Once your query is complete, you will have the option to download the data. If you are new to the Tax Stats Table Wizard, please click [here](#) to view step-by-step instructions. To get started, please select one of the following categories:'. There are five category buttons: 'Corporations', 'Individuals', 'International', 'Tax-Exempt Organizations', and 'Estates, Gifts, & Trusts'. The 'Tax-Exempt Organizations' button is highlighted with a blue border. Each button has a corresponding description of the data it covers. At the bottom, there is a link to report a problem and the version number 'Version 2011.1'.

**Statistics of Income**  
**Tax Stats Table Wizard**

**Welcome to the Tax Stats Table Wizard**

This tool allows you to query tax data on corporations, individuals, tax-exempt organizations, estates, gifts trusts, and more. Once your query is complete, you will have the option to download the data.

If you are new to the Tax Stats Table Wizard, please click [here](#) to view step-by-step instructions.

**To get started, please select one of the following categories:**

<input type="button" value="Corporations"/>	Includes statistics on income, deductions, tax, credits, and more as reported by corporations filing on Forms 1120 and 1120s and associated schedules.
<input type="button" value="Individuals"/>	Includes statistics on income, deductions, tax, and credits reported on individual (Form 1040) income tax returns and associated schedules.
<input type="button" value="International"/>	Includes statistics on the Foreign Tax Credit (Form 1118), Controlled Foreign Corporations and Partnerships (Form 5471), and International Boycott Reports (Form 5713).
<input checked="" type="button" value="Tax-Exempt Organizations"/>	Includes statistics on Tax-Exempt Organizations (Form 990), Private Foundations (Form 990-PF), Unrelated Business Income (Form 990-T), State and Local Bonds (Form 8038), as well as Split-Interest Trusts (Form 5227).
<input type="button" value="Estates, Gifts, &amp; Trusts"/>	Includes statistics on Estates (Form 706), Gifts (Form 709), and Income from Estates and Trusts (Form 1041).

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Version 2011.1

## 2. Select a Dataset

Reminder: For this example, we will answer the following question: *What is the number of returns filed and the total contributions received by 501(c)3 exempt organizations in the states of California and Florida for each of the years between 2005 and 2007?*

### Statistics of Income Tax Stats Table Wizard

Welcome to the Tax-Exempt Organization Tax Stats Table Wizard

Datasets in this category include:

**Charities & Other Tax-Exempt Organizations - Form 990 Microdata**  
Certain tax-exempt organizations are required to file the Form 990, *Return of Organization Exempt from Income Tax*, or the abbreviated Form 990-EZ. The majority of these forms are filed by nonprofit charitable organizations exempt under Section 501(c)(3) of the Internal Revenue Code. Data are also available for organizations exempt under Sections 501(c)(4) through 501(c)(9).

**Private Foundations & Nonexempt Charitable Trusts - Form 990-PF Microdata**  
Private foundations and certain nonexempt charitable trusts are required to file the Form 990-PF, *Return of Private Foundation or Section 4947(a)(1) Nonexempt Charitable Trust Treated as a Private Foundation*. Similar to public charities, private foundations are organized for charitable purposes and are exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code, but differ by their narrow bases of control and financial support. Certain nonexempt charitable trusts have only charitable beneficiaries, are funded and operated nearly identically to tax-exempt private foundations, and thus are subject to the same rules and filing requirements as private foundations.

**Exempt Organizations Unrelated Business Income Tax - Form 990-T**  
A tax-exempt organization that generates \$1,000 dollars or more from activities unrelated to its exempt purpose must file Form 990-T, *Exempt Organization Business Income Tax Return*. The Form 990-T, generally filed in conjunction with either the Form 990 or Form 990-PF, requires filers to report and categorize information on unrelated income and directly related deductions, as well as the taxes imposed on the organization or trust entity.

**Split-Interest Trusts - Form 5227**  
Split-interest trusts make distributions to both charitable and noncharitable beneficiaries, while providing tax benefits to their donor. All split-interest trusts must annually file Form 5227, *Split-Interest Trust Information Return*, to report financial activity and determine if they should be treated as a private foundation. Based on the method and timing of distributions, split-interest trusts are divided into the following four categories: charitable lead trusts, charitable remainder annuity trusts, charitable remainder unitrusts, pooled income funds.

Select a dataset for your table:

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We select the Exempt Organization 501c(3) data set from the drop down box and click “Go to Select Variables >>”.

### 3. Select Grouping & Analysis Variables

Reminder: For this example, we will answer the following question: *What is the number of returns filed and the total contributions received by 501(c)3 exempt organizations in the states of California and Florida for each of the years between 2005 and 2007?*

**Statistics of Income**  
**Tax Stats Table Wizard**

Select Variables From: Exempt Organizations 501(c)(3) (Form 990)  
Additional data information, including variable definitions can be found [here](#).

**1. Select Column Group Variables (Required):**  
Group Columns By: File year  Include total?  
Subgroup Columns By: --Optional--  Include subtotal?  
Subgroup Columns By: --Optional--  Include subtotal?  
Subgroup Columns By: --Optional--  Include subtotal?  
Subgroup Columns By: --Optional--  Include subtotal?

**2. Select Row Group Variables (Optional):**  
Group Rows By: State  Include total?  
Subgroup Rows By: --Optional--  Include subtotal?  
Subgroup Rows By: --Optional--  Include subtotal?  
Subgroup Rows By: --Optional--  Include subtotal?  
Subgroup Rows By: --Optional--  Include subtotal?

**3. Select Analysis Variables (Required):**  
Multiple selections can be made by holding the Ctrl key down and clicking additional values.  
Number of returns  
Donor advised funds  
Direct Public Support  
Indirect Public Support  
Government Grants Received  
Cash Contributions Received  
Non-Cash Contributions Received  
Total Contributions Received  
Program Service Revenue  
Dues & Assessments Received  
Interest Received  
Dividends Received

**4. Select Orientation of Analysis Variables:**  
 Vertically as Columns  
 Horizontally as Rows

[Go to Select Limits >>](#) [Start Over](#)

[Return to Welcome Page](#) [Return to Tax Stats](#)

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Based on our example data question, we have two grouping variables, File Year and State. We are required to select at least one Column Group Variable. In this case, we selected “File Year” as our Column Group Variable. We have the option of including “State” as an additional Column Group Variable or as a Row Group Variable. In this case, we selected “State” as a Row Group Variable. Our resulting table will be categorized vertically by File Year and horizontally by State.

In order to answer our example data question, we need only select two analysis variables: “Number of returns” and “Total Contributions Received.” To select more than one variable, we held the Ctrl key down while clicking additional values.

If we had any questions about the Exempt Organization 501(c)3 data set, we could click on the link at the top of the screen. This will open a new browser window with additional information on the data sets as well as detailed variable definitions.

Once we are done selecting variables, we click on “Go to Select Limits >>.”

#### 4. Select Limits

Reminder: For this example, we will answer the following question: *What is the number of returns filed and the total contributions received by 501(c)3 exempt organizations in the states of California and Florida for each of the years between 2005 and 2007?*

Given our example data question, we need to establish two limits: one for Filing Year and another for State. For Filing Year, we select the years “2005”, “2006”, and “2007”. This will cause the 2004 data to not be included in the final table. For State, we select “California” and “Florida” which eliminates all the other states from the table.

When the limit selection is complete, we click “Go to Select Statistics >>” to continue.

## 5. Select Statistics

Reminder: For this example, we will answer the following question: *What is the number of returns filed and the total contributions received by 501(c)3 exempt organizations in the states of California and Florida for each of the years between 2005 and 2007?*

The screenshot shows the 'Statistics of Income Tax Stats Table Wizard' interface. The title bar includes 'Statistics of Income' and 'Tax Stats Table Wizard'. Below the title bar, there is a section titled 'Choose Statistics to Display for each Analysis Variable' with a note: 'Multiple selections can be made by holding the Ctrl key down and clicking additional values.' The interface is divided into two columns. The left column is for 'Number of returns' and the right column is for 'Total Contributions Received'. Both columns have a list of statistics: 'Sum', '% of Total Sum', '% of Column Sum', and '% of Row Sum'. In both columns, 'Sum' and '% of Total Sum' are selected, indicated by blue highlights. At the bottom of the wizard, there are four buttons: '<< Change Variables', '<< Change Limits', 'Get Results >>', and 'Start Over'. Below the buttons, there are two links: 'Return to Welcome Page' and 'Return to Tax Stats'. At the very bottom, there is a footer note: 'You can report a problem with the Tax Stats Table Wizard by sending an email to [SOITableWizard@irs.gov](mailto:SOITableWizard@irs.gov)'.

The Exempt Organization 501c(3) data set offers the option of selecting statistics. (Note: this option is not available for all datasets.)

While no additional statistics beyond “Sum” are required for our example, we’ve selected an additional statistic of “% of Total Sum.”

Once the proper statistics have been selected we click on “Get Results >>.”

6. View Results

The Table Wizard now displays your custom table:

Statistics of Income  
Tax Stats Table Wizard

**Source Data: Exempt Organizations 501c(3) (Form 990)**  
All figures are estimates based on samples -- money amounts are in thousands of dollars.  
 FILE YEAR: 2005 / 2006 / 2007  
 SIZE OF TOTAL ASSETS: ---all---  
 STATE: CALIFORNIA (CA) / FLORIDA (FL)  
 NTEE CODE: ---all---

	File year											
	2005				2006				2007			
	Number of returns		Total Contributions Received		Number of returns		Total Contributions Received		Number of returns		Total Contributions Received	
	Sum	% of Total Sum	Sum	% of Total Sum	Sum	% of Total Sum	Sum	% of Total Sum	Sum	% of Total Sum	Sum	% of Total Sum
State												
California (CA)	27,063	23.20	32,292,888	22.79	28,411	24.36	34,232,501	24.16	30,517	26.16	34,950,433	24.66
Florida (FL)	9,990	8.56	13,398,497	9.45	10,714	9.18	13,050,411	9.21	9,957	8.54	13,793,192	9.73

Select Export File Type:  XLS     PIE  
 CSV                       BAR  
 RTF                          LINE  
 PDF

[Return to Welcome Page](#)    [Return to Tax Stats](#)  
 You can report a problem with the Tax Stats Table Wizard by sending an email to [SOITableWizard@irs.gov](mailto:SOITableWizard@irs.gov).

A few things to note:

- The table header includes information about the data set you selected as well as the limits established during the process.
- Our “Column Grouping Variable” of File Year is visible along the top of the table.
- Our “Row Grouping Variable” of State is visible along the left side of the table.
- A column was created for each of the statistics we selected.
- Using the buttons at the bottom of the screen, we have the option to export our table in a number of formats as well as to create a chart based on our customized table.