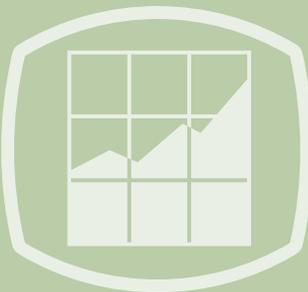




## Why SOI Data Matter

The Statistics of Income (SOI) Division produces robust, definitive data sets for tax policy purposes. Most SOI data are obtained from a sample of tax returns weighted to represent the population of returns filed by businesses and individuals for a respective tax year. During the editing process, SOI augments the information by transcribing additional items from the tax returns and attaching forms included in the sample. The data are then perfected by undergoing numerous independent reviews, analyses, and processing evaluations to ensure accuracy, mathematical consistency, reasonableness, and comparability to provisions of the Internal Revenue Code.

These processes make SOI data the most accurate data available for learning about the U.S. Tax System.



# Statistics of Income

*America's leading Federal tax statistics organization*

The IRS Statistics of Income (SOI) is the authoritative source for statistics on the Federal tax system. Its mission is to collect, analyze, and disseminate information on Federal taxation.

## What We Do

SOI is one of 14 major Federal statistical agencies. The division's three branches—Corporation, Individual, and Special Studies—are staffed primarily by economists, statisticians, computer specialists, and communication specialists. Collectively, about 150 employees are responsible for various SOI projects, including tax data related to individuals, estates, businesses, nonprofit organizations, trusts, and foreign investments. SOI uses both the Internet and traditional print publications, such as the *SOI Bulletin*, to provide the public with data on the Federal tax system. It also provides a Statistical Information Service that responds to inquiries.

## Who We Serve

SOI provides data for everyone, from individuals looking for tax information to policy makers seeking data to evaluate and change tax laws. Our primary audiences are:

- Secretary of the Treasury's Office of Tax Analysis
- Congressional Joint Committee on Taxation

Additionally, SOI provides aggregate tax data, statistical services, and other support to the IRS Business Operating Divisions, Legislative Affairs, and Media Relations by responding to data requests, preparing testimony, and reports, and conducting research. Additional clients include:

- Department of Commerce's Bureau of Economic Analysis
- U.S. Census Bureau
- Federal Reserve
- State and Local Governments

Finally, SOI makes tabulated data and summary reports available to the general public through printed publications and its Tax Stats pages on [irs.gov](http://irs.gov). This fulfills Internal Revenue Code requirements set out in Section 6108.



## About SOI Data

SOI conducts numerous studies that produce statistical tables, articles, and publications to help the public better understand our tax system. Below is a selection from our more popular data products.

### Businesses

- Corporations (including S corporations) primarily classified by industry and size of total assets, with additional classifications by size of business receipts, income taxes after credits, form type, and accounting period.
- Partnerships primarily classified by total assets, trade or business income and deductions, portfolio income, rental income, and total net income, by selected industry and type of partnership entity.
- Nonfarm sole proprietorship data on business receipts, deductions, and net income reported by an individual taxpayer on Schedule C of Form 1040, classified by industrial groups.

### Individuals

- Individual income tax studies on sources of income, exemptions, deductions, taxable income, income tax, tax credits, and tax payments, classified by adjusted gross income (AGI), marital status, and age.
- Cohort panels (longitudinal files of the same individual income tax payers) provide support for a range of modeling needs, including estimating behavioral parameters and constructing a 10-year micro-simulation model.
- Sales of capital assets reports and statistical tables provide detailed information on trends in the capital gains and losses of individuals and types of transactions producing these gains and losses, month in which transactions occur, length of time assets are held before sale, and size of the sellers' AGI.

### International

- Income statement data, balance sheet data, and transactions of foreign corporations controlled by U.S. parent corporations, classified by industry and country of incorporation.
- Various studies on international income and taxes that provide data on the foreign activities of U.S. persons, as well as the U.S. activity of foreign persons, which cover aspects of investment, foreign tax credits, foreign sales, foreign trusts, and international boycotts.

### Tax Exempt

- Municipal Bond studies, including governmental, tax-exempt, "private activity," direct payment, and tax credit bonds, that provide data on both the types of property financed and the entire issue price of bonds.
- Studies of tax-exempt organizations, including private foundations, provide selected financial data extracted from a sample of Forms 990, 990-EZ, 990-PF, and 990T filed by active organizations in a given year.

### Accomplishments in Fiscal Year 2012

- Delivered 56 major projects and answered almost 1,500 data requests
- SOI data were cited more than 100 times in major media publications
- Posted more than 1,000 tables, reports or files to [irs.gov/taxstats](http://irs.gov/taxstats)
- Participated in 16 new research projects through our robust Joint Statistical Research Program with researchers from academia and the private sector
- Produced the *2012 IRS Data Book*

### Want to know more about SOI?

Visit our Website at  
**[www.irs.gov/taxstats](http://www.irs.gov/taxstats)**  
or contact  
Statistical Information Services at  
**1-202-874-0410**