



Statistics of Income

2014 Tax Statistics

SOI produces data files compiled from samples of tax and information returns filed with the IRS.

There's a wealth of financial information on individuals and business taxpayers, tax-exempt organizations, trusts and estates, and more.

See reverse for summary statistics from SOI files, as well as other IRS sources.

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SOI Tax Stats at a Glance

Summary of Collections Before Refunds by Type of Return, FY 2013¹

Type of return	Number of returns	Gross collections (millions of \$)
Individual income tax	145,996,474	1,539,658
Corporation income tax	2,247,747 ²	311,994
Employment taxes	29,957,757	897,847
Excise taxes	908,608	61,034
Gift tax	313,331	5,778
Estate tax	32,288	14,052

Selected Information from Returns Filed

Corporation Returns (TY 2011)³

Number filed with assets of \$250 million (M) or more	14,900
Percent of total corporation net income for firms with assets of \$250M or more	72.8%

S Corporation Returns (TY 2011)³

Number of returns	4,158,572
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Partnership Returns (TY 2012)³

Number of returns	3,386,031
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Individual Returns

Top 1-percent adjusted gross income (AGI) break (TY 2012) ³	\$434,682
Top 10-percent AGI break (TY 2012) ³	\$125,195
Median AGI (TY 2012) ³	\$36,055
Percent that claim standard deductions (TY 2012) ³	67.1%
Percent that claim itemized deductions (TY 2012) ³	31.5%
Percent e-filed (TY 2013) through 4/24/2014 ⁴	91.3%
Percent using paid preparers (TY 2012) ³	56.3%
Number of returns with AGI of \$1M or more (TY 2012) ⁴	392,270
State with the highest number-California (TY 2012)	58,490
State with the lowest number-Vermont (TY 2012)	470
Number of individual refunds (TY 2012) (millions) ³	111.9
Individual refund amount (TY 2012) (billions of \$) ³	\$314.0
Average individual refund amount (TY 2012)	\$2,807
Earned income tax credit (TY 2012) ³	
Number of returns with credit (millions)	27.8
Amount claimed (billions of \$)	\$64.1

Nonprofit Organizations (TY 2010)^{3,5}

Number of returns (Forms 990 and 990-PF filers)	362,910
Assets controlled by nonprofits (trillions of \$)	\$3.5

Taxpayer Assistance (FY 2013)¹

Number of call and walk-in contacts	90,677,760
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Notes:

FY—Fiscal Year TY—Tax Year

1. Source—2013 *IRS Data Book*

2. Excludes S corporations

3. Source—SOI data

4. Source—IRS Master File System

5. Organizations tax exempt under Internal Revenue Code section 501(c)(3)



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