



Statistics of Income

2015 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 2014¹

Type of return	Number of returns	Gross collections (millions of \$)
Individual income tax	147,444,789	1,614,213
Corporation income tax	2,220,921 ²	353,141
Employment taxes	30,065,749	976,223
Excise taxes	987,238	71,158
Gift tax	334,641	2,583
Estate tax	34,132	17,572

Selected Information from Returns Filed

Corporation Returns (TY 2012)³

Number filed with assets of \$250 million (M) or more	15,501
Percent of total corporation net income for firms with assets of \$250M or more	73.3%

S Corporation Returns (TY 2012)³

Number of returns	4,205,452
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Partnership Returns (TY 2013)³

Number of returns	3,460,699
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Individual Returns

Top 1-percent adjusted gross income (AGI) break (TY 2013) ³	\$428,713
Top 10-percent AGI break (TY 2013) ³	\$127,695
Median AGI (TY 2013) ³	\$36,841

Percent that claim standard deductions (TY 2013) ³	68.5%
Percent that claim itemized deductions (TY 2013) ³	30.1%
Percent e-filed (TY 2014) through 4/30/2015 ⁴	92.2%
Percent using paid preparers (TY 2013) ³	55.5%

Number of returns with AGI of \$1M or more (TY 2013) ⁴	347,070
State with the highest number-California (TY 2013)	53,990
State with the lowest number-Vermont (TY 2013)	400

Number of individual refunds (TY 2013) (millions) ³	112.7
Individual refund amount (TY 2013) (billions of \$) ³	\$320.6
Average individual refund amount (TY 2013)	\$2,843

Earned income tax credit (TY 2013) ³	
Number of returns with credit (millions)	28.8
Amount claimed (billions of \$)	\$68.1

Nonprofit Organizations (TY 2011)^{3,5}

Number of returns (Forms 990 and 990-PF filers)	367,277
Assets controlled by nonprofits (trillions of \$)	\$3.6

Taxpayer Assistance (FY 2014)¹

Number of call and walk-in contacts	69,385,822
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Notes:

FY—Fiscal Year TY—Tax Year

1. Source—2014 *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)

