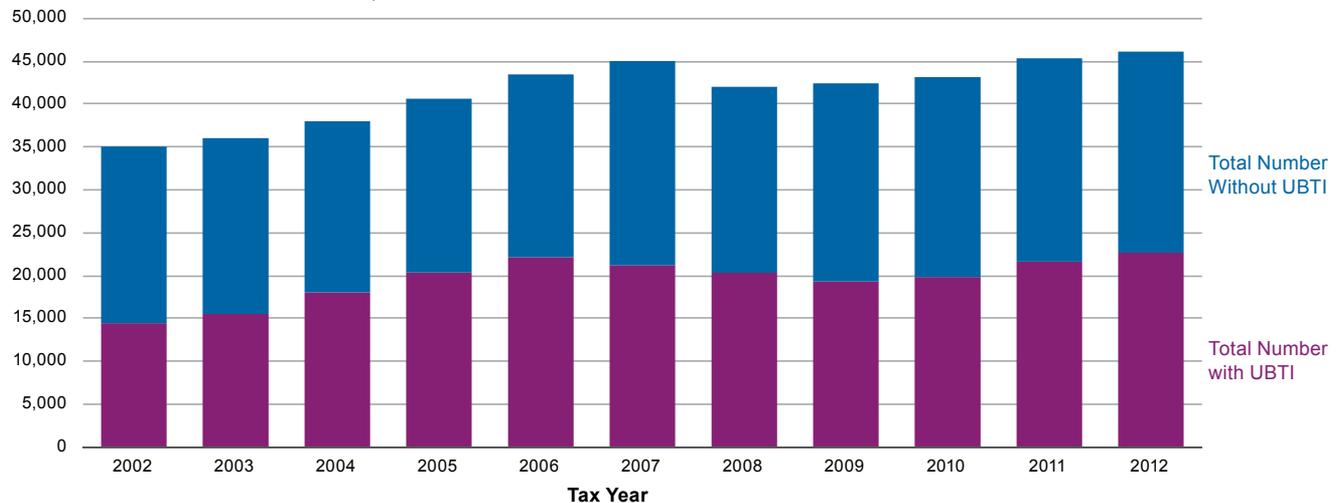




Unrelated Business Income Tax, 2012

A tax-exempt organization receives unrelated business income from any activity conducted on a regular basis that is not directly related to its tax-exempt mission. Organizations reporting \$1,000 or more of this type of income file Form 990-T, *Exempt Organization Business Income Tax Return*. The Statistics of Income Division collects data from a sample of Forms 990-T filed by organizations described in Internal Revenue Code sections 220(e), 401(a), 408(e), 408A, 501(c)(2)–(27), 529(a), and 530(a).

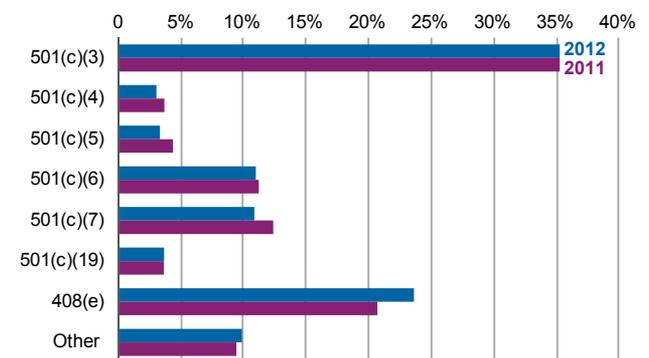
Number of Returns Filed, Tax Years 2002–2012



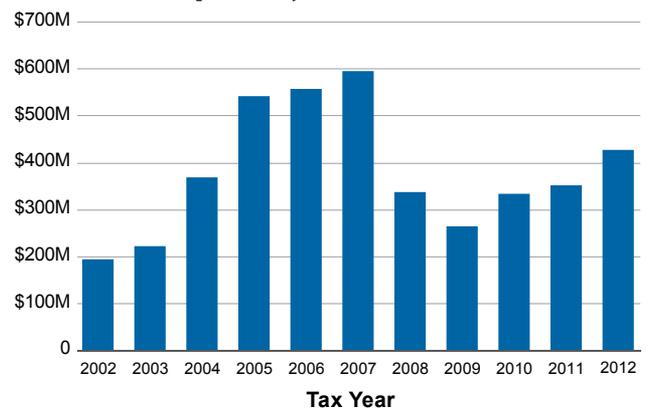
Highlights of the Data

- Over 46,000 tax exempt organizations filed a Form 990-T with the IRS.
- Over half of all organizations that were required to file Form 990-T did not report unrelated business income tax liability after subtracting deductions from gross unrelated business income.
- Charitable organizations, exempt under Internal Revenue Code section 501(c)(3), were the most common Form 990-T filers.
- Organizations classified as 501(c)(3) accounted for nearly two-thirds (65 percent) of all unrelated business income, two-thirds (67 percent) of all deductions, and over half (58 percent) of all unrelated business income tax liability.

Number of Returns as a Percentage, Filed by Subsection Code, Tax Years 2011 & 2012



Total Tax Reported, Tax Years 2002–2012



For More information on unrelated business income tax statistics, see:

<http://www.irs.gov/uac/SOI-Tax-Stats-Exempt-Organizations'-Unrelated-Business-Income-UBI-Tax-Statistics>

