

SOI Products & Services

Statistics of Income (SOI) data are available in electronic formats and in printed publications. For further information on any of the following products and services, or for answers to questions on the availability of SOI data, other statistical services, or release dates for data, contact SOI's **Statistical Information Services (SIS) Office**:

Statistical Information Services (sis@irs.gov)
Statistics of Income Division
Internal Revenue Service
P.O. Box 2608 • Washington, DC 20013-2608
(202) 874-0410 • **Fax:** (202) 874-0964

As its name implies, SIS is best able to answer questions about data. It does not supply tax forms or information about the status of an individual's tax refund or audit examination. Media requests should be directed to the IRS Media Relations Branch, Communications Division, on (202) 622-4000.

Electronic Products and Services

Products Available Free on the Internet

SOI's Internet site offers a combination of files presenting SOI tables, articles about SOI data, and information about SOI products and services, as well as non-SOI products, including annual *IRS Data Book* tables, Compliance Research projections, and nonprofit Master File microdata records. At present, over 2,128 files reside there.

Web site: www.irs.gov.

There is also a direct link to our web site from FedStats, the gateway to official statistics from the Federal Government: www.fedstats.gov.

From the main IRS web site, click on *Tax Stats* in the upper left-hand corner to access a number of topics:

Announcements

Brief descriptions of recent major additions to Tax Stats.

Tax Stats at a Glance

The Statistics of Income (SOI) program produces data files compiled from samples of tax and information returns filed

with the IRS. There is a wealth of information about the financial composition of individuals, business taxpayers, tax-exempt organizations, and more. Look here for some summary statistics from these files, as well as files from other IRS sources.

IRS Statistical Overview

- Collections
- Criminal Enforcement Activities
- Examination Activities
- Number of Returns
- Refunds
- Taxpayer Assistance

Statistics by Topic

- Corporation Taxes
- Employment Taxes
- Estates/Wealth/Gifts
- Excise Taxes
- Individual Taxes
- International Taxes
- Partnerships
- Sole Proprietorship Taxes
- Tax-Exempt/Employee Plans
- Trusts

Statistics by Form

Provides data on a specific topic using selected IRS form numbers and titles.

Statistical Publications

- *IRS Data Books*
- *SOI Bulletins*
- Individual Tax Statistics
- Corporation Tax Statistics
- Tax-Exempt/Employee Plan
- Projections
- *Research Bulletins*

Statistics of Income

- About SOI
- Careers with SOI
- SOI Products and Services
- SOI Studies
- Other SOI Information

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Papers

Papers written by SOI staff and presented at various conferences, as well as papers written by other IRS employees and other outside researchers.

Tax Stats Dispatch Mailing List

The place where you can subscribe to get announcements for the most recent tax statistics placed onto the web site.

Products Available From SOI

Many of SOI's data files are available for sale on CD-ROM, diskette, tape, or via e-mail through the Statistical Information Services Office. **Prepayment is required for orders of \$100 or more**, with checks made payable to the **IRS Accounting Section**. Contact SIS for information on specific products, prices, sources, media, and ordering instructions.

The following files are currently available on a reimbursable basis and include data from returns covering corporations, individuals, exempt organizations, and private foundations and charitable trusts. Most of these files are tabulations of aggregated data, but some are files of microdata records.

Corporation Income Tax Returns

Corporation Source Book

A magnetic tape, PC-diskettes, or CD-ROM containing the tabular statistics from the *Corporation Source Book*, for years 1996-2001. Price is \$1,500. See also *Printed Publications* section below.

Individual Income Tax Returns

Individual Public-Use Microdata Files

These files include individual income tax returns for 1960, 1962, 1964, and 1966-1999. All of the files have been edited to protect the confidentiality of individual taxpayers. Public-use files of individual income tax returns for 1960, 1962, 1964, and 1966-1991 are available for sale by writing to the Center for Electronic Records at the National Archives and Records Administration, 8601 Adelphi Road, College Park, MD 20740-6001, or by calling (301) 713-6630. Files for 1992 through 2000 are available on CD-ROM from the SOI Division. Price for the SOI microdata files is \$3,300 per year.

Individual Nonpublic-Use Microdata Files

These files include individual income tax returns for 1960-2001. They are available to the State tax authorities for \$4,000 per year per State. They contain identifiable data.

County-to-County Migration Data

One table, based on the year-to-year changes in the addresses shown on the population of returns from the IRS Individual Master File system. This table presents data on migration patterns by county for the entire United States, including inflows and outflows. The data include the number of returns (which can be used to approximate the number of households), the number of personal exemptions (which can be used to approximate the population), total "adjusted gross income" (starting with 1995-1996), "median adjusted gross income" (starting with 1995-1996), total money income (for years 1992-1993 through 1995-1996), and median total money income (for years 1992-1993 through 1995-1996). Available for 1984-2002. Price is \$200 per year for the entire United States or \$10 per State per year. (All years for the entire United States are also available for \$500.)

State-to-State Migration Data

One table, based on the year-to-year changes in the addresses shown on the population of returns from the IRS Individual Master File system. This table presents data on migration patterns by State for the entire United States, including inflows and outflows. The data include the number of returns (which can be used to approximate the number of households), the number of personal exemptions (which can be used to approximate the population), total "adjusted gross income" (starting with 1995-1996), "median adjusted gross income" (starting with 1995-1996), total money income (for years 1992-1993 through 1995-1996), and median total money income (for years 1992-1993 through 1995-1996). Available for 1989-2002. Price is \$50 per year for the entire United States or \$10 per State per year.

County Income Data

One table, based on the population of returns from the IRS Individual Master File system. This table presents data for total "money income," adjusted gross income (total and for selected sources), number of returns (which can be used to approximate the number of households), and number of personal exemptions (which can be used to approximate the population). The data are presented by county (including State totals) and are available for 1989-2001 for the entire United States. Price is \$50 per year for the entire United States or \$5 per State per year.

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ZIP Code Area Data

Statistics are available for Income Year 2001 on CD-ROM showing the number of individual income tax returns; the number of personal exemptions (which can be used to approximate population); adjusted gross income; salaries and wages; taxable interest; total tax; number of returns with Schedules C and F; and number of returns with a Schedule A, by State and 5-digit ZIP code. Price is \$500 for the entire United States; \$25 for a single State. (Data for Income Year 1991 and 1998 are available free on SOI's internet site.) Go to www.irs.gov, click on the **Tax Stats** option; click on Statistics by Topic; click on Individual Tax Statistics; and click on Zip Codes-SOI, under Data by Geographic Areas.

Tax-Exempt Organizations

Compendium of Studies of Tax-Exempt Organizations, 1989-1998

This is a compilation of articles on SOI studies of charitable and other nonprofit organizations described in Internal Revenue Code sections 501(c)(3)-(c)(9), private foundations, charitable remainder trusts, and nonprofit organizations' unrelated business income. All of these articles were published previously in various issues of the *Statistics of Income Bulletin*. In addition, the *Compendium* includes papers on statistical sampling of tax-exempt organization returns, and other topics relating to tax-exempt organizations and philanthropy that were authored by IRS staff and others who use SOI study data for research. Available at no charge on CD-ROM.

Microdata Records for Reporting Year 2001

Microdata records of all Forms 990 and 990-EZ sampled for the annual SOI study of tax-exempt organizations. The samples include 16,788 Internal Revenue Code section 501(c)(3) organizations and 10,267 section 501(c)(4)-(9) organizations. Sampling rates ranged from 1 percent for small-asset classes to 100 percent for large-asset classes (i.e., those with assets \$30,000,000 or more). Microdata records contain information on balance sheets and income statements, as well as weights (to estimate the population), for each organization. Price is \$300.

Microdata Records for Reporting Years 1992-2000

Microdata records of all Forms 990 and 990-EZ sampled for the annual SOI study of tax-exempt organizations. Microdata records contain information on balance sheets and income statements, as well as weights (to estimate the population), for each organization. Price is \$100 per reporting year.

Private Foundations (and Charitable Trusts)

Microdata Records for Reporting Year 2001

Microdata records of all Forms 990-PF sampled for the annual SOI study covering private foundations and Internal Revenue Code section 4947 (a)(1) charitable trusts. The file contains both operating and nonoperating foundations and trusts. The sample includes approximately 6,300 returns. Sampling rates ranged from 0.2 percent for small-asset classes to 100 percent for large-asset classes. Microdata records contain information on revenue, expenses, assets, and distributions, as well as weights, for each foundation or trust. Price is \$300.

Microdata Records for Reporting Year 2000

Microdata records of all Forms 990-PF sampled for the annual SOI study covering private foundations and Internal Revenue Code section 4947 (a)(1) charitable trusts. The file contains both operating and nonoperating foundations and trusts. The sample includes approximately 8,100 returns. Sampling rates ranged from 0.3 percent for small-asset classes to 100 percent for large-asset classes. Microdata records contain information on revenue, expenses, assets, and distributions, as well as weights, for each foundation or trust. Price is \$200.

Microdata Records for Reporting Years 1992-1999

Microdata records of all Forms 990-PF sampled for the annual SOI study covering private foundations and Internal Revenue Code section 4947 (a)(1) charitable trusts. Microdata records contain information on revenue, expenses, assets, and distributions, as well as weights, for each foundation or trust. Price is \$50 per reporting year.

Printed Publications

Publications Available for Sale From GPO

Recent SOI publications are available from the Superintendent of Documents, U.S. Government Printing Office, Washington, DC, **by calling (202) 512-1800, or faxing (202) 512-2250.** (Credit cards are accepted.) Publications may also be obtained by using the order form at the end of this *Bulletin* or write to:

Superintendent of Documents

P.O. Box 371954
Pittsburgh, PA 15250-7954

If you determine from the Government Printing Office that any of the next four items is out of print, telephone the

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Statistical Information Services Office on (202) 874-0410 for assistance.

IRS Data Book 2003

*Annually, Publication 55B, Stock No. 048-004-02474-8
Price \$9*

This volume pertains to Fiscal Year 2003-October 1, 2002, through September 30, 2003. The report provides data on collecting the revenue, enforcing the law, assisting the taxpayer, and managing the system, as well as lists and a chart about the structure and administration of the IRS itself.

Statistics of Income (SOI) Bulletin

*Quarterly, Publication 1136, Stock No. 748-005-00000-5
Subscription price: \$53; Single copy price: \$39*

This series provides the earliest published financial statistics from individual and corporation income tax returns. The *Bulletin* also includes annual data on nonfarm sole proprietorships and partnerships, as well as periodic or special studies of particular interest to tax analysts, administrators, and economists. Historical tables include data from SOI, as well as tax collections and refunds by type of tax.

Statistics of Income--2001, Corporation Income Tax Returns

*Publication 16 (Contact the SIS office at 202-874-0410
for ordering information.)*

This report presents more comprehensive data on corporation income tax returns with accounting periods that ended July 2001 through June 2002 than those published earlier in the *SOI Bulletin*.

Presents information on:

- receipts
- deductions
- net income
- taxable income
- income tax
- tax credits
- assets
- liabilities

Classifies data by:

- industry
- accounting period
- size of total assets
- size of business receipts
- size of income tax after credits

Statistics of Income--2001, Individual Income Tax Returns

*Publication 1304, Stock No. 048-004-02475-6
Price: \$23*

This report presents more comprehensive and complete data on individual income tax returns for 2001 than those published earlier in the *SOI Bulletin*.

Presents information on:

- sources of income
- exemptions
- itemized deductions
- tax computations

Classifies data by:

- size of adjusted gross income
- marital status
- type of tax computation

Publications Available From SOI

Other SOI periodicals and one-time reports are available for sale from the Statistical Information Services Office. These reports include data from returns covering corporations, exempt organizations, international income and taxes, and estate taxes. The report from the IRS methodology reports series is available free while supplies last.

Corporation Source Book, 2001

Publication 1053--Price: \$175, plus \$10 for shipping and handling

This 608-page document presents detailed income statement, balance sheet, tax, and selected items, by sector, major and minor industrial groups, and size of total assets for all returns and separately for returns with net income. Separate statistics on S corporations are included by sector. Industry detail is based on the North American Industry Classification System (NAICS). The report, which underlies the *Statistics of Income--Corporation Income Tax Returns* publication, is part of an annual series and can be purchased in its entirety or by page. *Corporation Source Book* industry pages and notes for 1963 through present are available at a cost of \$30, plus \$1 per page copying charge (free for orders under 5 pages). The complete, printed version of the *Source Book* for selected prior years, 1984-2000, are also for sale at \$175 per year, plus \$10 for shipping and handling. See also *Electronic Products and Services* section.

Compendium of Federal Estate Tax and Personal Wealth Studies

Publication 1773--Price: \$26, plus \$10 for shipping and handling

Part I of this report focuses on data from estate tax returns, describing decedents, their beneficiaries, and the composition of their estates. It contains a methodological discussion of the strategy used in weighting sample data for the estate studies and presents statistics on selected components of decedents' estates, 1916-1990. Information on charitable giving is also included.

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Part II presents a series of articles describing the estate-multiplier technique and its applications for personal wealth estimates, estimates of personal wealth for selected years 1962-1989, and a discussion of the relationship among realized income, wealth, and well-being.

Special Studies in Federal Tax Statistics--2003 *Publication 1299--No charge*

This is the third edition of a new set in the IRS Methodology Report series, now entitled *Special Studies in Federal Tax Statistics* (previous volumes in the series were called *Turning Administrative Systems Into Information Systems* and *Statistics of Income and Related Administra-*

tive Record Research). The title was changed to more clearly reflect the nature of the papers prepared by SOI as it adapts to better meet the data and information needs of its wide-ranging customers.

This year's compilation has been divided into four major sections, each focusing on a somewhat different area of research:

- are the rich getting richer and the poor getting poorer?;
- recent development in survey methods;
- new developments in tax statistics and administrative records;
- survey nonresponse and imputation.