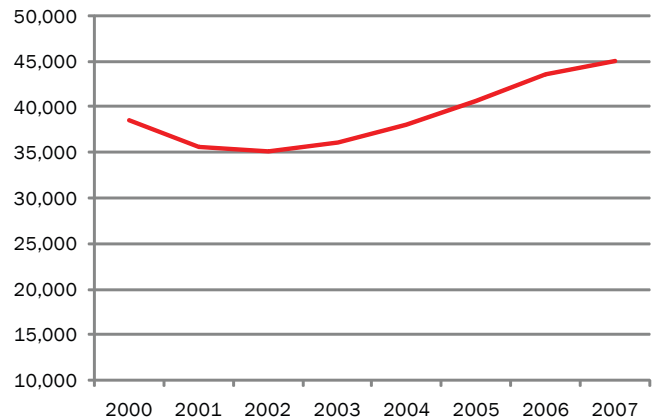




Statistics of Income

Number of Unrelated Business Income Returns Filed, 2000–2007



Unrelated Business Income Tax

The unrelated business income tax is a tax on income produced from exempt organizations that is considered to be unrelated to their exempt purpose. Organizations reporting this type of income file a Form 990-T. The reported data is collected and sampled by SOI for organizations with a filing threshold of \$1,000 or greater and described in Internal Revenue Code sections 220(e), 401(a), 408(e), 408A, 501(c)(2)–(27), 529(a), and 530(a).

Highlights of the Data

- For tax year 2007, over 45,000 exempt organizations filed a Form 990-T with the IRS
- Charitable organization, exempt under 501(c)(3), were the most common Form 990-T filers, representing over one-third of the filing population
- 501(c)(3) organizations account for 58 percent of all unrelated business income, 64 percent for deductions and nearly half of all unrelated business income tax liability
- Filers classified as corporations reported the majority of gross unrelated business income, total deductions, positive unrelated business taxable income, and unrelated business income tax for Tax Year 2007

Products

- *SOI Bulletin* [articles](#) are available to download or print
- [Statistical tables](#), released annually, provide breakdowns on unrelated business income by type of organization, type of entity, deductions and size of gross unrelated income or deficit
- Information about selected terms and concepts, data source description and data source limitations, including recent revisions to the Form 990-T are located on the Exempt Organizations' Unrelated Business Income (UBI) Tax [Metadata page](#)

Number of Returns as a Percentage, Filed by Subsection Code, Filing Year 2007

