

Table 1. Excise Taxes Reported by Charities, Private Foundations, and Split-Interest Trusts on Form 4720, Calendar Year 2012

[Money amounts are in whole dollars.]

Type of tax	Total		Organizations [1]		Individuals [2]	
	Number of returns [3]	Amount	Number of returns [3]	Amount	Number of returns [3]	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Total tax	1,933	16,520,921	1,729	12,332,688	245	4,188,232
Tax on undistributed income	1,368	6,062,419	1,368	6,062,419	N/A	N/A
Tax on political expenditures	** 42	** 3,261,734	** 41	** 3,243,822	** 6	** 17,912
Tax on self-dealing	206	2,997,191	N/A	N/A	206	2,997,191
Tax on charitable remainder trusts' unrelated taxable income	78	1,416,089	78	1,416,089	N/A	N/A
Tax on excess benefit transactions	25	1,156,893	N/A	N/A	25	1,156,893
Tax on taxable expenditures	116	1,110,471	115	1,094,231	10	16,240
Tax on excess lobbying expenditures	132	516,127	132	516,127	N/A	N/A
Tax on excess business holdings	**	**	**	**	N/A	N/A
Tax on taxable distributions	**	**	**	**	**	**
Tax on premiums paid on personal benefit contracts	**	**	**	**	N/A	N/A
Tax on being party to prohibited tax shelter transactions	**	**	**	**	**	**
Tax on prohibited benefits from donor advised funds	**	**	N/A	N/A	**	**
Tax on disqualifying lobbying expenditures	**	**	**	**	**	**
Tax on investments that jeopardize charitable purposes	**	**	**	**	**	**

** Data combined to prevent disclosure of specific taxpayer data.

N/A -- Not applicable.

[1] Organization taxes are reported by charities, private foundations, and split-interest trusts.

[2] Individual taxes are reported by foundation managers, officers, directors, trustees, and other individuals.

[3] The total number of returns may not equal the sum of the number of returns for each tax, as an organization or individual may report more than one type of tax per return. Additionally, individuals may be included on returns filed by organizations.

Note: Form 4720 is entitled "Return of Certain Excise Taxes Under Chapters 41 and 42 of the Internal Revenue Code."

Source: IRS, Statistics of Income Division, February 2015. Exempt Organizations Excise Tax (Form 4720) study.