

ZIP Code Data

Tax Year 2017 Documentation Guide

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A. Overview

The Statistics of Income (SOI) Division's ZIP code data is tabulated using individual income tax returns (Forms 1040) filed with the Internal Revenue Service (IRS) during the 12-month period, January 1, 2018 to December 31, 2018. While the bulk of returns filed during this 12-month period are primarily for Tax Year 2017, the IRS received a limited number of returns for tax years before 2017. These prior-year returns are used as a proxy for returns that are typically filed beyond the 12-month period and have been included within the ZIP code data. [1]

B. Nature of Changes

The following changes have been made to the Tax Year 2017 ZIP Code data:

- New variables include: the Number of electronically filed returns, the Number of computer prepared paper returns, the Number of returns with direct deposit, the Gambling loss deduction has been added to the Other non-limited miscellaneous deduction, Total overpayments, and amounts Credited to next year's estimated tax. Refunds anticipation loans (RAL) have been removed due to insufficient data.

C. Population Definitions and Tax Return Addresses

- ZIP Code data are based on population data that was filed and processed by the IRS during the 2017 calendar year.
- State totals may not be comparable to State totals published elsewhere by SOI because of disclosure protection procedures or the exclusion of returns. [2]
- Data do not represent the full U.S. population because many individuals are not required to file an individual income tax return.
- The address shown on the tax return may differ from the taxpayer's actual residence.
- State codes were based on the ZIP code shown on the return.
- Tax returns filed without a ZIP code and returns filed with a ZIP code that did not match the State code shown on the return were excluded.
- Tax returns filed using Army Post Office (APO) and Fleet Post Office addresses, foreign addresses, and addresses in Puerto Rico, Guam, Virgin Islands, American Samoa, Marshall Islands, Northern Marianas, and Palau were excluded.

D. Disclosure Protection Procedures

SOI did not attempt to correct any ZIP codes listed on the tax returns; however, it did take the following precautions to avoid disclosing information about specific taxpayers:

- ZIP codes with less than 100 returns and those identified as a single building or nonresidential ZIP code were categorized as “other” (99999).
- Income and tax items with less than 20 returns for a particular AGI class were combined with another AGI class within the same ZIP Code. Collapsed AGI classes are identified with a double asterisk (**).
- All number of returns variables have been rounded to the nearest 10.
- Income and tax items with less than 20 returns within a ZIP code were excluded.
- Tax returns with a negative adjusted gross income were excluded.
- If an income or tax item from one return constitutes more than a specified percentage of the total of any particular cell, the specific data item for that return is excluded from that cell. For example, if the amount for wages from one return represents 75 percent of the value of the total for that cell, the data item will be suppressed. The actual threshold percentage used cannot be released.

E. File Characteristics

The ZIP code data are available in three formats:

- (1) Individual state Excel files—**17zp##xx.xlsx** (## = 01-51; xx = AL-WY)
- (2) A comma separated file (.csv) with AGI classes —**17zpallagi.csv**
- (3) A comma separated file[2] without AGI classes(The AGI_STUB variable has been set to zero for this file)—**17zpallnoagi.csv**

For all the files, the money amounts are reported in thousands of dollars.

F. Selected Income and Tax Items

VARIABLE NAME	DESCRIPTION	VALUE/LINE REFERENCE	Type
STATEFIPS	The State Federal Information Processing System (FIPS) code	01-56	Char
STATE	The State associated with the ZIP code	Two-digit State abbreviation code	Char
ZIPCODE	5-digit Zip code		Char
AGI_STUB	Size of adjusted gross income	1 = \$1 under \$25,000 2 = \$25,000 under \$50,000 3 = \$50,000 under \$75,000 4 = \$75,000 under \$100,000 5 = \$100,000 under \$200,000 6 = \$200,000 or more	Num
N1	Number of returns		Num
MARS1	Number of single returns	Filing status is single	Num
MARS2	Number of joint returns	Filing status is married filing jointly	Num

MARS4	Number of head of household returns	Filing status is head of household	Num
ELF	Number of electronically filed returns		Num
CPREP	Number of computer prepared paper returns		Num
PREP	Number of returns with paid preparer's signature		Num
DIR_DEP	Number of returns with direct deposit		Num
N2	Number of exemptions	1040:6d	Num
NUMDEP	Number of dependents	1040:6c	Num
TOTAL_VITA	Total number of volunteer prepared returns [3]		Num
VITA	Number of volunteer income tax assistance (VITA) prepared returns [3]		Num
TCE	Number of tax counseling for the elderly (TCE) prepared returns [3]		Num
VITA_EIC	Number of volunteer prepared returns with Earned Income Credit [3]		Num
RAC	Number of refund anticipation check returns		Num
ELDERLY	Number of elderly returns [4]		Num
A00100	Adjusted gross income (AGI) [5]	1040:37 / 1040A:21 / 1040EZ:4	Num
N02650	Number of returns with total income	1040:22 / 1040A:15 / 1040EZ:4	Num
A02650	Total income amount	1040:22 / 1040A:15 / 1040EZ:4	Num
N00200	Number of returns with salaries and wages	1040:7 / 1040A:7 / 1040EZ:1	Num
A00200	Salaries and wages amount	1040:7 / 1040A:7 / 1040EZ:1	Num
N00300	Number of returns with taxable interest	1040:8a / 1040A:8a / 1040EZ:2	Num
A00300	Taxable interest amount	1040:8a / 1040A:8a / 1040EZ:2	Num
N00600	Number of returns with ordinary dividends	1040:9a / 1040A:9a	Num
A00600	Ordinary dividends amount	1040:9a / 1040A:9a	Num
N00650	Number of returns with qualified dividends	1040:9b / 1040A:9b	Num
A00650	Qualified dividends amount [6]	1040:9b / 1040A:9b	Num
N00700	Number of returns with state and local income tax refunds	1040:10	Num
A00700	State and local income tax refunds amount	1040:10	Num
N00900	Number of returns with business or professional net income (less loss)	1040:12	Num
A00900	Business or professional net income (less loss) amount	1040:12	Num
N01000	Number of returns with net capital gain (less loss)	1040:13 1040A:10	Num
A01000	Net capital gain (less loss) amount	1040:13 1040A:10	Num
N01400	Number of returns with taxable individual retirement arrangements distributions	1040:15b / 1040:11b	Num
A01400	Taxable individual retirement arrangements distributions amount	1040:15b / 1040:11b	Num

N01700	Number of returns with taxable pensions and annuities	1040:16b / 1040A:12b	Num
A01700	Taxable pensions and annuities amount	1040:16b / 1040A:12b	Num
SCHF	Number of farm returns	1040:18	Num
N02300	Number of returns with unemployment compensation	1040:19 / 1040A:13 / 1040EZ:3	Num
A02300	Unemployment compensation amount [7]	1040:19 / 1040A:13 / 1040EZ:3	Num
N02500	Number of returns with taxable Social Security benefits	1040:20b / 1040A:14b	Num
A02500	Taxable Social Security benefits amount	1040:20b / 1040A:14b	Num
N26270	Number of returns with partnership/S-corp net income (less loss)	Schedule E:32	Num
A26270	Partnership/S-corp net income (less loss) amount	Schedule E:32	Num
N02900	Number of returns with total statutory adjustments	1040:36 / 1040A:20	Num
A02900	Total statutory adjustments amount	1040:36 / 1040A:20	Num
N03220	Number of returns with educator expenses	1040:23 / 1040A:16	Num
A03220	Educator expenses amount	1040:23 / 1040A:16	Num
N03300	Number of returns with Self-employed (Keogh) retirement plans	1040:28	Num
A03300	Self-employed (Keogh) retirement plans amount	1040:28	Num
N03270	Number of returns with Self-employed health insurance deduction	1040:29	Num
A03270	Self-employed health insurance deduction amount	1040:29	Num
N03150	Number of returns with Individual retirement arrangement payments	1040:32 / 1040A:17	Num
A03150	Individual retirement arrangement payments amount	1040:32 / 1040A:17	Num
N03210	Number of returns with student loan interest deduction	1040:33 / 1040A:18	Num
A03210	Student loan interest deduction amount	1040:33 / 1040A:18	Num
N03230	Number of returns with tuition and fees deduction	1040:34 / 1040A:19	Num
A03230	Tuition and fees deduction amount	1040:34 / 1040A:19	Num
N03240	Returns with domestic production activities deduction	1040:35	Num
A03240	Domestic production activities deduction amount	1040:35	Num
N04470	Number of returns with itemized deductions	1040:40	Num
A04470	Total itemized deductions amount	1040:40	Num
A00101	Amount of AGI for itemized returns	1040:37	Num
N17000	Number of returns with Total medical and dental expense deduction	Schedule A:4	Num
A17000	Total medical and dental expense deduction amount	Schedule A:4	Num
N18425	Number of returns with State and local income taxes	Schedule A:5a	Num

A18425	State and local income taxes amount	Schedule A:5a	Num
N18450	Number of returns with State and local general sales tax	Schedule A:5b	Num
A18450	State and local general sales tax amount	Schedule A:5b	Num
N18500	Number of returns with real estate taxes	Schedule A:6	Num
A18500	Real estate taxes amount	Schedule A:6	Num
N18800	Number of returns with Personal property taxes	Schedule A:7	Num
A18800	Personal property taxes amount	Schedule A:7	Num
N19300	Number of returns with Home mortgage interest paid	Schedule A:10	Num
A19300	Home mortgage interest paid amount	Schedule A:10	Num
N19500	Number of returns with Home mortgage from personal seller	Schedule A:11	Num
A19500	Home mortgage from personal seller amount	Schedule A:11	Num
N19530	Number of returns with Deductible points	Schedule A:12	Num
A19530	Deductible points amount	Schedule A:12	Num
N19550	Number of returns with Qualified Mortgage Insurance premiums	Schedule A:13	Num
A19550	Qualified Mortgage Insurance premiums amount	Schedule A:13	Num
N19570	Number of returns with Investment interest paid	Schedule A:14	Num
A19570	Investment interest paid amount	Schedule A:14	Num
N19700	Number of returns with Total charitable contributions	Schedule A:19	Num
A19700	Total charitable contributions amount	Schedule A:19	Num
N20800	Number of returns with Net limited miscellaneous deduction	Schedule A:27	Num
A20800	Net limited miscellaneous deduction amount	Schedule A:27	Num
N20950	Number of returns with Gambling loss deduction and other non-limited miscellaneous deduction	Schedule A:28	Num
A20950	Gambling loss deduction and other non-limited miscellaneous deduction amount	Schedule A:28	Num
N04800	Number of returns with taxable income	1040:43 / 1040A:27 / 1040EZ:6	Num
A04800	Taxable income amount	1040:43 / 1040A:27 / 1040EZ:6	Num
N05800	Number of returns with income tax before credits	1040:47 / 1040A:30 / 1040EZ:10	Num
A05800	Income tax before credits amount	1040:47 / 1040A:30 / 1040EZ:10	Num
N09600	Number of returns with alternative minimum tax	1040:45	Num
A09600	Alternative minimum tax amount	1040:45	Num
N05780	Number of returns with excess advance premium tax credit repayment	1040:46/ 1040A:29	Num
A05780	Excess advance premium tax credit repayment amount	1040:46/ 1040A:29	Num

N07100	Number of returns with total tax credits	1040:55 / 1040A:36	Num
A07100	Total tax credits amount	1040:55 / 1040A:36	Num
N07300	Number of returns with foreign tax credit	1040:48	Num
A07300	Foreign tax credit amount	1040:48	Num
N07180	Number of returns with child and dependent care credit	1040:49 / 1040A:31	Num
A07180	Child and dependent care credit amount	1040:49 / 1040A:31	Num
N07230	Number of returns with nonrefundable education credit	1040:50 / 1040A:33	Num
A07230	Nonrefundable education credit amount	1040:50 / 1040A:33	Num
N07240	Number of returns with retirement savings contribution credit	1040:51 / 1040A:34	Num
A07240	Retirement savings contribution credit amount	1040:51 / 1040A:34	Num
N07220	Number of returns with child tax credit	1040:52 / 1040A:35	Num
A07220	Child tax credit amount	1040:52 / 1040A:35	Num
N07260	Number of returns with residential energy tax credit	1040:53	Num
A07260	Residential energy tax credit amount	1040:53	Num
N09400	Number of returns with self-employment tax	1040:57	Num
A09400	Self-employment tax amount	1040:57	Num
N85770	Number of returns with total premium tax credit	8962:24	Num
A85770	Total premium tax credit amount	8962:24	Num
N85775	Number of returns with advance premium tax credit	8962:25	Num
A85775	Advance premium tax credit amount	8962:25	Num
N09750	Number of returns with health care individual responsibility payment	1040:61 / 1040A:38 / 1040EZ:11	Num
A09750	Health care individual responsibility payment amount	1040:61 / 1040A:38 / 1040EZ:11	Num
N10600	Number of returns with total tax payments	1040:74 / 1040A:46 / 1040EZ:9	Num
A10600	Total tax payments amount	1040:74 / 1040A:46 / 1040EZ:9	Num
N59660	Number of returns with earned income credit	1040:66a / 1040A:42a / 1040EZ:8a	Num
A59660	Earned income credit amount [8]	1040:66a / 1040A:42a / 1040EZ:8a	Num
N59720	Number of returns with excess earned income credit	1040:66a / 1040A:42a / 1040EZ:8a	Num
A59720	Excess earned income credit (refundable) amount [9]	1040:66a / 1040A:42a / 1040EZ:8a	Num
N11070	Number of returns with additional child tax credit	1040:67 / 1040A:43	Num
A11070	Additional child tax credit amount	1040:67 / 1040A:43	Num
N10960	Number of returns with refundable education credit	1040:68 / 1040A:44	Num
A10960	Refundable education credit amount	1040:68 / 1040A:44	Num

N11560	Number of returns with net premium tax credit	1040:69 / 1040A:45	Num
A11560	Net premium tax credit amount	1040:69 / 1040A:45	Num
N06500	Number of returns with income tax	1040:56 / 1040A:37 / 1040EZ:10	Num
A06500	Income tax amount [10]	1040:56 / 1040A:37 / 1040EZ:10	Num
N10300	Number of returns with tax liability	1040:63 / 1040A:39 / 1040EZ: 10	Num
A10300	Total tax liability amount [11]	1040:63 / 1040A:39 / 1040EZ: 10	Num
N85530	Number of returns with additional Medicare tax	1040:62a	Num
A85530	Additional Medicare tax amount	1040:62a	Num
N85300	Number of returns with net investment income tax	1040:62b	Num
A85300	Net investment income tax amount	1040:62b	Num
N11901	Number of returns with tax due at time of filing	1040:78 / 1040A:50 / 1040EZ:14	Num
A11901	Tax due at time of filing amount [12]	1040:78 / 1040A:50 / 1040EZ:14	Num
N11900	Number of returns with total overpayments	1040:75 / 1040A:47 / 1040EZ: 13a	Num
A11900	Total overpayments amount	1040:75 / 1040A:47 / 1040EZ:13a	Num
N11902	Number of returns with overpayments refunded	1040:76a/1040A:48a/1040EZ:13a	Num
A11902	Overpayments refunded amount [13]	1040:76a/1040A:48a/1040EZ:13a	Num
N12000	Number of returns with credit to next year's estimated tax	1040:77 / 1040A:49	Num
A12000	Credited to next year's estimated tax amount	1040:77 / 1040A:49	Num

G. Endnotes:

[1] The use of prior-year returns as a proxy for returns that are filed beyond the current processing year is consistent with SOI's national, state, county, and ZIP code tabulations. A description of SOI's sample, which is used as an input for the geographic data, and the use of prior-year returns, can be found at https://www.irs.gov/statistics/soi-tax-stats-individual-income-tax-returns-publication-1304-complete-report#_sec2.

[2] For complete individual income tax tabulations at the State level, see the historic table posted to Tax Stats at <http://www.irs.gov/uac/SOI-Tax-Stats---Historic-Table-2>.

[3] The "Number of volunteer prepared returns" shows counts of returns prepared by IRS-certified volunteers for taxpayers with limited income, persons with disabilities, limited English speaking taxpayers, current and former members of the military, and taxpayers who are 60 years of age and older.

[4] Includes primary taxpayers 60 years of age and older.

[5] Does not include returns with adjusted gross deficit.

[6] "Qualified dividends" are ordinary dividends received in tax years beginning after 2002 that meet certain conditions and receive preferential tax rates.

[7] Includes the Alaskan permanent fund, reported by residents of Alaska on Forms 1040A and 1040EZ's. This fund only applies to statistics in the totals, and the state of Alaska.

[8] Earned income credit includes both the refundable and non-refundable portions. The non-refundable portion could reduce income tax and certain related taxes to zero. The earned income credit amounts in excess of total tax liability, or amounts when there was no tax liability at all, were refundable. See footnote 9 below for explanation of the refundable portion of the earned income credit.

[9] The refundable portion of the earned income credit equals total income tax minus the earned income credit. If the result is negative, this amount is considered the refundable portion. No other refundable credits were taken into account for this calculation.

[10] Income tax reflects the amount reported on Form 1040 line 56. It also includes data from Form 1040A and 1040EZ filers.

[11] "Total tax liability" differs from "Income tax", in that "Total tax liability" includes the taxes from recapture of certain prior-year credits, tax applicable to individual retirement arrangements (IRA's), social security taxes on self-employment income and on certain tip income, advanced earned income payments, household employment taxes, and certain other taxes listed in the Form 1040 instructions.

[12] Reflects payments to or withholdings made to "Total tax liability". This is the amount the tax filer owes when the income tax return is filed.

[13] The amount of overpayments the tax filer requested to have refunded.