

ZIP Code Data Tax Year 2015 Documentation Guide

Contents

- A. Overview
- B. Nature of Changes
- C. Population Definitions and Tax Return Addresses
- D. Disclosure Protection Procedures
- E. File Characteristics
- F. Selected Income and Tax Items
- G. Endnotes

A. Overview

The Statistics of Income (SOI) division bases its ZIP code data on administrative records of individual income tax returns (Forms 1040) from the Internal Revenue Service (IRS) Individual Master File (IMF) system. Included in these data are returns filed during the 12-month period, January 1, 2016 to December 31, 2016. While the bulk of returns filed during the 12-month period are primarily for Tax Year 2015, the IRS received a limited number of returns for tax years before 2015 and these have been included within the ZIP code data.

B. Nature of Changes

The following changes have been made to the Tax Year 2015 ZIP Code data:

- One new variable has been added for volunteer prepared returns: volunteered income tax assistance (VITA) returns with Earned Income Credit.
- Three new number of return variables have been added to the data: Refund anticipation loan returns, refund anticipation check returns, and elderly returns. Please refer to section F for a complete list of variables and their corresponding names.

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 2016 calendar year.
- State totals may not be comparable to State totals published elsewhere by SOI because of specific disclosure protection features in the ZIP code data.[1]
- 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.
- Excluded were 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.
- Excluded were 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.

D. Disclosure Protection Procedures

SOI did not attempt to correct any ZIP codes on the 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.
- Excluded from the data are items with less than 20 returns within a ZIP code.
- Excluded from the data are tax returns with a negative adjusted gross income.
- Excluded are tax returns representing a specified percentage of the total of any particular cell. For example, if one return represented 75 percent of the value of a given cell, the return was suppressed from the tabulation. 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—**15zp##xx.xls** (## = 01-51; xx = AL-WY)
- (2) A comma separated file (.csv) with AGI classes —**15zpallagi.csv**
- (3) A comma separated file[2] without AGI classes(The AGI_STUB variable has been set to zero for this file)—**15zpallnoagi.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

PREP	Number of returns with paid preparer's signature		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
RAL	Number of refund anticipation loan returns		Num
RAC	Number of refund anticipation check returns		Num
ELDERLY	Number of elderly returns [4]		Num
A00100	Adjust gross income (AGI) [2]	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 [5]	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 [6]	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-employment retirement plans	1040:28	Num
A03300	Self-employment retirement plans amount	1040:28	Num
N03270	Number of returns with self-employment health insurance deduction	1040:29	Num
A03270	Self-employment health insurance deduction amount	1040:29	Num
N03150	Number of returns with IRA payments	1040:32 / 1040A:17	Num
A03150	IRA 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
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
N18300	Number of returns with taxes paid	Schedule A:9	Num

A18300	Taxes paid amount	Schedule A:9	Num
N19300	Number of returns with mortgage interest paid	Schedule A:10	Num
A19300	Mortgage interest paid amount	Schedule A:10	Num
N19700	Number of returns with contributions	Schedule A:19	Num
A19700	Contributions amount	Schedule A:19	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 [7]	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 [8]	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 [9]	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 [10]	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 [11]	1040:78 / 1040A:50 / 1040EZ:14	Num
N11902	Number of returns with overpayments refunded	1040:75 / 1040A:47 / 1040EZ:13a	Num
A11902	Overpayments refunded amount [12]	1040:75 / 1040A:47 / 1040EZ:13a	Num

G. Endnotes:

[1] 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>.

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

[3] The "Number of volunteer prepared returns" shows counts of returns prepared by IRS-certified volunteers to 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] "Qualified dividends" are ordinary dividends received in tax years beginning after 2002 that meet certain conditions and receive preferential tax rates. The maximum qualified dividends tax rate is 15%.

[6] 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.

[7] 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 8 below for explanation of the refundable portion of the earned income credit.

[8] 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.

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

[10] "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.

[11] 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.

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