

ZIP Code Data Tax Year 2015 Documentation Guide

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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
zip5	5-digit Zip code		Num
bin	Size of adjusted gross income	All \$1 under \$25,000 \$25,000 under \$50,000 \$50,000 under \$75,000 \$75,000 under \$100,000 \$100,000 under \$200,000 \$200,000 or more	Char
returns	Number of returns		Num
returns_single	Number of single returns	Filing status is single	Num
returns_joint	Number of joint returns	Filing status is married filing jointly	Num
returns_heads	Number of head of household returns	Filing status is head of household	Num
returns_preparer	Number of returns with paid preparer's signature		Num

exemptions	Number of exemptions	1040:6d	Num
dependents	Number of dependents	1040:6c	Num
vpr_number	Total number of volunteer prepared returns [3]		Num
vita_number	Number of volunteer income tax assistance (VITA) prepared returns [3]		Num
tce_number	Number of tax counseling for the elderly (TCE) prepared returns [3]		Num
vitaeitc_number	Number of volunteer prepared returns with Earned Income Credit [3]		Num
refundloan_number	Number of refund anticipation loan returns		Num
refundcheck_number	Number of refund anticipation check returns		Num
elderly_number	Number of elderly returns [4]		Num
agi	Adjust gross income (AGI) [2]	1040:37 / 1040A:21 / 1040EZ:4	Num
totinc_number	Number of returns with total income	1040:22 / 1040A:15 / 1040EZ:4	Num
totincome_amount	Total income amount	1040:22 / 1040A:15 / 1040EZ:4	Num
wages_number	Number of returns with salaries and wages	1040:7 / 1040A:7 / 1040EZ:1	Num
wages_amount	Salaries and wages amount	1040:7 / 1040A:7 / 1040EZ:1	Num
interest_number	Number of returns with taxable interest	1040:8a / 1040A:8a / 1040EZ:2	Num
interest_amount	Taxable interest amount	1040:8a / 1040A:8a / 1040EZ:2	Num
dividends_ordinary_number	Number of returns with ordinary dividends	1040:9a / 1040A:9a	Num
dividends_ordinary_amount	Ordinary dividends amount	1040:9a / 1040A:9a	Num

dividends_qualified_number	Number of returns with qualified dividends	1040:9b / 1040A:9b	Num
dividends_qualified_amount	Qualified dividends amount [5]	1040:9b / 1040A:9b	Num
state_refunds_number	Number of returns with state and local income tax refunds	1040:10	Num
state_refunds_amount	State and local income tax refunds amount	1040:10	Num
business_number	Number of returns with business or professional net income (less loss)	1040:12	Num
business_amount	Business or professional net income (less loss) amount	1040:12	Num
capgains_number	Number of returns with net capital gain (less loss)	1040:13 1040A:10	Num
capgains_amount	Net capital gain (less loss) amount	1040:13 1040A:10	Num
ira_distributions_number	Number of returns with taxable individual retirement arrangements distributions	1040:15b / 1040:11b	Num
ira_distributions_amount	Taxable individual retirement arrangements distributions amount	1040:15b / 1040:11b	Num
pensions_number	Number of returns with taxable pensions and annuities	1040:16b / 1040A:12b	Num
pensions_amount	Taxable pensions and annuities amount	1040:16b / 1040A:12b	Num
farm_number	Number of farm returns	1040:18	Num
ui_number	Number of returns with unemployment compensation	1040:19 / 1040A:13 / 1040EZ:3	Num
ui_amount	Unemployment compensation	1040:19 / 1040A:13 / 1040EZ:3	Num

	amount [6]		
socsec_number	Number of returns with taxable Social Security benefits	1040:20b / 1040A:14b	Num
socsec_amount	Taxable Social Security benefits amount	1040:20b / 1040A:14b	Num
partnership_number	Number of returns with partnership/S-corp net income (less loss)	Schedule E:32	Num
partnership_amount	Partnership/S-corp net income (less loss) amount	Schedule E:32	Num
adjustments_number	Number of returns with total statutory adjustments	1040:36 / 1040A:20	Num
adjustments_amount	Total statutory adjustments amount	1040:36 / 1040A:20	Num
educatorexp_number	Number of returns with educator expenses	1040:23 / 1040A:16	Num
educatorexp_amount	Educator expenses amount	1040:23 / 1040A:16	Num
selfemp_number	Number of returns with self-employment retirement plans	1040:28	Num
selfemp_amount	Self-employment retirement plans amount	1040:28	Num
selfhealthins_number	Number of returns with self-employment health insurance deduction	1040:29	Num
selfhealthins_amount	Self-employment health insurance deduction amount	1040:29	Num
irapayment_number	Number of returns with IRA payments	1040:32 / 1040A:17	Num
irapayment_amount	IRA payments amount	1040:32 / 1040A:17	Num
studentloan_number	Number of returns with	1040:33 / 1040A:18	Num

	student loan interest deduction		
studentloan_amount	Student loan interest deduction amount	1040:33 / 1040A:18	Num
tuition_number	Number of returns with tuition and fees deduction	1040:34 / 1040A:19	Num
tuition_amount	Tuition and fees deduction amount	1040:34 / 1040A:19	Num
domesticprod_number	Returns with domestic production activities deduction	1040:35	Num
domesticprod_amount	Domestic production activities deduction amount	1040:35	Num
deductions_number	Number of returns with itemized deductions	1040:40	Num
deductions_amount	Total itemized deductions amount	1040:40	Num
deductions_agiamount	Amount of AGI for itemized returns	1040:37	Num
stateinctax_number	Number of returns with State and local income taxes	Schedule A:5a	Num
stateinctax_amount	State and local income taxes amount	Schedule A:5a	Num
salestax_number	Number of returns with State and local general sales tax	Schedule A:5b	Num
salestax_amount	State and local general sales tax amount	Schedule A:5b	Num
proptax_number	Number of returns with real estate taxes	Schedule A:6	Num
proptax_amount	Real estate taxes amount	Schedule A:6	Num
taxpaid_number	Number of returns with taxes paid	Schedule A:9	Num
taxpaid_amount	Taxes paid amount	Schedule A:9	Num
mortint_number	Number of returns with mortgage	Schedule A:10	Num

	interest paid		
mortint_amount	Mortgage interest paid amount	Schedule A:10	Num
contrib_number	Number of returns with contributions	Schedule A:19	Num
contrib_amount	Contributions amount	Schedule A:19	Num
ti_number	Number of returns with taxable income	1040:43 / 1040A:27 / 1040EZ:6	Num
ti_amount	Taxable income amount	1040:43 / 1040A:27 / 1040EZ:6	Num
inctax_beforecredits_number	Number of returns with income tax before credits	1040:47 / 1040A:30 / 1040EZ:10	Num
inctax_beforecredits_amount	Income tax before credits amount	1040:47 / 1040A:30 / 1040EZ:10	Num
altmintax_number	Number of returns with alternative minimum tax	1040:45	Num
altmintax_amount	Alternative minimum tax amount	1040:45	Num
excess_advpremium_number	Number of returns with excess advance premium tax credit repayment	1040:46/ 1040A:29	Num
excess_advpremium_amount	Excess advance premium tax credit repayment amount	1040:46/ 1040A:29	Num
credits_number	Number of returns with total tax credits	1040:55 / 1040A:36	Num
credits_amount	Total tax credits amount	1040:55 / 1040A:36	Num
foreign_number	Number of returns with foreign tax credit	1040:48	Num
foreign_amount	Foreign tax credit amount	1040:48	Num
childcare_number	Number of returns with child and dependent care credit	1040:49 / 1040A:31	Num
childcare_amount	Child and dependent care credit amount	1040:49 / 1040A:31	Num
educredit_nonref_number	Number of returns with nonrefundable	1040:50 / 1040A:33	Num

education credit			
educredit_nonref_amount	Nonrefundable education credit amount	1040:50 / 1040A:33	Num
retcontrib_number	Number of returns with retirement savings contribution credit	1040:51 / 1040A:34	Num
retcontrib_amount	Retirement savings contribution credit amount	1040:51 / 1040A:34	Num
childcredit_number	Number of returns with child tax credit	1040:52 / 1040A:35	Num
childcredit_amount	Child tax credit amount	1040:52 / 1040A:35	Num
energy_number	Number of returns with residential energy tax credit	1040:53	Num
energy_amount	Residential energy tax credit amount	1040:53	Num
setax_number	Number of returns with self-employment tax	1040:57	Num
setax_amount	Self-employment tax amount	1040:57	Num
totpremium_number	Number of returns with total premium tax credit	8962:24	Num
totpremium_amount	Total premium tax credit amount	8962:24	Num
advpremium_number	Number of returns with advance premium tax credit	8962:25	Num
advpremium_amount	Advance premium tax credit amount	8962:25	Num
hc_indivresp_number	Number of returns with health care individual responsibility payment	1040:61 / 1040A:38 / 1040EZ:11	Num
hc_indivresp_amount	Health care individual responsibility payment amount	1040:61 / 1040A:38 / 1040EZ:11	Num

tot_tax_number	Number of returns with total tax payments	1040:74 / 1040A:46 / 1040EZ:9	Num
tot_tax_amount	Total tax payments amount	1040:74 / 1040A:46 / 1040EZ:9	Num
eitc_number	Number of returns with earned income credit	1040:66a / 1040A:42a / 1040EZ:8a	Num
eitc_amount	Earned income credit amount [7]	1040:66a / 1040A:42a / 1040EZ:8a	Num
eitc_excess_number	Number of returns with excess earned income credit	1040:66a / 1040A:42a / 1040EZ:8a	Num
eitc_excess_amount	Excess earned income credit (refundable) amount [8]	1040:66a / 1040A:42a / 1040EZ:8a	Num
addchildcredit_number	Number of returns with additional child tax credit	1040:67 / 1040A:43	Num
addchildcredit_amount	Additional child tax credit amount	1040:67 / 1040A:43	Num
educredit_number	Number of returns with refundable education credit	1040:68 / 1040A:44	Num
educredit_amount	Refundable education credit amount	1040:68 / 1040A:44	Num
netpremium_number	Number of returns with net premium tax credit	1040:69 / 1040A:45	Num
netpremium_amount	Net premium tax credit amount	1040:69 / 1040A:45	Num
inctax_number	Number of returns with income tax	1040:56 / 1040A:37 / 1040EZ:10	Num
inctax_amount	Income tax amount [9]	1040:56 / 1040A:37 / 1040EZ:10	Num
liability_number	Number of returns with tax liability	1040:63 / 1040A:39 / 1040EZ: 10	Num
liability_amount	Total tax liability amount [10]	1040:63 / 1040A:39 / 1040EZ: 10	Num
addmedicaretax_number	Number of returns with additional Medicare tax	1040:62a	Num
addmedicaretax_amount	Additional Medicare tax amount	1040:62a	Num
netinvest_number	Number of returns with net	1040:62b	Num

	investment income tax		
netinvest_amount	Net investment income tax amount	1040:62b	Num
taxdue_number	Number of returns with tax due at time of filing	1040:78 / 1040A:50 / 1040EZ:14	Num
taxdue_amount	Tax due at time of filing amount [11]	1040:78 / 1040A:50 / 1040EZ:14	Num
overpay_number	Number of returns with overpayments refunded	1040:75 / 1040A:47 / 1040EZ:13a	Num
overpay_amount	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.