

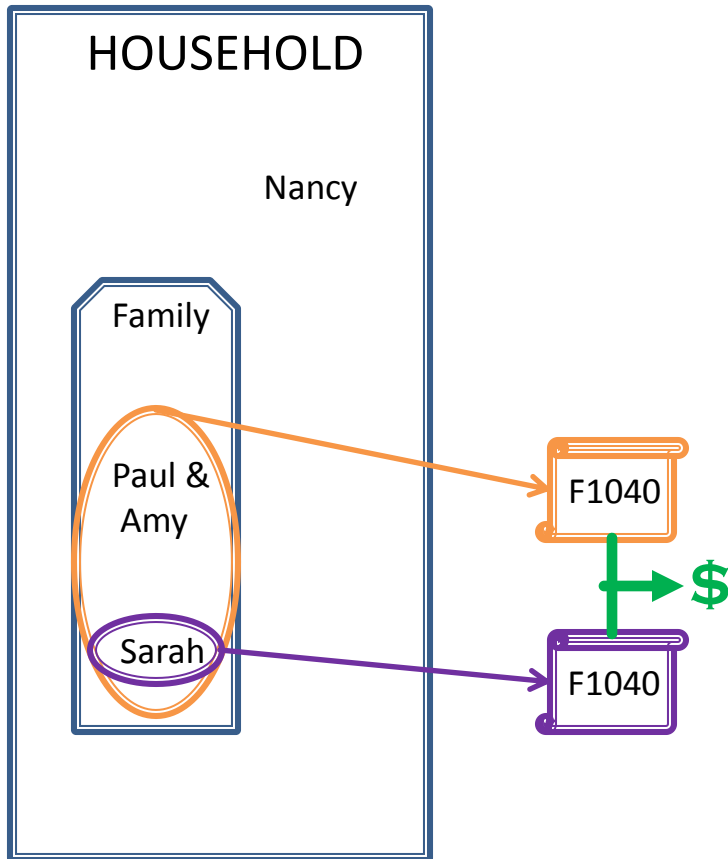
New Directions for the Corporate Sample: Connecting Complex Business Entities

Ralph Rector
Office of Tax Analysis
U.S. Department of the Treasury

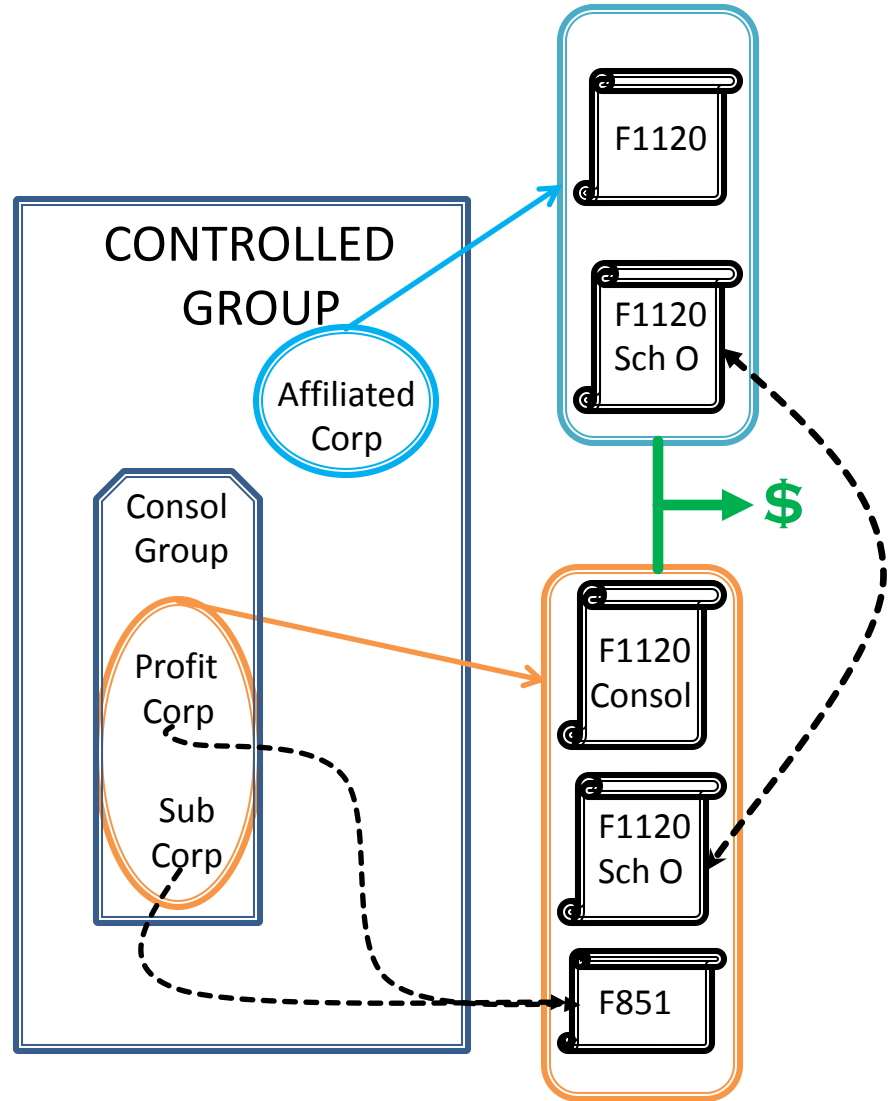
SOI Advisory Panel Meeting
June 13, 2014

Any opinions expressed in this presentation are those of the presenter and not those of the U.S. Department of the Treasury.

INDIVIDUALS

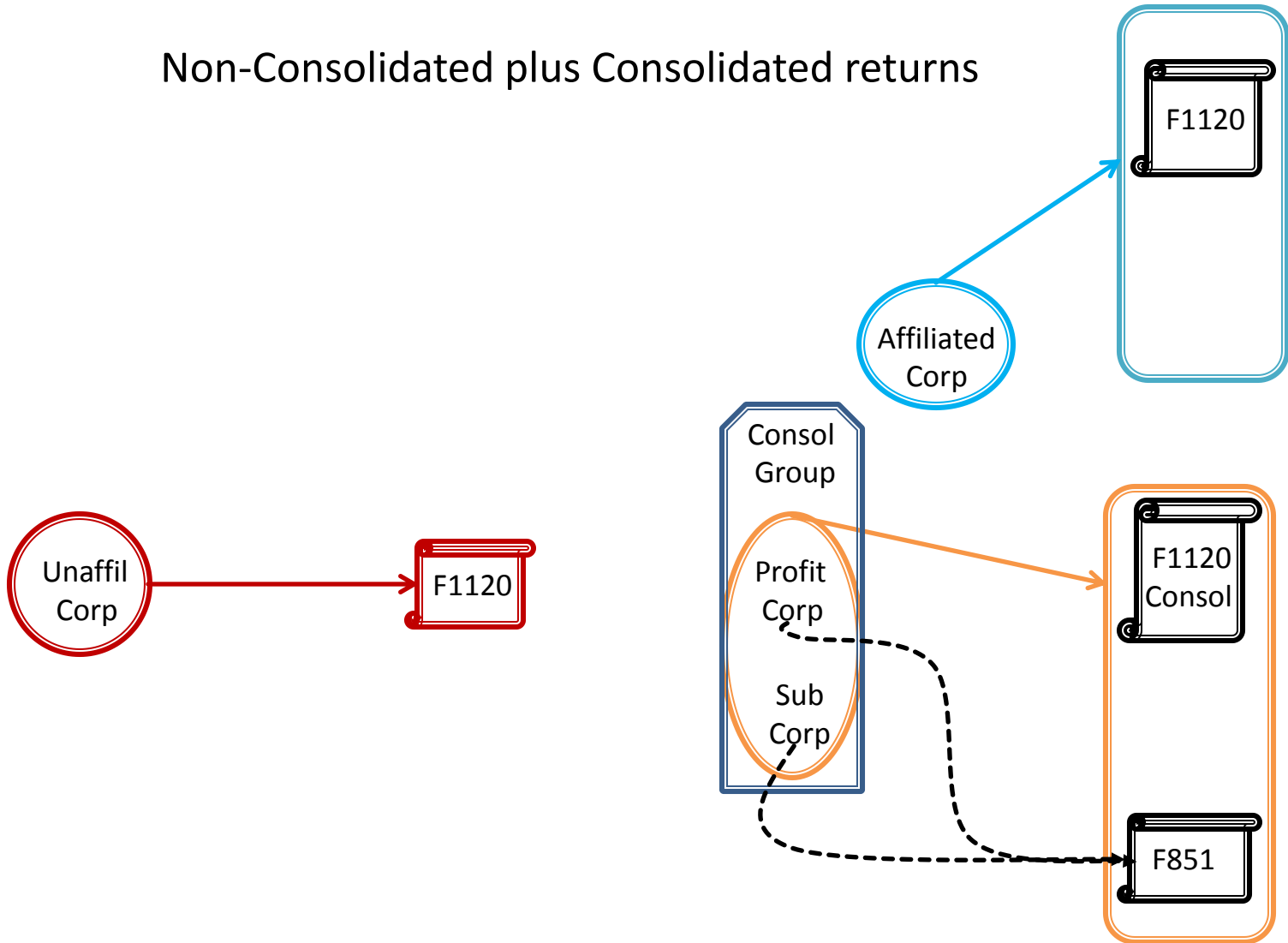


CORPORATIONS



CURRENT CORPORATE SAMPLING UNITS

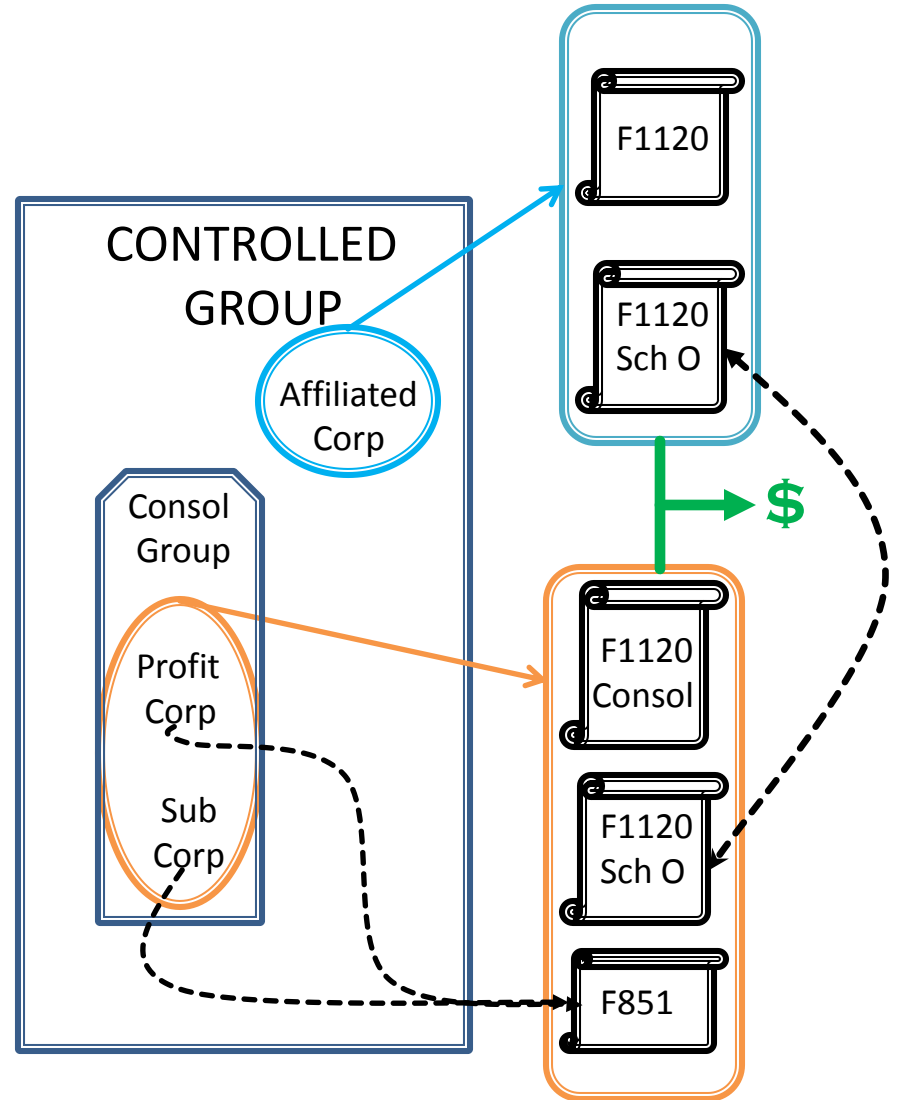
Non-Consolidated plus Consolidated returns



CORPORATE TAX UNITS

SOME SAMPLING ISSUES

- Sampling unit?
- Stratification?
- Weights?



Additional Dimensions to Entity Structures

- Partnerships owned by corporations (separate samples)
- Brother/Sister controlled groups
- U.S. subsidiaries of foreign corporations
- Tax data links to financial reports
- Changes in group composition

Impact of Complex Entity Structures

- Developing a data model capable of representing different types of structures
- Sampling where entity linkages are diverse and complex
- Using the linked data in microsimulation and statistical models