

# Geographic Data Overview

Population-based tables of individual income tax returns for an entire calendar year

- State, County, Metropolitan and Micropolitan, ZIP code
- Tax Year 2016 released in August 2018

Data are processed using an extract from the CDW

- Initial extract of 149+ million tax returns
- SOI sample records used to replace population record
- Data are run through a series of correction routines
- Large anomalies reviewed and modified
- Various disclosure procedures applied

# Geographic Data: Fields

Consistent set of fields across all geographic data, including approximately 75 items:

## Counts

- Number of returns
- Single Returns
- Joint Returns
- Head of Household Returns
- Paid Preparer Signature Returns
- Exemptions
- Dependents
- VITA
- Refund Anticipation Loans
- Refund Anticipation Checks
- Elderly Returns
- Farm Returns

## Income

- Adjusted Gross Income (AGI)
- Total Income
- Salaries and Wages
- Taxable Interest
- Ordinary and Qualified dividends
- State and Local Tax Refunds
- Schedule C: Net Income
- Net Capital Gains
- Taxable IRA Distributions
- Taxable Pensions and Annuities
- Unemployment Compensation
- Taxable Social Security Benefits
- Partnership/S-corp Net Income
- AGI for Itemized returns
- Taxable Income

# Geographic Data: Fields

## Adjustments

Total Statutory Adjustments  
Educator Expenses  
Self-employed (Keogh) Retirement Plans  
Self-employed Health Insurance  
IRA Payments  
Student Loan Interest  
Tuition and Fees  
Domestic Production Activities

## Deductions

Total Itemized  
**Total Medical and Dental expense deduction**  
State and Local Income taxes  
State and Local General Sales taxes  
Real Estate taxes  
**Personal Property taxes**  
Taxes Paid  
Home Mortgage Interest paid  
**Home Mortgage Interest from personal seller**  
**Deductible Points**  
**Qualified Mortgage Insurance Premiums**  
**Investment Interest paid**  
Total Charitable Contributions  
**Net Limited Misc. deduction**  
**Other Non-Limited Misc. deduction**

Items in bold are new for TY2016

# Geographic Data: Fields

## Tax/Payments

Income Tax before Credits  
Alternative Minimum Tax  
Self-employment Tax  
Excess Advance Premium Tax Repayment  
Healthcare Individual Responsibility  
Payment  
Total Tax Payments  
Tax Liability  
Additional Medicare Tax  
Net Investment Income Tax  
Tax due at time of filing  
Overpayments Refunded

## Credits

Total Tax Credits  
Foreign Tax Credit  
Child and Dependent Care Credit  
Nonrefundable Education Credit  
Retirement Savings Contribution Credit  
Child Tax Credit  
Residential Energy Tax Credit  
Total Premium Tax Credit  
Advance Premium Tax Credit  
Earned Income Credit  
Excess Earned Income Credit  
Additional Child Tax Credit  
Refundable Education Credit  
Net Premium Tax Credit

# Geographic Data: Future Developments

- At the request of Treasury, we are currently developing data at the Congressional District level
- Looking at developing data based on information returns for filers and non-filers
  - Form W-2
  - Form 1099-DIV
  - Form 1099-INT
  - Form 1099-G
  - Form 1099-SSA
  - Form 1099-R
  - Form 1099-MISC

Department of the Treasury  
Internal Revenue Service

# Statistics of Income

[www.irs.gov/statistics](http://www.irs.gov/statistics)

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