



IRS

Statistics of Income

Public Use File

SOI Consultants Panel Meeting
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Individual Income Tax Public Use File (PUF)

The PUF is a subsample of the SOI Individual Income Tax Annual Cross Section file

- OTA and JCT use the SOI Cross Section for their microsimulation models and other tax analysis
- PUF users are those without access to confidential data
 - Virtually all non-government analysis of the Tax Cuts and Jobs Act, TCJA, depended on the PUF

The PUF has provided high-quality microdata for tax policy analysis since TY1960

TY2012 – Available

TY2013 – Available this winter

TY2014 – Available late winter / early spring

Protecting Taxpayer Confidentiality

Numerous disclosure protection techniques:

Aggregate extreme returns	Subsample
Limit variable inclusion	Modify select variables
Univariate blurring	Rebalance
Multivariate blurring	Rounding

SOI, with outside contractors, performs rigorous nondisclosure checks annually

Periodic reviews to strengthen PUF nondisclosure procedures and assess data quality:

- TY2002 File : Introduction of multivariate blurring
- TY2005 File : Reduction in sampling rate
- TY2009 File : Several changes including the creation of Aggregate returns with “extreme” values



Known Limitations

Resource constraints:

- Significant lag between tax year and release year
- Limited application of blurring
- Limit on nondisclosure research

Quality constraints:

- Virtually no demographics available, especially for high-income returns
- Only small fraction of the tax return is released
- Aggregate returns obfuscate true income distribution and difficult to use

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