

General Description Booklet

For the

**2013 PUBLIC USE TAX FILE
Demographic File**

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2013 STATISTICS OF INCOME PUBLIC USE TAX DEMOGRAPHIC FILE

INTRODUCTION

The Internal Revenue Service 2013 Public Use Tax Demographic File contains 100,692 records and provides demographic data corresponding to the 2013 Public Use Tax File. The 2013 Public Use Tax File was selected as part of the Statistics of Income program that was designed to represent national statistical information for the 147.4 million Form 1040, Form 1040A, and Form 1040EZ Federal Individual Income Tax Returns filed for Tax Year 2013. The Demographic File is designed to supplement the Public Use File tax data with selected demographic filing information.

The 2013 Public Use Supplemental File is offered as part of the 2013 Public Use Tax File which can be purchased through the Internal Revenue Service, Statistics of Income Division. Any questions concerning the cost and acquisition of the current Individual Tax File should be directed to:

Director
Statistics of Income Division RAS:S
Internal Revenue Service
P.O. Box 2608
Washington, DC 20013-2608

Telephone number: (202) 803-9400

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DISCLOSURE AVOIDANCE PROCEDURES

To preserve the character of the microdata file while also protecting the identity of individuals, we have modified the demographic information in the following ways.

First, demographic information are only provided for Public Use File records in strata 7 through 18.

Second, the age of dependents do not appear on returns reporting farm net income or loss or a first-time homebuyers credit.

Third, dependent age information is only presented for returns that had more than one hundred returns in the population for any combination of wages, marital status, age of primary, gender of primary, number of dependents, earnings splits on joint returns, and the presence of unemployment benefits.

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CORE RECORD LAYOUT

Code Fields

- | | | |
|------------------------|--------------|----------|
| 1. AGEDP1 ¹ | 4. AGERANGE | 7. RECID |
| 2. AGEDP2 ¹ | 5. EARNSPLIT | |
| 3. AGEDP3 ¹ | 6. GENDER | |

¹Counts have been limited depending on filing status. For joint and head of household returns the limit is 3, for single returns the limit is 2 and for married filing separately returns the limit is 1. These limits are applied sequentially by type of dependent, starting with children living at home, then children living away from home, then other dependents, then parents.

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CODE DEFINITIONS

1. AGEDP1 Age of Dependent 1

Not present	0
Under 5.....	1
5 under 13	2
13 under 17	3
17 under 19	4
19 under 24	5
24 or older	6

Note: Age of dependent 1 is only shown for the youngest dependent on returns sampled at a rate of 0.07 percent and further restricted based on filing status, age of primary, wages, earnings split (for joint returns), and presence of farm income, unemployment benefits, and first-time homebuyer credit.

2. AGEDP2 Age of Dependent 2

Not present	0
Under 5.....	1
5 under 13	2
13 under 17	3
17 under 19	4
19 under 24	5
24 or older	6

Note: Age of dependent 2 is only shown for the 2nd youngest dependent on returns sampled at a rate of 0.07 percent and further restricted based on filing status, number of dependents, age of 1st dependent, age of primary, wages, earnings split (for joint returns), and presence of farm income, unemployment benefits, and first-time homebuyer credit.

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3. AGEDP3 Age of Dependent 3

Not present	0
Under 5.....	1
5 under 13	2
13 under 17	3
17 under 19	4
19 under 24	5
24 or older	6

Note: Age of dependent 3 is only shown for the 3rd youngest dependent on returns sampled at a rate of 0.07 percent and further restricted based on filing status, number of dependents, ages of 1st and 2nd dependent, age of primary, wages, earnings split (for joint returns), and presence of farm income, unemployment benefits, and first-time homebuyer credit.

4. AGERANGE Age range of Primary Filer

For Non-dependent returns (DSI=0):	
Not present	0
Under 26.....	1
26 under 35	2
35 under 45	3
45 under 55	4
55 under 65	5
65 or older	6
For Dependent returns (DSI=1):	
Not present	0
Under 18.....	1
18 under 26	2
26 or older	3

Note: Age range of Primary Filer is only shown for returns sampled at a rate of 0.07 percent

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5. EARNSPLIT Earnings Split on Joint Returns

Not present	0
75 percent or more earned by primary	1
Less than 75 percent but more than 25 percent earned by primary.....	2
Less than 25 percent earned by primary	3

Note: Earning Splits are shown only for those returns sampled at a rate of 0.07 percent and report a filing status of Married Filing Jointly.

6. GENDER Gender of Primary filer

Primary Filer is Male	1
Primary Filer is Female.....	2

7. RECID RETURN ID

A unique number assigned for each sampled tax return during processing.
This number should be used for a one-to-one match to the 2013 Public Use File.

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TECHNICAL DESCRIPTION OF THE FILE

The Public Use Tax Supplemental File is available on CD in CSV format. This comma separated file contains 100,693 records where the first record consisting of only field names. Field names have been ordered by code fields in the same order as presented on page 3.

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DESCRIPTION OF FILE

This section describes the domain of the supplemental file and method for joining to the 2013 PUF.

Domain of the File

The data in this file are categorical demographic information reported on unaudited Individual Income Tax Returns found on the 2013 PUF for records in strata 7 through 18, or those returns sampled at a 0.07 percent rate. For additional information on filing distribution across strata, see pages 28 through 32 of the 2013 Public Use Tax File General Description Booklet. Table A reports the total count of returns selected for inclusion in the PUF and the Supplemental File by sample strata.

This supplemental file provides additional demographic information by adding variables for age (in ranges) for primary taxpayers and dependents, gender for primary taxpayers, and earnings splits (in ranges) for joint filers. The age ranges differ for primary taxpayers who are not dependents of another taxpayer, primary taxpayers who are dependents of another taxpayer, and dependents. Age variables for dependents provide the age range for each dependent, starting with the youngest, up to the cap on the number of dependents for the marital status; these variables are not associated with specific dependent types. Earning for earning splits include wages and self-employment income reported on Schedule SE, for primary filers this is equal to E30400 minus E30500, for secondary filers this is equal to E30500.

Data Joining to 2013 Public Use Tax File

Data should be joined to the 2013 PUF using a one-to-one match on RECID.

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Table A.—Number of Individual Income Tax Returns in the Public-use file and Demographic File by Sampling Strata for 2013

Description of the sample strata										Number of returns										
										Public-use sample counts	Demographic counts									
Grand total										172,284	100,692									
Form 1040 returns only with adjusted gross income or expanded income of \$200,000 and over, with no income tax after credits and no additional tax for tax preferences, total										0	0									
Form 1040 returns only with combined Schedule C (business or profession) total receipts of \$50,000,000 and over, total										26	0									
Other Returns, total										172,258	100,692									
Number of Returns by type of form attached																				
Description of the sample strata	Degree of interest [1]	Form 1040, with Form 1116 or Form 2555		Form 1040, with Schedule C but without Form 1116 or Form 2555		Form 1040, with Schedule F but without Schedule C, Form 1116 or Form 2555		All other forms												
		Public-use sample counts	Supplemental counts	Public-use sample counts	Supplemental counts	Public-use sample counts	Supplemental counts	Public-use sample counts	Supplemental counts	Public-use sample counts	Supplemental counts									
										(1)	(2)									
Total.....										34,377	3,429	32,007	15,505	4,440	850	101,561	80,908	172,258	100,692	
Indexed Negative Income [2]																				
\$10,000,000 or more.....										All	34	-	98	-	13	-	117	-	262	-
\$5,000,000 under \$10,000,000.....										All	75	-	172	-	29	-	247	-	523	-
\$2,000,000 under \$5,000,000.....										All	326	-	700	-	108	-	910	-	2,044	-
\$1,000,000 under \$2,000,000.....										All	711	-	1,435	-	247	-	1,803	-	4,196	-
\$500,000 under \$1,000,000.....										All	526	-	1,114	-	204	-	1,461	-	3,305	-
\$250,000 under \$500,000.....										All	347	-	663	-	115	-	916	-	2,041	-
\$120,000 under \$250,000.....										All	44	44	100	100	22	22	125	125	291	291
\$60,000 under \$120,000.....										All	38	38	117	117	11	11	194	194	360	360
Under \$60,000.....										All	33	33	260	260	19	19	445	445	757	757
Indexed Positive Income [3]																				
Under \$30,000.....										1	-	-	-	-	-	23,398	23,398	23,398	23,398	
Under \$30,000.....										2	182	182	2,607	2,607	65	65	19,322	19,322	22,176	22,176
Under \$30,000.....										3-4	197	197	3,966	3,966	76	76	4,836	4,836	9,075	9,075
\$30,000 under \$60,000.....										1-2	413	413	1,277	1,277	103	103	14,897	14,897	16,690	16,690
\$30,000 under \$60,000.....										3-4	419	419	2,620	2,620	149	149	4,836	4,836	8,024	8,024
\$60,000 under \$120,000.....										1-3	737	737	1,527	1,527	151	151	8,076	8,076	10,491	10,491
\$60,000 under \$120,000.....										4	484	484	1,816	1,816	124	124	2,309	2,309	4,733	4,733
\$120,000 under \$250,000.....										1-3	245	245	275	275	59	59	951	951	1,530	1,530
\$120,000 under \$250,000.....										4	637	637	940	940	71	71	1,519	1,519	3,167	3,167
\$250,000 under \$500,000.....										All	4,272	-	3,620	-	579	-	5,016	-	13,487	-
\$500,000 under \$1,000,000.....										All	6,686	-	3,570	-	854	-	4,588	-	15,698	-
\$1,000,000 under \$2,000,000.....										All	10,661	-	3,919	-	1,022	-	4,475	-	20,077	-
\$2,000,000 under \$5,000,000.....										All	4,725	-	1,134	-	239	-	1,370	-	7,468	-
\$5,000,000 under \$10,000,000.....										All	1,151	-	202	-	32	-	247	-	1,632	-
\$10,000,000 or more.....										All	631	-	76	-	13	-	113	-	833	-

[1] Each population member is assigned a degree of interest based on how useful it is for tax modeling purposes. Degree of interest ranges from one (1) to four (4), with a one being assigned to returns that are the least interesting, and a four being assigned to those that are the most interesting. 'All' refers to income classes for which returns with all four degrees of interest are assigned.

[2] Positive and Negative Income classes are divided by a Chain-Type Price Index for the Gross Domestic Product of 1.5156 to represent a base year of 1991.

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Weighted Sum for Each Code Field

Codes and Values	2013 Full SOI Individual Sample	2013 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
AGEDP1				
0	95,531,504	96,776,327	-1,244,823	-1.30%
1	13,547,902	12,706,306	841,596	6.21%
2	18,582,582	16,987,332	1,595,250	8.58%
3	7,609,063	6,583,076	1,025,987	13.48%
4	3,389,914	2,974,175	415,739	12.26%
5	4,754,596	3,981,825	772,771	16.25%
6	3,935,739	3,637,191	298,548	7.59%
AGEDP2				
0	119,600,758	119,906,796	-306,038	-0.26%
1	2,179,726	1,996,897	182,829	8.39%
2	11,781,302	10,763,147	1,018,155	8.64%
3	5,750,596	5,155,548	595,048	10.35%
4	2,519,631	2,082,929	436,702	17.33%
5	3,443,536	2,354,794	1,088,742	31.62%
6	2,075,750	1,386,120	689,630	33.22%
AGEDP3				
0	137,353,506	135,953,019	1,400,487	1.02%
1	109,005	98,275	10,730	9.84%
2	3,477,002	3,105,439	371,563	10.69%
3	2,574,491	2,189,426	385,065	14.96%
4	1,190,411	1,013,176	177,235	14.89%
5	1,419,100	777,507	641,593	45.21%
6	1,227,785	509,389	718,396	58.51%
AGERANGE				
DSI=0				
0	239,879	246,712	-6,833	-2.85%
1	16,356,242	16,261,696	94,546	0.58%
2	26,177,561	26,028,748	148,813	0.57%
3	24,699,715	24,125,515	574,200	2.32%
4	25,751,987	24,523,973	1,228,014	4.77%
5	22,002,765	21,096,402	906,363	4.12%
6	23,085,006	22,259,469	825,537	3.58%

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Weighted Sum for Each Code Field

Codes and Values	2013 Full SOI Individual Sample	2013 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
AGERANGE				
DSI=1				
0	50,029	44,316	5,713	11.42%
1	1,794,934	1,820,469	-25,535	-1.42%
2	6,902,499	6,946,767	-44,268	-0.64%
3	290,683	292,164	-1,481	-0.51%
EARNSPPLIT				
0	99,889,172	98,582,535	1,306,637	1.31%
1	22,022,301	20,685,435	1,336,866	6.07%
2	17,963,938	17,285,126	678,812	3.78%
3	7,475,888	7,093,135	382,753	5.12%
GENDER [1]				
1	93,657,407	90,482,593	3,174,814	3.39%
2	53,693,893	53,163,638	530,255	0.99%

[1] This is the Gender of the primary filer.