

New SOI Statistical Services, 1985-86

By Bettye Jamerson*

The mission of the Statistics of Income (SOI) Division is to compile and publish statistical data about Federal tax laws (as required by section 6108 of the Internal Revenue Code). The SOI program provides annual financial and tax data obtained from the principal tax returns, as well as more detailed data (usually periodic) from supplemental schedules and other tax returns.

Beginning in 1985 the SOI Division introduced a series of new statistical services. This article describes the new statistical services, publications, and other continuing services available. Information on SOI projects and primary contacts are also included.

More detailed information on these statistical services than is described below can be obtained by writing to the Director, Statistics of Income Division, Internal Revenue Service, 1111 Constitution Ave., N.W., Washington, D.C. 20224.



NEW STATISTICAL SERVICES

As mentioned above, the SOI Division has introduced several new statistical services. These tailored services are in response to numerous requests for more detailed and previously unpublished information tabulated from U.S. income tax returns filed by corporations, individuals, estates, and others.

International Income and Taxes

Subscribers to this service will receive a copy of a 516 page report, Compendium of Studies of International Income and Taxes, 1979-83, (Publication 1267) and information on 13 international studies as it becomes available [1].

These studies deal mostly with the foreign activity of U.S. corporations, the U.S. activity of foreign corporations, and the worldwide activity of U.S. corporations owned by foreign interests. Other studies deal with U.S. possessions corporations, international boycott participation, foreign trusts, non-resident alien estates, nonresident alien income and tax withheld, and certain foreign activities of U.S. individuals. Some studies are conducted annually, while others are conducted every 2 to 4 years.

The price of this service is \$45. It includes Publication 1267 and additional information for a year, as it becomes available. In addition to new material, the Compendium contains information previously available only in several separate publications. The 1-year period for receiving additional information can be extended at a cost of \$35 for each additional year. A long-term subscription (\$150) includes Publication 1267 and additional information as it becomes available through August 1990. The next Compendium is scheduled for release in September 1990.

The primary contact person for information regarding this service is Jim Hobbs (202) 376-0177.

Individual Income Taxes

Subscribers to this service will receive a copy of Individual Income Tax Returns, 1983, which contains final tabulations for 1983. Preliminary information on 1984 and 1985 returns will also be provided as part of this service.

*Coordination and Publications Staff. Prepared under the direction of Robert Wilson, Team Leader.

The 1983 information is contained in a 115 page report presenting data on returns filed, sources of income, adjusted gross income (AGI), exemptions, itemized deductions, and tax computations. A brief text highlights the requirements for filing, changes in law, and limitations of the data. In addition, definitions of terms used in the tabulations and copies of tax forms are also included.

Preliminary 1984 and 1985 information will be provided to subscribers as it becomes available throughout the year. Subscriptions are \$20 per year.

Individual Tax Model Files are also available from the SOI Division [2]. These microdata files consist of detailed information taken from a systematic, stratified sample of actual individual tax returns, edited, however, to prevent identification of individual taxpayers. The primary uses made of these Files have been to simulate the administrative and revenue impact of tax law changes, as well as to provide general statistical tabulations relating to sources of income, itemized deductions, and taxes reported by individuals.

The price of the 1983 Tax Model File is \$2,150. General description booklets for the Tax Model Files for 1983 and prior years are available without charge from the SOI Division.

The primary contact person for information regarding the individual income tax return statistical service is Susan Hostetter (202) 376-0083. Information regarding the Tax Model Files is available from Peter Sailer (202) 376-0081.

Partnership Returns

Subscribers to this service will receive a 314 page report presenting previously unpublished data for 1980, 1981, and 1982 (as well as data previously issued in other publications), a discussion of historical trends on partnerships, and an article on partnership employment and payroll for 1979. Data for each year are classified by industry, number of partners, and the state in which the partnership is located. Other tables contain detailed data on partnership balance sheets, data on limited partnerships, and data classified by size of total assets.

Subscribers to this service also will be provided with updated information for 1983 and 1984 when it becomes available and will also be notified of future statistical releases relating to partnership returns. The cost of

the service is \$22 per year. The primary contact person for information regarding this service is Tom Petska (202) 376-0761.

Tax-Exempt Organizations

Subscribers to this service will receive a copy of a compendium on tax-exempt organizations that is being prepared and will be available in the fall of 1987. It will contain reprints of all articles and research papers published on these topics (enhanced by a more detailed analysis of quality and nonsampling issues, reprints of tax forms, more specialized tables, and an explanation of terms). Future compendiums will be released every 5 years.

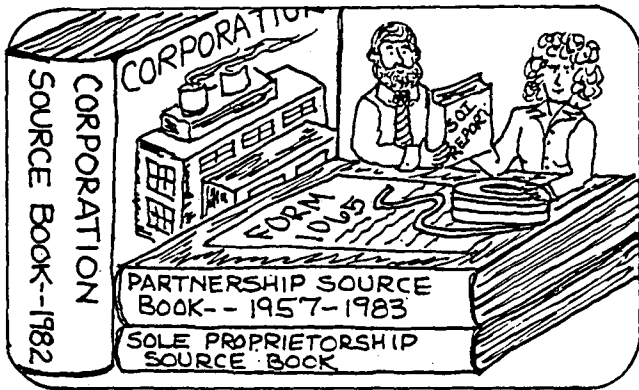
Subscribers to this service also will be provided with updated information on exempt organizations as it becomes available. Subscriptions are \$35 per year. The primary contact person for information regarding this service is Mike Alexander (202) 376-0199.

Small-Area Data

This service includes data on number of individual income tax returns, exemptions, and AGI, presented by state, county, and Standard Metropolitan Statistical Area (SMSA), as well as information on persons who moved from one location to another based on addresses reported on the returns. Tabulations available are:

- "County Migration Flow Data" for Calendar Years 1978-80, 1980-81, 1981-82, 1982-83, and 1983-84 which show for each county both from what county in-migrants moved and to what county out-migrants moved. Tapes for the entire country are available at a cost of \$120 for each of the time periods indicated above.
- "County Migration Data" for Calendar Years 1980-82 and 1982-83, which show the number of in-migrants, out-migrants, and nonmigrants. Tapes for the entire country are available at a cost of \$75.
- "County Income Data" for Tax Year 1982, which provides AGI, wages and salaries, interest, dividends, and rents for each county as well as the number of returns and exemptions. A tape for the entire country is available for \$120.

The primary contact person for information regarding this service is Peter Sailer (202) 376-0081.



BUSINESS SOURCE BOOKS

The SOI Division offers three "source books." In addition to the Corporation Source Book, two new products have been developed, one for partnerships and the other for sole proprietorships.

Corporation Source Book, 1926-82

The Corporation Source Book provides detailed industry data for active corporations. For most years through 1982, it contains income statement and balance sheet data categorized by more detailed industry groups than are used in the published SOI and also by size of total assets.

For 1982, the 481 page Source Book (Publication 1053) is available for \$175. Microfilm (35-mm) covering all industries are also available at \$175. A magnetic tape containing the tabular statistics for 1982 can be purchased for \$1,500.

Corporation Source Books for years before 1982 are also available from the SOI Division. A more comprehensive description of the annual Source Book, which includes lists of the industry groups used for these years, and information on how to obtain single-industry data is available without charge from the SOI Division. Pricing information is also included [2].

The primary contact person for information regarding the Corporation Source Book is Karen Cys (202) 376-0102.

Partnership Source Book, 1957-83

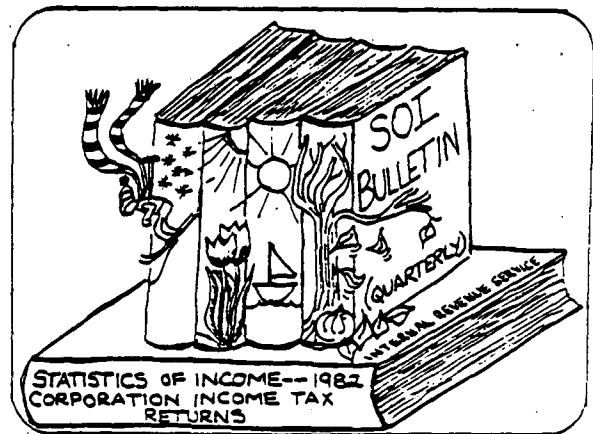
This Source Book shows key partnership data for 1957 through 1983, by detailed industry groupings. It includes a historical definition of terms and legislative changes affecting partnerships during that period. Purchasers of this service will also be advised of the release of subsequent years' data.

Subscriptions are \$30 per year. A magnetic tape containing the tabular statistics can be purchased for \$200. The primary contact person for information regarding this Source Book is Tom Petska (202) 376-0761.

Sole Proprietorship Source Book, 1957-84

The Sole Proprietorship Source Book is being prepared and will be available later in 1986. It is a companion to that for partnerships and will include data on number of returns; business receipts; interest paid, depreciation and taxes-paid deductions; payroll; and net income.

Subscription price will be announced. As with partnerships, there will also be a magnetic tape version. The primary contact person for information regarding this Source Book is Peter Sailer (202) 376-0081.



OTHER PUBLICATIONS AND SERVICES [3]

The Statistics of Income (SOI) Bulletin (Quarterly) -- Publication No. 1136 - Subscription price, \$20; single-copy price, \$5.50.

The SOI Bulletin provides the earliest published financial statistics from the various types of tax and information returns filed with the Internal Revenue Service. The Bulletin also includes information from periodic or special analytical studies of particular interest to tax administrators and economists.

Statistics of Income--1982, Corporation Income Tax Returns, Publication No. 16 -- Price \$6.

This report contains detailed information on receipts, deductions, net income, income tax liability, tax credits, and distributions to stockholders. Information is classified by industry and size of total assets or business receipts.

Other Services

(Prices depend on requests)

Unpublished tabulations based on SOI data are also available. Prices depend on the nature of the request. Included are detailed tables underlying those published in the SOI Bulletin as well as in other SOI publications.

Special tabulations also can be specifically produced to a particular user's specifications. Some recent special tabulations that have been produced to fulfill requests from various organizations are special tabulations on average deductions requested by a private accounting firm; sole proprietorship data by sex for the Small Business Administration, Office of Women's Business Ownership; and individual income tax return data on contract construction workers for another private accounting firm.

NOTES AND REFERENCES

- [1] SOI published reports offered as part of the statistical services in some instances may be purchased individually from the Superintendent of Documents, U.S. Government Printing Office.
- [2] Magnetic tapes of the Individual Tax Model Files for 1966-78 and Corporation Source Book Files for years 1965-79 are available for purchase through the Machine-Readable Archives Branch of the National Archives and Records Service, Washington, D.C. 20408.
- [3] Available for purchase from Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402.

CORPORATION STATISTICS BRANCH
PROJECTS AND PRIMARY CONTACTS

Project	Frequency	Primary Contacts Area Code (202)	Comments
Corporation Income Tax Returns: 1983 Program 1984 Program 1985 Program	Annual	Victor Rehula (376-0102) David Jordan (376-0102) Tim Wheeler (376-0102)	Basic SOI program covering complete income statement, balance sheet, tax and tax credits, and distributions to stockholders, and details from supporting schedules.
Partnership Returns of Income	Annual	Alan Zempel (376-0761)	Basic SOI program covering income statement, balance sheet, and details from supporting schedules.
Secretary's Percentage Study	Annual	Joe Middough (376-0061)	Data for computation of percentage used in determining income tax liability of foreign life insurance companies with operations in the United States.
Employment Tax Return Studies: Unincorporated Businesses Corporations	Periodic, based on availability of outside funding	Charles Day (376-0761) Bill Gerber (376-0761)	Addition of payroll and employment data to SOI files of corporations, partnerships and sole proprietorships based on linkages with employment tax returns, Forms 941 and 943. Last completed study was for Tax Year 1979.
Partnership Geo-Coding Study	Periodic, based on availability of outside funding	Charles Day (376-0761)	Addition of (Census) geographic code to IRS Master File records of partnership returns for use in tabulations classified by state, county and industry. Last completed study was for Tax Year 1983.
Census-IRS Link Study	Every 5 years	Bertie Brame (376-0762)	A by-product of data provided by IRS for the Economic Census, project involves linking business returns of partnerships and Small Business Corporations to the income tax returns of selected partners and shareholders. The last completed study was for Tax Year 1982.
Partnership Schedule K/K-1 Study	Periodic, based on availability of outside funding	Alan Zempel (376-0761)	An examination of the recognized "gap" between income reported by the partnership and income reported by the partners through a link of Schedules K and K-1 to Forms 1065. Study for 1983 is underway.
Tax Shelter Registration Study	Not yet determined	Tom Petska (376-0761)	The development of a file of Forms 8264, Application for Registration of a Tax Shelter, which will eventually be matched to partnership return data for analysis of "tax shelter" characteristics.
Statistical Subscription Series: Corporation Source Book Partnership Source Book	Annual	Sandy Byberg (376-0102) Gail Moglen (376-0761)	Detailed industry data and other information for sale.

FOREIGN STATISTICS BRANCH (DOMESTIC STUDIES)
PROJECTS AND PRIMARY CONTACTS

Project	Frequency	Primary Contacts Area Code (202)	Comments
Private Foundations	Annual	Peggy Riley (376-0199)	Net worth and various data from the balance sheet and income statement. The sample is longitudinal in design so that essentially the same organizations are observed over time. The last complete study was for 1982.
Other Exempt Organizations	Annual	Cecelia Hilgert (376-0199)	Net worth and various data from the balance sheet and income statement for only those organizations classified as tax exempt under subsection 501(c)(3) of the Internal Revenue Code. The groups covered are religious, educational, scientific, and literary (excluding private foundations). The sample is longitudinal in design so that essentially the same organizations are observed over time. The last complete study was for 1982.
Farmers' Cooperatives	Periodic, based on availability of outside funding	Mike Alexander (376-0199)	The next farmers' cooperative study is planned to coincide with the 1987 Economic Census. The last complete study was for Tax Year 1977.
Estates	Annual	Marvin Schwartz (376-0199) Kathy Medve (376-0199) John Kozielec (376-0199)	Gross estate and its composition, deductions, and tax. Also included is information on the age, sex, and marital status of the decedents. Basic estate tax return data by year in which returns are filed are produced every year. Other statistics are available on a year-of-death basis (approximately every 3 years). The last complete estate study was for returns filed in 1984.
Personal Wealth	Periodic	Marvin Schwartz (376-0199) Kathy Medve (376-0199)	Estimates of personal wealth are generated based on estate tax return data using the "estate multiplier" technique, using both the filing year and year-of-death estate data bases. The most recent data available are based on returns filed in 1983. Complete data based on individuals who died in 1982 will be available in the summer of 1986.
Estate Collation	Periodic	Marvin Schwartz (376-0199)	Studies link estate data for decedents and beneficiaries. Income information for beneficiaries is available both for years preceding and following the decedent's death. Information on gift tax returns is available for the last 2 years of the decedent's life. The most recent study is based on decedents who died in 1982.
Intergenerational Wealth	One time	Marvin Schwartz (376-0199)	This study, which involves estate returns filed since the inception of that tax (1916), focuses on the changes in the concentration of wealth and the intergenerational transfer of wealth, as well as the history of the estate tax system. The asset composition, available demographic information, and an analysis of beneficiaries of the estates will be emphasized. Information from the first phase of this study (1916-35) will be available in fall 1986.
Fiduciary	Annual	John Kozielec (376-0199)	The next full-scale fiduciary study will cover data on income, deductions, and taxes for 1989. The last complete study was for Tax Year 1982.

FOREIGN STATISTICS BRANCH (FOREIGN STUDIES)
PROJECTS AND PRIMARY CONTACTS

Project	Frequency	Primary Contacts Area Code (202)	Comments
Corporation Foreign Tax Credit: 1982 Program 1984 Program	Biennial	Chris Carson (376-0177) Vergie Mose (376-0177)	Foreign income and taxes paid, and foreign tax credit shown on corporation income tax returns. Data are classified by industry and country.
Controlled Foreign Corporations/Foreign Corporations: 1982 Program (CFC) 1984 Program (FC)	Biennial	Bill States (376-0177) Jeff Hartzok (376-0177)	Activities of corporations which are controlled by U.S. corporations. Data are classified by industry and country.
U.S. Possessions Corporations (1983)	Biennial	Jeff Hartzok (376-0177)	Income statement, balance sheet, tax and possessions tax credit data for "qualifying" U.S. possessions corporations. (Most of these corporations are located in Puerto Rico.)
International Boycott Participation (1984)	Annual	Vergie Mose (376-0177)	Business operations of U.S. persons in boycotting countries, as well as the requests and agreements to participate in, or cooperate with, international boycotts not sanctioned by the U.S. Government.
Nonresident Alien Income and Tax Withheld (1984)	Annual	Maggie Lewis (376-0177) Chris Carson (376-0177)	U.S. source income paid to nonresident aliens and the amount of tax withheld for the U.S. Government.
Domestic International Sales Corporations (1984)	Annual, through 1984	Art Gianelos (376-0177)	Balance sheet, income statement, distributions, and export gross receipt data for DISC's. (These corporations were given special tax treatment to promote U.S. exports.)
Interest Charge Domestic International Sales Corporations (IC-DISC): 1984 Program 1985 Program	Annual, beginning with 1984	Art Gianelos (376-0177) Bill States (376-0177)	These corporations replaced the DISC (see above), as of January 1, 1985. Balance sheet, income statement, export-related data will be tabulated.
Foreign Sales Corporations (FSC): 1984 Program 1985 Program	Annual, beginning with 1984	Art Gianelos (376-0177) Chris Carson (376-0177)	These corporations replaced the DISC (see above), as of January 1, 1985. Balance sheet, income statement, and export-related data will be tabulated.
Foreign Trusts (1986)	Every 4 years	Bill Sutton (376-0177)	Foreign trusts that have U.S. persons as grantors, transferors, or beneficiaries. Data include country where trust was created, value of transfer to the trusts, and when trust was created.
Nonresident Alien Estates (1986)	Every 4 years	Bill Sutton (376-0177)	Estates of nonresident aliens who have more than \$60,000 of assets in the United States. The estates are subject to U.S. estate taxation on the U.S. property.
Sales of U.S. Real Property Interests by Foreign Persons (1985)	Annual, beginning with 1985	Mary Barlow (376-0177)	Transfers of U.S. real property interests, when these interests are acquired from foreign persons. Data will include amount realized on the transfer, amount of U.S. tax withheld, and country of foreign person.

INDIVIDUAL STATISTICS BRANCH
PROJECTS AND PRIMARY CONTACTS

Project	Frequency	Primary Contacts Area Code (202)	Comments
Individual Income Tax Returns: 1984 Program 1985 Program	Annual	Terry Smith (376-0083) David Barker (376-0083)	Basic SOI program covering income, deductions, credits, and taxes reported on individual income tax returns and associated schedules.
Sole Proprietors: 1984 Program 1985 Program	Annual	Ray Wolfe (376-0083)	Basic SOI program covering the same data provided in the Individual SOI program plus detailed data on business receipts, deductions, and net income reported on Schedule C. Similar data from Schedule F (for farmers) are available every 5 years beginning with 1982.
Taxpayer Usage Study	Annual	Lisa Gross (376-0081)	Basic SOI program providing frequencies of specific line entries made by taxpayers, the use of various return schedules and associated forms, as well as general characteristics of the individual taxpayer population. Weekly reports are produced during the primary filing season (January through April).
Tax Models	Annual	Michael Strudler (376-0104)	Microdata files consisting of detailed information obtained from the Individual SOI program with identifiable information omitted to make the file available for public dissemination. In addition to microdata files, specific tabulations are produced on a reimbursable basis.
Sales of Capital Assets 1985 Program 1983-87 Panel Study	Every 4 years	Marshall Epstein (376-0083)	Basic SOI program covering the same data provided in the Individual SOI program plus detailed data focused on the sales of capital assets reported on Schedule D, plus sales of residences, sales of personal or business depreciable property, and the computation of installment sale income reported on other return schedules. The 1985 study is now beginning. Results from the 1981 study have been published. The panel study provides the same data on capital asset transactions for a subsample of the returns in the Sales of Capital Assets basic study; however, data for these taxpayers are obtained over a 5-year period.
Americans Living Aboard	Every 4 years	Dan Holik (376-0083)	Basic SOI program covering the same data provided in the Individual SOI program, plus detailed data on foreign earned income and foreign tax credit.
Individual Matching Studies	As requested	Barry Windheim (376-0081) Charles Crossed (376-0081)	Obtaining IRS Master File data for income, deductions, credits, and taxes for selected groups of taxpayers specified by the sponsor. Requests range from a stripoff of the entire Master File for the Bureau of the Census (as authorized by law) to a tabulation of the data based on specific social security numbers as requested by the Veterans Administration. Unless permitted by law, only tabular output is provided because of disclosure concerns.
Occupation Studies	Periodic, based on availability of outside funding	Patricia Crabbe (376-0104)	A series of studies designed to classify individual income tax returns by occupation and to develop a dictionary of occupation titles that can be used to enhance the economic data of many other studies.
Small-Area Data	Periodic, based on availability of outside funding	Gary Estep (376-0104) Bobby Clark (376-0081)	The development of a program to provide selected tax return information obtained from the IRS Master File system at the county or ZIP Code level. In addition, program provides migration flow data by county.