
PREFACE

This edition in the IRS Methodology Report series, *Special Studies in Federal Tax Statistics*, includes papers presented at the 2005 Annual Meetings of the American Statistical Association (ASA) held August 7-11, 2005, in Minneapolis, Minnesota, and at the National Tax Association (NTA) Conference held November 17-19, 2005, in Miami, Florida.

This year's compilation has been divided into seven areas of interest:

- ❑ The volume begins with three papers -- one on analyzing business organizational structure from tax data, one on current research in the nonprofit sector, and one on geographic variation in filing rates for Schedule H, the IRS form used to report social security and medicare wages paid to household employees;
- ❑ The second section presents a paper on Schedule M-1 corporate book-tax difference data, 1990-2003;
- ❑ The third section presents a paper on the effects of taxation on corporate financial policy;
- ❑ The fourth section contains three papers on measuring nonsampling error in the SOI Individual Tax Return Study; how imputed returns on the Corporate File compare to actual returns; and the impact of followup on Tax Year 2002 Foreign Tax Credit Data;
- ❑ The fifth section includes four papers on cluster analysis in describing tax return data; comparing income concepts at IRS, Census, and BLS; the 1999-2003 Statistics

of Income Individual Income Tax Return Edited Panel; and trends in 401(k) and IRA contribution activity, 1999-2002;

- ❑ The sixth section presents a paper on the Estate and Personal Wealth Sample design; and
- ❑ The final section presents a paper on IRS area-to-area migration data.

Nine of the articles in this volume were prepared for publication in the *2005 Proceedings of the American Statistical Association*. Therefore, the format conforms basically to that required by the ASA, with the exception that we have not imposed a strict page limitation. Hence, in some cases, additional explanatory material may be included that is not available in the Proceedings.

The contents of the papers included here are the responsibility of the authors. Views expressed in these papers are those of the authors and do not necessarily represent the views of the Treasury Department or the Internal Revenue Service.

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