**Congressional District Data**

**Tax Year 2017 Documentation Guide**

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**A. Overview**

The Statistics of Income (SOI) Division’s Congressional district data is tabulated using individual income tax returns (Forms 1040) filed with the Internal Revenue Service (IRS) during the 12-month period, January 1, 2018 to December 31, 2018. While the bulk of returns filed during this 12-month period are primarily for Tax Year 2017, the IRS received a limited number of returns for tax years before 2017. These prior-year returns are used as a proxy for returns that are typically filed beyond the 12-month period and have been included within the congressional district data. [1]

**B. Population Definitions and Tax Return Addresses**

* Congressional data are based on the population of individual income tax returns processed by the IRS during the 2018 calendar year.
* State totals within the Congressional data may not be comparable to State totals published elsewhere by SOI because of disclosure protection procedures or the exclusion of returns that did not match based on the ZIP code. See footnote for complete State totals. [2]
* Data do not represent the full U.S. population because many individuals are not required to file an individual income tax return.
* The address shown on the tax return may differ from the taxpayer’s actual residence.
* Congressional districts were based on the ZIP code shown on the return.
* Tax returns filed without a ZIP code and returns filed with a ZIP code that did not match the State code shown on the return were excluded.
* Tax returns filed using Army Post Office (APO) and Fleet Post Office addresses, foreign addresses, and addresses in Puerto Rico, Guam, Virgin Islands, American Samoa, Marshall Islands, Northern Marianas, and Palau were excluded.

**C. Congressional District and ZIP Code Matching Procedures**

SOI uses a commercial file to match ZIP codes to congressional districts. The matching process first utilizes the 9-digit ZIP code, if present on the return, to determine the proper congressional district for that return. Nearly 97 percent of the returns match on the 9-digit ZIP code. When the 9-digit ZIP code is not available, the matching process uses the 5-digit ZIP code to determine the proper congressional district. Returns that do not match on ZIP code, or where a ZIP code is not present, are excluded from the data.

Eight states (AK, DC, DE, MT, ND, SD, VT, and WY) have only one congressional district, therefore the matching procedures are not performed on these states. Returns with only one congressional district represent 2 percent of the total number of returns.

**D. Disclosure Protection Procedures**

SOI did not attempt to correct any ZIP codes listed on the tax returns; however, it did take the following precautions to avoid disclosing information about specific taxpayers:

* Income and tax items with less than 20 returns for a particular AGI class were combined with another AGI class within the same congressional district. Collapsed AGI classes are identified with a double asterisk (\*\*) in the Excel files.
* Income and tax items with less than 20 returns for a congressional district were excluded.
* If an income or tax item from one return constitutes more than a specified percentage of the total of any particular cell, the specific data item for that return is excluded from that cell. For example, if the amount for wages from one return represents 75 percent of the value of the total for that cell, the data item will be suppressed. The actual threshold percentage used cannot be released.

**E. File Characteristics**

The congressional district data are available in the following formats:

1. Individual state Excel files—**17incdxx.xlsx** (xx = AL-WY)
2. A gross congressional district file Excel file that excludes AGI classes—**17incdall.xlsx**
3. A comma separated file (.csv) with AGI classes—**17incd.csv**

For all the files, the money amounts are reported in thousands of dollars.

**F. Selected Income and Tax Items**

|  |  |  |  |
| --- | --- | --- | --- |
| **VARIABLE NAME** | **DESCRIPTION** | **VALUE/LINE REFERENCE** | **TYPE** |
|  **STATEFIPS** |  The State Federal Information Processing System (FIPS) code [3] | 01-56 |  Char |
|  **STATE** |  The State associated with the ZIP code | Two-digit State abbreviation code |  Char |
| **CONG\_DISTRICT** |  Congressional district | 00-53 |  Char |
|  **AGI\_STUB** |  Size of adjusted gross income | 0 = Total1 = Under $12 = $1 under $10,0003 = $10,000 under $25,0004 = $25,000 under $50,0005 = $50,000 under $75,0006 = $75,000 under $100,0007 = $100,000 under $200,0008 = $200,000 under $500,0009 = $500,000 or more |  Num |
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|  **N1** | Number of returns |   |  Num |
|  **MARS1** | Number of single returns |  Filing status is single |  Num |
|  **MARS2** | Number of joint returns |  Filing status is married filing jointly |  Num |
|  **MARS4** | Number of head of household returns |  Filing status is head of household |  Num |
|  **ELF** | Number of electronically filed returns |  | Num |
|  **CPREP** | Number of computer prepared paper returns |  |  Num |
|  **PREP** | Number of returns with paid preparer's signature |   |  Num |
|  **DIR\_DEP** | Number of returns with direct deposit |  |  Num |
|  **N2** | Number of exemptions |  1040:6d |  Num |
|  **NUMDEP** | Number of dependents |  1040:6c |  Num |
|  **TOTAL\_VITA** | Total number of volunteer prepared returns [4] |  |  Num |
|  **VITA** | Number of volunteer income tax assistance (VITA) prepared returns [4] |  |  Num |
|  **TCE** | Number of tax counseling for the elderly (TCE) prepared returns [4] |  |  Num |
|  **VITA\_EIC** | Number of volunteer prepared returns with Earned Income Credit [4] |  |  Num |
|  **RAC** | Number of refund anticipation check returns [5] |  |  Num |
|  **ELDERLY** | Number of elderly returns [6] |  |  Num |
|  **A00100** | Adjusted gross income (AGI) [7] |  1040:37 / 1040A:21 / 1040EZ:4 |  Num |
|  **N02650** | Number of returns with total income |  1040:22 / 1040A:15 / 1040EZ:4 |  Num |
|  **A02650** | Total income amount |  1040:22 / 1040A:15 / 1040EZ:4 |  Num |
|  **N00200** | Number of returns with salaries and wages |  1040:7 / 1040A:7 / 1040EZ:1 |  Num |
|  **A00200** | Salaries and wages amount |  1040:7 / 1040A:7 / 1040EZ:1 |  Num |
|  **N00300** | Number of returns with taxable interest |  1040:8a / 1040A:8a / 1040EZ:2 |  Num |
|  **A00300** | Taxable interest amount |  1040:8a / 1040A:8a / 1040EZ:2 |  Num |
|  **N00600** | Number of returns with ordinary dividends  |  1040:9a / 1040A:9a |  Num |
|  **A00600** | Ordinary dividends amount |  1040:9a / 1040A:9a |  Num |
|  **N00650** | Number of returns with qualified dividends |  1040:9b / 1040A:9b |  Num |
|  **A00650** | Qualified dividends amount [8] |  1040:9b / 1040A:9b |  Num |
|  **N00700** | Number of returns with state and local income tax refunds |  1040:10 |  Num |
|  **A00700** | State and local income tax refunds amount |  1040:10 |  Num |
|  **N00900** | Number of returns with business or professional net income (less loss) |  1040:12 |  Num |
|  **A00900** | Business or professional net income (less loss) amount |  1040:12 |  Num |
|  **N01000** | Number of returns with net capital gain (less loss) |  1040:13 1040A:10 |  Num |
|  **A01000** | Net capital gain (less loss) amount |  1040:13 1040A:10 |  Num |
|  **N01400** | Number of returns with taxable individual retirement arrangements distributions |  1040:15b / 1040:11b |  Num |
|  **A01400** | Taxable individual retirement arrangements distributions amount |  1040:15b / 1040:11b |  Num |
|  **N01700** | Number of returns with taxable pensions and annuities |  1040:16b / 1040A:12b |  Num |
|  **A01700** | Taxable pensions and annuities amount |  1040:16b / 1040A:12b |  Num |
|  **SCHF** | Number of farm returns |  1040:18 |  Num |
|  **N02300** | Number of returns with unemployment compensation |  1040:19 / 1040A:13 / 1040EZ:3 |  Num |
|  **A02300** | Unemployment compensation amount [9] |  1040:19 / 1040A:13 / 1040EZ:3 |  Num |
|  **N02500** | Number of returns with taxable Social Security benefits |  1040:20b / 1040A:14b |  Num |
|  **A02500** | Taxable Social Security benefits amount |  1040:20b / 1040A:14b |  Num |
|  **N26270** | Number of returns with partnership/S-corp net income (less loss) |  Schedule E:32 |  Num |
|  **A26270** | Partnership/S-corp net income (less loss) amount |  Schedule E:32 |  Num |
|  **N02900** | Number of returns with total statutory adjustments |  1040:36 / 1040A:20 |  Num |
|  **A02900** | Total statutory adjustments amount |  1040:36 / 1040A:20 |  Num |
|  **N03220** | Number of returns with educator expenses |  1040:23 / 1040A:16 |  Num |
|  **A03220** | Educator expenses amount |  1040:23 / 1040A:16 |  Num |
|  **N03300** | Number of returns with Self-employed (Keogh) retirement plans |  1040:28 |  Num |
|  **A03300** | Self-employed (Keogh) retirement plans amount |  1040:28 |  Num |
|  **N03270** | Number of returns with Self-employed health insurance deduction |  1040:29 |  Num |
|  **A03270** | Self-employed health insurance deduction amount |  1040:29 |  Num |
|  **N03150** | Number of returns with Individual retirement arrangement payments |  1040:32 / 1040A:17 |  Num |
|  **A03150** | Individual retirement arrangement payments amount |  1040:32 / 1040A:17 |  Num |
|  **N03210** | Number of returns with student loan interest deduction |  1040:33 / 1040A:18 |  Num |
|  **A03210** | Student loan interest deduction amount |  1040:33 / 1040A:18 |  Num |
|  **N03230** | Number of returns with tuition and fees deduction |  1040:34 / 1040A:19 |  Num |
|  **A03230** | Tuition and fees deduction amount |  1040:34 / 1040A:19 |  Num |
|  **N03240** | Returns with domestic production activities deduction |  1040:35 |  Num |
|  **A03240** | Domestic production activities deduction amount |  1040:35 |  Num |
|  **N04470** | Number of returns with itemized deductions |  1040:40 |  Num |
|  **A04470** | Total itemized deductions amount |  1040:40 |  Num |
|  **A00101** | Amount of AGI for itemized returns |  1040:37 |  Num |
|  **N17000** | Number of returns with Total medical and dental expense deduction |  Schedule A:4 |  Num |
|  **A17000** | Total medical and dental expense deduction amount |  Schedule A:4 |  Num |
|  **N18425** | Number of returns with State and local income taxes |  Schedule A:5a |  Num |
|  **A18425** | State and local income taxes amount |  Schedule A:5a |  Num |
|  **N18450** | Number of returns with State and local general sales tax |  Schedule A:5b |  Num |
|  **A18450** | State and local general sales tax amount |  Schedule A:5b |  Num |
|  **N18500** | Number of returns with real estate taxes |  Schedule A:6 |  Num |
|  **A18500** | Real estate taxes amount |  Schedule A:6 |  Num |
|  **N18800** | Number of returns with Personal property taxes |  Schedule A:7 |  Num |
|  **A18800** | Personal property taxes amount |  Schedule A:7 |  Num |
|  **N18300** | Number of returns with taxes paid |  Schedule A:9 |  Num |
|  **A18300** | Taxes paid amount |  Schedule A:9 |  Num |
|  **N19300** | Number of returns with Home mortgage interest paid |  Schedule A:10 |  Num |
|  **A19300** | Home mortgage interest paid amount |  Schedule A:10 |  Num |
|  **N19500** | Number of returns with Home mortgage from personal seller |  Schedule A:11 |  Num |
|  **A19500** | Home mortgage from personal seller amount |  Schedule A:11 |  Num |
|  **N19530** | Number of returns with Deductible points |  Schedule A:12 |  Num |
|  **A19530** | Deductible points amount |  Schedule A:12 |  Num |
|  **N19550** | Number of returns with Qualified Mortgage Insurance premiums |  Schedule A:13 |  Num |
|  **A19550** | Qualified Mortgage Insurance premiums amount |  Schedule A:13 |  Num |
|  **N19570** | Number of returns with Investment interest paid |  Schedule A:14 |  Num |
|  **A19570** | Investment interest paid amount |  Schedule A:14 |  Num |
|  **N19700** | Number of returns with Total charitable contributions |  Schedule A:19 |  Num |
|  **A19700** | Total charitable contributions amount |  Schedule A:19 |  Num |
|  **N20800** | Number of returns with Net limited miscellaneous deduction |  Schedule A:27 |  Num |
|  **A20800** | Net limited miscellaneous deduction amount |  Schedule A:27 |  Num |
|  **N20950** | Number of returns with Gambling loss deduction and other non-limited miscellaneous deduction |  Schedule A:28 |  Num |
|  **A20950** | Gambling loss deduction and other non-limited miscellaneous deduction amount |  Schedule A:28 |  Num |
|  **N04800** | Number of returns with taxable income |  1040:43 / 1040A:27 / 1040EZ:6 |  Num |
|  **A04800** | Taxable income amount |  1040:43 / 1040A:27 / 1040EZ:6 |  Num |
|  **N05800** | Number of returns with income tax before credits |  1040:47 / 1040A:30 / 1040EZ:10 |  Num |
|  **A05800** | Income tax before credits amount |  1040:47 / 1040A:30 / 1040EZ:10 |  Num |
|  **N09600** | Number of returns with alternative minimum tax  |  1040:45 |  Num |
|  **A09600** | Alternative minimum tax amount |  1040:45 |  Num |
|  **N05780** | Number of returns with excess advance premium tax credit repayment |  1040:46/ 1040A:29 |  Num |
|  **A05780** | Excess advance premium tax credit repayment amount |  1040:46/ 1040A:29 |  Num |
|  **N07100** | Number of returns with total tax credits |  1040:55 / 1040A:36 |  Num |
|  **A07100** | Total tax credits amount |  1040:55 / 1040A:36 |  Num |
|  **N07300** | Number of returns with foreign tax credit |  1040:48 |  Num |
|  **A07300** | Foreign tax credit amount |  1040:48 |  Num |
|  **N07180** | Number of returns with child and dependent care credit |  1040:49 / 1040A:31 |  Num |
|  **A07180** | Child and dependent care credit amount |  1040:49 / 1040A:31 |  Num |
|  **N07230** | Number of returns with nonrefundable education credit |  1040:50 / 1040A:33 |  Num |
|  **A07230** | Nonrefundable education credit amount |  1040:50 / 1040A:33 |  Num |
|  **N07240** | Number of returns with retirement savings contribution credit |  1040:51 / 1040A:34 |  Num |
|  **A07240** | Retirement savings contribution credit amount |  1040:51 / 1040A:34 |  Num |
|  **N07220** | Number of returns with child tax credit |  1040:52 / 1040A:35 |  Num |
|  **A07220** | Child tax credit amount |  1040:52 / 1040A:35 |  Num |
|  **N07260** | Number of returns with residential energy tax credit |  1040:53 |  Num |
|  **A07260** | Residential energy tax credit amount |  1040:53 |  Num |
|  **N09400** | Number of returns with self-employment tax |  1040:57 |  Num |
|  **A09400** | Self-employment tax amount |  1040:57 |  Num |
|  **N85770** | Number of returns with total premium tax credit |  8962:24 |  Num |
|  **A85770** | Total premium tax credit amount |  8962:24 |  Num |
|  **N85775** | Number of returns with advance premium tax credit |  8962:25 |  Num |
|  **A85775** | Advance premium tax credit amount |  8962:25 |  Num |
|  **N09750** | Number of returns with health care individual responsibility payment |  1040:61 / 1040A:38 / 1040EZ:11 |  Num |
|  **A09750** | Health care individual responsibility payment amount |  1040:61 / 1040A:38 / 1040EZ:11 |  Num |
|  **N10600** | Number of returns with total tax payments |  1040:74 / 1040A:46 / 1040EZ:9 |  Num |
|  **A10600** | Total tax payments amount |  1040:74 / 1040A:46 / 1040EZ:9 |  Num |
|  **N59660** | Number of returns with earned income credit |  1040:66a / 1040A:42a / 1040EZ:8a |  Num |
|  **A59660** | Earned income credit amount [10]  |  1040:66a / 1040A:42a / 1040EZ:8a |  Num |
|  **N59720** | Number of returns with excess earned income credit |  1040:66a / 1040A:42a / 1040EZ:8a |  Num |
|  **A59720** | Excess earned income credit (refundable) amount [11]  |  1040:66a / 1040A:42a / 1040EZ:8a |  Num |
|  **N11070** | Number of returns with additional child tax credit |  1040:67 / 1040A:43 |  Num |
|  **A11070** | Additional child tax credit amount |  1040:67 / 1040A:43 |  Num |
|  **N10960** | Number of returns with refundable education credit |  1040:68 / 1040A:44 |  Num |
|  **A10960** | Refundable education credit amount |  1040:68 / 1040A:44 |  Num |
|  **N11560** | Number of returns with net premium tax credit |  1040:69 / 1040A:45 |  Num |
|  **A11560** | Net premium tax credit amount |  1040:69 / 1040A:45 |  Num |
|  **N06500** | Number of returns with income tax |  1040:56 / 1040A:37 / 1040EZ:10 |  Num |
|  **A06500** | Income tax amount [12]  |  1040:56 / 1040A:37 / 1040EZ:10 |  Num |
|  **N10300** | Number of returns with tax liability |  1040:63 / 1040A:39 / 1040EZ: 10 |  Num |
|  **A10300** | Total tax liability amount [13]  |  1040:63 / 1040A:39 / 1040EZ: 10 |  Num |
|  **N85530** | Number of returns with additional Medicare tax |  1040:62a |  Num |
|  **A85530** | Additional Medicare tax amount |  1040:62a |  Num |
|  **N85300** | Number of returns with net investment income tax |  1040:62b |  Num |
|  **A85300** | Net investment income tax amount |  1040:62b |  Num |
|  **N11901** | Number of returns with tax due at time of filing |  1040:78 / 1040A:50 / 1040EZ:14 |  Num |
|  **A11901** | Tax due at time of filing amount [14]  |  1040:78 / 1040A:50 / 1040EZ:14 |  Num |
|  **N11900** | Number of returns with total overpayments |  1040:75 / 1040A:47 / 1040EZ: 13a |  Num |
|  **A11900** | Total overpayments amount |  1040:75 / 1040A:47 / 1040EZ:13a |  Num |
|  **N11902** | Number of returns with overpayments refunded |  1040:76a/1040A:48a/1040EZ:13a |  Num |
|  **A11902** | Overpayments refunded amount [15]  |  1040:76a/1040A:48a/1040EZ:13a |  Num |
|  **N12000** | Number of returns with credit to next year’s estimated tax |  1040:77 / 1040A:49 |  Num |
|  **A12000** | Credited to next year’s estimated tax amount |  1040:77 / 1040A:49 |  Num |

**G. Endnotes:**

[1] The use of prior-year returns as a proxy for returns that are filed beyond the current processing year is consistent with SOI’s national, state, county, and ZIP code tabulations. A description of SOI’s sample, which is used as an input for the geographic data, and the use of prior-year returns, can be found at <https://www.irs.gov/statistics/soi-tax-stats-individual-income-tax-returns-publication-1304-complete-report#_sec2>.

[2] For complete individual income tax tabulations at the State level, see the historic table posted to Tax Stats at <http://www.irs.gov/uac/SOI-Tax-Stats---Historic-Table-2>.

[3] The State Federal Information Processing System (FIPS) codes used for these statistics were derived from the U.S. Census Bureau. A complete list of codes can be obtained from <https://www.census.gov/geo/reference/codes/cou.html>.

[4] The "Number of volunteer prepared returns" shows counts of returns prepared by IRS-certified volunteers for taxpayers with limited income, persons with disabilities, limited English speaking taxpayers, current and former members of the military, and taxpayers who are 60 years of age and older.

[5] These data do not distinguish between refund anticipation loans and refund advances.

[6] Includes primary taxpayers 60 years of age and older.

[7] Less deficit.

[8] “Qualified dividends” are ordinary dividends received in tax years beginning after 2002 that meet certain conditions and receive preferential tax rates.

[9] Includes the Alaskan permanent fund, reported by residents of Alaska on Forms 1040A and 1040EZ's.

This fund only applies to statistics in the totals, and the state of Alaska.

[10] Earned income credit includes both the refundable and non-refundable portions. The non-refundable portion could reduce income tax and certain related taxes to zero. The earned income credit amounts in excess of total tax liability, or amounts when there was no tax liability at all, were refundable. See footnote 11 below for explanation of the refundable portion of the earned income credit.

[11] The refundable portion of the earned income credit equals total income tax minus the earned income credit. If the result is negative, this amount is considered the refundable portion. No other refundable credits were taken into account for this calculation.

[12] Income tax reflects the amount reported on Form 1040 line 56. It also includes data from Form 1040A and 1040EZ filers.

[13] “Total tax liability” differs from “Income tax”, in that “Total tax liability” includes the taxes from recapture of certain prior-year credits, tax applicable to individual retirement arrangements (IRA's), social security taxes on self-employment income and on certain tip income, advanced earned income payments, household employment taxes, and certain other taxes listed in the Form 1040 instructions.

[14] Reflects payments to or withholdings made to "Total tax liability". This is the amount the tax filer owes when the income tax return is filed.

[15] The amount of overpayments the tax filer requested to have refunded.