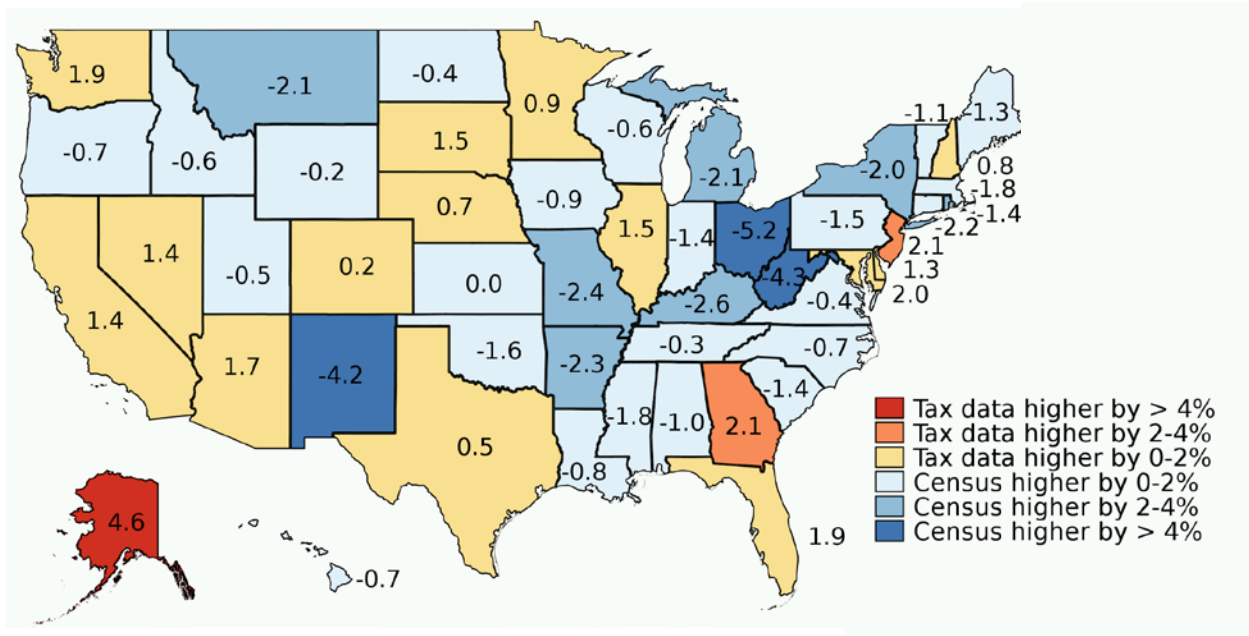


# Journal of Human Resources Online Appendix

## Household Incomes in Tax Data: Using Addresses to Move from Tax Unit to Household Income Distributions

Jeff Larrimore, Jacob Mortenson, and David Splinter

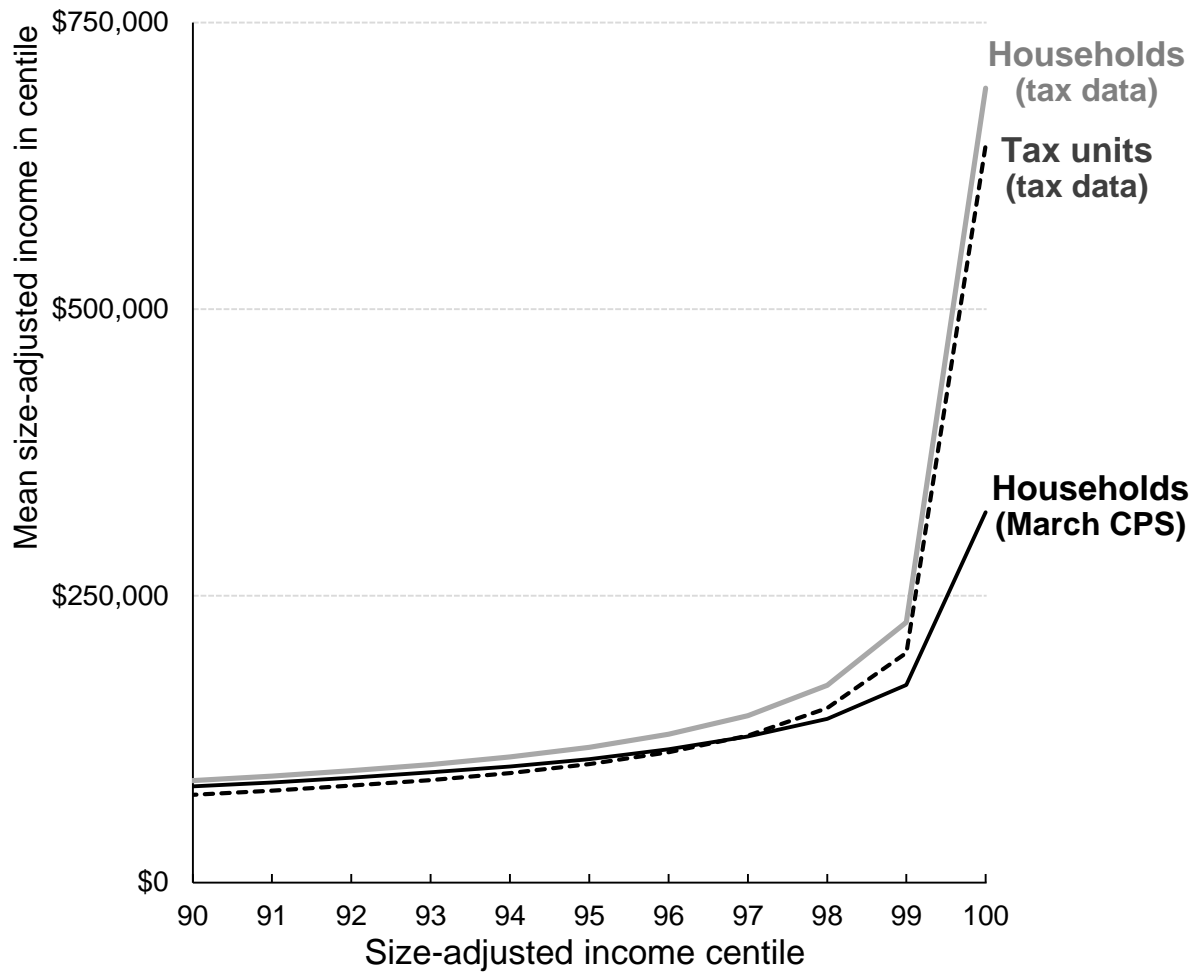
### Online Appendix Figures



**Figure B-1. Map of percent population difference between tax data and Census, 2010**

*Source:* U.S. Census Bureau 2010 decennial census, THS and authors' calculations.

*Notes:* The Decennial Census population is based on March 2010 and tax data population on December 31. In the tax data, all dependents are included at the address of the person who claims them.



**Figure B-2. Top decile distribution of size-adjusted pre-tax income, 2010**

*Source:* IRS Statistics of Income data, THS and authors' calculations.

*Notes:* See Figure 5 for details.

## Address abbreviation standardization SQL code:

```
update #filers1 set address=replace(address, '.', '');
update #filers1 set address=replace(address, ', ', '');
update #filers1 set address=replace(address, '/', '');
update #filers1 set address=replace(address, '-', '');
update #filers1 set address=replace(address, '#', '');
update #filers1 set address=replace(address, '&', '');
update #filers1 set address=replace(address, ':', '');
update #filers1 set address=replace(address, '(', '');
update #filers1 set address=replace(address, ')', '');
update #filers1 set address=replace(address, ' ', '');

update #filers1 set address=replace(address, ' NUMBER ', ' ');
update #filers1 set address=replace(address, ' UNIT ', ' ');
update #filers1 set address=replace(address, ' APART ', ' ');
update #filers1 set address=replace(address, ' APT ', ' ');
update #filers1 set address=replace(address, ' SUITE ', ' ');
update #filers1 set address=replace(address, ' STE ', ' ');
update #filers1 set address=replace(address, ' NO ', ' ');
update #filers1 set address=replace(address, ' NM ', ' ');

update #filers1 set address=replace(address, ' PO BOX', ' BOX');
update #filers1 set address=replace(address, ' POBOX', ' BOX');
update #filers1 set address=replace(address, ' PO ', ' ');
update #filers1 set address=replace(address, ' P O ', ' ');
update #filers1 set address=replace(address, ' POST OFFICE ', ' ');
update #filers1 set address=replace(address, ' PMB ', ' BOX ');
update #filers1 set address=replace(address, ' POB ', ' BOX ');
update #filers1 set address=replace(address, ' BX ', ' BOX ');

update #filers1 set address=replace(address, ' NORTH', ' N');
update #filers1 set address=replace(address, ' SOUTH', ' S');
update #filers1 set address=replace(address, ' EAST', ' E');
update #filers1 set address=replace(address, ' WEST', ' W');

update #filers1 set address=replace(address, ' FIRST', ' 1ST');
update #filers1 set address=replace(address, ' FRST', ' 1ST');
update #filers1 set address=replace(address, ' FST', ' 1ST');
update #filers1 set address=replace(address, ' SECOND', ' 2ND');
update #filers1 set address=replace(address, ' THIRD', ' 3RD');
update #filers1 set address=replace(address, ' FOURTH', ' 4TH');
update #filers1 set address=replace(address, ' FIFTH', ' 5TH');
update #filers1 set address=replace(address, ' SIXTH', ' 6TH');
update #filers1 set address=replace(address, ' SEVENTH', ' 7TH');
update #filers1 set address=replace(address, ' EIGHTH', ' 8TH');
update #filers1 set address=replace(address, ' NINTH', ' 9TH');
update #filers1 set address=replace(address, ' TENTH', ' 10TH');

update #filers1 set address=replace(address, ' OFFICE', ' OFC');
update #filers1 set address=replace(address, ' ALLEY', ' ALY');
update #filers1 set address=replace(address, ' ALLY', ' ALY');
update #filers1 set address=replace(address, ' ANNEX', ' ANX');
update #filers1 set address=replace(address, ' ARCADE', ' ARC');
update #filers1 set address=replace(address, ' AV ', ' AVE ');
update #filers1 set address=replace(address, ' AVENUE', ' AVE');
update #filers1 set address=replace(address, ' AVENU', ' AVE');
update #filers1 set address=replace(address, ' AVEN', ' AVE');
update #filers1 set address=replace(address, ' BAYOU', ' BYU');
update #filers1 set address=replace(address, ' BEACH', ' BCH');
update #filers1 set address=replace(address, ' BEND', ' BND');
update #filers1 set address=replace(address, ' BLUFFS', ' BLFS');
update #filers1 set address=replace(address, ' BLUFF', ' BLF');
update #filers1 set address=replace(address, ' BOTTOM', ' BTM');
```

```

update #filers1 set address=replace(address, ' BOULEVARD', ' BLVD');
update #filers1 set address=replace(address, ' BOULEV', ' BLVD');
update #filers1 set address=replace(address, ' BLVDAPT', ' BLVD APT');
update #filers1 set address=replace(address, ' BRANCH', ' BR');
update #filers1 set address=replace(address, ' BRIDGE', ' BRG');
update #filers1 set address=replace(address, ' BROOKS', ' BRKS');
update #filers1 set address=replace(address, ' BROOK', ' BRK');
update #filers1 set address=replace(address, ' BURG', ' BG');
update #filers1 set address=replace(address, ' BYPASS', ' BYP');
update #filers1 set address=replace(address, ' CAMP', ' CP');
update #filers1 set address=replace(address, ' CANYON', ' CYN');
update #filers1 set address=replace(address, ' CAPE', ' CPE');
update #filers1 set address=replace(address, ' CAUSEWAY', ' CSWY');
update #filers1 set address=replace(address, ' CENTER', ' CTR');
update #filers1 set address=replace(address, ' CENTRE', ' CTR');
update #filers1 set address=replace(address, ' CNTR', ' CTR');
update #filers1 set address=replace(address, ' CIRCL', ' CIR');
update #filers1 set address=replace(address, ' CIRC', ' CIR');
update #filers1 set address=replace(address, ' CLIFFS', ' CLFS');
update #filers1 set address=replace(address, ' CLIFF', ' CLF');
update #filers1 set address=replace(address, ' COMMONS', ' CMNS');
update #filers1 set address=replace(address, ' COMMON', ' CMN');
update #filers1 set address=replace(address, ' CORNERS', ' CORS');
update #filers1 set address=replace(address, ' CORNER', ' COR');
update #filers1 set address=replace(address, ' COURSE', ' CRSE');
update #filers1 set address=replace(address, ' COURTS', ' CTS');
update #filers1 set address=replace(address, ' COURT', ' CT');
update #filers1 set address=replace(address, ' CR ', ' CREEK '); // reverse abbr.
update #filers1 set address=replace(address, ' CRES ', ' CRESCENT '); // reverse abbr.
update #filers1 set address=replace(address, ' CRST', ' CREST'); // reverse abbr.
update #filers1 set address=replace(address, ' CROSSING ', ' XING');
update #filers1 set address=replace(address, ' CROSSROADS', ' XRD');
update #filers1 set address=replace(address, ' CROSSROAD', ' XRD');
update #filers1 set address=replace(address, ' CURVE', ' CURV');
update #filers1 set address=replace(address, ' DALE', ' DL');
update #filers1 set address=replace(address, ' DAM ', ' DM');
update #filers1 set address=replace(address, ' DIV', ' DV');
update #filers1 set address=replace(address, ' DRIVE', ' DR');
update #filers1 set address=replace(address, ' DRIV', ' DR');
update #filers1 set address=replace(address, ' DRV', ' DR');
update #filers1 set address=replace(address, ' ESTATES', ' ESTS');
update #filers1 set address=replace(address, ' ESTATE', ' EST');
update #filers1 set address=replace(address, ' EXPRESSWAY', ' EXPY');
update #filers1 set address=replace(address, ' EXPRESS', ' EXPY');
update #filers1 set address=replace(address, ' EXPR', ' EXPY');
update #filers1 set address=replace(address, ' EXPW', ' EXPY');
update #filers1 set address=replace(address, ' EXP', ' EXPY');
update #filers1 set address=replace(address, ' EXTENSION', ' EXT');
update #filers1 set address=replace(address, ' FALLS', ' FLS');
update #filers1 set address=replace(address, ' FERRY', ' FRY');
update #filers1 set address=replace(address, ' FIELDS', ' FLDS');
update #filers1 set address=replace(address, ' FIELD', ' FLD');
update #filers1 set address=replace(address, ' FLATS', ' FLTS');
update #filers1 set address=replace(address, ' FLAT', ' FLT');
update #filers1 set address=replace(address, ' FLOOR', ' FL');
update #filers1 set address=replace(address, ' FOREST', ' FRST');
update #filers1 set address=replace(address, ' FORGE', ' FRG');
update #filers1 set address=replace(address, ' FORKS', ' FRKS');
update #filers1 set address=replace(address, ' FORK', ' FRK');
update #filers1 set address=replace(address, ' FORT', ' FT');
update #filers1 set address=replace(address, ' FREEWAY', ' FWY');
update #filers1 set address=replace(address, ' FRWY', ' FWY');
update #filers1 set address=replace(address, ' GARDENS', ' GDNS');

```

```

update #filers1 set address=replace(address, ' GARDEN', ' GDN');
update #filers1 set address=replace(address, ' GARDN', ' GDN');
update #filers1 set address=replace(address, ' GATEWAY', ' GTWY');
update #filers1 set address=replace(address, ' GLENS', ' GLNS');
update #filers1 set address=replace(address, ' GLEN', ' GLN');
update #filers1 set address=replace(address, ' GREENS', ' GRNS');
update #filers1 set address=replace(address, ' GREEN', ' GRN');
update #filers1 set address=replace(address, ' GROVES', ' GRVS');
update #filers1 set address=replace(address, ' GROVE', ' GRV');
update #filers1 set address=replace(address, ' HARBOR', ' HBR');
update #filers1 set address=replace(address, ' HARB', ' HBR');
update #filers1 set address=replace(address, ' HAVEN', ' HVN');
update #filers1 set address=replace(address, ' HEIGHTS', ' HTS');
update #filers1 set address=replace(address, ' HEIGHT', ' HTS');
update #filers1 set address=replace(address, ' HT', ' HTS');
update #filers1 set address=replace(address, ' HIGHWAY', ' HWY');
update #filers1 set address=replace(address, ' HIWAY', ' HWY');
update #filers1 set address=replace(address, ' HILLS', ' HLS');
update #filers1 set address=replace(address, ' HILL', ' HL');
update #filers1 set address=replace(address, ' HOLLOW', ' HOLW');
update #filers1 set address=replace(address, ' ISLES', ' ISLE');
update #filers1 set address=replace(address, ' JUNCTION', ' JCT');
update #filers1 set address=replace(address, ' KEYS', ' KYS');
update #filers1 set address=replace(address, ' KEY', ' KY');
update #filers1 set address=replace(address, ' KNOLLS', ' KNLS');
update #filers1 set address=replace(address, ' KNOLL', ' KNL');
update #filers1 set address=replace(address, ' LAKES', ' LKS');
update #filers1 set address=replace(address, ' LAKE', ' LK');
update #filers1 set address=replace(address, ' LANDING', ' LNDG');
update #filers1 set address=replace(address, ' LANE', ' LN');
update #filers1 set address=replace(address, ' MANOR', ' MNR');
update #filers1 set address=replace(address, ' MEADOWS', ' MDWS');
update #filers1 set address=replace(address, ' MEADOW', ' MDW');
update #filers1 set address=replace(address, ' MILL', ' ML');
update #filers1 set address=replace(address, ' MOUNTAIN', ' MTN');
update #filers1 set address=replace(address, ' MOUNT', ' MT');
update #filers1 set address=replace(address, ' ORCHARD', ' ORCH');
update #filers1 set address=replace(address, ' PRK', ' PARK');
update #filers1 set address=replace(address, ' PARKS', ' PARK');
update #filers1 set address=replace(address, ' PARKWAY', ' PKWY');
update #filers1 set address=replace(address, ' PKWAY', ' PKWY');
update #filers1 set address=replace(address, ' PKY', ' PKWY');
update #filers1 set address=replace(address, ' PIKES', ' PIKE');
update #filers1 set address=replace(address, ' PINES', ' PNES');
update #filers1 set address=replace(address, ' PINE', ' PNE');
update #filers1 set address=replace(address, ' PLACE', ' PL');
update #filers1 set address=replace(address, ' PLAINS', ' PLNS');
update #filers1 set address=replace(address, ' PLAIN', ' PLN');
update #filers1 set address=replace(address, ' PLAZA', ' PLZ');
update #filers1 set address=replace(address, ' POINTS', ' PTS');
update #filers1 set address=replace(address, ' POINT', ' PT');
update #filers1 set address=replace(address, ' PORTS', ' PRTS');
update #filers1 set address=replace(address, ' PORT', ' PRT');
update #filers1 set address=replace(address, ' PRAIRIE', ' PR');
update #filers1 set address=replace(address, ' RANCH', ' RNCH');
update #filers1 set address=replace(address, ' RAPIDS', ' RPDS');
update #filers1 set address=replace(address, ' RAPID', ' RPD');
update #filers1 set address=replace(address, ' REST', ' RST');
update #filers1 set address=replace(address, ' RIDGE', ' RDG');
update #filers1 set address=replace(address, ' RIVER', ' RIV');
update #filers1 set address=replace(address, ' RVR', ' RIV');
update #filers1 set address=replace(address, ' ROADS', ' RDS');
update #filers1 set address=replace(address, ' ROAD', ' RD');

```

```

update #filers1 set address=replace(address, ' ROUTE', ' RTE');
update #filers1 set address=replace(address, ' SHOALS', ' SHLS');
update #filers1 set address=replace(address, ' SHOAL', ' SHL');
update #filers1 set address=replace(address, ' SHORES', ' SHRS');
update #filers1 set address=replace(address, ' SHORE', ' SHR');
update #filers1 set address=replace(address, ' SKYWAY', ' SKWY');
update #filers1 set address=replace(address, ' SPRINGS', ' SPGS');
update #filers1 set address=replace(address, ' SPRING', ' SPG');
update #filers1 set address=replace(address, ' SQUARE', ' SQ');
update #filers1 set address=replace(address, ' SQU', ' SQ');
update #filers1 set address=replace(address, ' STATION', ' STA');
update #filers1 set address=replace(address, ' STRAVENUE', ' STRA');
update #filers1 set address=replace(address, ' STRAVEN', ' STRA');
update #filers1 set address=replace(address, ' STRAVN', ' STRA');
update #filers1 set address=replace(address, ' STREAM', ' STRM');
update #filers1 set address=replace(address, ' STREET', ' ST');
update #filers1 set address=replace(address, ' STAPT', ' ST APT');
update #filers1 set address=replace(address, ' STR ', ' ST ');
update #filers1 set address=replace(address, ' SUMMIT', ' SMT');
update #filers1 set address=replace(address, ' TERRACE', ' TER');
update #filers1 set address=replace(address, ' TERR', ' TER');
update #filers1 set address=replace(address, ' TRACE', ' TRCE');
update #filers1 set address=replace(address, ' TRACK', ' TRAK');
update #filers1 set address=replace(address, ' TRAILS', ' TRL');
update #filers1 set address=replace(address, ' TRAIL', ' TRL');
update #filers1 set address=replace(address, ' TRAILER', ' TRLR');
update #filers1 set address=replace(address, ' TUNNEL', ' TUNL');
update #filers1 set address=replace(address, ' TURNPIKE', ' TPKE');
update #filers1 set address=replace(address, ' UNION', ' UN');
update #filers1 set address=replace(address, ' VALLEYS', ' VLYS');
update #filers1 set address=replace(address, ' VALLEY', ' VLY');
update #filers1 set address=replace(address, ' VALLY', ' VLY');
update #filers1 set address=replace(address, ' VIEW', ' VW');
update #filers1 set address=replace(address, ' VILLAGE', ' VLG');
update #filers1 set address=replace(address, ' VILLAG', ' VLG');
update #filers1 set address=replace(address, ' VILLE', ' VLG');
update #filers1 set address=replace(address, ' VILL', ' VLG');
update #filers1 set address=replace(address, ' VISTA', ' VIS');
update #filers1 set address=replace(address, ' VIST', ' VIS');
update #filers1 set address=replace(address, ' WY ', ' WAY ');
update #filers1 set address=replace(address, ' WELLS', ' WLS');
update #filers1 set address=replace(address, ' WELL', ' WL');

```